

RULE 144. EXCEPTIONS UNNECESSARY

Formal exceptions to rulings or orders of the Court are unnecessary. It is sufficient that a party at the time the ruling or order of the Court is made or sought, makes known to the Court the action which such party desires the Court to take or such party's objection to the action of the Court and the grounds therefor; and, if a party has no opportunity to object to a ruling or order at the time it is made, the absence of an objection does not thereafter prejudice such party.

(As effective October 3, 2008, [130 T.C. 475](#). For prior history, see [60 T.C. 1136](#) (1973); [93 T.C. 955](#) (1989).)