

## 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).)