

GUIDE TO RULES AMENDMENTS AND NOTES

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and Amendments to the Tax Court Rules of Practice
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Comprehensive Revision of the
Tax Court Rules of Practice and Procedure

60 T.C. 1057-1175

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Table II

Citations to the Notes to the Tax Court Rules of Practice and Procedure as They Appear in the United States Tax Court Reports

An Introduction to the comprehensive revision of the Tax Court Rules of Practice and Procedure approved by the Court on May 29, 1973, appears at 60 T.C. 1057-1058.

A Prefatory Note to the extensive amendments to the Tax Court Rules of Practice and Procedure approved by the Court on January 12, 1990, appears at 93 T.C. 821.

A Prefatory Note to the extensive amendments to the Tax Court Rules of Practice and Procedure approved by the Court on September 12, 1997, appears at 109 T.C. 507.

A Prefatory Note to the extensive amendments to the Tax Court Rules of Practice and Procedure approved by the Court on November 15, 2002, appears at 120 T.C. 479.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of October 3, 2008, appears at 130 T.C. 345.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of January 1, 2010, appears at 134 T.C. 304.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of May 5, 2011, appears at 136 T.C. 603.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of July 6, 2012, appears at 139 T.C. 521.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of November 30, 2018, and July 15, 2019, appears at 153 T.C. 243.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of January 15, 2020, appears at 154 T.C. 305.

A Prefatory Note to the substantial revisions to the Tax Court Rules of Practice and Procedure generally effective as of October 6, 2020, appears at 155 T.C. 299.

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¹The Note to the amendment of Rule 1, effective September 20, 2005, was originally published in T.C. Volume 125. It was included in T.C. Volume 130 as part of a substantial revision and republication of the Rules.

²Paragraph (d) was formerly designated as paragraph (b). See 130 T.C. 374-375, 60 T.C. 1069.

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³Paragraphs (e), (f), (g), and (h) were originally designated as paragraphs (d), (e), (f), and (g), respectively. See 71 T.C. 1179-1180, 60 T.C. 1070.

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⁴Rule 11 was restructured to add paragraphs (a) and (b) in 2020. See 154 T.C. 307.

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⁵Paragraphs (c) and (d) were originally designated as paragraphs (b) and (c), respectively. See 71 T.C. 1181, 60 T.C. 1072.

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⁶Paragraph (d) was formerly designated as paragraph (c), which was originally designated as paragraph (b). See 134 T.C. 307-308, 130 T.C. 383, 60 T.C. 1073.

⁷Rule 22 was restructured to add paragraphs (a), (b), (c), and (d) in 2019. See 153 T.C. 250.

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⁸Rule 24 was amended and substantially reorganized effective
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⁸(...continued)
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⁹Paragraphs (e), (f), and (g) were originally designated as paragraphs (d), (e), and (f), respectively. See 109 T.C. 543-544, 93 T.C. 858-859, 60 T.C. 1079.

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¹⁰Paragraph (e) was originally designated as paragraph (d).
See 130 T.C. 406-408, 77 T.C. 1429.

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¹¹Paragraph (f) was formerly designated as paragraph (g), and paragraph (f) as originally adopted was deleted. See 134 T.C. 314, 130 T.C. 414.

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¹²Rule 58 was originally designated as Rule 55. See 93 T.C. 891, 79 T.C. 1138-1139.

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¹³Paragraphs (b) and (c) were restructured in 2012. See 139 T.C. 539.

¹⁴Paragraphs (d), (e), (f), and (g) were formerly designated as paragraphs (c), (d), (e), and (f), respectively. See 60 T.C. 1097-1099, 85 T.C. 1128-1129, 139 T.C. 539. Paragraph (f) was originally designated as paragraph (e). See 85 T.C. 1128-1129, 60 T.C. 1099.

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¹⁵Former Rule 74 was deleted and replaced with new Rule 74, merging Rules 74, 75, and 76. See 134 T.C. 335-337. For former Rule 74, see 81 T.C. 1055, 79 T.C. 1139-1140, and 71 T.C. 1195; for former Rule 75, see 130 T.C. 436, 93 T.C. 907, 81 T.C. 1056, 79 T.C. 1141-1142; for former Rule 76, see 130 T.C. 440, 93 T.C. 910-913.

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¹⁶Paragraphs (e), (f), and (g) were originally designated as paragraphs (d), (e), and (f), respectively. See 85 T.C. 1132, 60 T.C. 1116-1117.

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¹⁷Rule 131 was originally designated as Rule 132. See 109 T.C. 597, 60 T.C. 1131.

¹⁸Paragraph (c) was originally designated as paragraph (b). See 93 T.C. 947, 60 T.C. 1131.

¹⁹Rule 132 was originally designated as Rule 133. See 109 T.C. 597, 60 T.C. 1131-1132.

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²⁰Rule 133 was originally designated as Rule 134. See 109 T.C. 597, 60 T.C. 1131-1132.

²¹Paragraph (a) is derived in part from paragraph (c) as originally adopted. See 81 T.C. 1065, 60 T.C. 1132.

²²Paragraph (c) was originally designated as paragraph (d). See 81 T.C. 1065, 60 T.C. 1132-1133.

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²³Paragraphs (c), (d), (e), (f), and (g) were originally designated as paragraphs (b), (c), (d), (e), and (f), respectively. See 134 T.C. 360-362, 60 T.C. 1135.

