

RULE 110. PRETRIAL CONFERENCES

- (a) **General:** In appropriate cases, the Court will confer with the parties in pretrial conferences with a view to narrowing issues, stipulating facts, simplifying the presentation of evidence, or otherwise assisting in the preparation for trial or possible disposition of the case in whole or in part without trial.
- (b) **Cases Calendared:** Either party in a case listed on any trial calendar may request of the Court, or the Court on its own may order, a pretrial conference. The Court may, in its discretion, set the case for a pretrial conference during the trial session. If sufficient reason appears therefor, a pretrial conference will be scheduled before the call of the calendar at a time and place as may be practicable and appropriate.
- (c) **Cases Not Calendared:** If a case is not listed on a trial calendar, the Court on motion or on its own may list the case for a pretrial conference on a calendar in the place requested for trial, or may set the case for a pretrial conference either in Washington, D.C., or in any other convenient place.
- (d) **Conditions:** A request or motion for a pretrial conference must include a statement of the reasons therefor. Pretrial conferences will in no circumstances be held as a substitute for the conferences required between the parties in order to comply with the provisions of Rule 91. The Court may hold a pretrial conference for the purpose of assisting the parties in entering into the stipulations called for by Rule 91 if the party requesting a pretrial conference has in good faith attempted without success to obtain stipulations from an opposing party. The Court will not hold a pretrial conference if the Court is satisfied that the request therefor is frivolous or is made for purposes of delay.
- (e) **Order:** The Court may, in its discretion, issue appropriate pretrial orders.

(As amended and effective March 1, 2008, [130 T.C. 463–64](#); as amended, effective March 20, 2023, [160 T.C. 653–54](#). For prior history, see [60 T.C. 1125–26](#) (1973); [93 T.C. 938–39](#) (1989).)