

## **RULE 151.1. BRIEF OF AN AMICUS CURIAE**

- (a) When Permitted:** The Court may direct an amicus curiae to file a brief or an amicus curiae may file with the Court a motion for leave to file a brief.
- (b) Motion for Leave To File:** The motion for leave to file must comply with the requirements of Rule 23, be accompanied by the proposed brief, and state:

  - (1) the movant's interest; and
  - (2) why an amicus brief is desirable and why the matters asserted are relevant to the disposition of the case.
- (c) Contents and Form:** An amicus brief must comply with Rules 23 and 151(e), indicate the party or parties supported, if any, and must include the following:

  - (1) if the amicus is a nongovernmental corporate entity, a disclosure statement like that required by Rule 20(c);
  - (2) a concise statement of the identity of the amicus curiae, its interest in the case, and the source of its authority to file;
  - (3) a statement that indicates whether:

    - (A) a party's counsel authored the brief in whole or in part;
    - (B) a party or a party's counsel contributed money that was intended to fund the preparation or submission of the brief; and
    - (C) a person (other than the amicus curiae, its members, or its counsel) contributed money that was intended to fund the preparation or submission of the brief and, if so, identifies each such person.
- (d) Length:** Generally, an amicus brief may be no more than 25 pages (excluding the cover page, the disclosure statement, the table of contents, the table of citations, the signature block, and the certificate of service), unless the motion for leave to file establishes good cause for including a proposed brief longer than 25 pages.
- (e) Time for Filing:** Unless the Court directs the filing of an amicus brief, an amicus curiae supporting a party must file a motion for leave to file, accompanied by its brief, no later than 14 days after the first brief of the party being supported is filed. An amicus curiae that does not support either party must file a motion for leave to file, accompanied by its brief, no later than 14 days after the first opening brief is filed. The Court may grant leave for later filing, specifying the time within which an opposing party may answer.

- (f) **Reply Brief:** Except by the Court's permission, an amicus curiae may not file a reply brief.
- (g) **Objection by Party:** Any party may file an opposition to a motion for leave to file an amicus brief, concisely stating the reasons for such opposition, within 14 days after service of the motion or as ordered by the Court.

(As adopted, effective March 20, 2023, [160 T.C. 670–72](#).)