

RULE 163. NO JOINDER OF MOTIONS UNDER RULES 161 AND 162

Motions under Rules 161 and 162 shall be made separately from each other and not joined to or made part of any other motion.

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