

RULE 50. GENERAL REQUIREMENTS

- (a) **Form and Content of Motion:** An application to the Court for an order shall be by motion in writing, which shall state with particularity the grounds therefor and shall set forth the relief or order sought. The motion shall show that prior notice thereof has been given to each other party or counsel for each other party and shall state whether there is any objection to the motion. If a motion does not include such a statement, the Court will assume that there is an objection to the motion. Unless the Court directs otherwise, motions made during a hearing or trial need not be in writing. The rules applicable to captions, signing, and other matters of form and style of pleadings apply to all written motions. See Rules 23, 32, and 33(a). The effect of a signature on a motion shall be as set forth in Rule 33(b).
- (b) **Disposition of Motions:** A motion may be disposed of in one or more of the following ways, in the discretion of the Court:
- (1) The Court may take action after directing that a written response be filed. In that event, the opposing party shall file such response within such period as the Court may direct. Written response to a motion shall conform to the same requirements of form and style as apply to motions.
 - (2) The Court may take action after directing a hearing, which may be held in Washington, D.C. The Court may, on its own motion or upon the written request of any party to the motion, direct that the hearing be held at some other location which serves the convenience of the parties and the Court.
 - (3) The Court may take such action as the Court in its discretion deems appropriate, on such prior notice, if any, which the Court may consider reasonable. The action of the Court may be taken with or without written response, hearing, or attendance of a party to the motion at the hearing.
- (c) **Attendance at Hearings:** If a motion is noticed for hearing, then a party to the motion may, prior to or at the time for such hearing, submit a written statement of such party's position together with any supporting documents. Such statement may be submitted in lieu of or in addition to attendance at the hearing.
- (d) **Defects in Pleading:** Where the motion or order is directed to defects in a pleading, prompt filing of a proper pleading correcting the defects may obviate the necessity of a hearing thereon.
- (e) **Postponement of Trial:** The filing of a motion shall not constitute cause for postponement of a trial. With respect to motions for continuance, see Rule 133.

- (f) **Effect of Orders:** Orders shall not be treated as precedent, except as may be relevant for purposes of establishing the law of the case, res judicata, collateral estoppel, or other similar doctrine.

(As amended and effective March 1, 2008, [130 T.C. 413–14](#); as amended, effective January 1, 2010, [134 T.C. 313–14](#); effective May 5, 2011, [136 T.C. 611–12](#). For prior history, see [60 T.C. 1090–92](#) (1973); [81 T.C. 1051–52](#) (1983); [93 T.C. 873–74](#) (1989); [109 T.C. 556–58](#) (1997).)