

RULE 33. SIGNING OF PLEADINGS

- (a) **Signature:** Each pleading must be signed in the manner provided in Rule 23. If there is more than one counsel of record, the signature of only one is required.
- (b) **Effect of Signature:** Counsel or a party signing a pleading certifies that the signer has read the pleading; that, to the best of the signer's knowledge, information, and belief formed after reasonable inquiry, it is well grounded in fact and is warranted by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law or for establishing new law; and that it is not presented for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation. Counsel's signature also serves as a representation that counsel is authorized to represent the party or parties on whose behalf the pleading is filed. The Court may strike an unsigned pleading, unless it is signed promptly after the omission is called to the counsel's or party's attention. If, after notice and a reasonable opportunity to respond, the Court determines that a pleading has been signed in violation of this Rule, the Court may impose on the person who signed it, a represented party, or both, an appropriate sanction, which may include an order to pay to the other party or parties the reasonable expenses incurred because of the filing of the pleading, including reasonable counsel's fees.

(As effective October 3, 2008, [130 T.C. 403](#); as amended, effective July 6, 2012, [139 T.C. 529–30](#); effective March 20, 2023, [160 T.C. 599–600](#). For prior history, see [60 T.C. 1083](#) (1973); [85 T.C. 1125–26](#) (1985); [93 T.C. 863–64](#) (1989).)