

RULE 171. REQUEST FOR SMALL TAX CASE PROCEDURE

- (a) Request in Petition:** A petitioner may request in the petition to have the proceedings in the case conducted as a small tax case. See Rule 173.
- (b) Motion Opposing Request:** If the Commissioner opposes the petitioner's request, the Commissioner must file with the answer a motion that the proceedings not be conducted as a small tax case.
- (c) Request After Petition Is Filed:** A petitioner may, at any time after the petition is filed and before the trial commences, request that the proceedings be conducted as a small tax case. If the request is made after the answer is filed, the Commissioner may move without leave of the Court that the proceedings not be conducted as a small tax case.
- (d) Small Tax Case Designation; Procedure for Removing Small Tax Case Designation:** If a petitioner makes a request in accordance with the provisions of this Rule, the case will be docketed as a small tax case. The Court, on its own or on motion made at any time before the trial commences, may issue an order directing that the small tax case designation be removed and that the proceedings not be conducted as a small tax case.

(As effective October 3, 2008, [130 T.C. 486](#); as amended, effective May 5, 2011, [136 T.C. 636–39](#); effective March 20, 2023, [160 T.C. 674–75](#). For prior history, see [120 T.C. 605](#) (2003). Rule 171 was originally designated as Rule 172, see [120 T.C. 605](#) (2003). For prior Rule 172 history, see [60 T.C. 1145–46](#) (1973); [71 T.C. 1210–11](#) (1979); [81 T.C. 1066–67](#) (1983); [93 T.C. 967](#) (1989); [109 T.C. 632](#) (1997).)