



# United States Tax Court

Washington, DC 20217

August 8, 2024

## **PRESS RELEASE**

Chief Judge Kathleen Kerrigan announced today that the United States Tax Court has adopted final amendments to its Rules of Practice and Procedure.

The amendments are contained in the Notice attached to this press release and are available on the Tax Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

Also available on the Court's website is a document titled "Discussion of Comments Received," addressing the public comments the Court received and offering a brief response to certain comments.

The amendments are effective August 8, 2024.



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## RULES OF PRACTICE AND PROCEDURE UNITED STATES TAX COURT

### NOTICE

The following pages contain final amendments to the Tax Court Rules of Practice and Procedure adopted by the Court. For the convenience of the Bar and the general public, the Tax Court is making the amendments available in the following format prior to their formal publication in the Reports of the Court by the U.S. Government Printing Office. The amendments are to existing Rules as follows:

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## RULE 13. JURISDICTION

- (a) **Notice of Deficiency or of Transferee or Fiduciary Liability Required:** Except in actions for declaratory judgment (Title XXI), for disclosure (Title XXII), for readjustment or adjustment of TEFRA partnership items (Title XXIV), for BBA partnership actions (Title XXIV.A), for administrative costs (Title XXVI), for review of failure to abate interest (Title XXVII), for redetermination of employment status (Title XXVIII), for determination of relief from joint and several liability (Title XXXI), for lien and levy (Title XXXII), for review of whistleblower awards (Title XXXIII), or for certification actions with respect to passports (Title 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.
- (c) **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, see Rule 210(c), for a disclosure action, see Rule 220(c), for readjustment or adjustment of TEFRA partnership items, see Rule 240(c), for BBA partnership actions, see Rule 255.1(c), for administrative costs, see Rule 270(c), for review of failure to abate interest, see Rule 280(b), for redetermination of employment status, see Rule 290(b), for large partnership actions, see Rule 300(c), for determination of relief from joint and several liability, see Rule 320(b), for lien and levy actions, see Rule 330(b), for review of whistleblower awards, see Rule 340(b), or for certification actions with respect to passports, see Rule 350(b).
- (d) **[Reserved]**
- (e) **Contempt of Court:** Contempt of Court may be punished by fine or imprisonment within the scope of Code section 7456(c).

- (f) **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).

***Note***

Considering recent developments concerning the timing requirements for invoking the Tax Court's jurisdiction, *see, e.g., Boechler v. Commissioner*, 596 U.S. 199 (2022), *rev'g* No. 18578-17L; *Myers v. Commissioner*, 928 F.3d 1025 (D.C. Cir. 2019), *rev'g* 148 T.C. 438 (2017); *Culp v. Commissioner*, 75 F.4th 196 (3d Cir. 2023), *cert. denied*, 602 U.S. \_\_\_ (2024), the Court finds that it is no longer appropriate to address such requirements in its Rules of Practice and Procedure. The Court therefore deletes the text of existing Rule 13(c) and reserves the subsection. Conforming amendments also appear in other Titles of the Rules.

The amendments are effective August 8, 2024.

## **RULE 41. AMENDED AND SUPPLEMENTAL PLEADINGS**

- (a) **Amendments:** A party may amend a pleading once as a matter of course at any time before a responsive pleading is served. If the pleading is one to which no responsive pleading is permitted and the case has not been placed on a trial calendar, a party may so amend it at any time within 30 days after it is served. Otherwise a party may amend a pleading only by leave of Court or by written consent of the adverse party, and leave will be given freely when justice so requires. A motion for leave to amend a pleading must state the reasons for the amendment and must be accompanied by the proposed amendment. The proposed amendment to the pleading must be separately set forth and must comply with the requirements of Rule 23 regarding form and style of papers filed with the Court. See Rules 36(a) and 37(a) for time for responding to amended pleadings.
- (b) **Amendments To Conform to the Evidence:**
- (1) **Issues Tried by Consent:** Issues not raised by the pleadings but tried by express or implied consent of the parties are treated in all respects as if raised in the pleadings. The Court, on motion of any party at any time, may allow any amendment of the pleadings as may be necessary to cause them to conform to the evidence and to raise these issues, but failure to amend does not affect the result of the trial of these issues.
  - (2) **Other Evidence:** If a party objects to evidence on the ground that it is not within the issues raised by the pleadings, the Court may receive the evidence and at any time allow the pleadings to be amended to conform to the proof. The Court will do so freely when justice so requires and the objecting party fails to satisfy the Court that the admission of the evidence will prejudice that party's position on the merits.
  - (3) **Filing:** The amendment or amended pleadings permitted under this paragraph (b) may be filed with the Court at the trial or as otherwise ordered by the Court.
- (c) **Supplemental Pleadings:** On motion, the Court may, on just terms, permit a party to file a supplemental pleading setting out any transaction, occurrences, or event that happened after the date of the pleading to be supplemented. The Court may permit supplementation even though the original pleading is defective in stating a claim or

