

**UNITED STATE TAX COURT  
WASHINGTON, D.C. 20217**

**November 30, 2018**

**PRESS RELEASE**

Chief Judge Maurice B. Foley announced today that the United States Tax Court has adopted amendments to its Rules of Practice and Procedure, including new Title XXXIV (Certification and Failure to Reverse Certification Action with Respect to Passports).

On January 11, 2016, the Court issued proposed amendments to its Rules designed to pave the way for the electronic filing of petitions and certain other papers that are not filed electronically at the present time. On March 28, 2016, the Court issued interim and proposed amendments to its Rules related to the Bipartisan Budget Act of 2015, Pub. L. No. 114-74, 129 Stat. 584; the Fixing America's Surface Transportation Act, Pub. L. No. 114-94, 129 Stat. 1312; and the Protecting Americans from Tax Hikes Act of 2015 (enacted in Division Q of the Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, 129 Stat. 2242, 3040 (2015)). The Court invited public comments on the proposed amendments. After considering the comments received, the Court has made certain revisions to the interim and proposed amendments.

The Court has adopted amendments to its Rules regarding electronic filing of petitions. Before the Court implements electronic filing of petitions and expands electronic filing of other papers, however, detailed information regarding the electronic filing of petitions and other papers will be furnished in the Court's electronic filing guidelines on the Court's Web site.

In addition, the Court has not adopted proposed amendments to its Rules concerning new Title XXIV.A (Partnership Actions Under BBA Section 1101). The Court will issue a Press Release regarding those proposed amendments at a later date.

The appendix to this press release includes the amendments and an explanation for each amendment.

New Title XXXIV is effective as to passport certification actions commenced with respect to notices of certification issued under Code section 7345(d) after December 4, 2015. Interim amendments to Rules 13, 143, 280, and 281, were previously made effective March 28, 2016. The remaining Rules amendments are effective as of November, 30, 2018, unless otherwise stated herein.

The amendments announced today are available at the Court's Internet Web site, [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

1. Definition of “Paper”

**New paragraph (i) is added to Rule 3 to define the term “paper”.  
[Paragraphs (a) through (h) remain unchanged and are omitted here.]**

**RULE 3. DEFINITIONS**

\* \* \* \* \*

**(i) Paper:** Unless the context otherwise indicates, the term “paper” means a pleading, motion, brief, entry of appearance, or any other document that these Rules permit to be filed.

Explanation

Rule 3 is amended to define the term “paper” for purposes of the Rules.

2. Modes of Payments to the Court

**Rule 11 is deleted and replaced with the following.**

**RULE 11. PAYMENTS TO THE COURT**

All payments to the Court for fees or charges of the Court may be made either in cash or by check, money order, or other draft made payable to the order of “Clerk, United States Tax Court”, and shall be mailed or delivered to the Clerk of the Court at Washington, D.C. Alternatively, in accordance with procedures that the Court establishes, payments to the Court for fees or charges may be made electronically through Pay.gov.

Explanation

Rule 11 is amended to state that payments to the Court for fees or charges of the Court may be made electronically through Pay.gov, pursuant to procedures established by the Court. Cross references to other Rules have been deleted to eliminate redundancy.

3. Jurisdiction After the Filing of a Bankruptcy Petition

Paragraphs (a), (b), and (e) of Rule 13 are deleted and replaced with the following. [Paragraphs (c) and (d) remain unchanged and are omitted here.]

**RULE 13. JURISDICTION**

**(a) Notice of Deficiency or of Transferee or Fiduciary Liability**

**Required:** Except in actions for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, for review of failure to abate interest, for redetermination of employment status, for determination of relief from joint and several liability, for lien and levy, for review of whistleblower awards, or for certification actions with respect to passports (see Titles XXI, XXII, XXIV, and XXVI through XXXIV), the jurisdiction of the Court depends: (1) In a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in income, gift, or estate tax or, in the taxes under Code Chapter 41, 42, 43, or 44 (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code Chapter 45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213, 6901.

