

RULE 174. TRIAL

- (a) Place of Trial:** At the time of filing the petition, the petitioner may, in accordance with Form 5 in the Appendix or by other separate writing, request the place where the petitioner would prefer the trial to be held. If the petitioner has not filed such a request, then the Commissioner, at the time the answer is filed, shall file a request showing the place of trial preferred by the Commissioner. The Court will make reasonable efforts to conduct the trial at the location most convenient to that requested where suitable facilities are available.
- (b) Conduct of Trial and Evidence:** Trials of small tax cases will be conducted as informally as possible consistent with orderly procedure, and any evidence deemed by the Court to have probative value shall be admissible.
- (c) Briefs:** Neither briefs nor oral arguments will be required in small tax cases unless the Court otherwise directs.

(As amended and effective March 1, 2008, [130 T.C. 489](#). For prior history, see [120 T.C. 607–08](#) (2003). Rule 174 was originally designated as prior Rule 177, see [120 T.C. 607–08](#) (2003). For prior Rule 177 history, see [60 T.C. 1148](#) (1973); [71 T.C. 1212–13](#) (1979); [81 T.C. 1067](#) (1983); [93 T.C. 969–70](#) (1989); [109 T.C. 634–35](#) (1997).)