

RULE 193. APPEALS FROM INTERLOCUTORY ORDERS

- (a) General:** For the purpose of seeking the review of any order of the Tax Court which is not otherwise immediately appealable, a party may request the Court to include, or the Court on its own motion may include, a statement in such order that a controlling question of law is involved with respect to which there is a substantial ground for difference of opinion and that an immediate appeal from that order may materially advance the ultimate termination of the litigation. Any such request by a party shall be made by motion which shall set forth with particularity the grounds therefor and note whether there is any objection thereto. Any order by a Judge or Special Trial Judge of the Tax Court which includes the above statement shall be entered upon the records of the Court and served forthwith by the Clerk. See Code sec. 7482(a)(2). For appeals from interlocutory orders generally, see rules 5 and 14 of the Federal Rules of Appellate Procedure.
- (b) Venue:** For the circuit of the Court of Appeals to which an appeal from an interlocutory order may be taken, see Code section 7482(a)(2)(B) and (b).
- (c) Stay of Proceedings:** Unless so ordered, proceedings in the Tax Court shall not be stayed by virtue of any interlocutory order that is or may be the subject of an appeal. See Code sec. 7482(a)(2)(A).

(As effective October 3, 2008, [130 T.C. 499](#). For prior history, see [87 T.C. 1559–60](#) (1986); [109 T.C. 639](#) (1997).)