

RULE 80. GENERAL PROVISIONS

- (a) **General:** On complying with the applicable requirements, depositions to perpetuate evidence may be taken in a pending case before trial (Rule 81), or in anticipation of commencing a case in this Court (Rule 82), or in connection with the trial (Rule 83). Depositions under this Title may be taken only for the purpose of making testimony or any document, electronically stored information, or thing available as evidence in the circumstances herein authorized by the applicable Rules. Depositions for discovery purposes may be taken only in accordance with Rule 74.
- (b) **Other Applicable Rules:** For Rules concerned with the timing and frequency of depositions, supplementation of answers, protective orders, effect of evasive or incomplete answers or responses, and sanctions and enforcement action, see Title X. For provisions relating to tender of fees and other amounts to the witness to be deposed, see Rule 148(b).

(As effective October 3, 2008, [130 T.C. 440](#); as amended, effective January 1, 2010, [134 T.C. 338](#). For prior history, see [60 T.C. 1103–04](#) (1973); [71 T.C. 1196](#) (1979); 1983, [79 T.C. 1142](#) (1982); [93 T.C. 913–14](#) (1989).)