

RULE 104. ENFORCEMENT ACTION AND SANCTIONS

- (a) Failure To Attend Deposition or To Answer Interrogatories or Respond to Request for Inspection or Production:** If a party, or an officer, director, or managing agent of a party, or a person designated in accordance with Rule 74(b) or (c) or Rule 81(c) to testify on behalf of a party fails: (1) To appear before the officer who is to take such person's deposition pursuant to Rule 74, 81, 82, 83, or 84; (2) to serve answers or objections to interrogatories submitted under Rule 71, after proper service thereof; or (3) to serve a written response to a request for production or inspection submitted under Rule 72 or 73 after proper service of the request then the Court on motion may make such orders in regard to the failure as are just, and among others it may take any action authorized under paragraph (b) or (c) of this Rule. If any person, after being served with a subpoena or having waived such service, willfully fails to appear before the officer who is to take such person's deposition or refuses to be sworn, or if any person willfully fails to obey an order requiring such person to answer designated interrogatories or questions, then such failure may be considered contempt of court. The failure to act described in this paragraph (a) may not be excused on the ground that the deposition sought, the interrogatory submitted, or the production or inspection sought, is objectionable, unless the party failing to act has theretofore raised the objection, or has applied for a protective order under Rule 103, with respect thereto at the proper time and in the proper manner, and the Court has either sustained or granted or not yet ruled on the objection or the application for the order.
- (b) Failure To Answer:** If a person fails to answer a question or interrogatory propounded or submitted in accordance with Rule 71, 74, 81, 82, 83, or 84, or fails to respond to a request to produce or inspect or fails to produce or permit the inspection in accordance with Rule 72 or 73, or fails to make a designation in accordance with Rule 74(b) or (c) or Rule 81(c), the aggrieved party may, within the time for completion of discovery under Rule 70(a)(2), move the Court for an order compelling an answer, response, or compliance with the request, as the case may be. When taking a deposition on oral examination, the examination may be completed on other matters or the examination adjourned, as the proponent of the question may prefer, before applying for such order.
- (c) Sanctions:** If a party or an officer, director, or managing agent of a party or a person designated in accordance with Rule 74(b) or (c) or Rule 81(c) fails to obey an order made by the Court with respect to the provisions of Rule 71, 72, 73, 74, 81, 82, 83, 84, or 90, then the Court may make such orders as to the failure as are just, and among others the following:

- (1) An order that the matter regarding which the order was made or any other designated facts shall be taken to be established for the purposes of the case in accordance with the claim of the party obtaining the order.
 - (2) An order refusing to allow the disobedient party to support or oppose designated claims or defenses, or prohibiting such party from introducing designated matters in evidence.
 - (3) An order striking out pleadings or parts thereof, staying further proceedings until the order is obeyed, dismissing the case or any part thereof, or rendering a judgment by default against the disobedient party.
 - (4) In lieu of the foregoing orders or in addition thereto, the Court may treat as a contempt of the Court the failure to obey any such order, and the Court may also require the party failing to obey the order or counsel advising such party, or both, to pay the reasonable expenses, including counsel's fees, caused by the failure, unless the Court finds that the failure was substantially justified or that other circumstances make an award of expenses unjust.
- (d) **Evasive or Incomplete Answer or Response:** For purposes of this Rule and Rules 71, 72, 73, 74, 81, 82, 83, 84, and 90, an evasive or incomplete answer or response is to be treated as a failure to answer or respond.
- (e) **Failure to Provide Electronically Stored Information:** Absent exceptional circumstances, sanctions may not be imposed under this Rule on a party for failing to provide electronically stored information that was lost as a result of the routine, good-faith operation of an electronic information system.

(As effective October 3, 2008, [130 T.C. 461–63](#); as amended, effective January 1, 2010, [134 T.C. 354–58](#). For prior history, see [60 T.C. 1123–25](#) (1973); [71 T.C. 1201–03](#) (1979); [79 T.C. 1144–45](#) (1982); [81 T.C. 1062–63](#) (1983); [85 T.C. 1132–33](#) (1985); [93 T.C. 936–38](#) (1989).)