

## **RULE 61. [RESERVED]**

(As effective October 3, 2008, [130 T.C. 425](#); as amended, effective July 15, 2019, [153 T.C. 259–60](#); effective March 20, 2023, [160 T.C. 607](#). For prior history, see [60 T.C. 1095](#) (1973); [71 T.C. 1190](#) (1979); [93 T.C. 893–94](#) (1989); [109 T.C. 568](#) (1997); [120 T.C. 542–43](#) (2003).)