

RULE 2. EFFECTIVE DATE

- (a) **Adoption:** These Rules, except as otherwise provided, are effective as of October 3, 2008. They govern all proceedings and cases commenced after they take effect, and also all further proceedings in cases then pending, except to the extent that in the opinion of the Court their application, in a particular case pending when the Rules take effect, would not be feasible or would work injustice, in which event the former procedure applies.
- (b) **Amendments:** Amendments to these Rules shall state their effective date. Amendments shall likewise govern all proceedings both in cases pending on or commenced after their effective date, except to the extent otherwise provided, and subject to the further exception provided in paragraph (a) of this Rule.

(As amended and effective October 3, 2008, [130 T.C. 375–76](#). For prior history, see [60 T.C. 1069](#) (1973); [71 T.C. 1179](#) (1979); [81 T.C. 1045](#) (1983); [82 T.C. 1071](#) (1984); [93 T.C. 844–45](#) (1989); [109 T.C. 530–31](#) (1997); [120 T.C. 507–08](#) (2003).)