defense. The Court may order that the opposing party respond to the supplemental pleading within a specified time.

- (d) Relation Back of Amendments:** An amendment to a pleading relates back to the date of the original pleading, unless the Court orders otherwise either on motion or on its own.

***Note***

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 41(a).

The amendments are effective August 8, 2024.

## **RULE 210. GENERAL**

- (a) **Applicability:** The Rules of this Title XXI set forth the special provisions that apply to declaratory judgment actions relating to the qualification of certain retirement plans, the value of certain gifts, the status of certain governmental obligations, the eligibility of an estate with respect to installment payments under Code section 6166, and the initial or continuing qualification of certain exempt organizations or the initial or continuing classification of certain private foundations. For the Rules that apply to declaratory judgment actions relating to treatment of items other than partnership items with respect to an oversheltered return, see the Rules contained in Title XXX. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to actions for declaratory judgment.
- (b) **Definitions: As used in the Rules in this Title—**
- (1) “Retirement plan” has the meaning provided by Code section 7476(c).
  - (2) A “gift” is any transfer of property that was shown on the return of tax imposed by Chapter 12 of the Code or disclosed on that return or in any statement attached to that return.
  - (3) “Governmental obligation” means an obligation the status of which under Code section 103(a) is in issue.
  - (4) An “estate” is any estate whose initial or continuing eligibility with respect to the deferral and installment payment election under Code section 6166 is in issue.
  - (5) An “exempt organization” is an organization described in Code section 501(c) or (d) and exempt from tax under Code section 501(a) or is an organization described in Code section 170(c)(2).
  - (6) A “private foundation” is an organization described in Code section 509(a).
  - (7) A “private operating foundation” is an organization described in Code section 4942(j)(3).

- (8) An “organization” is any organization whose qualification as an exempt organization, or whose classification as a private foundation or a private operating foundation, is in issue.
- (9) A “determination” means—
  - (A) a determination with respect to the initial or continuing qualification of a retirement plan;
  - (B) a determination of the value of any gift;
  - (C) a determination as to whether prospective governmental obligations are described in Code section 103(a);
  - (D) a determination as to whether, with respect to an estate, an election may be made under Code section 6166 or whether the extension of time for payment of estate tax provided in Code section 6166 has ceased to apply; or
  - (E) a determination with respect to the initial or continuing qualification of an organization as an exempt organization, or with respect to the initial or continuing classification of an organization as a private foundation or a private operating foundation.
- (10) A “revocation” is a determination that a retirement plan is no longer qualified, or that an organization, previously qualified or classified as an exempt organization or as a private foundation or private operating foundation, is no longer qualified or classified as such an organization.
- (11) An “action for declaratory judgment” is either a retirement plan action, a gift valuation action, a governmental obligation action, an estate tax installment payment action, or an exempt organization action, as follows:
  - (A) A “retirement plan action” means an action for declaratory judgment provided for in Code section 7476 relating to the initial or continuing qualification of a retirement plan.
  - (B) A “gift valuation action” means an action for declaratory judgment provided for in Code section 7477 relating to the valuation of a gift.



