

**Editorial Notes**

## AMENDMENTS

1992—Pub. L. 102-572 substituted “United States Court of Federal Claims” for “United States Claims Court” and “Court of Federal Claims” for “Claims Court”.

1982—Pub. L. 97-164 substituted “The United States Claims Court shall have jurisdiction” for “The Court of Claims shall have jurisdiction” and “cognizable in the Claims Court” for “cognizable in the Court of Claims”.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-572 effective Oct. 29, 1992, see section 911 of Pub. L. 102-572, set out as a note under section 171 of this title.

## EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-164 effective Oct. 1, 1982, see section 402 of Pub. L. 97-164, set out as a note under section 171 of this title.

**[§ 1506. Repealed. Pub. L. 97-164, title I, § 133(h), Apr. 2, 1982, 96 Stat. 41]**

Section, added Pub. L. 86-770, §2(a), Sept. 13, 1960, 74 Stat. 912, provided that if a case within the exclusive jurisdiction of the district courts was filed in the Court of Claims, the Court of Claims, if it were in the interest of justice, had to transfer such case to any district court in which it could have been brought at the time such case was filed, where the case would proceed as if it had been filed in the district court on the date it was filed in the Court of Claims.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF REPEAL

Repeal effective Oct. 1, 1982, see section 402 of Pub. L. 97-164, set out as an Effective Date of 1982 Amendment note under section 171 of this title.

**§ 1507. Jurisdiction for certain declaratory judgments**

The United States Court of Federal Claims shall have jurisdiction to hear any suit for and issue a declaratory judgment under section 7428 of the Internal Revenue Code of 1986.

(Added Pub. L. 94-455, title XIII, §1306(b)(9)(A), Oct. 4, 1976, 90 Stat. 1720; amended Pub. L. 97-164, title I, §133(i), Apr. 2, 1982, 96 Stat. 41; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 102-572, title IX, §902(a)(1), Oct. 29, 1992, 106 Stat. 4516.)

**Editorial Notes**

## REFERENCES IN TEXT

Section 7428 of the Internal Revenue Code of 1986, referred to in text, is classified to section 7428 of Title 26, Internal Revenue Code.

## AMENDMENTS

1992—Pub. L. 102-572 substituted “United States Court of Federal Claims” for “United States Claims Court”.

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

1982—Pub. L. 97-164 substituted “United States Claims Court” for “Court of Claims”.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-572 effective Oct. 29, 1992, see section 911 of Pub. L. 102-572, set out as a note under section 171 of this title.

## EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-164 effective Oct. 1, 1982, see section 402 of Pub. L. 97-164, set out as a note under section 171 of this title.

## EFFECTIVE DATE

Section applicable with respect to pleadings filed with the United States Tax Court, the district court of the United States for the District of Columbia, or the United States Court of Claims more than 6 months after Oct. 4, 1976, but only with respect to determinations (or requests for determinations) made after Jan. 1, 1976, see section 1306(c) of Pub. L. 94-455, set out as a note under section 7428 of Title 26, Internal Revenue Code.

**§ 1508. Jurisdiction for certain partnership proceedings**

The Court of Federal Claims shall have jurisdiction to hear and to render judgment upon any petition under section 6226 or 6228(a) of the Internal Revenue Code of 1986.

(Added Pub. L. 97-248, title IV, §402(c)(18)(A), Sept. 3, 1982, 96 Stat. 669; amended Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 102-572, title IX, §902(a)(2), Oct. 29, 1992, 106 Stat. 4516.)

**Editorial Notes**

## REFERENCES IN TEXT

Sections 6226 and 6228(a) of the Internal Revenue Code of 1986, referred to in text, are classified to sections 6226 and 6228(a) of Title 26, Internal Revenue Code. Section 6226 of Title 26 was repealed and reenacted by Pub. L. 114-74, title XI, §1101(a), (c)(1), Nov. 2, 2015, 129 Stat. 625, 630, and as so reenacted no longer relates to judicial review, see section 6234 of Title 26. Section 6228 was repealed by Pub. L. 114-74, title XI, §1101(a), Nov. 2, 2015, 129 Stat. 625.

## AMENDMENTS

1992—Pub. L. 102-572 substituted “Court of Federal Claims” for “Claims Court”.

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by Pub. L. 102-572 effective Oct. 29, 1992, see section 911 of Pub. L. 102-572, set out as a note under section 171 of this title.

## EFFECTIVE DATE

Section applicable to partnership taxable years beginning after Sept. 3, 1982, with provision for the applicability of this section to any partnership taxable year ending after Sept. 3, 1982, if the partnership, each partner, and each indirect partner requests such application and the Secretary of the Treasury or his delegate consents to such application, see section 407(a)(1), (3) of Pub. L. 97-248, set out as a note under section 702 of Title 26, Internal Revenue Code.

**§ 1509. No jurisdiction in cases involving refunds of tax shelter promoter and understatement penalties**

The United States Court of Federal Claims shall not have jurisdiction to hear any action or proceeding for any refund or credit of any penalty imposed under section 6700 of the Internal Revenue Code of 1986 (relating to penalty for promoting abusive tax shelters, etc.) or section 6701 of such Code (relating to penalties for aid-