

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

**July 15, 2019**

**PRESS RELEASE**

Chief Judge Maurice B. Foley announced today that the United States Tax Court has adopted final amendments to its Rules of Practice and Procedure, including new Title XXIV.A (Partnership Actions Under BBA Section 1101), and certain conforming and miscellaneous amendments. The Court has also adopted revisions to Form 1 (Petition), Form 7 (Entry of Appearance), Form 8 (Substitution of Counsel), Form 10 (Notice of Change of Address), and Form 14 (Subpoena).

On March 28, 2016, the Court issued proposed amendments to its Rules of Practice and Procedure and invited public comments on the proposed amendments. The Court proposed the amendments to reflect (among other things) the inclusion of a new regime for the administrative and judicial review of adjustments to partnership income in the Bipartisan Budget Act of 2015 (BBA), Pub. L. No. 114-74, 129 Stat. 584. The Court received comments on the proposed amendments from the American Bar Association Section of Taxation (ABA), the Tax Section of the State Bar of Texas (Texas Bar), and the Office of Chief Counsel of the Internal Revenue Service (Office of Chief Counsel).

On December 19, 2018, the Court announced that it had adopted interim and proposed amendments comprising new Title XXIV.A (Partnership Actions Under BBA Section 1101). The Court invited additional public comments regarding the interim and proposed amendments. After considering the comments, the Court has made certain revisions to the proposed and interim amendments.

The appendix to this press release includes the amendments and an accompanying explanation.

New Title XXIV.A is effective December 19, 2018, and applies to partnership actions commenced with respect to notices of final partnership adjustment issued under Code section 6231(a)(3) for partnership taxable years beginning after December 31, 2017, unless a partnership elects to apply Code sections 6221 through 6241 to a partnership return filed for a partnership taxable

year beginning after November 2, 2015, and before January 1, 2018. Conforming and miscellaneous amendments and revisions to the Forms listed above are effective July 15, 2019.

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

Caplin & Drysdale, Chartered

## APPENDIX

### 1. Jurisdiction

**Paragraphs (a), (b), and (c) of Rule 13 are deleted and replaced with the following. [Paragraphs (d) and (e) of Rule 13 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 (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.

#### **(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, 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).

**(c) Timely Petition Required:** In all cases, the jurisdiction of the Court also depends on the timely filing of a petition.

\* \* \* \* \*

#### Explanation

Paragraphs (a) and (b) of Rule 13 are amended to conform with the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101) and have been reorganized for clarity. Paragraph (c) of Rule 13 has been revised to eliminate redundancy in the Rules.

#### 2. Commencement of Case

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

#### **RULE 20. COMMENCEMENT OF CASE**

\* \* \* \* \*

**(c) Disclosure Statement:** A nongovernmental corporation, large partnership, or limited liability company, or a tax matters partner, partner other than the tax matters partner or partnership representative of a nongovernmental partnership filing a petition with the Court shall file with the petition a separate disclosure statement. In the case of a nongovernmental corporation, the disclosure statement shall identify any parent corporation and any publicly held entity owning 10 percent or more of petitioner's stock or state that there is no such entity. In the case of a nongovernmental large partnership or limited liability company, or a tax matters partner, partner other than a tax matters partner, or partnership representative of a nongovernmental partnership, the disclosure statement shall identify any publicly held entity owning an interest in the large partnership, the limited liability company, or the partnership, or state that there is no such entity. A petitioner shall promptly file a supplemental statement if there is any change in the information required under this rule. For the form of such disclosure statement, see Form 6, Appendix I. For the definition of a large partnership, see Rule 300(b)(1). For the definitions of a partnership and a tax matters partner, see Rule 240(b)(1), (4). A partner other than a tax matters partner is a notice partner or a 5-

percent group as defined in Rule 240(b)(8) and (9). For the definition of a partnership representative, see Rule 255.1(b)(3).

#### Explanation

Paragraph (c) of Rule 20 is amended to make reference to “partnership representative” and the definition of that term as pertains to partnership actions under BBA section 1101.

#### 3. Computation of Time

**Subparagraph (a)(3) and paragraph (d) of Rule 25 are deleted.**  
**[Subparagraphs (a)(1) and (2) and paragraphs (b) and (c) of Rule 25 remain unchanged and are omitted here.]**

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

\* \* \* \* \*

#### Explanation

Subparagraph (a)(3) and (d) of Rule 25 are deleted to eliminate redundancy in the Rules.