- (C) A “governmental obligation action” means an action for declaratory judgment provided for in Code section 7478 relating to the status of certain prospective governmental obligations.
  - (D) An “estate tax installment payment action” means an action for declaratory judgment provided for in Code section 7479 relating to the eligibility of an estate with respect to installment payments under Code section 6166.
  - (E) An “exempt organization action” means a declaratory judgment action provided for in Code section 7428 relating to the initial or continuing qualification of an organization as an exempt organization, or relating to the initial or continuing classification of an organization as a private foundation or a private operating foundation.
- (12) “Administrative record” generally refers to all documents and materials received, developed, considered, or exchanged in connection with the administrative determination.
  - (13) “Party” includes a petitioner and the respondent Commissioner of Internal Revenue. In a retirement plan action, an intervenor is also a party. In a gift valuation action, only the donor may be a petitioner. In a governmental obligation action, only the prospective issuer may be a petitioner. In an estate tax installment payment action, a person joined pursuant to Code section 7479(b)(1)(B) is also a party. In an exempt organization action, only the organization may be a petitioner.
  - (14) “Declaratory judgment” is the decision of the Court in a retirement plan action, a gift valuation action, a governmental obligation action, an estate tax installment payment action, or an exempt organization action.
- (c) **Jurisdiction:** The Court shall have jurisdiction of an action for declaratory judgment under this Title when the conditions of Code sections 7428, 7476, 7477, 7478, or 7479, as applicable, have been satisfied.
  - (d) **Form and Style of Papers:** All papers filed in an action for declaratory judgment, with the exception of documents included in the

administrative record, must be prepared in the form and style set forth in Rule 23.

***Note***

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 210(c).

The amendments are effective August 8, 2024.

## RULE 220. GENERAL

- (a) **Applicability:** The Rules of this Title XXII set forth the special provisions which apply to the three types of disclosure actions relating to written determinations by the Internal Revenue Service and their background file documents, as authorized by Code section 6110. They consist of: (1) Actions to restrain disclosure, (2) actions to obtain additional disclosure, and (3) actions to obtain disclosure of identity in the case of third party contacts. 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 disclosure actions.
- (b) **Definitions:** As used in the Rules in this Title—
- (1) A “written determination” means a ruling, determination letter, or technical advice memorandum. See Code sec. 6110(b)(1).
  - (2) A “prior written determination” is a written determination issued pursuant to a request made before November 1, 1976.
  - (3) A “background file document” has the meaning provided in Code section 6110(b)(2).
  - (4) A “notice of intention to disclose” is the notice described in Code section 6110(f)(1).
  - (5) “Party” includes a petitioner, the respondent Commissioner of Internal Revenue, and any intervenor under Rule 225.
  - (6) A “disclosure action” is either an “additional disclosure action”, an “action to restrain disclosure”, or a “third party contact action”, as follows:
    - (A) An “additional disclosure action” is an action to obtain disclosure within Code section 6110(f)(4).
    - (B) An “action to restrain disclosure” is an action within Code section 6110(f)(3) or (h)(4) to prevent any part or all of a written determination, prior written determination, or background file document from being opened to public inspection.

- (C) A “third party contact action” is an action to obtain disclosure of the identity of a person to whom a written determination pertains in accordance with Code section 6110(d)(3).
- (7) “Third party contact” means the person described in Code section 6110(d)(1) who has communicated with the Internal Revenue Service.
- (c) **Jurisdiction:** The Court shall have jurisdiction of a disclosure action under this Title when the conditions of Code section 6110 have been satisfied.
- (d) **Form and Style of Papers:** All papers filed in a disclosure action shall be prepared in the form and style set forth in Rule 23, except that whenever any party joins or intervenes in the action, then thereafter, in addition to the number of copies required to be filed under such Rule, an additional copy shall be filed for each party who joins or intervenes in the action. In the case of anonymous parties, see Rule 227.

***Note***

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 220(c).

The amendments are effective August 8, 2024.

