

RULE 183. OTHER CASES

Except in cases subject to the provisions of Rule 182 or as otherwise provided, the following procedure shall be observed in cases tried before a Special Trial Judge:

- (a) **Trial and Briefs:** A Special Trial Judge shall conduct the trial of any assigned case. After such trial, the parties shall submit their briefs in accordance with the provisions of Rule 151. Unless otherwise directed, no further briefs shall be filed.
- (b) **Special Trial Judge's Recommendations:** After all the briefs have been filed by all the parties or the time for doing so has expired, the Special Trial Judge shall file recommended findings of fact and conclusions of law and a copy of the recommended findings of fact and conclusions of law shall be served in accordance with Rule 21.
- (c) **Objections:** Within 45 days after the service of the recommended findings of fact and conclusions of law, a party may serve and file specific, written objections to the recommended findings of fact and conclusions of law. A party may respond to another party's objections within 30 days after being served with a copy thereof. The above time periods may be extended by the Special Trial Judge. After the time for objections and responses has passed, the Chief Judge shall assign the case to a Judge for preparation of a report in accordance with Code section 7460. Unless a party shall have proposed a particular finding of fact, or unless the party shall have objected to another party's proposed finding of fact, the Judge may refuse to consider the party's objection to the Special Trial Judge's recommended findings of fact and conclusions of law for failure to make such a finding or for inclusion of such finding proposed by the other party, as the case may be.
- (d) **Action on the Recommendations:** The Judge to whom the case is assigned may adopt the Special Trial Judge's recommended findings of fact and conclusions of law, or may modify or reject them in whole or in part, or may direct the filing of additional briefs, or may receive further evidence, or may direct oral argument, or may recommit the recommended findings of fact and conclusions of law with instructions. The Judge's action on the Special Trial Judge's recommended findings of fact and conclusions of law shall be reflected in the record by an appropriate order or report. Due regard shall be given to the circumstance that the Special Trial Judge had the opportunity to evaluate the credibility of witnesses, and the findings of fact recommended by the Special Trial Judge shall be presumed to be correct.

(As amended and effective September 20, 2005, [125 T.C. 342–47](#) and [130 T.C. 493–97](#). For prior history, see [81 T.C. 1069–70](#) (1983); [82 T.C. 1074](#) (1984); [93 T.C. 972](#)

(1989); [120 T.C. 611–12](#) (2003); [125 T.C. 342–47](#) (2005). Rule 183 was originally designated as Rule 182, see [81 T.C. 1069–70](#) (1983). For prior Rule 183 history, see [60 T.C. 1150](#) (1973); [71 T.C. 1215](#) (1979).)