

RULE 152. ORAL FINDINGS OF FACT OR OPINION

- (a) General:** Except in actions for declaratory judgment or for disclosure (see Titles XXI and XXII), the Judge, or the Special Trial Judge in any case in which the Special Trial Judge is authorized to make the decision of the Court pursuant to Code section 7436(c) or 7443A(b)(2), (3), (4), (5), or (6), and (c), may, in the exercise of discretion, orally state the findings of fact or opinion if the Judge or Special Trial Judge is satisfied as to the factual conclusions to be reached in the case and that the law to be applied thereto is clear.
- (b) Transcript:** Oral findings of fact or opinion will be recorded in the transcript of the hearing or trial. The pages of the transcript that contain findings of fact or opinion (or a written summary thereof) will be served by the Clerk on all parties.
- (c) Nonprecedential Effect:** Opinions stated orally in accordance with paragraph (a) of this Rule may not be relied upon as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or other similar doctrine.

(As amended and generally effective October 3, 2008, [130 T.C. 481–82](#); as amended, effective March 20, 2023, [160 T.C. 673](#). For prior history, see [79 T.C. 1147–48](#) (1982); [93 T.C. 961–62](#) (1989); [120 T.C. 598–99](#) (2003).)