

RULE 133. CONTINUANCES

The Court may continue a case or matter scheduled on a calendar on motion or on its own. A motion for continuance must inform the Court of the position of the other parties with respect to the motion, either by endorsement by the other parties or by a representation of the moving party. A motion for continuance based on the pendency in a court of a related case or cases must include the name and docket number, the names of counsel for the parties, and the status of any related case or cases, and must identify all issues common to the related case or cases. Continuances will be granted only in exceptional circumstances. Conflicting engagements of counsel or employment of new counsel ordinarily will not be regarded as ground for continuance. A motion for continuance filed 30 days or less before the date to which it is directed may be set for hearing on that date, but ordinarily will be deemed dilatory and will be denied unless the ground therefor arose during that period or there was good reason for not making the motion sooner. As to extensions of time, see Rule 25(b).

(As effective October 3, 2008, [130 T.C. 470](#); as amended, effective March 20, 2023, [160 T.C. 659](#). For prior history, see [109 T.C. 615](#) (1997). Rule 133 was originally designated as Rule 134, see [109 T.C. 615](#) (1997). For prior Rule 134 history, see [60 T.C. 1131–32](#) (1973); [71 T.C. 1204–05](#) (1979); [85 T.C. 1133–34](#) (1985).)