

**UNITED STATES TAX COURT**  
**RULES OF PRACTICE AND PROCEDURE**  
**AS AMENDED THROUGH AUGUST 2024**



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## **TITLE I. RULEMAKING AUTHORITY, SCOPE OF RULES, PUBLICATION, CONSTRUCTION, EFFECTIVE DATE, DEFINITIONS**

### **RULE 1. RULEMAKING AUTHORITY, SCOPE OF RULES, PUBLICATION OF RULES AND AMENDMENTS, CONSTRUCTION**

- (a) **Rulemaking Authority:** The United States Tax Court, after giving appropriate public notice and an opportunity for comment, may make and amend rules governing its practice and procedure.
- (b) **Scope of Rules:** These Rules govern the practice and procedure in all actions and proceedings before the Court. If the Rules provide no governing procedure, the Court or the Judge before whom the matter is pending may prescribe the procedure, giving particular weight to the Federal Rules of Civil Procedure to the extent that they are suitably adaptable to govern the matter at hand.
- (c) **Publication of Rules and Amendments:** When the Court proposes new rules or amendments to these Rules, the Court will provide notice of those proposals on its website and provide the Bar and the general public an opportunity for comment. If the Court determines that there is an immediate need for a particular rule or amendment to an existing rule, the Court may proceed without providing a prior opportunity for comment, but will promptly provide public notice and opportunity for comment after the adoption of the rule or amendment.
- (d) **Construction:** The Court's Rules should be construed, administered, and employed by the Court and the parties to secure the just, speedy, and inexpensive determination of every action and proceeding.

(As amended and effective September 20, 2005, [125 T.C. 340–41](#) and [130 T.C. 374–75](#); as amended, effective March 20, 2023, [160 T.C. 579](#). For prior history, see [60 T.C. 1069](#) (1973); [125 T.C. 340–41](#) (2005).)

### **RULE 2. EFFECTIVE DATE**

- (a) **Adoption:** These Rules, except as otherwise provided, are effective as of October 3, 2008. They govern all proceedings and cases commenced after they take effect, and also all further proceedings in cases then pending, except to the extent that in the opinion of the Court their application, in a particular case pending when the Rules take effect, would not be feasible or would work injustice, in which event the former procedure applies.
- (b) **Amendments:** Amendments to these Rules shall state their effective date. Amendments shall likewise govern all proceedings both in cases

pending on or commenced after their effective date, except to the extent otherwise provided, and subject to the further exception provided in paragraph (a) of this Rule.

(As amended and effective October 3, 2008, [130 T.C. 375–76](#). For prior history, see [60 T.C. 1069](#) (1973); [71 T.C. 1179](#) (1979); [81 T.C. 1045](#) (1983); [82 T.C. 1071](#) (1984); [93 T.C. 844–45](#) (1989); [109 T.C. 530–31](#) (1997); [120 T.C. 507–08](#) (2003).)

### RULE 3. TERMS AND DEFINITIONS

- (a) **Clerk:** Reference to the Clerk is to the Clerk of the United States Tax Court.
- (b) **Code:** Any reference or citation to the Code is to the Internal Revenue Code of 1986, as in effect for the relevant period or the relevant time.
- (c) **Commissioner:** Reference to the Commissioner is to the Commissioner of Internal Revenue.
- (d) **Division:** The Chief Judge may from time to time divide the Court into Divisions of one or more Judges and, in case of a Division of more than one Judge, designate the chief thereof.
- (e) **Paper:** Unless the context indicates otherwise, the term “paper” means a pleading, motion, brief, entry of appearance, or any other document that these Rules require or permit to be filed. A paper filed electronically in compliance with the Court’s electronic filing procedures is a written paper for purposes of these Rules.
- (f) **Party:** With respect to a common matter in cases consolidated for trial, the references to a “party” in Titles VII, VIII, IX, and X mean any party to any of the consolidated cases involving the common matter.
- (g) **Special Trial Judge:** Reference to a Special Trial Judge is to a judicial officer appointed pursuant to Code section 7443A(a). See Rule 180.
- (h) **Time:** As provided in these Rules and in orders and notices of the Court, time means standard time in the location mentioned except when advanced time is substituted therefor by law. For computation of time, see Rule 25.
- (i) **Website:** Any reference to the Court’s website is to the website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

(As effective October 3, 2008, [130 T.C. 376](#); as amended, effective November 30, 2018, [153 T.C. 245](#); effective March 20, 2023, [160 T.C. 580–81](#). For prior history, see [60 T.C. 1069–70](#) (1973); [71 T.C. 1179–80](#) (1979); [85 T.C. 1123](#) (1985); [93 T.C. 845–46](#) (1989); [109 T.C. 531](#) (1997).)

## TITLE II. THE COURT

### RULE 10. NAME, OFFICE, AND SESSIONS

- (a) **Name:** The Court's name is the United States Tax Court.
- (b) **Office of the Court:** The Court's principal office is in the District of Columbia, but the Court or any of its Divisions may sit at any place within the United States. See Code secs. 7445, 7701(a)(9).
- (c) **Sessions:** The Chief Judge prescribes the times and places of the Court's sessions.
- (d) **Business Hours:** The Clerk's office in Washington, D.C., is open from 8 a.m. to 4:30 p.m. on all days, except Saturdays, Sundays, and legal holidays, for the purpose of receiving any papers. For the definition of the term "legal holiday," see Rule 25(a)(5).
- (e) **Mailing Address:** Mail to the Court must be addressed to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. Other addresses, such as locations at which the Court may be in session, should not be used, unless the Court orders otherwise.