## RULE 240. GENERAL

- (a) **Applicability:** The Rules of this Title XXIV set forth the special provisions which apply to actions for readjustment of partnership items under Code section 6226 and actions for adjustment of partnership items under Code section 6228, as enacted by section 402(a) of the Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. No. 97-248, 96 Stat. 648. 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 partnership actions.
- (b) **Definitions: As used in the Rules in this Title—**
- (1) The term “partnership” means a partnership as defined in Code section 6231(a)(1).
  - (2) A “partnership action” is either an “action for readjustment of partnership items” under Code section 6226 or an “action for adjustment of partnership items” under Code section 6228.
  - (3) The term “partnership item” means any item described in Code section 6231(a)(3).
  - (4) The term “tax matters partner” means the person who is the tax matters partner under Code section 6231(a)(7) and who under these Rules is responsible for keeping each partner fully informed of the partnership action. See Code secs. 6223(g), 6230(l).
  - (5) A “notice of final partnership administrative adjustment” is the notice described in Code section 6223(a)(2).
  - (6) The term “administrative adjustment request” means a request for an administrative adjustment of partnership items filed by the tax matters partner on behalf of the partnership under Code section 6227(c).
  - (7) The term “partner” means a person who was a partner as defined in Code section 6231(a)(2) at any time during any partnership taxable year at issue in a partnership action.
  - (8) The term “notice partner” means a person who is a notice partner under Code section 6231(a)(8).

- (9) The term “5-percent group” means a 5-percent group as defined in Code section 6231(a)(11).
- (c) **Jurisdiction:** The Court shall have jurisdiction of a partnership action under this Title when the conditions of Code section 6226 or 6228, as applicable, have been satisfied.
- (d) **Form and Style of Papers:** All papers filed in a partnership action shall be prepared in the form and style set forth in Rule 23, except that the caption shall state the name of the partnership and the full name and surname of any partner filing the petition and shall indicate whether such partner is the tax matters partner, as for example, “ABC Partnership, Mary Doe, Tax Matters Partner, Petitioner” or “ABC Partnership, Richard Roe, A Partner Other Than the Tax Matters Partner, Petitioner”.

***Note***

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 240(c).

The amendments are effective August 8, 2024.

## RULE 255.1. GENERAL

- (a) **Applicability:** The Rules of this Title XXIV.A set forth the provisions that apply to a partnership proceeding commenced pursuant to section 6234(a)(1), as added to the Code by section 1101(c)(1) of the Bipartisan Budget Act of 2015 (BBA), Pub. L. No. 114-74, 129 Stat. 584. 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) **Definitions:** As used in the Rules in this Title—
- (1) The term “partnership” means a partnership as defined in Code section 6241(1).
  - (2) A “partnership action” is an action for readjustment of final partnership adjustments under Code section 6234(a)(1).
  - (3) The term “partnership representative” means the partner (or other person) designated by the partnership or selected by the Secretary pursuant to Code section 6223(a), or designated pursuant to Rule 255.6.
  - (4) A “notice of final partnership adjustment” is the notice described in Code section 6231(a)(3).
- (c) **Jurisdiction:** The Court shall have jurisdiction of a partnership action under this Title when the conditions of Code section 6234 have been satisfied:
- (d) **Form and Style of Papers:** All papers filed in a partnership action shall be prepared in the form and style set forth in Rule 23, except that the caption shall state the name of the partnership and the name of the partnership representative.

### *Note*

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 255.1(c).

The amendments are effective August 8, 2024.

## RULE 270. GENERAL

- (a) **Applicability:** The Rules of this Title XXVI set forth the special provisions which apply to actions for administrative costs under Code section 7430(f)(2). 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 administrative costs.
- (b) **Definitions: As used in the Rules in this Title—**
- (1) “Reasonable administrative costs” means the items described in Code section 7430(c)(2).
  - (2) “Attorney’s fees” include fees for the services of an individual (whether or not an attorney) admitted to practice before the Court or authorized to practice before the Internal Revenue Service. For the procedure for admission to practice before the Court, see Rule 200.
  - (3) “Administrative proceeding” means any procedure or other action within the Internal Revenue Service in connection with the determination, collection, or refund of any tax, interest, or penalty.
- (c) **Jurisdiction:** The Court shall have jurisdiction of an action for administrative costs under this Title when the conditions of Code section 7430 have been satisfied.
- (d) **Burden of Proof:** For the rules regarding the burden of proof in claims for administrative costs, see Rule 232(e).