#### 4. Petitions

**Subparagraph (a)(2) and paragraph (c) of Rule 34 are deleted and replaced with the following. [Subparagraph (a)(1) and paragraphs (b), (d), and (e) of Rule 34 remain unchanged and are omitted here.]**

#### **RULE 34. PETITION**

##### **(a) General:**

\* \* \* \* \*

(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), 255.2(b), and 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 all forms of partnership actions, see Rules 215, 226, 241(h), 255.2(c), 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), declaratory judgment actions, see Rules 211(b)-(g) and 311(b), disclosure actions, see Rule 221(b)-(e), partnership actions, see Rules 241(b)-(e), 255.2(b), and 301(b)-(e), administrative costs actions, see Rule 271(b), abatement of interest actions, see Rule 281(b), redetermination of employment status actions, see Rule 291(b), actions for determination of relief from joint and several liability on a joint return, see Rule 321(b), lien and levy actions, see Rule 331(b), whistleblower actions, see Rule 341(b), and certification actions with respect to passports, see Rule 351(b).

\* \* \* \* \*

#### Explanation

Paragraphs (a)(2) and (c) of Rule 34 are amended to conform with the addition of the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101). Paragraph (c) is also reorganized to add clarity to the Rule.

5. Joinder of Issue

**Rule 38 is deleted and replaced with the following.**

**RULE 38. JOINDER OF ISSUE**

A case shall be deemed at issue upon the filing of the answer, unless a reply is required under Rule 37, in which event it shall be deemed at issue upon the filing of a reply or the entry of an order disposing of a motion under Rule 37(c) or the expiration of the period specified in Rule 37(c) in case the Commissioner fails to move. With respect to declaratory judgment actions, see Rules 214 and 314, disclosure actions, see Rule 224, partnership actions, see Rules 244, 255.5, and 304, administrative costs actions, see Rule 273, abatement of interest actions, see Rule 284, actions for redetermination of employment status, see Rule 294, actions for determination of relief from joint and several liability on a joint return, see Rule 324, lien and levy actions, see Rule 334, whistleblower actions, see Rule 344, and certification actions with respect to passports, see Rule 354.

Explanation

Rule 38 is amended to conform with the addition of the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101) and is reorganized to add clarity to the Rule.

6. Proper Parties

**Subparagraph (a)(2) of Rule 60 is deleted and replaced with the following. [Subparagraph (a)(1) and paragraphs (b), (c), and (d) of Rule 60 remain unchanged and are omitted here.]**

**RULE 60. PROPER PARTIES; CAPACITY**

**(a) Petitioner:**

\* \* \* \* \*

(2) *Other Actions:* For the person who may bring a case as a petitioner in a declaratory judgment action, see Rules 210(b)(13), 211, and 216. For the person who may bring a case as a petitioner in a disclosure action, see Rules 220(b)(5), 221, and 225. For the person who may bring a

case as a petitioner in a partnership action, see Rules 240(c)(1)(B), 240(c)(2)(B), 241, 245, 255.1(c)(2), 300(c)(1)(B), 300(c)(2)(B), and 301. For the person who may bring a case as a petitioner in an action for redetermination of employment status, see Rule 290(b)(2).

\* \* \* \* \*

#### Explanation

Paragraph (a)(2) of Rule 60 is amended to conform with the addition of the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101).

#### 7. Joinder of Parties

**Paragraph (a) of Rule 61 is deleted and replaced with the following. [Paragraph (b) of Rule 61 remains unchanged and is omitted here.]**

#### **RULE 61. PERMISSIVE JOINDER OF PARTIES**

**(a) Permissive Joinder:** No person, to whom a notice of deficiency or notice of liability has been issued, may join with any other such person in filing a petition in the Court, except as may be permitted by Rule 34(a)(1). With respect to the joinder of parties in declaratory judgment actions, see Rule 215; in disclosure actions, see Rule 226; and in partnership actions, see Rules 241(h), 255.2(c)(1), and 301(f).

\* \* \* \* \*

#### Explanation

Paragraph (a) of Rule 61 is amended to conform with the addition of the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101).



