

**RULE 157. MOTION TO RETAIN FILE IN ESTATE TAX CASE
INVOLVING SECTION 6166 ELECTION**

In any estate tax case in which the time for payment of an amount of tax imposed by Code section 2001 has been extended under Code section 6166, the petitioner shall, after the decision is entered but before it becomes final, move the Court to retain the Court's official case file pending the commencement of any supplemental proceeding under Rule 262.

(As effective October 3, 2008, [130 T.C. 484](#). For prior history, see [93 T.C. 964–65](#) (1989).)