

RULE 25. COMPUTATION OF TIME

- (a) **Computing Time:** The following Rules apply in computing any time period specified in these rules, in any Court order, or in any statute that does not specify a method of computing time.
- (1) *Period Stated in Days:* If a period is stated in days or a longer unit of time:
 - (A) exclude the day of the event that triggers the period;
 - (B) count every day, including intermediate Saturdays, Sundays, and legal holidays; and
 - (C) include the last day of the period, but if the last day is a Saturday, Sunday, or legal holiday, the period continues to run until the end of the next day that is not a Saturday, Sunday, or legal holiday.
 - (2) *Inaccessibility of the Clerk's Office:* Unless the Court orders otherwise, if the Clerk's Office is inaccessible on the last day of a filing period, the time for filing any paper other than a petition is extended to the first accessible day that is not a Saturday, Sunday, or legal holiday. For the circumstances under which the period for filing a petition is tolled when a filing location is inaccessible, see Code section 7451(b).
 - (3) *"Last Day" Defined:* Unless a different time is set by a statute or Court order, the last day ends:
 - (A) for electronic filing, at 11:59 p.m. Eastern Time; and
 - (B) for filing by other means, when the Clerk's Office is scheduled to close.
 - (4) *"Next Day" Defined:* The "next day" is determined by continuing to count forward if the period is measured after an event and backward if the period is measured before an event.
 - (5) *"Legal Holiday" Defined:* "Legal holiday" means:
 - (A) the day set aside by statute for observation of New Year's Day, Martin Luther King Jr.'s Birthday, Inauguration Day, Washington's Birthday, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, or Christmas Day;
 - (B) any day declared a holiday by the President or Congress; and

- (C) any other day that the District of Columbia has declared a holiday, including District of Columbia Emancipation Day—April 16.

(b) Extending Time:

- (1) *In General:* Unless precluded by statute, if an act may or must be done within a specified time, the Court may, for good cause, extend the time:
 - (A) with or without motion or notice if the Court acts, or if a request is made, before the original time or its extension expires; or
 - (B) on motion made after the time has expired if the party failed to act because of excusable neglect.

As to continuances, see Rule 133.

(2) Special Rules:

- (A) If a motion is made concerning jurisdiction or the sufficiency of a pleading, the time for filing a responsive pleading to that pleading begins to run from the date of service of the Court's order disposing of the motion, unless the Court orders otherwise.
- (B) If the Court has issued an order directing the filing of an amendment, supplement, or ratification of any pleading, the time for filing a responsive pleading begins to run from the date of service of the amendment, supplement, or ratification, unless the Court orders otherwise.
- (C) The period fixed by statute, within which to file a petition with the Court, cannot be extended by the Court.
- (D) After the dates for filing briefs are fixed, an extension of time for filing a brief or the granting of leave to file a brief after the due date correspondingly extends the time for filing any other brief due at the same time and for filing succeeding briefs, unless the Court orders otherwise.

(c) Reducing Time: The Court in its discretion may shorten any period provided by these Rules.

(As amended and generally effective October 3, 2008, [130 T.C. 391–94](#); as amended, generally effective November 30, 2018, [153 T.C. 252–53](#); effective March 20, 2023, [160 T.C. 591–93](#). For prior history, see [60 T.C. 1079–81](#) (1973); [71 T.C. 1184–85](#) (1979); [81 T.C. 1049–50](#) (1983); [85 T.C. 1125](#) (1985); [90 T.C. 1356–57](#) (1988); [93 T.C. 859–61](#) (1989); [109 T.C. 544–46](#) (1997); [120 T.C. 519–21](#) (2003).)