

**RULE 171. ELECTION OF SMALL TAX CASE  
PROCEDURE**

With respect to classification of a case as a small tax case, the following shall apply:

(a) A petitioner who wishes to have the proceedings in the case conducted as a small tax case may so request at the time the petition is filed. See Rule 173.

<sup>1</sup>(b) If the Commissioner opposes the petitioner's request to have the proceedings conducted as a small tax case, then the Commissioner shall file with the answer a motion that the proceedings not be conducted as a small tax case.

<sup>2</sup>(c) A petitioner may, at any time after the petition is filed and before the trial commences, request that the proceedings be conducted as a small tax case. If such request is made after the answer is filed, then the Commissioner may move without leave of the Court that the proceedings not be conducted as a small tax case.

<sup>3</sup>(d) If such request is made in accordance with the provisions of this Rule 171, then the case will be docketed as a small tax case. The Court, on its own motion or on the motion of a party to the case, may, at any time before the trial commences, issue an order directing that the small tax case designation be removed and that the proceedings not be conducted as a small tax case. If no such order is issued, then the petitioner will be considered to have exercised the petitioner's option and the Court shall be deemed to have concurred therein.

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<sup>1</sup>New paragraph (b) is effective with respect to petitions filed after May 5, 2011.

<sup>2</sup>The amendments 4are effective as of May 5, 2011.

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