

RULE 149. FAILURE TO APPEAR OR TO ADDUCE EVIDENCE

- (a) Attendance at Trials:** The unexcused absence of a party or a party's counsel when a case is called for trial will not be ground for delay. The case may be dismissed for failure properly to prosecute, or the trial may proceed and the case be regarded as submitted on the part of the absent party or parties.
- (b) Failure of Proof:** Failure to produce evidence, in support of an issue of fact as to which a party has the burden of proof and which has not been conceded by such party's adversary, may be ground for dismissal or for determination of the affected issue against that party. Facts may be established by stipulation in accordance with Rule 91, but the mere filing of such stipulation does not relieve the party, upon whom rests the burden of proof, of the necessity of properly producing evidence in support of facts not adequately established by such stipulation. As to submission of a case without trial, see Rule 122.

(As effective October 3, 2008, [130 T.C. 478–79](#). For prior history, see [60 T.C. 1139–40](#) (1973); [93 T.C. 959](#) (1989).)