

RULE 160. HARMLESS ERROR

No error in either the admission or the exclusion of evidence, and no error or defect in any ruling or order or in anything done or omitted by the Court or by any of the parties, is ground for granting a new trial or for vacating, modifying, or otherwise disturbing a decision or order, unless refusal to take such action appears to the Court inconsistent with substantial justice. The Court at every stage of a case will disregard any error or defect which does not affect the substantial rights of the parties.

(As effective October 3, 2008, [130 T.C. 484](#). For prior history, see [60 T.C. 1144](#) (1973).)