

## **RULE 148. FEES AND MILEAGE**

- (a) Amount:** Any witness summoned to a hearing or trial, or whose deposition is taken, shall receive the same fees and mileage as witnesses in the United States District Courts. With respect to fees and mileage paid to witnesses in the United States District Court, see 28 U.S.C. section 1821.
- (b) Tender:** No witness, other than one for the Commissioner, shall be required to testify until the witness shall have been tendered the fees and mileage to which the witness is entitled according to law. With respect to witnesses for the Commissioner, see Code section 7457(b)(1).
- (c) Payment:** The party at whose instance a witness appears shall be responsible for the payment of the fees and mileage to which that witness is entitled.

(As effective October 3, 2008, [130 T.C. 478](#). For prior history, see [60 T.C. 1139](#) (1973); [71 T.C. 1207–08](#) (1979); [93 T.C. 958](#) (1989); [109 T.C. 624](#) (1997).)