

RULE 132. SPECIAL OR OTHER CALENDARS

Special or other calendars may be scheduled by the Court, upon motion or at its own initiative, for any purpose which the Court may deem appropriate. The parties involved shall be notified of the place and time of such calendars.

(As effective October 3, 2008, [130 T.C. 470](#). For prior history, see [109 T.C. 615](#) (1997). Rule 132 was originally designated as Rule 133, see [109 T.C. 615](#) (1997). For prior Rule 133 history, see [60 T.C. 1131](#) (1973).)