

**RULE 156. ESTATE TAX DEDUCTION DEVELOPING  
AT OR AFTER TRIAL**

If the parties in an estate tax case are unable to agree under Rule 155, or under a remand, upon a deduction involving expenses incurred at or after the trial, then any party may move to reopen the case for further trial on that issue.

(As effective October 3, 2008, [130 T.C. 484](#). For prior history, see [60 T.C. 1143](#) (1973); [93 T.C. 964](#) (1989).)