

RULE 83. DEPOSITIONS AFTER COMMENCEMENT OF TRIAL

Nothing in these Rules shall preclude the taking of a deposition after trial has commenced in a case, upon approval or direction of the Court. The Court may impose such conditions to the taking of the deposition as it may find appropriate and, with respect to any aspect not provided for by the Court, Rule 81 shall govern to the extent applicable.

(As effective October 3, 2008, [130 T.C. 450](#). For prior history, see [60 T.C. 1111](#) (1973).)