

# GUIDE TO RULES AMENDMENTS AND NOTES

## Table I

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

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Comprehensive Revision of the  
Tax Court Rules of Practice and Procedure

60 T.C. 1057-1175

Amendments to the Tax Court Rules of Practice and Procedure

64 T.C. 1177-1191

68 T.C. 1025-1061

71 T.C. 1177-1229

77 T.C. 1425-1429

79 T.C. 1135-1160

81 T.C. 1043-1079

82 T.C. 1069-1087

85 T.C. 1121-1139

87 T.C. 1555-1561

90 T.C. 1353-1383

93 T.C. 821-1115

109 T.C. 507-771

120 T.C. 479-786

125 T.C. 339-352

128 T.C. 229-231

130 T.C. 345-665

134 T.C. 304-384

135 T.C. 617

136 T.C. 603-650

139 T.C. 521-582

153 T.C. 243-298

## 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.

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1 (c)	125	340-341
	130	374-375
1 (d) <sup>2</sup>	60	1069
	125	340-341
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	82	1071
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	109	531
	120	507-508
	2 (b)	60
Rule 3	60	1070
3 (a)	60	1070
	93	845-846
3 (b)	60	1070

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<sup>1</sup>The 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.

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

3 (c)	60 71	1070 1180
3 (d)	71 85 93	1180 1123 845-846
3 (e) <sup>3</sup>	60 71	1070 1180
3 (f) <sup>3</sup>	60 71	1070 1180
3 (g) <sup>3</sup>	60 71	1070 1180
3 (h) <sup>3</sup>	60 71 93	1070 1180 845-846
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10 (c)	60	1071
10 (d)	60 71 93 136	1071 1180 847 604
10 (e)	71 85	1180 1124
Rule 11	60 87	1071 1557

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<sup>3</sup>Paragraphs (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.

	93	847
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	93	848
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	136	605
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	90	1355-1356
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	90	1355-1356
	93	850
	109	535
	130	380-381
	153	247
13 (c) <sup>4</sup>	60	1072
	71	1181
	90	1355-1356
	93	850
	109	535
	120	511-512

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<sup>4</sup>Paragraphs (c) and (d) were originally designated as paragraphs (b) and (c), respectively. See 71 T.C. 1181, 60 T.C. 1072.

	130	380-381
	153	247
13 (d) <sup>4</sup>	60	1072
	71	1181
	85	1124
	93	850
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	93	850
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	90	1356
	93	851
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	153	249
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	77	1428
	85	1125
	93	851
	130	383
	134	308
	139	524
Rule 21 (a)	60	1073
	81	1047
21 (b) (1)	60	1073
	71	1183

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<sup>5</sup>Paragraph (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.

	130	385-386
	134	310-312
21 (b) (2)	60	1074
	71	1183
	81	1047
	130	385-386
21 (b) (3)	60	1075
21 (b) (4)	71	1184
	81	1047
	109	537
	130	386
21 (b) (5)	130	386
Rule 22 <sup>6</sup>	60	1075
	109	538
	136	607
	153	250
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23 (a) (3)	60	1076
	81	1048
	93	855
	153	252
23 (b)	60	1076
	93	855
	109	540
	139	526-528
23 (c)	60	1076
	93	855
	109	540
23 (d)	60	1076-1077

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<sup>6</sup>Rule 22 was restructured to add paragraphs (a), (b), (c), and (d) in 2019. See 153 T.C. 250.

	109	540
	139	526-528
23 (e)	60	1077
	81	1048
23 (f)	60	1077
	93	855
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	109	540
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	109	543-544
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	93	858-859
24 (a) (3)	60	1078
	81	1049
	93	858-859
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24 (a) (4)	60	1078
	93	858-859
24 (a) (5)	136	610-611
24 (b)	60	1078
	93	858-859
24 (c)	60	1078
	81	1049
	93	858-859
	109	543-544
24 (d)	109	543-544
24 (e) <sup>7</sup>	60	1079

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<sup>7</sup>Paragraphs (e), (f), and (g) were originally designated as paragraphs (d), (e), and (f), respectively. See 109 T.C. 543-  
(continued...)

