

RULE 170. GENERAL

The Rules of this Title XVII, referred to as the “Small Tax Case Rules,” set forth the special provisions applicable to small tax cases. The term “small tax case” means a case in which (1) the amount in dispute is \$50,000 or less (within the meaning of the Code), (2) the petitioner has made a request under Rule 171, and (3) the Court has concurred in the petitioner’s request. See Code secs. 7436(c), 7463. Except as otherwise provided in these Small Tax Case Rules, the Rules of Practice and Procedure apply to small tax cases.

(As effective October 3, 2008, [130 T.C. 485](#); as amended, effective March 20, 2023, [160 T.C. 674](#). For prior history, see [60 T.C. 1144–45](#) (1973); [120 T.C. 604–05](#) (2003). Rule 170 is derived in part from Rule 171 as originally adopted, see [120 T.C. 604–05](#) (2003). For prior Rule 171 history, see [60 T.C. 1145](#) (1973); [71 T.C. 1210](#) (1979); [79 T.C. 1149–50](#) (1982); [82 T.C. 1071–72](#) (1984); [93 T.C. 966–67](#) (1989); [109 T.C. 631–32](#) (1997).)