

RULE 192. BOND TO STAY ASSESSMENT AND COLLECTION

The filing of a notice of appeal does not stay assessment or collection of a deficiency redetermined by the Court unless, on or before the filing of the notice of appeal, a bond is filed with the Court in accordance with Code section 7485.

(As effective October 3, 2008, [130 T.C. 498](#). For prior history, see [60 T.C. 1051](#) (1973); [109 T.C. 638–39](#) (1997).)