	109	543-544
24 (f) <sup>7</sup>	60	1079
	93	858-859
	109	543-544
	136	610-611
24 (g) <sup>7</sup>	93	858-859
	109	543-544
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	71	1184
	90	1357
	93	861
25 (a) (1)	153	253
25 (a) (3)	109	546
	120	521
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	153	253
25 (b)	60	1080
	71	1185
	85	1125
	130	393
25 (c)	60	1080-1081
	81	1050
	109	546
	130	394
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	93	861
	109	546
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<sup>7</sup>(...continued)  
544, 93 T.C. 858-859, 60 T.C. 1079.

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                              120                   521

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                  31 (b)                60                    1081

                  31 (c)                60                    1082

                  31 (d)                60                    1082

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                              81                    1050

                  32 (b)                60                    1082

                  32 (c)                60                    1083

                  32 (d)                71                    1186  
                              93                    863

Rule 33 (a)                60                    1083  
                              139                   530

                  33 (b)                60                    1083  
                              85                    1126

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                              71                    1187

                  34 (a) (1)            87                    1558-1559  
                              93                    867  
                              153                   257

                  34 (a) (2)            90                    1358  
                              93                    867

	109	551
	130	406
	153	257
34 (b)	60	1085
	71	1187
	79	1137
	93	867
	109	551
34 (b) (1)	71	1187
	93	867
	130	406-408
34 (b) (4)	109	551
34 (b) (7)	71	1187
	81	1051
	93	867
34 (c)	71	1187
	90	1358
	93	867
	109	551
	130	408
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34 (d)	130	408
34 (e) <sup>8</sup>	77	1429
	130	408
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36 (c)	60	1087
36 (d)	71	1187
	93	868

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<sup>8</sup>Paragraph (e) was originally designated as paragraph (d).  
See 130 T.C. 406-408, 77 T.C. 1429.

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37 (b)	93	870
37 (c)	81 134	1051 313
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Rule 39	60	1088
Rule 40	60 71	1088 1189
Rule 41	60	1089
41 (a)	60 93	1089 873
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41 (b) (2)	93	873
41 (c)	60 93	1090 873
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	136	612
50 (c)	60	1092
50 (d)	60	1092
50 (e)	60 109	1092 557-558
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Rule 54	60 81 93 130	1093 1052 876 416
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Rule 56	93 130 139	879-882 419 534
Rule 57	93	886-891

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<sup>9</sup>Paragraph (f) was formerly designated as paragraph (g), and paragraph (f) as originally adopted was deleted. See 134 T.C. 314, 130 T.C. 414.

	130	423
	139	534
Rule 58 <sup>10</sup>	79	1138
	93	891

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	71	1189
60 (a) (2)	93	893
	109	567
	153	259
60 (b)	60	1094
60 (c)	60	1094
	93	893
60 (d)	60	1095
	93	893
Rule 61	60	1095
61 (a)	71	1190
	93	894
	109	568
	153	260
Rule 62	60	1096
Rule 63 (a)	60	1096
63 (b)	60	1096
63 (c)	60	1096
63 (d)	60	1096

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<sup>10</sup>Rule 58 was originally designated as Rule 55. See 93 T.C. 891, 79 T.C. 1138-1139.

63 (e)	60	1096
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70 (a) (1)	71	1191
	79	1139
	93	898
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	79	1139
	81	1053
	93	898
	109	572-573
	134	318-321
	136	616
70 (a) (3)	71	1191
	93	898
70 (b) <sup>11</sup>	60	1098
	139	539
70 (b) (1)	85	1128-1129
70 (b) (2)	85	1128-1129
70 (b) (3)	134	318-321
70 (c) <sup>11</sup>	60	1099
	93	898
	139	539
70 (d) <sup>12</sup>	60	1099

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<sup>11</sup>Paragraphs (b) and (c) were restructured in 2012. See 139 T.C. 539.

<sup>12</sup>Paragraphs (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, (continued...)

	71	1191-1192
	79	1139
	93	898
	134	318-321
	139	539
70 (e) <sup>12</sup>	85	1128-1129
	93	898
	139	539
70 (f) <sup>12</sup>	60	1099
	85	1128-1129
	139	539
70 (g) <sup>12</sup>	139	539
Rule 71	60	1099-1100
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	134	323-325
	139	541
71 (b)	60	1100
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71 (c)	60	1100
	71	1192
	93	900-901
	109	574
71 (d)	60	1101
71 (d) (1)	71	1193
	93	900-901
71 (d) (2)	71	1193
	85	1129
	93	900-901
	134	323-325
71 (e)	60	1101
	93	900-901
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<sup>12</sup>(...continued)  
60 T.C. 1099.

