

**TITLE XXVII**  
**ACTIONS FOR REVIEW OF FAILURE TO**  
**ABATE INTEREST**

**RULE 280. GENERAL**

(a) **Applicability:** The Rules of this Title XXVII set forth the provisions which apply to actions for review of the Commissioner's failure to abate interest under Code section 6404. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such actions for review.

(b) **Jurisdiction:** The Court shall have jurisdiction of an action for review of the Commissioner's failure to abate interest under this Title when the following conditions are satisfied:

(1) The Commissioner has mailed a notice of final determination not to abate interest under Code section 6404.

(2) A petition for review of the Commissioner's failure to abate interest is filed with the Court within the period specified in Code section 6404(h) by a taxpayer who meets the requirements of Code section 7430(c)(4)(A)(ii).

**RULE 281. COMMENCEMENT OF ACTION FOR**  
**REVIEW OF FAILURE TO ABATE INTEREST**

(a) **Commencement of Action:** An action for review of the Commissioner's failure to abate interest under Code section 6404 shall be commenced by filing a petition with the Court. See Rule 20, relating to the commencement of a case; Rule 22, relating to the place and manner of filing the petition; and Rule 32, regarding the form of pleadings.

(b) **Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Review of Failure To Abate Interest Under Code Section 6404" and shall contain the following:

(1) In the case of a petitioner who is an individual, the petitioner's name and State of legal residence; in the case of a petitioner other than an individual, the petitioner's name and principal place of business or principal office or agency; and, in all cases, the petitioner's mailing address. The mailing address, State of legal residence, and principal

← Superseded. See  
Notice of amendments  
dated 11/30/18.

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place of business, or principal office or agency, shall be stated as of the date that the petition is filed.

(2) The date of the notice of final determination not to abate interest and the city and State of the office of the Internal Revenue Service which issued the notice.

(3) The year or years or other periods to which the failure to abate interest relates.

(4) Clear and concise lettered statements of the facts on which the petitioner relies to establish that the Commissioner's final determination not to abate interest was an abuse of discretion.

(5) A statement that the petitioner meets the requirements of Code section 7430(c)(4)(A)(ii).

(6) The signature, mailing address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.

(7) As an attachment, a copy of the notice of final determination denying (in whole or in part) the requested abatement.

**<sup>1</sup>(c) Filing Fee:** The fee for filing a petition for review of failure to abate interest shall be \$60, payable at the time of filing. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information that the petitioner is unable to make such payment.

## **RULE 282. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for review of failure to abate interest, a request for place of trial shall be filed in accordance with Rule 140.

## **RULE 283. OTHER PLEADINGS**

**(a) Answer:** The Commissioner shall file an answer or shall move with respect to the petition within the periods specified in and in accordance with the provisions of Rule 36.

**(b) Reply:** For provisions relating to the filing of a reply, see Rule 37.

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<sup>1</sup>The amendment is effective as of July 6, 2012.

**RULE 284. JOINDER OF ISSUE IN ACTION FOR  
REVIEW OF FAILURE TO ABATE INTEREST**

An action for review of the Commissioner's failure to abate interest under Code section 6404 shall be deemed at issue as provided by Rule 38.