8. Depositions for Discovery Purposes

**Subparagraph (c)(1)(b) of Rule 74 is deleted and replaced with the following. [Paragraphs (a), (b), (d), (e), (f) and subparagraphs (c)(1)(A) and (c)(2)-(4) of Rule 74 remain unchanged and are omitted here.]**

**RULE 74. DEPOSITIONS FOR DISCOVERY PURPOSES**

\* \* \* \* \*

**(c) Depositions Without Consent of the Parties:** (1) *General:*

\* \* \* \* \*

(B) *Availability:* The taking of a deposition of a party, a nonparty witness, or an expert witness under this paragraph is an extraordinary method of discovery and may be used only where a party, a nonparty witness, or an expert witness can give testimony or possesses documents, electronically stored information, or things which are discoverable within the meaning of Rule 70(b) and where such testimony, documents, electronically stored information, or things practicably cannot be obtained through informal consultation or communication (Rule 70(a)(1)), interrogatories (Rule 71), a request for production of documents, electronically stored information, or things (Rule 72), or by a deposition taken with consent of the parties (Rule 74(b)). If such requirements are satisfied, then a deposition of a witness may be taken under this paragraph.

\* \* \* \* \*

Explanation

Paragraph (c)(1)(b) of Rule 74 is amended to streamline and simplify the Rule.

9. Litigation Costs

**Subparagraph (b)(5) of Rule 230 is deleted and replaced with the following. [Paragraphs (a) and subparagraphs (b)(1)-(4) and (6) of Rule 230 remain unchanged and are omitted here.]**

**RULE 230. GENERAL**

\* \* \* \* \*

**(b) Definitions:** As used in the Rules in this Title—

\* \* \* \* \*

(5) In the case of a partnership action, the term “party” includes the partner who filed the petition, the tax matters partner, and each person who satisfies the requirements of Code section 6226(c) and (d) or 6228(a)(4). See Rule 247(a). The term “party” also includes the partnership representative. See Rule 255.1(b)(3).

\* \* \* \* \*

Explanation

Paragraph (b)(5) of Rule 230 is amended to include a reference to “partnership representative” to conform with the addition of the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101).

10. Miscellaneous

**Rule 233 is deleted and replaced with the following.**

**RULE 233. MISCELLANEOUS**

For provisions prohibiting the inclusion of a claim for reasonable litigation and administrative costs in the petition, see Rule 34(b) (petition in a deficiency or liability action), Rule 211(b) (petition in a declaratory judgment action), Rules 241(c), 255.2(b), and 301(c) (petition in a partnership action), Rule 291(c) (petition in an employment status action), Rule 321(b) (petition in an action for determination of relief from joint and several liability on a joint return), and Rule

331(b) (petition in a lien or levy action). For provisions regarding discovery, see Rule 70(a)(2). For provisions prohibiting the introduction of evidence regarding a claim for reasonable litigation or administrative costs at the trial of the case, see Rule 143(a).

#### Explanation

Rule 233 is amended to conform with the addition of the new Rules set forth in Title XXIV.A (Partnership Actions Under BBA Section 1101).

#### 11. TEFRA Partnerships

**The title of Title XXIV and paragraph (a) of Rule 240 are deleted and replaced with the following. [Paragraphs (b), (c), and (d) of Rule 240 remain unchanged and are omitted here.]**

### TITLE XXIV

#### TEFRA PARTNERSHIP ACTIONS

#### 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.

\* \* \* \* \*

#### Explanation

The title to Title XXIV and paragraph (a) of Rule 240 are amended to distinguish TEFRA partnership actions from BBA partnership actions under new Title XXIV.A.

12. Oversheltered Returns

**Paragraph (a) of Rule 310 is deleted and replaced with the following.**  
**[Paragraphs (b) and (c) of Rule 310 remain unchanged and are omitted here.]**

**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.

\* \* \* \* \*

Explanation

Paragraph (a) of Rule 310 is amended to distinguish a declaratory judgment action authorized under Code section 6234 as enacted under the Taxpayer Relief Act of 1997 from a partnership action authorized under Code section 6234 as enacted under the Bipartisan Budget Act of 2015.

13. Partnership Actions Under BBA Section 1101

**A new Title XXIV.A is adopted here, comprising Rules 255.1 through 255.7.**

**TITLE XXIV.A**  
**PARTNERSHIP ACTIONS UNDER BBA SECTION 1101**

**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) Jurisdictional Requirements:** The Court does not have jurisdiction of a partnership action under this Title unless the following conditions are satisfied:

(1) The Commissioner has mailed a notice of final partnership adjustment with respect to the partnership’s taxable year(s).

(2) The partnership representative files a petition for readjustment with respect to the year(s) within 90 days after the date on which the notice of final partnership adjustment is mailed.

