

**Laura E. Pisarello**

---

**From:** Lewis C. Taishoff [REDACTED]  
**Sent:** Tuesday, January 23, 2024 8:46 AM  
**To:** Rules External  
**Subject:** Proposed Amendments to Rules 1/22/24

These are excellent proposals. Harmonizing Tax Court Rules of Practice and Procedure with the FRCP is a real service to practitioners, especially those coming to Tax Court for the first time. In a Federal Court, we expect Federal statutes and Federal Rules, unless Congress tells us otherwise.

Lewis C. Taishoff, Esq.

Telephone [REDACTED]

e-mail: [REDACTED]

Visit my Blog: <http://www.taishofflaw.com>

Connect with me on LinkedIn: <http://www.linkedin.com/pub/lewis-taishoff/5/725/875>.

This e-mail is Not "Electronically Signed": This email is an informal communication that is not meant to be legally binding upon the sender unless expressly noted to the contrary. Nothing in the accompanying communication is intended to qualify as an "Electronic Signature" within the meaning of 15 U.S.C. 7001(B)(2) or New York State Technology Law §304(2), or similar or successor legislation.