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<sup>13</sup>Former 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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81 (b)	60 81	1105 1061-1062
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81 (b) (2)	71 93 130 134	1197 922-923 449 346-347
81 (c)	60 93	1106 922-923
81 (d)	60 81	1106 1061-1062
81 (e)	60	1107
81 (e) (2)	71 81 93	1198 1061 922-923
81 (e) (3)	93	922-923
81 (f)	60	1108
81 (f) (2)	93	922-923
81 (g)	60 93	1109 922-923
81 (g) (1)	71 81	1198 1061
81 (h)	60	1110
81 (h) (1)	93 134	922-923 347
81 (h) (2)	130	449
81 (h) (3)	81	1061

	93 134	922-923 347
81 (i)	60 93 134	1110 922-923 347
81 (j)	81 130	1061-1062 449
81 (j) (2)	93	922-923
81 (j) (3)	93	922-923
81 (j) (4)	93	922-923
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91 (b)	60 109	1118 603
91 (c)	60	1118
91 (d)	60	1119
91 (e)	60	1119

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<sup>14</sup>Paragraphs (e), (f), and (g) were originally designated as paragraphs (d), (e), and (f), respectively. See 85 T.C. 1132, 60 T.C. 1116-1117.

91 (f)	60	1120-1121
91 (f) (1)	71 134	1200 352
91 (f) (3)	109	603
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Rule 102	60 71 79 93 134	1122 1201 1144 935 353
Rule 103	60 93 134	1123 936 354
Rule 104	134	356-358
104 (a)	60 71 79 93	1124 1203 1145 938
104 (b)	60 71 79 81 93	1124 1203 1145 1063 938

104 (c)	60	1124
	71	1203
	79	1145
	85	1133
	93	938
104 (d)	60	1125
	71	1203
	79	1145
	93	938
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110 (c)	60	1125
	130	464
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110 (e)	60	1126

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121 (a)	60	1127
	136	629
	139	551-552
121 (b)	60	1127
	71	1204
	81	1063

	139	551-552
121 (c)	60	1127
121 (d)	60 139	1128 551-552
121 (e)	60 139	1128 551-552
121 (f)	60 139	1129 551-552
Rule 122	60	1129
122 (a)	60 71 81 109	1129 1204 1064 611
122 (b)	60	1129
Rule 123 (a)	60	1129
123 (b)	60	1130
123 (c)	60	1130
123 (d)	60	1130
Rule 124	93 136	944-945 631
124 (b) (5)	109	613-614

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130 (b)	60	1130

Rule 131 <sup>15</sup>	109	615
131 (a)	60	1131
	81	1064
	93	947
	130	469
131 (b)	93	947
131 (c) <sup>16</sup>	60	1131
	93	947
Rule 132 <sup>17</sup>	60	1131
Rule 133 <sup>18</sup>	60	1132
	71	1205
	85	1134

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Rule 140 (a) <sup>19</sup>	60	1132
	81	1065
	93	948-949
	120	588
	130	471
140 (b)	60	1132
	81	1065

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<sup>15</sup>Rule 131 was originally designated as Rule 132. See 109 T.C. 597, 60 T.C. 1131.

<sup>16</sup>Paragraph (c) was originally designated as paragraph (b). See 93 T.C. 947, 60 T.C. 1131.

<sup>17</sup>Rule 132 was originally designated as Rule 133. See 109 T.C. 597, 60 T.C. 1131-1132.

<sup>18</sup>Rule 133 was originally designated as Rule 134. See 109 T.C. 597, 60 T.C. 1131-1132.

<sup>19</sup>Paragraph (a) is derived in part from paragraph (c) as originally adopted. See 81 T.C. 1065, 60 T.C. 1132.

	85	1134
	130	471
140 (c) <sup>20</sup>	60	1133
	81	1065
	93	948-949
Rule 141 (a)	60	1133
	71	1206
	93	950
141 (b)	60	1133
Rule 142 (a)	60	1133
	93	951
	120	590
142 (b)	60	1133
142 (c)	60	1134
	93	951
142 (d)	60	1134
142 (e)	60	1134
142 (f)	109	618
	120	590
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	79	1146
	93	954-955
	153	270
143 (b)	134	360-362
143 (c) <sup>21</sup>	60	1135

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<sup>20</sup>Paragraph (c) was originally designated as paragraph (d).  
See 81 T.C. 1065, 60 T.C. 1132-1133.