**(b) Declaratory Judgment, Disclosure, Partnership, Administrative Costs, Review of Failure To Abate Interest, Redetermination of Employment Status, Determination of Relief From Joint and Several Liability, Lien and Levy, Whistleblower Action, or Certification Action With Respect to**

**Passports:** For the jurisdictional requirements in an action for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, for review of failure to abate interest, for redetermination of employment status, for determination of relief from joint and several liability, for lien and levy, for review of whistleblower awards, or for certification actions with respect to passports, see Rules 210(c), 220(c), 240(c), 270(c), 280(b), 290(b), 300(c), 310(c), 320(b), 330(b), 340(b), and 350(b), respectively.

\* \* \* \* \*

**(e) Bankruptcy and Receivership:** With respect to the filing of a petition or the continuation of proceedings in this Court after the filing of a bankruptcy petition, see 11 U.S.C. section 362(a)(8) and Code sections 6015(e)(6), 6213(f)(1), 6320(c), and 6330(d)(2). With respect to the filing of a petition in this Court after the appointment of a receiver in a receivership proceeding, see Code section 6871(c)(2).

### Explanation

Paragraphs (a) and (b) of Rule 13 are amended to add references to new Title XXXIV (Certification and Failure to Reverse Certification Action with Respect to Passports) and Rules related to those actions.

Rule 13(e) is amended to reflect amendments to Code sections 6015(e) and 6330(d). Section 424 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) (enacted in Division Q of the Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, 129 Stat. 2422, 3124 (2015)), amended Code sections 6015(e) and 6330(d) to provide that the period for filing a petition for review of a claim for spousal relief or a petition for review of a levy action is suspended during the period that a bankruptcy filing under title 11 of the United States Code prevents a taxpayer from petitioning this Court and, thereafter, for an additional 60 days for petitions for review of a claim for spousal relief or for an additional 30 days for petitions for review of a levy action. Because Code section 6320(c) states that the rules of Code section 6330(d) (except for paragraph (3)(B)) apply in the case of actions subject to section 6320, the additional time provided in section 6330(d)(2) also applies by cross-reference to petitions to review a lien action under section 6320. The amendments made by PATH Act section 424 apply to petitions filed under Code sections 6015(e), 6320, or 6330 after December 18, 2015. Id.

4. Commencement of Case

**Paragraph (a) of Rule 20 is deleted and replaced with the following.**  
**[Paragraphs (b) through (d) remain unchanged and are omitted here.]**

**RULE 20. COMMENCEMENT OF CASE**

\* \* \* \* \*

**(a) General:** A case is commenced in the Court by filing a petition with the Court. See Rule 13.

Explanation

Paragraph (a) of Rule 20 is amended to simplify the Rule and to eliminate redundancy by deleting the partial list of actions that may be commenced in the Court. A complete list of the types of actions that may be commenced in the Court is set forth in Rule 13.

5. Modes of Filing

**Rule 22 is deleted and replaced with the following.**

**RULE 22. FILING**

**(a) General Rule:** Except for a paper filed electronically in accordance with electronic filing procedures established by the Court, a paper must be filed with the Clerk in Washington, D.C., during business hours.

**(b) Exceptions:** A Judge or Special Trial Judge presiding at a trial session of the Court may permit or require a paper pertaining thereto to be filed at that session. The Court also may direct that a paper be filed in accordance with another procedure other than the general rule.

**(c) Timely Mailing:** For the circumstances under which a timely mailed paper will be considered timely filed, see Code section 7502.

**(d) Timely Electronic Filing:** A paper will be considered timely filed if it is electronically filed at or before 11:59 p.m., eastern time, on the last day of the applicable period for filing.

### Explanation

Rule 22 is reorganized into separate paragraphs and amended to require that the electronic filing of a paper be consistent with any electronic filing procedure that the Court establishes. The Court's electronic filing procedures are published on its Web site. A paper may be filed electronically either during or outside of business hours, unless the paper relates to a case that is on an ongoing trial session. A paper that relates to an ongoing trial session generally must be filed at the session. A document will be considered timely filed if it is electronically filed at or before 11:59 p.m., eastern time, on the last day of the applicable period for filing.