**(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.

#### Explanation

A new Title XXIV.A (inclusive of Rules 255.1 through 255.7) is added to set forth procedures for partnership actions under Code sections 6221 through 6241, added by section 1101(c) of the Bipartisan Budget Act of 2015 (BBA), Pub. L. No. 114-74, 129 Stat. 584. BBA section 1101(g)(1) generally states that Code sections 6221 through 6241 shall apply to returns filed for partnership taxable years beginning after Dec. 31, 2017. BBA section 1101(g)(4), however, lets a partnership elect to apply Code sections 6221 through 6241 (except to the extent of the election in Code section 6221(b)) to a return filed for a partnership taxable year beginning after Nov. 2, 2015, and before Jan. 1, 2018.

Rule 255.1 sets forth general rules (including definitions) for a partnership action subject to BBA section 1101. Rule 255.1 generally tracks the structure of the provisions of Rule 240, which sets forth general rules (including definitions) for a partnership action subject to the Tax Equity and Responsibility Act of 1982 (TEFRA), Pub. L. No. 97-248, sec. 402(a), 96 Stat. 648.

## **RULE 255.2. COMMENCEMENT OF PARTNERSHIP ACTION**

**(a) Commencement of Action:** A partnership action under this Title shall be commenced by filing a petition with the Court. See Rule 20, relating to commencement of case; the taxpayer identification number to be provided under paragraph (b) of that Rule shall be the partnership's employer identification number. See also Rule 22, relating to the place and manner of filing the petition; Rule 32, relating to form of pleadings; and Rule 255.1(d), relating to the caption.

**(b) Content of Petition:** A petition filed pursuant to this Rule shall be entitled "Petition for Partnership Action Under BBA Section 1101" and shall contain the following:

(1) The partnership representative's name, State of legal residence (or in the case of a partnership representative other than an individual, the partnership representative's principal place of business or principal office or agency), and mailing address, each as of the date that the petition is filed, and a separate numbered paragraph stating that the partnership designated or that the Secretary selected the partnership representative as its partnership representative.

(2) The partnership's name and principal place of business as of the time the petition is filed.

(3) The city and State of the office of the Internal Revenue Service with which the partnership's return(s) for the year(s) in controversy was filed.

(4) The date of the notice of final partnership adjustment.

(5) The amount of the imputed underpayment, determined by the Commissioner, the nature of the tax, the year or years or other periods for which the determination was made; and, if different from the Commissioner's determination, the approximate amount of the imputed underpayment in controversy, including any proposed modification of the imputed underpayment that was not approved by the Commissioner.

(6) Clear and concise statements of each and every error that the petitioner alleges the Commissioner committed in the notice of final partnership adjustment and each and every proposed modification of the imputed underpayment to which the Commissioner did not consent. The assignments of error shall include issues in respect of which the Commissioner has the burden of proof. Any issue not raised in the assignments of error, including any amendment thereto, shall be deemed to be conceded. Each assignment of error shall be set forth in a separately lettered subparagraph.

(7) Clear and concise lettered statements of the facts on which the petitioner bases the assignments of error and the proposed modifications, except with respect to the assignments of error as to which the Commissioner has the burden of proof.

(8) A prayer setting forth the relief that the petitioner seeks.

(9) The signature, mailing address, telephone number and Tax Court bar number of the partnership's counsel; or if the partnership is self-represented, the signature, mailing address, and telephone number of the individual who filed the petition on behalf of the partnership, with a statement of the individual's capacity to file the petition on behalf of the partnership.

(10) A copy of the notice of final partnership adjustment shall be appended to the petition, as shall any statement accompanying the notice as is material to the issues that the assignments of error raise. If the notice of final partnership adjustment or any accompanying statement incorporates by reference a prior notice or other material that the Internal Revenue Service furnished, the parts thereof that are material to the assignments of error shall also be appended to the petition.

A claim for reasonable litigation or administrative costs shall not be included in the petition in a partnership action under this Title XXIV.A. For the requirements as to claims for reasonable litigation or administrative costs, see Rule 231.

**(c) Joinder of Parties:** (1) *Permissive Joinder:* A separate petition shall be filed with respect to each notice of final partnership adjustment issued to separate partnerships. A single petition for readjustment, however, may be filed seeking readjustments of partnership items with respect to more than one notice of final partnership adjustment if the notices pertain to the same partnership.

(2) *Severance or Other Orders:* With respect to a case based upon multiple notices of final partnership adjustment, the Court may order a severance and a separate case to be maintained with respect to one or more of the notices whenever it appears to the Court that proceeding separately furthers convenience, or avoids prejudice, or when separate trials will be conducive to expedition or economy.

