

## **RULE 181. POWERS AND DUTIES**

Subject to the specifications and limitations in orders designating Special Trial Judges and in accordance with the applicable provisions of these Rules, Special Trial Judges have and shall exercise the power to regulate all proceedings in any matter before them, including the conduct of trials, pretrial conferences, and hearings on motions, and to do all acts and take all measures necessary or proper for the efficient performance of their duties. They may require the production before them of evidence upon all matters embraced within their assignment, including the production of all books, papers, vouchers, documents, electronically stored information, and writings applicable thereto, and they have the authority to put witnesses on oath and to examine them. Special Trial Judges may rule upon the admissibility of evidence, in accordance with the provisions of Code sections 7453 and 7463, and may exercise such further and incidental authority, including ordering the issuance of subpoenas, as may be necessary for the conduct of trials or other proceedings.

(As effective October 3, 2008, [130 T.C. 490](#); as amended, effective January 1, 2010, [134 T.C. 368](#). For prior history, see [60 T.C. 1148–49](#) (1973); [71 T.C. 1213–14](#) (1979); [93 T.C. 970–71](#) (1989); [109 T.C. 635–36](#) (1997).)