

## **RULE 162. MOTION TO VACATE OR REVISE DECISION**

Any motion to vacate or revise a decision, with or without a new or further trial, shall be filed within 30 days after the decision has been entered, unless the Court shall otherwise permit.

(As effective October 3, 2008, [130 T.C. 485](#). For prior history, see [60 T.C. 1144](#) (1973).)