

**RULE 1. RULEMAKING AUTHORITY, SCOPE OF
RULES, PUBLICATION OF RULES AND
AMENDMENTS, CONSTRUCTION**

(a) **Rulemaking Authority:** The United States Tax Court, after giving appropriate public notice and an opportunity for comment, may make and amend rules governing its practice and procedure.

(b) **Scope of Rules:** These Rules govern the practice and procedure in all cases and proceedings before the Court. Where in any instance there is no applicable rule of procedure, the Court or the Judge before whom the matter is pending may prescribe the procedure, giving particular weight to the Federal Rules of Civil Procedure to the extent that they are suitably adaptable to govern the matter at hand.

(c) **Publication of Rules and Amendments:** When new rules or amendments to these Rules are proposed by the Court, notice of such proposals and the ability of the public to comment shall be provided to the Bar and to the general public and shall be posted on the Court's Internet Web site. If the Court determines that there is an immediate need for a particular rule or amendment to an existing rule, it may proceed without public notice and opportunity for comment, but the Court shall promptly thereafter afford such notice and opportunity for comment.

(d) **Construction:** The Court's Rules shall be construed to secure the just, speedy, and inexpensive determination of every case.