

RULE 3. TERMS AND DEFINITIONS

- (a) **Clerk:** Reference to the Clerk is to the Clerk of the United States Tax Court.
- (b) **Code:** Any reference or citation to the Code is to the Internal Revenue Code of 1986, as in effect for the relevant period or the relevant time.
- (c) **Commissioner:** Reference to the Commissioner is to the Commissioner of Internal Revenue.
- (d) **Division:** The Chief Judge may from time to time divide the Court into Divisions of one or more Judges and, in case of a Division of more than one Judge, designate the chief thereof.
- (e) **Paper:** Unless the context indicates otherwise, the term “paper” means a pleading, motion, brief, entry of appearance, or any other document that these Rules require or permit to be filed. A paper filed electronically in compliance with the Court’s electronic filing procedures is a written paper for purposes of these Rules.
- (f) **Party:** With respect to a common matter in cases consolidated for trial, the references to a “party” in Titles VII, VIII, IX, and X mean any party to any of the consolidated cases involving the common matter.
- (g) **Special Trial Judge:** Reference to a Special Trial Judge is to a judicial officer appointed pursuant to Code section 7443A(a). See Rule 180.
- (h) **Time:** As provided in these Rules and in orders and notices of the Court, time means standard time in the location mentioned except when advanced time is substituted therefor by law. For computation of time, see Rule 25.
- (i) **Website:** Any reference to the Court’s website is to the website at www.ustaxcourt.gov.

(As effective October 3, 2008, [130 T.C. 376](#); as amended, effective November 30, 2018, [153 T.C. 245](#); effective March 20, 2023, [160 T.C. 580–81](#). For prior history, see [60 T.C. 1069–70](#) (1973); [71 T.C. 1179–80](#) (1979); [85 T.C. 1123](#) (1985); [93 T.C. 845–46](#) (1989); [109 T.C. 531](#) (1997).)