

RULE 274. APPLICABLE SMALL TAX CASE RULES.

Proceedings in an action for administrative costs shall be governed by the provisions of the following Small Tax Case Rules (see Rule 170) with respect to the matters to which they apply: Rule 172 (representation) and Rule 174 (trial).

(As effective October 3, 2008, [130 T.C. 565](#); as amended, effective July 6, 2012, [139 T.C. 571–72](#). For prior history, see [93 T.C. 1052](#) (1989).)