#### 6. Modes of Signature

**Paragraph (a) and subparagraph (a)(3) of Rule 23 are deleted and replaced with the following. [Subparagraphs (a)(1) and (2) and paragraphs (b) through (g) remain unchanged and are omitted here.]**

### **RULE 23. FORM AND STYLE OF PAPERS**

**(a) Caption, Date, and Signature Required:** Any paper filed with the Court shall have a caption, shall be dated, and shall be signed as follows:

\* \* \* \* \*

(3) *Signature:* An electronically filed paper shall be signed in accordance with electronic filing procedures established by the Court. Any other paper to be filed with the Court shall bear the original

signature of the party’s counsel, or of the party personally if the party is self-represented, except as otherwise provided by these Rules. An individual rather than a firm name shall be used, except that the signature of a petitioner corporation or unincorporated association shall be in the name of the corporation or association by one of its active and authorized officers or members, as for example “Mary Doe, Inc., by Richard Roe, President”. The name, mailing address, email address (if any), and telephone number of the party or the party’s counsel, as well as counsel’s Tax Court bar number, shall be typed or printed immediately beneath the signature. The mailing address of a signatory shall include a firm name if it is an essential part of the accurate mailing address.

\* \* \* \* \*

### Explanation

Rule 23(a)(3) is amended to allow the electronic filing of a paper that does not bear an original (i.e., handwritten) signature to the extent that the filing meets procedures that the Court establishes. The Court’s electronic filing procedures are published on its Web site. Rule 23(a)(3) is further amended to require that the email address (if any) of the party or the party’s counsel be typed or printed immediately beneath the signature and to delete the word “written” as surplusage.

#### 7. Computation of Time for Electronic Service

**Subparagraph (a)(1) of Rule 25 is deleted and replaced with the following. [Subparagraphs (a)(2) and (a)(3) and paragraphs (b) through (d) remain unchanged and are omitted here.]**

### **RULE 25. COMPUTATION OF TIME**

(a) Computation: (1) *General*: In computing any period of time prescribed or allowed by these Rules or by direction of the Court or by any applicable statute which does not provide otherwise, the day of the act, event, or default from which a designated period of time begins to run shall not be included, and (except as provided in



subparagraph (2)) the last day of the period so computed shall be included. If service is made by mail or electronically, then a period of time computed with respect to the service shall begin on the day after the date of mailing or electronic service.

\* \* \* \* \*

### Explanation

Rule 25(a)(1) is amended to clarify that the computation of a period of time computed with respect to electronic service shall begin on the day after the date of electronic service.

#### 8. Electronic Filing of Petitions

**Paragraphs (a) and (c) of Rule 34 are deleted and replaced with the following. [Paragraphs (b), (d), and (e) remain unchanged and are omitted here.]**

### **RULE 34. PETITION**

**(a) General:** (1) *Deficiency or Liability Action:* The petition with respect to a notice of deficiency or a notice of liability shall be substantially in accordance with Form 1 shown in Appendix I, and shall comply with the requirements of these Rules relating to pleadings. Ordinarily, a separate petition shall be filed with respect to each notice of deficiency or each notice of liability. However, a single petition may be filed seeking a redetermination with respect to all notices of deficiency or liability directed to one person alone or to such person and one or more other persons or to a husband and a wife individually, except that the Court may order a severance and a separate case to be maintained with respect to one or more of such notices. Where the notice of deficiency or liability is directed to more than one person, each such person desiring to contest it shall file a petition, either separately or jointly with any such other person, and each such person must satisfy all the requirements of this Rule in order for the petition to be treated as filed by or for such person. The

petition shall be complete, so as to enable ascertainment of the issues intended to be presented. A petition may be filed electronically under the electronic filing procedures established by the Court, or a petition may be filed by properly mailing or hand delivering it to the Court. No paper will be recognized as a petition if it is submitted to the Court in any other way. The address to be used to mail or to hand deliver a petition is set forth in Rule 10(e). Petitions may be hand delivered to the Court only during business hours, see Rule 10(d). Failure of the petition to satisfy applicable requirements may be ground for dismissal of the case. As to the joinder of parties, see Rule 61; and as to the effect of misjoinder of parties, see Rule 62. For the circumstances under which a timely mailed petition will be treated as having been timely filed, see Code section 7502.