### *Note*

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 270(c).

The amendments are effective August 8, 2024.



## 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 conditions of Code section 6404 have been satisfied.

### *Note*

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 280(b).

The amendments are effective August 8, 2024.

## **RULE 290. GENERAL**

- (a) Applicability:** The Rules of this Title XXVIII set forth the provisions which apply to actions for redetermination of employment status under Code section 7436. 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 redetermination.
- (b) Jurisdiction:** The Court shall have jurisdiction of an action for redetermination of employment status under this Title when the conditions of Code section 7436 have been satisfied.

### ***Note***

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 290.

The amendments are effective August 8, 2024.

## RULE 300. GENERAL

- (a) **Applicability:** The Rules of this Title XXIX set forth the special provisions that apply to actions for readjustment of partnership items of large partnerships under Code section 6247 and actions for adjustment of partnership items of large partnerships under Code section 6252. 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 large partnership actions.
- (b) **Definitions:** As used in the Rules in this Title—
- (1) The term “large partnership” means an electing large partnership as defined in Code section 775. See Code sec. 6255(a)(1).
  - (2) A “large partnership action” is either an “action for readjustment of partnership items of a large partnership” under Code section 6247 or an “action for adjustment of partnership items of a large partnership” under Code section 6252.
  - (3) The term “partnership item” means any item described in Code section 6231(a)(3). See Code sec. 6255(a)(2).
  - (4) The term “partnership adjustment” means any adjustment in the amount of any partnership item of a large partnership. See Code sec. 6242(d)(1).
  - (5) The term “designated partner” means the partner or person designated by the large partnership or selected by the Commissioner pursuant to Code section 6255(b)(1).
  - (6) A “notice of partnership adjustment” is the notice described in Code section 6245(b).
  - (7) The term “administrative adjustment request” means a request for an administrative adjustment of partnership items filed by the large partnership under Code section 6251(a).
- (c) **Jurisdiction:** The Court shall have jurisdiction of a large partnership action under this Title when the conditions of Code sections 6245, 6247, and 6252 have been satisfied.
- (d) **Form and Style of Papers:** All papers filed in a large partnership action shall be prepared in the form and style set forth in Rule 23, and

the caption shall state the name of the partnership, as for example, “ABC Partnership, Petitioner”.

***Note***

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 300(c).

The amendments are effective August 8, 2024.

## RULE 310. GENERAL

- (a) **Applicability:** The Rules of this Title XXX set forth the provisions which apply to actions for declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return pursuant to Code section 6234, as enacted by section 1231 of the Taxpayer Relief Act of 1997, Pub. L. No. 105-34, 111 Stat. 788. 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 declaratory judgment.
- (b) **Definitions: As used in the Rules in this Title—**
- (1) An “oversheltered return action” means an action for declaratory judgment provided for in Code section 6234 relating to the treatment of items other than partnership items with respect to an oversheltered return.
  - (2) The term “partnership item” means any item described in Code section 6231(a)(3).
  - (3) An “oversheltered return” means an income tax return which—
    - (A) shows no taxable income for the taxable year, and
    - (B) shows a net loss from partnership items. See Code sec. 6234(b).
  - (4) “Declaratory judgment” is the decision of the Court in an oversheltered return action.
- (c) **Jurisdiction:** The Court shall have jurisdiction of an action for declaratory judgment under this Title when the conditions of Code section 6234 have been satisfied.

### *Note*

In accord with the amendment to existing Rule 13(c) and to conform more closely both to certain existing Rules addressing jurisdiction, *see, e.g.*, Rule 320(b), and to the approach embodied in the Federal Rules of Civil Procedure concerning jurisdiction, *see* Fed. R. Civ. P. 82 (“These rules do not extend or limit the jurisdiction of the district courts or the venue of actions in those courts . . .”), the Court amends existing Rule 310(c).

The amendments are effective August 8, 2024.