RULE 92. [RESERVED]

(As effective October 3, 2008, $\underline{130 \text{ T.C. } 458-59}$; as amended, effective March 20, 2023, $\underline{160 \text{ T.C. } 649}$. For prior history, see $\underline{71 \text{ T.C. } 1200}$ (1979).)