

RULE 233. MISCELLANEOUS

For provisions prohibiting the inclusion of a claim for reasonable litigation and administrative costs in the petition, see Rule 34(f) (claim for reasonable litigation or administrative costs), Rule 211(b) (petition in a declaratory judgment action), Rules 241(c), 255.2(b), and 301(c) (petition in a partnership action), Rule 291(c) (petition in an employment status action), Rule 321(b) (petition in an action for determination of relief from joint and several liability on a joint return), and Rule 331(b) (petition in a lien or levy action). For provisions regarding discovery, see Rule 70(a)(2). For provisions prohibiting the introduction of evidence regarding a claim for reasonable litigation or administrative costs at the trial of the case, see Rule 143(a).

(As effective October 3, 2008, [130 T.C. 540–41](#); as amended, effective July 15, 2019, [153 T.C. 271](#); effective March 20, 2023, [160 T.C. 690](#). For prior history, see [79 T.C. 1159–60](#) (1982); [93 T.C. 1021–22](#) (1989); [109 T.C. 680–81](#) (1997); [120 T.C. 661](#) (2003).)