

RULE 340. GENERAL

(a) Applicability: The Rules of this Title XXXIII set forth the provisions that apply to whistleblower actions under Code section 7623(b)(4). 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.

(b) Jurisdiction: The Court shall have jurisdiction of a whistleblower action under this Title when the conditions of Code section 7623(b)(4) have been satisfied.

RULE 341. COMMENCEMENT OF WHISTLEBLOWER ACTION

(a) Commencement of Action: A whistleblower action under Code section 7623(b)(4) shall be commenced by filing a petition with the Court. See Rule 20, relating to the commencement of a case; Rule 22, relating to the place and manner of filing the petition; and Rule 32, regarding the form of pleadings.

(b) Content of Petition: A petition filed pursuant to this Rule shall be entitled "Petition for Whistleblower Action Under Code Section 7623(b)(4)" 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 determination regarding an award under Code section 7623(b)(1), (2), or (3) by the Internal Revenue Service Whistleblower Office.

(3) Lettered statements explaining why the petitioner disagrees with the determination by the Internal Revenue Service Whistleblower Office.

(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 each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.

(7) As an attachment, a copy of the determination.

(c) Filing Fee: The fee for filing a petition for a whistleblower action shall be \$60, payable at the time of filing.

RULE 342. REQUEST FOR PLACE OF TRIAL

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

RULE 343. 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.

RULE 344. JOINDER OF ISSUE IN WHISTLEBLOWER ACTION

A whistleblower action under Code section 7623(b)(4) shall be deemed at issue as provided by Rule 38.