(2) *Other Actions:* For the requirements relating to the petitions in other actions, see the following Rules: Declaratory judgment actions, Rules 211(b), 311(b); disclosure actions, Rule 221(b); partnership actions, Rules 241(b), 301(b); administrative costs actions, Rule 271(b); abatement of interest actions, Rule 281(b); redetermination of employment status actions, Rule 291(b); determination of relief from joint and several liability on a joint return actions, Rule 321(b); lien and levy actions, Rule 331(b); whistleblower actions, Rule 341(b), and certification actions with respect to passports, Rule 350(b). As to joinder of parties in declaratory judgment actions, in disclosure actions, and in partnership actions, see Rules 215, 226, and 241(h) and 301(f), respectively.

\* \* \* \* \*

**(c) Content of Petition in Other Actions:** For the requirements as to the content of the petition in a small tax case, see Rule 173(a). For the requirements as to the content of the petition in other actions, see Rule 211(c), (d), (e), (f), and (g), Rule 221(c), (d), and (e), Rule 241(c), (d), and (e), Rule 271(b), Rule 281(b), Rule 291(b), Rule 301(b), Rule 311(b), Rule 321(b), Rule 331(b), Rule 341(b), and Rule 351(b).

## Explanation

Rule 34(a)(1) is amended to pave the way for the electronic filing of petitions and certain other papers that may not be filed electronically at this time. Before the Court implements electronic filing of petitions and certain other papers, however, the Court will furnish detailed information about those procedures in the Court's electronic filing guidelines on the Court's Web site.

The amended Rule will allow the electronic filing of a petition that is unaccompanied by an original signature to the extent that the filing meets the Court's rules or any procedure established thereunder. An electronically filed petition will meet the signature requirement of Rule 23(a)(3) if the Court's electronic filing procedures are met. A stylistic change also is made to delete examples of forms of communication (e.g., telephone call, faxed copy) that will not be recognized as a petition and to replace the deleted examples with a more definite statement that a petition must be filed either electronically under the Court's electronic filing procedure, or by mailing or hand delivering the petition to the Court in accordance with the Rules.

Paragraphs (a)(2) and (c) of Rule 34 are amended to add a references to certification actions with respect to passports and the Rules related to those actions.

### 9. Trials Conducted in Accordance with the Federal Rules of Evidence

**Paragraph (a) of Rule 143 is deleted and replaced with the following. [Paragraphs (b) through (g) remain unchanged and are omitted here.]**

### **RULE 143. EVIDENCE**

**(a) General:** Trials before the Court will be conducted in accordance with the Federal Rules of Evidence. See Code sec. 7453. Evidence that is relevant only to the issue of a party's entitlement to reasonable litigation or administrative costs shall not be introduced during the trial of the case (other than a case commenced under Title XXVI of these Rules, relating to actions for administrative costs). As to claims for reasonable litigation or administrative costs and their disposition, see Rules 231 and 232. As to evidence in an action for administrative costs, see Rule 274 (and that Rule's incorporation of the provisions of Rule 174(b)).

\* \* \* \* \*

## Explanation

Section 425 of the Protecting Americans from Tax Hikes Act of 2015, (enacted in Division Q of the Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, 129 Stat. 2422, 3125 (2015)), amended Code section 7453 by striking language directing the Court to follow the rules of evidence “applicable in trials without a jury in the United States District Court of the District of Columbia” and replacing it with a directive that the Court shall follow the Federal Rules of Evidence. Rule 143 is amended to reflect the amendment to Code section 7453. This amendment applies to proceedings commenced after December 18, 2015, and to the extent that it is just and practicable, to all proceedings pending on that date. Id.

### 10. Expansion of Interest Abatement Jurisdiction

**Paragraph (b) of Rule 280 is deleted and replaced with the following.**  
**[Paragraph (a) remains unchanged and is omitted here.]**

## RULE 280. GENERAL

\* \* \* \* \*

**(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 or has been requested to make a determination and failed to do so within 180 days after the claim to abate interest was filed with the Internal Revenue Service.

(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).

## Explanation

Section 421 of the Protecting Americans from Tax Hikes Act of 2015 (enacted in Division Q of the Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, 129 Stat. 2422, 3123 (2015)), amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. Rule 280 is amended to reflect the amendment to Code section 6404(h). This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after December 18, 2015. Id.

