

## **RULE 84. DEPOSITIONS UPON WRITTEN QUESTIONS**

- (a) **Use of Written Questions:** A party may make an application to the Court to take a deposition, otherwise authorized under Rule 81, 82, or 83, upon written questions rather than oral examination. The provisions of those Rules shall apply in all respects to such a deposition except to the extent clearly inapplicable or otherwise provided in this Rule. Unless there is special reason for taking the deposition on written questions rather than oral examination, the Court will deny the application, without prejudice to seeking approval of the deposition upon oral examination. The taking of depositions upon written questions is not favored, except when the deposition is to be taken in a foreign country, in which event the deposition must be taken on written questions unless otherwise directed by the Court for good cause shown.
- (b) **Procedure:** An application under paragraph (a) hereof shall have the written questions annexed thereto. With respect to such application, the 15-day period for filing objections prescribed by paragraph (b)(2) of Rule 81 is extended to 20 days, and within that 20-day period the objecting or responding party shall also file with the Court any cross-questions which such party may desire to be asked at the taking of the deposition. The applicant shall then file any objections to the cross-questions, as well as any redirect questions, within 15 days after service on the applicant of the cross-questions. Within 15 days after service of the redirect questions on the other party, the other party shall file with the Court any objections to the redirect questions, as well as any recross-questions which the other party may desire to be asked. No objection to a written question will be considered unless it is filed with the Court within such applicable time. An original and five copies of all questions and objections shall be filed with the Clerk, who will make service thereof on the opposite party. The Court for good cause shown may enlarge or shorten the time in any respect.
- (c) **Taking of Deposition:** The officer taking the deposition shall propound all questions to the witness in their proper order. The parties and their counsel may attend the taking of the deposition but shall not participate in the deposition proceeding in any manner.
- (d) **Execution and Return:** The execution and return of the deposition shall conform to the requirements of paragraph (h) of Rule 81.

(As effective October 3, 2008, [130 T.C. 450–51](#). For prior history, see [60 T.C. 1111–13](#) (1973); [81 T.C. 1062](#) (1983); [93 T.C. 924–25](#) (1989); [109 T.C. 593–94](#) (1997).)