

RULE 22. FILING

- (a) **General Rule:** Except for a paper filed electronically in accordance with electronic filing procedures established by the Court, a paper must be filed with the Clerk in Washington, D.C., during business hours.
- (b) **Exceptions:** A Judge or Special Trial Judge presiding at a trial session of the Court may permit or require a paper pertaining thereto to be filed at that session. The Court also may direct that a paper be filed in accordance with another procedure other than the general rule.
- (c) **Timely Mailing:** For the circumstances under which a timely mailed paper will be considered timely filed, see Code section 7502.
- (d) **Timely Electronic Filing:** A paper will be considered timely filed if it is electronically filed at or before 11:59 p.m., eastern time, on the last day of the applicable period for filing.

(As effective October 3, 2008, [130 T.C. 386](#); as amended, effective May 5, 2011, [136 T.C. 607](#); effective November 30, 2018, [153 T.C. 249–50](#). For prior history, see [60 T.C. 1075](#) (1973); [109 T.C. 538](#) (1997).)