(As effective October 3, 2008, [130 T.C. 377](#); as amended, effective May 5, 2011, [136 T.C. 603–04](#); effective March 20, 2023, [160 T.C. 581–82](#). For prior history, see [60 T.C. 1070–71](#) (1973); [71 T.C. 1180](#) (1979); [85 T.C. 1123–24](#) (1985); [93 T.C. 846–47](#) (1989).)

### RULE 11. PAYMENTS TO THE COURT

- (a) **General Rule:** Payments to the Court for fees or charges may be made either in cash or by check, money order, or other draft made payable to the order of "Clerk, United States Tax Court", and shall be mailed or delivered to the Clerk at Washington, D.C. Alternatively, in accordance with procedures that the Court establishes, payments to the Court for fees or charges may be made electronically through Pay.gov.
- (b) **Specific Fees:** For specific fees and charges, see the Court's Fee Schedule on the Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

(As amended and generally effective March 1, 2008, [130 T.C. 377–78](#); as amended, generally effective September 18, 2009, [134 T.C. 305](#); effective November 30, 2018, [153 T.C. 245–46](#); effective January 15, 2020, [154 T.C. 307](#). For prior history, see [60 T.C. 1071](#) (1973); [87 T.C. 1557](#) (1986); [93 T.C. 847](#) (1989); [109 T.C. 532–33](#) (1997); [120 T.C. 509](#) (2003).)



## RULE 12. COURT RECORDS

- (a) **Removal of Records:** An original record, paper, document, or exhibit filed with the Court shall not be taken from the courtroom, from the offices of the Court, or from the custody of a Judge, a Special Trial Judge, or an employee of the Court, except as authorized by a Judge or Special Trial Judge or except as may be necessary for the Clerk to furnish copies or to transmit the same to other courts for appeal or other official purposes. With respect to return of exhibits after a decision of the Court becomes final, see Rule 143(e)(2).
- (b) **Copies of Records:** After the Court renders its decision in a case, a plain or certified copy of any document, record, entry, or other paper, pertaining to the case and still in the custody of the Court, may be obtained upon application to the Court's Copywork Office and payment of the required fee. Unless otherwise permitted by the Court, no copy of any exhibit or original document in the files of the Court shall be furnished to other than the parties until the Court renders its decision. With respect to protective orders that may restrict the availability of exhibits and documents, see Code section 7461 and Rule 103(a).
- (c) **Fees:** The fees to be charged and collected for any copies will be determined in accordance with Code section 7474. See the Court's Fee Schedule on the Court's website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

(As effective October 3, 2008, [130 T.C. 378](#); as amended, effective January 1, 2010, [134 T.C. 305–06](#); effective May 5, 2011, [136 T.C. 604–05](#); effective January 15, 2020, [154 T.C. 307–08](#). For prior history, see [60 T.C. 1071–72](#) (1973); [93 T.C. 848](#) (1989); [120 T.C. 510](#) (2003).)

## 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) **[Reserved]**
- (d) **Contempt of Court:** Contempt of Court may be punished by fine or imprisonment within the scope of Code section 7456(c).
- (e) **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).

(As amended and generally effective October 3, 2008, [130 T.C. 379–81](#); as amended, generally effective November 30, 2018, [153 T.C. 246–48](#); effective August 8, 2024, 161 T.C. \_\_\_\_\_. For prior history, see [60 T.C. 1072](#) (1973); [71 T.C. 1181](#) (1979); [77 T.C. 1427](#) (1981); [81 T.C. 1046](#) (1983); [85 T.C. 1124](#) (1985); [90 T.C. 1355–56](#) (1988); [93 T.C. 849–50](#) (1989); [109 T.C. 533–35](#) (1997); [120 T.C. 510–12](#) (2003).)

**TITLE III. COMMENCEMENT OF CASE, SERVICE AND FILING OF  
PAPERS, FORM AND STYLE OF PAPERS, APPEARANCE AND  
REPRESENTATION, COMPUTATION OF TIME**

**RULE 20. COMMENCEMENT OF CASE**

- (a) **General:** A case is commenced by filing a petition with the Court. See Rule 13.
- (b) **Statement of Taxpayer Identification Number:** The petitioner must submit with the petition a statement of the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number) or lack thereof. The statement must be substantially in accordance with Form 4 (Statement of Taxpayer Identification Number) shown in the Appendix.
- (c) **Disclosure Statement:**
- (1) *Who Must File; Contents.* A nongovernmental corporate party or a nongovernmental corporation that seeks to intervene must file a disclosure statement that:
- (A) identifies any parent corporation and any publicly held corporation owning 10% or more of its stock, or
- (B) states that there is no such corporation.
- (2) *Time to File; Supplemental Filing.* A party or proposed intervenor must:
- (A) file the disclosure statement with its first appearance, pleading, motion, response, or other request addressed to the Court; and
- (B) promptly file a supplemental statement if any required information changes.
- For the form of a disclosure statement, see Form 6 (Corporate Disclosure Statement) shown in the Appendix.
- (d) **Filing Fee:** A fee of \$60 must be paid at the time of filing a petition. 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.