

## **RULE 54. TIMELY FILING AND JOINDER OF MOTIONS**

- (a) Timely Filing:** Unless otherwise permitted by the Court, motions must be made timely.
- (b) Joinder of Motions:** Unless otherwise permitted by the Court, motions shall be separately stated and not joined together, except that motions may be joined in the following instances: (1) Motions under Rules 51 and 52 directed to the same pleading or other paper; and (2) motions under Rule 56 for the review of a jeopardy assessment and for the review of a jeopardy levy, but only if the assessment and the levy are the subject of the same written statement required by Code section 7429(a)(1).

(As amended and effective March 1, 2008, [130 T.C. 415–16](#). For prior history, see [60 T.C. 1093](#) (1973); [81 T.C. 1052](#) (1983); [93 T.C. 875–76](#) (1989).)