



United States Tax Court

Washington, DC 20217

August 8, 2024

RULES OF PRACTICE AND PROCEDURE UNITED STATES TAX COURT

DISCUSSION OF COMMENTS RECEIVED

On January 22, 2024, the U.S. Tax Court issued proposed amendments to the Tax Court Rules of Practice and Procedure. The Court subsequently received comments that can be viewed on the Court's website. The comments supported the Court's proposed amendments and suggested no changes to them. Accordingly, the Court adopted the amendments as published.

The Court received proposals for further amendments to Rules 39 and 330, two rules not included in the proposed amendments issued on January 22, 2024. Because the Court did not propose amendments to Rules 39 and 330, and there has been no opportunity for informed, broad-based comment, the Court is not amending either rule at this time.