

## **RULE 145. EXCLUSION OF PROPOSED WITNESSES**

- (a) Exclusion:** At the request of a party, the Court shall order witnesses excluded so that they cannot hear the testimony of other witnesses and it may make the order on its own motion. This Rule does not authorize exclusion of: (1) A party who is a natural person, or (2) an officer or employee of a party which is not a natural person designated as its representative by its attorney, or (3) a person whose presence is shown by a party to be essential to the presentation of such party's cause.
- (b) Contempt:** Among other measures which the Court may take in the circumstances, it may punish as for a contempt: (1) Any witness who remains within hearing of the proceedings after such exclusion has been directed, that fact being noted in the record; and (2) any person (witness, counsel, or party) who willfully violates instructions issued by the Court with respect to such exclusion.

(As effective October 3, 2008, [130 T.C. 475–76](#). For prior history, see [60 T.C. 1136–37](#) (1973); [71 T.C. 1206](#) (1979); [93 T.C. 955–56](#) (1989).)