

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).)