

**RULE 161. MOTION FOR RECONSIDERATION OF
FINDINGS OR OPINION**

Any motion for reconsideration of an opinion or findings of fact, with or without a new or further trial, must be filed within 30 days after a written opinion or the pages of the transcript that contain findings of fact or opinion stated orally pursuant to Rule 152 (or a written summary thereof) have been served, unless the Court orders otherwise.

(As effective October 3, 2008, [130 T.C. 485](#); as amended, effective March 20, 2023, [160 T.C. 673–74](#). For prior history, see [60 T.C. 1144](#) (1973); [79 T.C. 1149](#) (1982).)