

RULE 180. ASSIGNMENT

The Chief Judge may from time to time designate a Special Trial Judge (see Rule 3(g)) to deal with any matter pending before the Court in accordance with these Rules and such directions as may be prescribed by the Chief Judge.

(As effective October 3, 2008, [130 T.C. 490](#); as amended, effective March 20, 2023, [160 T.C. 675](#). For prior history, see [60 T.C. 1148](#) (1973); [71 T.C. 1213](#) (1979).)