

RULE 58. MISCELLANEOUS

For reference in the Rules to other motions, see Rules 25(c) (extension of time), 40 (defenses made by motion), 41 (amendment of pleadings), 63 (substitution of parties), 71(c) (answers to interrogatories), 81(b) (depositions), 90(e) (requests for admission), 91(f) (stipulations), 121(a) (summary judgment), 123(c) (setting aside default or dismissal), 133 (continuances), 140(c) (place of trial), 141 (consolidation and separation), 151(c) (delinquent briefs), 157 (retention of official case file in estate tax case involving election under Code section 6166), 161 (reconsideration), 162 (vacating or revising decision), 231 (reasonable litigation and administrative costs), 260 (enforcement of overpayment determination), 261 (redetermination of interest on deficiency), and 262 (modification of decision in estate tax case involving election under Code section 6166).

(As effective October 3, 2008, [130 T.C. 423](#). For prior history, see [93 T.C. 891](#) (1989); [109 T.C. 565–66](#) (1997). Rule 58 was originally designated as Rule 55, see [93 T.C. 891](#) (1989). For prior Rule 55 history, see [60 T.C. 1093–94](#) (1973); [79 T.C. 1137–38](#) (1982).)