**(d) Filing Fee:** The fee for filing a petition for a partnership action 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

Rule 255.2 sets forth rules for the commencement of a partnership action subject to BBA section 1101. Rule 255.2 generally tracks the structure of the provisions of Rule 241, which sets forth rules for the commencement of a partnership action subject to TEFRA. For further explanation for Rule 255.2, see Explanation for Rule 255.1.

### **RULE 255.3. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition in a partnership action, a request for place of trial shall be filed in accordance with Rule 140.

## Explanation

Rule 255.3 sets forth a rule for a request for place of trial for a partnership action subject to BBA section 1101. Rule 255.3 tracks the structure of the provisions of Rule 242, which sets forth a rule for a request for place of trial for a partnership action subject to TEFRA. For further explanation for Rule 255.3, see Explanation for Rule 255.1.

### **RULE 255.4. 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

Rule 255.4 sets forth rules for other pleadings for a partnership action subject to BBA section 1101. Rule 255.4 tracks the structure of the provisions of Rule 243, which sets forth rules for other pleadings for a partnership action subject to TEFRA. For further explanation for Rule 255.4, see Explanation for Rule 255.1.



## **RULE 255.5. JOINDER OF ISSUE IN PARTNERSHIP ACTION**

A partnership action shall be deemed at issue as provided by Rule 38.

### **Explanation**

Rule 255.5 sets forth a rule on the joinder of issue for a partnership action subject to BBA section 1101. Rule 255.5 tracks the structure of the provisions of Rule 244, which sets forth a rule for joinder of issue for a partnership action subject to TEFRA. For further explanation for Rule 255.5, see Explanation for Rule 255.1.

## **RULE 255.6. IDENTIFICATION AND REMOVAL OF PARTNERSHIP REPRESENTATIVE**

**(a) At the Commencement of a Case:** If, at the time of commencement of a partnership action under this Title XXIV.A, the partnership representative is not identified in the petition, then the Court will take such action as may be necessary to establish the identity of the partnership representative.

**(b) After the Commencement of a Case:** After notice and opportunity to be heard, (1) the Court may for cause remove a partnership representative for purposes of the partnership action, and (2) if a partnership representative's status is terminated for any reason, including removal by the Court, the partnership shall then designate a successor partnership representative in accordance with the requirements of section 6223 within such period as the Court may direct.

### **Explanation**

Rule 255.6 provides that the Court may act to identify or remove a partnership representative in a partnership action subject to BBA section 1101. This authority flows from the Court's inherent supervisory authority over cases docketed in the Court. Rule 255.6 does not take a position on whether the Court may appoint a partnership representative. For further explanation for Rule 255.6, see Explanation for Rule 255.1.

## **RULE 255.7. DECISIONS**

A decision that the Court enters in a partnership action shall be binding on the partnership and on all of its partners.

### Explanation

Rule 255.7 sets forth a rule on the effect of an entry of a decision in a partnership action subject to BBA section 1101. Rule 255.7 tracks the structure of the provisions of Rule 251, which sets forth a rule for a decision for a partnership action subject to TEFRA. For further explanation for Rule 255.7, see Explanation for Rule 255.1.

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3. The deficiencies (or liabilities) as determined by the Commissioner are in income (estate, gift, or certain excise) taxes for the calendar (or fiscal) year ....., in the amount of \$ ....., of which \$ ..... is in dispute.

4. The determination of the tax set forth in the said notice of deficiency (or liability) is based upon the following errors: [Here set forth specifically in lettered subparagraphs the assignments of error in a concise manner. Do not plead facts, which properly belong in the succeeding paragraph.]

5. The facts upon which petitioner relies, as the basis of petitioner's case, are as follows: [Here set forth allegations of fact, but not the evidence, sufficient to inform the Court and the Commissioner of the positions taken and the bases therefor. Set forth the allegations in orderly and logical sequence, with subparagraphs lettered, so as to enable the Commissioner to admit or deny each allegation. See Rules 31(a) and 34(b)(5).]

WHEREFORE, petitioner prays that [here set forth the relief desired].

(Signed) .....  
Petitioner or Counsel

.....  
Present Address—City, State, ZIP Code

.....  
(Area code) Telephone No.

.....  
E-mail Address

.....  
Counsel's Tax Court Bar Number

Dated: .....

