

## **RULE 150. RECORD OF PROCEEDINGS**

- (a) General:** Hearings and trials before the Court shall be recorded or otherwise reported, and a transcript thereof shall be made if, in the opinion of the Court or the Judge or Special Trial Judge presiding at a hearing or trial, a permanent record is deemed appropriate. Transcripts shall be supplied to the parties and other persons at such charges as may be fixed or approved by the Court.
- (b) Transcript as Evidence:** Whenever the testimony of a witness at a trial or hearing which was recorded or otherwise reported is admissible in evidence at a later trial or hearing, it may be proved by the transcript thereof duly certified by the person who reported the testimony.

(As effective October 3, 2008, [130 T.C. 479](#); as amended, effective May 5, 2011, [136 T.C. 632–33](#). For prior history, see [60 T.C. 1140](#) (1973); [109 T.C. 625](#) (1997).)