### 11. Commencement of Action for Interest Abatement

**Paragraph (b) of Rule 281 is deleted and replaced with the following. New paragraph (c) is added and former paragraph (c) is redesignated as paragraph (d). [Paragraph (a) remains unchanged and is omitted here.]**

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

\* \* \* \* \*

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

(2) The date upon which the claim for abatement of interest, if any, was mailed to the Internal Revenue Service, and the office to which it was mailed. A copy of each such claim for abatement of interest shall be appended to the petition.

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

(4) Where the Commissioner has issued a notice of final determination not to abate interest--

(a) The date of the notice of the Commissioner's determination;

(b) A copy of the notice of determination;

(c) In a separate numbered paragraph, a clear and concise assignment of each error, set forth in separate lettered subparagraphs, which the petitioner alleges the Commissioner committed in the determination; and

(d) In a separate numbered paragraph, a clear and concise statement of facts, set forth in separate lettered subparagraphs, upon which the petitioner relies to support the assignments of error and the claim for interest abatement.

(5) Where the Commissioner has failed to issue a notice of final determination not to abate interest, separate numbered paragraphs containing--

(a) A statement that the requested determination is of the type described in Code section 6404(h)(1)(A)(ii);

(b) A statement that the Commissioner has not made a determination as to the petitioner's claim for abatement of interest; and

(c) In a separate numbered paragraph, a clear and concise statement of facts, set forth in separate lettered subparagraphs, upon which the petitioner relies to support the claim for an abatement of interest.

(6) An appropriate prayer for relief;

(7) A statement that the petitioner meets the requirements of Code section 7430(c)(4)(A)(ii); and

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

**(c) Small Tax Case Under Code Section 7463(f)(3):** For provisions regarding the content of a petition in a small tax case under Code section 7463(f)(3), see Rules 170 through 174.

**(d) 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.

### Explanation

Rule 281 is amended to reflect amendments to Code sections 6404(h) and 7463(f), relating to interest abatement. Section 421 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) (enacted in Division Q of the Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, 129 Stat. 2422, 3123 (2015)), amended Code section 6404(h) to provide that a taxpayer may petition the Court for an abatement of interest if the taxpayer files a claim for interest abatement with the Internal Revenue Service and the Commissioner fails to issue a final determination on the claim within 180 days after the claim was filed. This amendment is applicable to claims for abatement of interest filed with the Internal Revenue Service after December 18, 2015. Id. PATH Act section 422 amended Code section 7463(f) to permit a taxpayer to elect “small” tax case status if the amount of the abatement sought does not exceed \$50,000. Id. Accordingly, Rule 281 is amended to add new paragraph (c) and former paragraph (c) is redesignated as paragraph (d). This amendment applies to cases pending as of December 18, 2015, and to cases commenced after that date. Id.

12. Certification or Failure to Reverse a Certification Action

A new Title XXXIV is adopted here, comprising Rules 350 through 354.

**TITLE XXXIV**

**CERTIFICATION AND FAILURE TO REVERSE CERTIFICATION  
ACTION WITH RESPECT TO PASSPORTS**

**RULE 350. GENERAL**

**(a) Applicability:** The Rules of this Title XXXIV set forth the provisions that apply to a certification or a failure to reverse a certification action under Code section 7345(e). Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to the action.

**(b) Jurisdiction:** The Court shall have jurisdiction of an action to determine whether the certification was erroneous or whether the Commissioner failed to reverse the certification under Code section 7345(e) when the conditions of that section are satisfied.

Explanation

A new Title XXXIV (comprising Rules 350 through 354) is added to set forth procedures for passport-related actions under Code section 7345, added by section 32101(a) of the Fixing America's Surface Transportation Act, Pub. L. No. 114-94, 129 Stat. 1312, 1729. Section 7345(e)(1) permits a taxpayer bring a civil action in this Court to determine whether the Commissioner erroneously issued a certification described in section 7345, or failed to reverse such a certification where reversal is required by law. New Title XXXIV is effective as to passport certification actions commenced with respect to notices of certification issued under Code section 7345(d) after December 4, 2015. Id. at 1733.



