

RULE 100. APPLICABILITY

The Rules in this Title apply according to their terms to written interrogatories (Rule 71), production of documents, electronically stored information, or things (Rule 72), examination by transferees (Rule 73), depositions (Rules 74, 81, 82, 83, and 84), and requests for admission (Rule 90). Such procedures may be used in anticipation of the stipulation of facts required by Rule 91, but the existence of such procedures or their use does not excuse failure to comply with the requirements of that Rule. See Rule 91(a)(2).

(As effective October 3, 2008, [130 T.C. 459](#); as amended, effective January 1, 2010, [134 T.C. 352](#). For prior history, see [60 T.C. 1121](#) (1979); [71 T.C. 1200–01](#) (1979); [79 T.C. 1142–43](#) (1982); [93 T.C. 933](#) (1989).)