

RULE 93. IDENTIFICATION AND CERTIFICATION OF ADMINISTRATIVE RECORD IN CERTAIN ACTIONS

- (a) **General:** Except as otherwise provided in this Rule or as ordered by the Court, if judicial review of the Commissioner's determination ordinarily would be based solely or partly on the administrative record, the parties must file with the Court, no later than 45 days after the notice setting the case for trial is served, the entire administrative record (or so much of that record as either party may deem necessary for a complete disposition of the issue or issues in dispute) stipulated as to its genuineness. If, however, the parties are unable to file a stipulated administrative record, the Commissioner must file with the Court, no later than 45 days after the notice setting the case for trial is served, the entire administrative record, appropriately certified as to its genuineness by the Commissioner or by an official authorized to act for the Commissioner in such situation.
- (b) **Motion To Complete or Supplement:** If a party contends that the administrative record is incomplete or should be supplemented, that party may move to complete or supplement the administrative record no later than 60 days after the notice setting the case for trial is served, unless the Court orders otherwise. The motion must state in detail why the party contends that the administrative record is incomplete or should be supplemented, and the party must attach any documents or other information that the party alleges is or should be part of the administrative record.
- (c) **Administrative Record:** The term "administrative record" generally refers to all documents and materials received, developed, considered, or exchanged in connection with the administrative determination.
- (d) **Declaratory Judgment Actions:** This Rule does not apply to declaratory judgment actions. For Rules governing the filing of the administrative record in declaratory judgment actions, see Title XXI of these Rules.
- (e) **Other Cases:** The Court may direct the parties to follow the procedures set forth in this Rule in any case where identification and certification of the administrative record may contribute to a prompt resolution of the case.

(As adopted, effective March 20, 2023, [160 T.C. 649–51.](#))