## **RULE 351. COMMENCEMENT OF CERTIFICATION ACTION**

**(a) Commencement of Action:** A certification action under Code section 7345(e) shall be commenced by filing a petition with the Court. See Rule 20, relating to commencement of 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 Certification or Failure to Reverse Certification Action Under Code Section 7345(e)” and shall contain the following:

(1) The petitioner’s name, State of legal residence, and mailing address, stated as of the date that the petition is filed.

(2) The date of the notification of the certification under Code section 7345(d).

(3) Lettered statements explaining why the petitioner disagrees with the certification or the failure to reverse the certification.

(4) Lettered statements setting forth the facts upon which the petitioner relies to support the petitioner’s position.

(5) A prayer setting forth the relief sought by the petitioner.

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

(7) As an attachment, a copy of the notification of the certification under Code section 7345(d).

**(c) Filing Fee:** The fee for filing a petition for a certification or a failure to reverse a certification action under Code section 7345(e) is \$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 the inability to make the payment.

### Explanation

See Explanation for Rule 350.

## **RULE 352. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for a certification or a failure to reverse a certification action under Code section 7345(e), a request for place of trial shall be filed in accordance with Rule 140.

### **Explanation**

See Explanation for Rule 350.

## **RULE 353. 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.

### **Explanation**

See Explanation for Rule 350.

## **RULE 354. JOINDER OF ISSUE IN CERTIFICATION ACTION**

A certification or a failure to reverse a certification action under Code section 7345(e) shall be deemed at issue as provided by Rule 38.

### **Explanation**

See Explanation for Rule 350.

13. Revisions to Form 2

**Form 2 is deleted and replaced with the following.**

**FORM 2** PETITION (Simplified Form) (Revised Nov. 2016)

UNITED STATES TAX COURT

(FIRST) (MIDDLE) (LAST)  
\_\_\_\_\_  
(PLEASE TYPE OR PRINT) Petitioner(s)  
v.  
COMMISSIONER OF INTERNAL REVENUE,  
Respondent

}  
Docket No.

PETITION

1. Please check the appropriate box(es) to show which IRS ACTION(s) you dispute:

- |   |  |
|---|--|
| <input type="checkbox"/> Notice of Deficiency   | <input type="checkbox"/> Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or Failure of IRS to Make Determination Within 6 Months After Election or Request for Relief)* |
| <input type="checkbox"/> Notice of Determination Concerning Collection Action   | <input type="checkbox"/> Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the Department of State  |
| <input type="checkbox"/> Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or Failure of IRS to Make Final Determination Within 180 Days After Claim for Abatement)* | <input type="checkbox"/> Notice of Determination Under Section 7623 Concerning Whistleblower Action*   |
| <input type="checkbox"/> Notice of Determination of Worker Classification*  |  |

\*For additional information, please see "Taxpayer Information: Starting a Case" at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) (accessible by hyperlink from asterisks above, or in the Court's information booklet).

2. If applicable, provide the date(s) the IRS issued the NOTICE(S) checked above and the city and State of the IRS office(s) issuing the NOTICE(S): \_\_\_\_\_

3. Provide the year(s) or period(s) for which the NOTICE(S) was/were issued: \_\_\_\_\_

4. SELECT ONE OF THE FOLLOWING (unless your case is a whistleblower or a certification action):

- If you want your case conducted under small tax case procedures, check here:  **(CHECK ONE BOX)**  
If you want your case conducted under regular tax case procedures, check here:  **(CHECK ONE BOX)**

NOTE: A decision in a "small tax case" cannot be appealed to a Court of Appeals by the taxpayer or the IRS. If you do not check either box, the Court will file your case as a regular tax case.

5. Explain why you disagree with the IRS determination in this case (please list each point separately):

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6. State the facts upon which you rely (please list each point separately):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

You may use additional pages to explain why you disagree with the IRS determination or to state additional facts. Please do not submit tax forms, receipts, or other types of evidence with this petition.

