

RULE 122. SUBMISSION WITHOUT TRIAL

- (a) General:** Any case not requiring a trial for the submission of evidence (as, for example, where sufficient facts have been admitted, stipulated, established by deposition, or included in the record in some other way) may be submitted at any time after joinder of issue (see Rule 38) by motion of the parties filed with the Court. The parties need not wait for the case to be calendared for trial and need not appear in Court.
- (b) Burden of Proof:** The fact of submission of a case, under paragraph (a) of this Rule, does not alter the burden of proof, or the requirements otherwise applicable with respect to adducing proof, or the effect of failure of proof.

(As effective October 3, 2008, [130 T.C. 466–67](#). For prior history, see [60 T.C. 1129](#) (1973); [71 T.C. 1204](#) (1979); [81 T.C. 1063–64](#) (1983); [109 T.C. 611](#) (1997).)