

## RULE 151. BRIEFS

- (a) **General:** Briefs must be filed after trial or submission of a case, except as otherwise directed by the presiding Judge or Special Trial Judge. The presiding Judge or Special Trial Judge may permit or direct the parties to make oral argument or file memoranda of points and authorities, in addition to or in lieu of briefs. The Court may strike any brief that does not conform to the requirements of this Rule.
- (b) **Time for Filing Briefs:** Briefs may be filed simultaneously or seriatim, as the presiding Judge or Special Trial Judge directs. The following deadlines for filing briefs apply unless the presiding Judge or Special Trial Judge orders otherwise:

- (1) *Simultaneous Briefs:* Opening briefs must be filed within 75 days after the conclusion of the trial and answering briefs within 45 days after the due date of the opening brief.
- (2) *Seriatim Briefs:* Opening briefs must be filed within 75 days after the conclusion of the trial, answering briefs within 45 days after the due date of the opening brief, and reply briefs within 30 days after the due date of the answering briefs.

A party who is required to file an opening brief but fails to do so is not permitted to file an answering or reply brief unless the Court grants leave. A motion for extension of time for filing any brief must be made before the due date and must recite that the moving party has advised each other party and state whether there is an objection to the motion. As to the effect of extensions of time, see Rule 25(b).

- (c) **Service:**
- (1) Each seriatim brief must be served on each opposing party when filed.
  - (2) Simultaneous briefs will be served by the Clerk after each corresponding brief of all other parties has been filed, unless the Court orders otherwise.
  - (3) Delinquent briefs must be accompanied by a motion for leave to file setting forth the reasons for the delay. In the case of simultaneous briefs, the Court may strike a brief that is filed by a party after the opposing party's brief has been served on that party.
- (d) **Number of Copies:** A party filing a brief in paper form must file a signed original plus an additional copy for each person to be served. Only one transmission of an electronically filed brief is required.

- (e) **Form and Content:** All briefs must conform to the requirements of Rule 23 and must contain the following in the order indicated:
- (1) On the first page, a table of contents with page references, followed by a list of all citations arranged alphabetically as to cited cases and stating the pages in the brief at which cited.
  - (2) A statement of the nature of the controversy, the tax involved, and the issues to be decided.
  - (3) Proposed findings of fact (in the opening brief or briefs), based on the evidence, in the form of numbered statements, each of which must be complete and must consist of a concise statement of essential fact and not a recital of testimony nor a discussion or argument relating to the evidence or the law. Each numbered statement must include references to the pages of the transcript or the exhibits or other sources relied on to support the statement. In an answering or reply brief, the party must set forth any objections, together with the reasons therefor, to any proposed findings of any other party, showing the numbers of the statements to which the objections are directed; in addition, the party may set forth alternative proposed findings of fact.
  - (4) A concise statement of the points on which the party relies.
  - (5) The argument, which sets forth and discusses the points of law involved and any disputed questions of fact.
  - (6) The signature of counsel or the party submitting the brief. As to signature, see Rule 23(a)(3).

(As effective October 3, 2008, [130 T.C. 479–81](#); as amended, effective January 1, 2010, [134 T.C. 365–66](#); May 5, 2011, [136 T.C. 633–35](#); March 20, 2023, [160 T.C. 667–70](#). For prior history, see [60 T.C. 1140–42](#) (1973); [71 T.C. 1208–09](#) (1979); [81 T.C. 1066](#) (1983); [85 T.C. 1136](#) (1985); [93 T.C. 959–61](#) (1989); [109 T.C. 625–28](#) (1997).)