<sup>21</sup>Paragraphs (c), (d), (e), (f), and (g) were originally  
designated as paragraphs (b), (c), (d), (e), and (f),  
(continued...)

	134	360-362
	139	554-555
143 (d) <sup>21</sup>	60	1135
	134	360-362
143 (e) <sup>21</sup>	60	1136
	109	621
	134	360-362
143 (e) (2)	81	1066
	93	954-955
143 (f) <sup>21</sup>	60	1136
	81	1066
	93	954-955
	134	360-362
143 (g) <sup>21</sup>	81	1066
	85	1135-1136
	93	954-955
	109	621
	134	360-362
	139	554-555
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Rule 145	60	1137
145 (a)	71	1206
Rule 146	60	1137
Rule 147 (a)	60	1137
	134	364
147 (b)	60	1137
	134	364
147 (c)	60	1138
	93	958

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<sup>21</sup> (...continued)  
respectively. See 134 T.C. 360-362, 60 T.C. 1135.

147 (d)	60	1138-1139
	71	1207
	79	1147
	134	364
147 (d) (1)	93	958
147 (e)	60	1139
	93	958
Rule 148 (a)	60	1139
	71	1208
	109	624
148 (b)	60	1139
148 (c)	60	1139
Rule 149 (a)	60	1139
149 (b)	60	1140
Rule 150 (a)	60	1140
	109	625
	136	632-633
150 (b)	60	1140
	109	625
Rule 151 (a)	60	1140
	109	627-628
	136	634-635
151 (b)	60	1141
	71	1208-1209
	85	1136
	136	634-635
151 (c)	60	1141
	109	627-628
	134	366
151 (d)	60	1141
	81	1066

151 (e)	60	1142
	109	627-628
Rule 152	79	1148
152 (a)	93	962
	120	599
	130	482
152 (b)	130	482
152 (c)	93	962
	130	482
<b>Title XV</b>		
Rule 155	60	1143
155 (a)	79	1149
	93	964
	130	483-484
	136	636
	139	556
155 (b)	71	1209-1210
	93	964
	130	483-484
	134	368
	136	636
	139	556
155 (c)	130	483-484
Rule 156	60	1143
Rule 157	93	965
Rule 160	60	1143
Rule 161	60	1144
	79	1149

Rule 162	60	1144
Rule 163	60	1144
<b>Title XVII</b>	120	602-603
Rule 170 <sup>22</sup>	60 120	1145 604-605
Rule 171 <sup>23</sup>	60 71 81 120	1146 1211 1067 605
171 (b)	136	637-639
Rule 172 <sup>24</sup>	60 120	1146 606
Rule 173 <sup>25</sup>	60 120	1147 607
173 (a) (1)	71 120	1211 607
173 (a) (2)	77 85 139	1429 1137 557

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<sup>22</sup>Rule 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.

<sup>23</sup>Rule 171 was originally designated as Rule 172. See 120 T.C. 604-605, 81 T.C. 1067, 60 T.C. 1146.

<sup>24</sup>Rule 172 was originally designated as Rule 174. See 120 T.C. 605-606, 60 T.C. 1146.

<sup>25</sup>Rule 173 was originally designated as Rule 175. See 120 T.C. 606-607, 60 T.C. 1147.

173 (a) (3)	120	607
173 (b)	71	1212
	128	230-231
	130	487-489 <sup>26</sup>
173 (c)	120	607
Rule 174 <sup>27</sup>	120	608
174 (a)	71	1213
	81	1067
	130	489
174 (c)	120	608
Rule 175 <sup>28</sup>	60	1148
	120	608
	130	490
	139	521

**Title XVIII**

Rule 180	60	1148
	71	1213
Rule 181	60	1149
	71	1214
	134	368

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<sup>26</sup>The 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.

<sup>27</sup>Rule 174 was originally designated as Rule 177. See 120 T.C. 608, 60 T.C. 1148.

<sup>28</sup>Rule 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.

