

RULE 172. REPRESENTATION

A petitioner in a small tax case may appear without representation or may be represented by any person admitted to practice before the Court. As to representation, see Rule 24.

(As effective October 3, 2008, [130 T.C. 486](#). For prior history, see [120 T.C. 606](#) (2003). Rule 172 was originally designated as Rule 174, see [120 T.C. 606](#) (2003). For prior Rule 174 history, see [93 T.C. 968](#) (1989), [60 T.C. 1146](#) (1973).)