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²⁴Rule 170 is derived in part from Rule 171 as originally adopted. See 82 T.C. 1072, 79 T.C. 1150, 71 T.C. 1210, 60 T.C. 1145.

²⁵Rule 171 was originally designated as Rule 172. See 120 T.C. 604-605, 81 T.C. 1067, 60 T.C. 1146.

²⁶Rule 172 was originally designated as Rule 174. See 120 T.C. 605-606, 60 T.C. 1146.

²⁷Rule 173 was originally designated as Rule 175. See 120 T.C. 606-607, 60 T.C. 1147.

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²⁸The Note to the amendment of Rule 173(b), effective for small tax cases in which the petitions are filed after March 13, 2007, was originally published in T.C. Volume 128. It was included in T.C. Volume 130 as part of a substantial revision and republication of the Rules.

²⁹Rule 174 was originally designated as Rule 177. See 120 T.C. 608, 60 T.C. 1148.

³⁰Rule 175 was originally designated as Rule 179. See 120 T.C. 608, 60 T.C. 1148. Rule 175 is deleted. See 139 T.C. 521.

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³¹Paragraph (a) of Rule 182 was originally designated as Rule 183. See 81 T.C. 1068, 60 T.C. 1150.

³²Paragraph (d) was originally designated as paragraph (c). See 120 T.C. 610, 85 T.C. 1138.

³³The Note to the amendment of Rule 182(e), effective September 20, 2005, was originally published in T.C. Volume 125. It was included in T.C. Volume 130 as part of a substantial revision and republication of the Rules.

³⁴Rule 183 was originally designated as Rule 182. See 81 T.C. 1069, 60 T.C. 1150.

³⁵The Note to the amendment of Rule 183, effective September
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³⁵ (...continued)
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³⁶Subparagraph (a) (3) is derived in part from former paragraph (d). See 130 T.C. 502, 109 T.C. 642-643, 93 T.C. 979, 60 T.C. 1153.

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³⁷Paragraph (b) includes information contained in former paragraph (e). See 130 T.C. 502, 60 T.C. 1153.

³⁸Paragraph (d) is derived from former paragraph (f). See 130 T.C. 502, 60 T.C. 1153.

³⁹Paragraphs (e), (f), and (g) were formerly designated as paragraphs (g), (h), and (i), respectively. See 130 T.C. 502, 87 T.C. 1561, 81 T.C. 1071, 60 T.C. 1153.

⁴⁰Subparagraph (g) (2) was deleted in 2020. See 154 T.C. 310-311.

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⁴¹The Note to the amendments to Rule 202, effective September 20, 2005, was originally published in T.C. Volume 125. It was included in T.C. Volume 130 as part of a substantial revision and republication of the Rules.

⁴²Paragraph (c) was formerly designated as paragraph (b), which included information originally contained in paragraph (a). See 134 T.C. 374-375, 130 T.C. 505, 81 T.C. 1074.

⁴³Paragraph (e) was formerly designated as paragraph (c), which was originally designated as paragraph (b). See 81 T.C. 1074, 130 T.C. 505, 134 T.C. 374-375.

⁴⁴Paragraph (f) was formerly designated as paragraph (d), which was originally designated as paragraph (c). See 81 T.C. 1074, 130 T.C. 505, 134 T.C. 374-375.

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⁴⁵Paragraph (g) was formerly designated as paragraph (e), which was originally designated as subparagraph (b) (5). See 134 T.C. 374-375, 130 T.C. 505, 81 T.C. 1074.

⁴⁶Paragraph (h) was formerly designated as paragraph (f), which was derived from former paragraph (d). See 134 T.C. 374-375, 130 T.C. 504-505, 81 T.C. 1074.

⁴⁷Paragraph (i) was formerly designated as paragraph (g), which was originally designated as paragraph (e). See 134 T.C. 374-375, 130 T.C. 505, 81 T.C. 1074.

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⁴⁸Paragraphs (e), (g), and (h) were formerly designated as paragraphs (d), (e), and (f), respectively. See 120 T.C. 632-633. Paragraphs (d), (e), and (f) were originally designated as paragraphs (e), (f), and (g), respectively. See 93 T.C. 982-983, 990-992, 71 T.C. 1222-1223.

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⁴⁹Paragraph (c) was formerly designated as paragraph (b). See 120 T.C. 641. Former paragraph (b) was originally designated as paragraph (c). See 93 T.C. 982-983, 995-996.

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⁵⁰Rule 229A was originally designated as Rule 230. See 79 T.C. 1151, 68 T.C. 1061.

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⁵¹Paragraphs (b) and (c) were originally designated as paragraphs (c) and (b), respectively. See 109 T.C. 662, 71 T.C. 1158-1159.

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⁵²Rule 245 was originally designated as Rule 244. See 90 T.C. 1368-1369, 82 T.C. 1083-1085.

⁵³Rule 246 was originally designated as Rule 245. See 90 T.C. 1370-1371, 82 T.C. 1085.

⁵⁴Rule 247 was originally designated as Rule 246. See 90 T.C. 1371-1372, 82 T.C. 1085-1086.

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⁵⁵Rule 249 was originally designated as Rule 247. See 90 T.C. 1376-1377, 82 T.C. 1086-1087.

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⁵⁶New paragraph (c) was added to Rule 281 and former paragraph (c) was redesignated paragraph (d). See 153 T.C. 282.

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