ENCLOSURES:

Please check the appropriate boxes to show that you have enclosed the following items with this petition:

- A copy of any NOTICE(S) the IRS issued to you
  
- Statement of Taxpayer Identification Number (Form 4) (See PRIVACY NOTICE below)
  
- The Request for Place of Trial (Form 5)                       The filing fee

PRIVACY NOTICE: Form 4 (Statement of Taxpayer Identification Number) will not be part of the Court’s public files. All other documents filed with the Court, including this Petition and any IRS Notice that you enclose with this Petition, will become part of the Court’s public files. To protect your privacy, you are strongly encouraged to omit or remove from this Petition, from any enclosed IRS Notice, and from any other document (other than Form 4) your taxpayer identification number (e.g., your Social Security number) and certain other confidential information as specified in the Tax Court’s “Notice Regarding Privacy and Public Access to Case Files”, available at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

\_\_\_\_\_  
Signature of Petitioner                      Date                      (Area Code) Telephone No.

\_\_\_\_\_  
Mailing Address                      City, State, ZIP Code

State of legal residence (if different from the mailing address): \_\_\_\_\_ E-mail address (if any): \_\_\_\_\_

\_\_\_\_\_  
Signature of Additional Petitioner (e.g., spouse)    Date                      (Area Code) Telephone No.

\_\_\_\_\_  
Mailing Address                      City, State, ZIP Code

State of legal residence (if different from the mailing address): \_\_\_\_\_ E-mail address (if any): \_\_\_\_\_

\_\_\_\_\_  
Signature, Name, Address, Telephone No., and Tax Court Bar No. of Counsel, if retained by Petitioner(s)

## SAMPLE

### Information About Filing a Case in the United States Tax Court

Attached are the forms to use in filing your case in the United States Tax Court. It is very important that you take time to carefully read the information on this page and that you properly complete and submit these forms to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, or file the forms electronically pursuant to the Court's eFiling provisions.

#### Small Tax Case or Regular Tax Case

If you seek review of an action (other than a whistleblower or a certification action) listed in paragraph 1 of the petition form (Form 2), you may file your petition as a "small tax case" if your dispute meets certain dollar limits (described below). "Small tax cases" are handled under simpler, less formal procedures than regular cases. However, the Tax Court's decision in a small tax case cannot be appealed to a Court of Appeals by the IRS or by the taxpayer(s). You can choose to have your case conducted as either a small tax case or a regular case by checking the appropriate box in paragraph 4 of the petition form (Form 2). If you check neither box, the Court will file your case as a regular case.

Dollar Limits: Dollar limits for a small tax case vary slightly depending on the type of IRS action you seek to have the Tax Court review:

(1) If you seek review of a Notice of Deficiency, the amount of the deficiency (including any additions to tax or penalties) that you dispute cannot exceed \$50,000 for any year.

(2) If you seek review of a Notice of Determination Concerning Collection Action, the total amount of unpaid tax cannot exceed \$50,000 for all years combined.

(3) If you seek review of a Notice of Determination Concerning Relief From Joint and Several Liability Under Section 6015 (or if the IRS failed to send you any Notice of Determination with respect to a request for spousal relief that you submitted to the IRS at least 6 months ago), the amount of spousal relief sought cannot exceed \$50,000 for all years combined.

(4) If you seek review of a Notice of Determination of Worker Classification, the amount in dispute cannot exceed \$50,000 for any calendar quarter.

(5) If you seek review of a Notice of Final Determination for [Full/Partial] Disallowance of Interest Abatement Claim (or if the IRS failed to send you a Notice of Final Determination with respect to a claim for interest abatement that you filed with the IRS at least 180 days before), the amount of the abatement cannot exceed \$50,000.

### Enclosures

To help ensure that your case is properly processed, please enclose the following items when you mail your petition to the Tax Court:

1. A copy of any Notice of Deficiency, Notice of Determination, or Final Determination the IRS sent you;
2. Your Statement of Taxpayer Identification Number (Form 4);
3. The Request for Place of Trial (Form 5); and
4. The \$60 filing fee, payable by check, money order, or other draft, to the "Clerk, United States Tax Court"; or, if applicable, the fee waiver form.

For further important information, see the Court's Web site at [www.ustaxcourt.gov](http://www.ustaxcourt.gov) or the "Information for Persons Representing Themselves Before the U.S. Tax Court" booklet available from the Tax Court.

## Explanation

The Court is amending Form 2, Petition (Simplified Form). The amendments primarily reflect amendments to Rules 280 and 281. See Appendix I of the Rules.