Caplin & Drysdale, Chartered

**FORM 7**

**ENTRY OF APPEARANCE**

(See Rule 24.)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**UNITED STATES TAX COURT**

.....  
Petitioner(s)  
v.  
COMMISSIONER OF INTERNAL REVENUE,  
Respondent

} Docket No.

**ENTRY OF APPEARANCE**

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for ..... in the above-entitled case.  
(Party/Parties)

Dated: .....

.....  
Signature  
.....  
Printed Name  
.....  
Office Address  
.....  
City State/ZIP Code  
.....  
(Area Code) Telephone No.  
.....  
Tax Court Bar No.  
.....  
E-mail Address

**A SEPARATE ENTRY OF APPEARANCE MUST BE FILED  
FOR EACH DOCKET NUMBER.**

**FORM 8**

**SUBSTITUTION OF COUNSEL**

(See Rule 24.)

www.ustaxcourt.gov

**UNITED STATES TAX COURT**

.....  
 Petitioner(s)  
 v.  
 COMMISSIONER OF INTERNAL REVENUE,  
 Respondent

} Docket No.

**SUBSTITUTION OF COUNSEL**

The undersigned, being duly admitted to practice before the United States Tax Court, hereby enters an appearance for ..... in the above-entitled case.  
 (Party/Parties)

Dated: .....

.....  
 Signature  
 .....

.....  
 Printed Name  
 .....

.....  
 Office Address  
 .....

.....  
 City State/ZIP Code  
 .....

.....  
 (Area Code) Telephone No.  
 .....

.....  
 Tax Court Bar No.  
 .....

.....  
 E-mail Address

The undersigned hereby withdraws as counsel for .....  
 in the above-entitled case. Notice of the substitution of the above-named counsel has been given to petitioner(s)  
 and/or counsel for petitioner(s) and to each of the other parties to the case or their counsel, and no party objects to  
 the substitution and withdrawal.

Dated: .....

.....  
 Signature  
 .....

.....  
 Printed Name

**FORM 10**

**NOTICE OF CHANGE OF ADDRESS**

(See Rule 21(b)(4).)

[www.ustaxcourt.gov](http://www.ustaxcourt.gov)

**UNITED STATES TAX COURT**

.....  
 Petitioner(s)  
 v.  
 COMMISSIONER OF INTERNAL REVENUE,  
 Respondent

} Docket No.

**NOTICE OF CHANGE OF ADDRESS\***

Please change address of ..... on the records of the Court.

Old Address:	_____
	_____
	_____
	_____
Telephone:	_____
	_____
	_____
	_____
New Address:	_____
	_____
	_____
	_____
Telephone:	_____
	_____

Signature: .....

Printed Name: .....

Tax Court Bar Number (if applicable): .....

E-mail Address: .....

Date: .....

\*See Rule 200(e), which requires each person admitted to practice before the Tax Court promptly to notify the Admissions Clerk of any change in office address for mailing purposes. Filing Form 10 in a pending case satisfies this requirement. If a practitioner has not entered an appearance in a pending case, the practitioner can satisfy the Rule 200(e) notification requirement by mailing Form 10 (omitting any caption and docket number) or other written communication to the Admissions Clerk, or by electronically updating the practitioner's registration information by clicking the "Update Info" hyperlink through "Practitioner Access" on the Court's Internet website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

**FORM 14**

**SUBPOENA**

(See Rule 147.)  
www.ustaxcourt.gov

**UNITED STATES TAX COURT**

.....  
 Petitioner(s)  
 v.  
 COMMISSIONER OF INTERNAL REVENUE,  
 Respondent

} Docket No.

**SUBPOENA**

To .....

YOU ARE HEREBY COMMANDED to appear before the United States Tax Court

(or the name and official title of a person authorized to take depositions)

at ..... on the ..... day of ....., .....

Time

Date

Month

Year

at .....

Place

then and there to testify on behalf of .....

Petitioner or Respondent

in the above-entitled case, and to bring with you .....

.....

.....

.....

Use reverse if necessary

and not to depart without leave of the Court.

Date: .....

.....  
 Counsel for (Petitioner)(Respondent)



/s/ Stephanie A. Servoss  
 Clerk of the Court

**RETURN ON SERVICE**

The above-named witness was summoned on ..... at .....

Date

Time

by delivering a copy of this subpoena to (him)(her) and, if a witness for the petitioner, by tendering fees and mileage to (him)(her) pursuant to Rule 148 of the Rules of Practice of the Tax Court.

Dated ..... Signed .....

Subscribed and sworn to before me this ..... day of ....., 20.....

..... [SEAL]

Name

Title