

**RULE 218. PROCEDURE IN ACTIONS HEARD BY A SPECIAL TRIAL
JUDGE OF THE COURT**

- (a) Where the Special Trial Judge Is To Make the Decision:** When an action for declaratory judgment is assigned to a Special Trial Judge who is authorized in the order of assignment to make the decision, the opinion and proposed decision of the Special Trial Judge shall be submitted to and approved by the Chief Judge or by another Judge designated by the Chief Judge for that purpose, prior to service of the opinion and decision upon the parties.
- (b) Where the Special Trial Judge Is Not To Make the Decision:** Where an action for declaratory judgment is assigned to a Special Trial Judge who is not authorized in the order of assignment to make the decision, the procedure provided in Rule 183 shall be followed.

(As effective October 3, 2008, [130 T.C. 524](#). For prior history, see [64 T.C. 1190–91](#) (1975); [71 T.C. 1228](#) (1979); [68 T.C. 1051](#) (1977); [81 T.C. 1076](#) (1983); [93 T.C. 1000](#) (1989).)