

RULE 3. DEFINITIONS

(a) **Division:** The Chief Judge may from time to time divide the Court into Divisions of one or more Judges and, in case of a Division of more than one Judge, designate the chief thereof.

(b) **Clerk:** Reference to the Clerk in these Rules means the Clerk of the United States Tax Court.

(c) **Commissioner:** Reference to the Commissioner in these Rules means the Commissioner of Internal Revenue.

(d) **Special Trial Judge:** The term Special Trial Judge as used in these Rules refers to a judicial officer appointed pursuant to Code section 7443A(a). See Rule 180.

(e) **Time:** As provided in these Rules and in orders and notices of the Court, time means standard time in the location mentioned except when advanced time is substituted therefor by law. For computation of time, see Rule 25.

(f) **Business Hours:** As to the Court's business hours, see Rule 10(d).

(g) **Filing:** For requirements as to filing with the Court, see Rule 22.

(h) **Code:** Any reference or citation to the Code relates to the Internal Revenue Code of 1986, as in effect for the relevant period or the relevant time.

¹(i) **Paper:** Unless the context otherwise indicates, the term "paper" means a pleading, motion, brief, entry of appearance, or any other document that these Rules permit to be filed.

¹ The amendment is effective November 30, 2018