

**RULE 72. PRODUCTION OF DOCUMENTS,
ELECTRONICALLY STORED INFORMATION, AND THINGS**

- (a) **Scope:** Any party may, without leave of Court, serve on any other party a request to:
- (1) Produce and permit the party making the request, or someone acting on such party's behalf, to inspect and copy, test, or sample any designated documents or electronically stored information (including writings, drawings, graphs, charts, photographs, sound recordings, images, and other data compilations stored in any medium from which information can be obtained, either directly or translated, if necessary, by the responding party into a reasonably usable form), or to inspect and copy, test, or sample any tangible thing, to the extent that any of the foregoing items are in the possession, custody, or control of the party on whom the request is served; or
 - (2) Permit entry upon designated land or other property in the possession or control of the party upon whom the request is served for the purpose of inspection and measuring, surveying, photographing, testing, or sampling the property or any designated object or operation thereon.
- (b) **Procedure:**
- (1) *Contents of the Request:* The request shall set forth the items to be inspected, either by individual item or category, describe each item and category with reasonable particularity, and may specify the form or forms in which electronically stored information is to be produced. It shall specify a reasonable time, place, and manner of making the inspection and performing the related acts.
 - (2) *Responses and Objections:* The party upon whom the request is served shall serve a written response within 30 days after service of the request. The Court may allow a shorter or longer time. The response shall state, with respect to each item or category, that inspection and related activities will be permitted as requested, unless the request is objected to in whole or in part, in which event the reasons for objection shall be stated. If objection is made to part of an item or category, then that part shall be specified. The response may state an objection to a requested form for producing electronically stored information. If the responding party objects to a requested form—or if no form was specified in the request—the party shall state the form or forms it intends to use. To obtain a ruling on an objection by the responding party, on a failure to respond, or on a failure to

produce or permit inspection, the requesting party shall file an appropriate motion with the Court and shall annex thereto the request, with proof of service on the other party, together with the response and objections if any. Prior to a motion for such a ruling, neither the request nor the response shall be filed with the Court.

- (3) *Producing Documents or Electronically Stored Information:* Unless otherwise stipulated or ordered by the Court, these procedures apply to producing documents or electronically stored information: (A) A party shall produce documents as they are kept in the usual course of business or shall organize and label them to correspond to the categories in the request; (B) If a request does not specify a form for producing electronically stored information, a party shall produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms; and (C) A party need not produce the same electronically stored information in more than one form.

- (c) **Foreign Petitioners:** For production of records by foreign petitioners, see Code section 7456(b).

(As effective October 3, 2008, [130 T.C. 431–32](#); as amended, effective January 1, 2010, [134 T.C. 325–27](#). For prior history, see [60 T.C. 1101–02](#) (1973); [71 T.C. 1193](#) (1979); [81 T.C. 1053–54](#) (1983); [93 T.C. 901–02](#) (1989); [109 T.C. 575–76](#) (1997).)