

RULE 130. MOTIONS AND OTHER MATTERS

- (a) Calendars:** If a hearing is to be held on a motion or other matter, apart from a trial on the merits, then such hearing may be held on a motion calendar in Washington, D.C., unless the Court, on its own motion or on the motion of a party, shall direct otherwise. As to hearings at other places, see Rule 50(b)(2). The parties will be given notice of the place and time of hearing.
- (b) Failure To Attend:** The Court may hear a matter ex parte where a party fails to appear at such a hearing. With respect to attendance at such hearings, see Rule 50(c).

(As effective October 3, 2008, [130 T.C. 469](#), as amended, effective May 5, 2011, [136 T.C. 632](#). For prior history, see [60 T.C. 1130](#) (1973); [93 T.C. 945–46](#) (1989).)