

## **RULE 10. NAME, OFFICE, AND SESSIONS**

(a) **Name:** The name of the Court is the United States Tax Court.

(b) **Office of the Court:** The principal office of the Court shall be in the District of Columbia, but the Court or any of its Divisions may sit at any place within the United States. See Code secs. 7445, 7701(a)(9).

(c) **Sessions:** The time and place of sessions of the Court shall be prescribed by the Chief Judge.

<sup>1</sup>(d) **Business Hours:** The office of the Clerk at Washington, D.C., shall be open during business hours on all days, except Saturdays, Sundays, and Federal holidays, for the purpose of receiving petitions, pleadings, motions, and other papers. Business hours are from 8 a.m. to 4:30 p.m.

(e) **Mailing Address:** Mail to the Court should be addressed to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. Other addresses, such as locations at which the Court may be in session, should not be used, unless the Court directs otherwise.

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<sup>1</sup>The amendments are effective as of May 5, 2011.