

RULE 102. SUPPLEMENTATION OF RESPONSES

A party who has responded to a request for discovery (under Rule 71, 72, 73, or 74) or to a request for admission (under Rule 90) in a manner which was complete when made, is under no duty to supplement the response to include information thereafter acquired, except as follows:

- (1) A party is under a duty seasonably to supplement the response with respect to any matter directly addressed to:
 - (A) The identity and location of persons having knowledge of discoverable matters, and
 - (B) the identity of each person expected to be called as an expert witness at trial, the subject matter on which such person is expected to testify, and the substance of such person's testimony. In respect of the requirement to furnish reports of expert witnesses, see Rule 143(g)(1).
- (2) A party is under a duty seasonably to amend a prior response if the party obtains information upon the basis of which the party knows that:
 - (A) The response was incorrect when made, or
 - (B) the response, though correct when made, is no longer true and the circumstances are such that a failure to amend the response is in substance a knowing concealment.
- (3) A duty to supplement responses may be imposed by order of the Court, agreement of the parties, or at any time prior to trial through new requests for supplementation of prior responses.

(As effective October 3, 2008, [130 T.C. 459–60](#); as amended, effective January 1, 2010, [134 T.C. 352–53](#). For prior history, see [60 T.C. 1122](#) (1973); [71 T.C. 1201](#) (1979); [79 T.C. 1143–44](#) (1982); [93 T.C. 934–35](#) (1989); [109 T.C. 604–05](#) (1997).)