

RULE 255.1. GENERAL¹

(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.

¹New Rule 255.1 is effective December 19, 2018.