

## **RULE 191. PREPARATION OF THE RECORD ON APPEAL**

The Clerk will prepare the record on appeal and forward it to the Clerk of the Court of Appeals pursuant to the notice of appeal filed with the Court, in accordance with rules 10 and 11 of the Federal Rules of Appellate Procedure. In addition, at the time the Clerk forwards the record on appeal to the Clerk of the Court of Appeals, the Clerk shall forward to each of the parties a copy of the index to the record on appeal.

(As effective October 3, 2008, [130 T.C. 498](#). For prior history, see [60 T.C. 1051](#) (1973); [93 T.C. 975](#) (1989).)