Rule 182 <sup>29</sup>	60	1150
	71	1215
	79	1151
	81	1068-1069
	82	1073
	120	610-611
	130	492-493
182 (c)	120	610-611
	130	492-493
182 (d) <sup>30</sup>	85	1138
	120	610-611
	130	492-493
182 (e)	125	347
	130	492-493 <sup>31</sup>
Rule 183 <sup>32</sup>	60	1150
	71	1215
	81	1069-1070
	82	1074
	120	611-612
	125	343-347
	130	494-497 <sup>33</sup>

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<sup>29</sup>Paragraph (a) of Rule 182 was originally designated as Rule 183. See 81 T.C. 1068, 60 T.C. 1150.

<sup>30</sup>Paragraph (d) was originally designated as paragraph (c). See 120 T.C. 610, 85 T.C. 1138.

<sup>31</sup>The 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.

<sup>32</sup>Rule 183 was originally designated as Rule 182. See 81 T.C. 1069, 60 T.C. 1150.

<sup>33</sup>The Note to the amendment of Rule 183, 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.

**Title XIX**

Rule 190	60 93	1151 974-975
Rule 191	60	1151
Rule 192	60 109	1151 639
Rule 193	87	1560

**Title XX**

Rule 200 (a)	60 93 130	1153 979 502
200 (a) (1)	71	1216
200 (a) (2)	81 82 109	1071 1074 642-643
200 (a) (3) <sup>34</sup>	60 71 81 93 109 130	1153 1216 1071 979 642-643 502
200 (b) <sup>35</sup>	60 130	1153 502
200 (c)	60 93	1153 979

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<sup>34</sup>Subparagraph (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.

<sup>35</sup>Paragraph (b) includes information contained in former paragraph (e). See 130 T.C. 502, 60 T.C. 1153.

	130	502
200 (d) <sup>36</sup>	60	1153
	130	502
200 (e) <sup>37</sup>	60	1153
	81	1071
	130	502
	134	371-372
200 (f) <sup>37</sup>	60	1153
	130	502
200 (g) <sup>37</sup>	87	1561
	130	502
	134	372
Rule 201	60	1153
201 (a)	82	1075
Rule 202	60	1154
	125	352 <sup>38</sup>
	130	504-505
202 (a)	81	1074
	82	1075
	130	504-505
202 (b)	134	374-375

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<sup>36</sup>Paragraph (d) is derived from former paragraph (f). See 130 T.C. 502, 60 T.C. 1153.

<sup>37</sup>Paragraphs (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.

<sup>38</sup>The 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.

202 (c) <sup>39</sup>	81 130	1074 504-505
202 (d)	134	374-375
202 (e) <sup>40</sup>	81 130	1074 504-505
202 (f) <sup>41</sup>	81 130	1074 504-505
202 (g) <sup>42</sup>	81 130	1074 504-505
202 (h) <sup>43</sup>	81 130	1074 504-505
202 (i) <sup>44</sup>	81 130	1074 504-505
<b>Title XXI</b>	64 68	1177-1179 1031-1032

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<sup>39</sup>Paragraph (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.

<sup>40</sup>Paragraph (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.

<sup>41</sup>Paragraph (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.

<sup>42</sup>Paragraph (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.

<sup>43</sup>Paragraph (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.

<sup>44</sup>Paragraph (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.

	85	1139
	93	982-983
	120	619-620
Rule 210 (a)	68	1031-1032
	71	1218
	120	624-625
210 (b)	71	1218
	120	624-625
210 (c)	68	1035
	71	1218
	120	624-625
210 (d)	68	1035
Rule 211	68	1040-1041
211 (b)	71	1223
	109	654-655
	120	632-633
211 (c)	71	1223
	81	1075
	109	654-655
211 (d)	120	632-633
	130	516
211 (e) <sup>45</sup>	71	1223
	81	1075
	109	654-655
	120	632-633
211 (f)	120	632-633
	130	516
211 (g) <sup>45</sup>	71	1223
	79	1151

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<sup>45</sup>Paragraphs (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.

	81	1075
	109	654-655
211 (h) <sup>45</sup>	71	1223
Rule 212	68	1041
	71	1224
	81	1076
	130	517
Rule 213 (a) (2)	68	1042-1043
	71	1225
213 (a) (3)	68	1043
213 (b)	68	1044-1045
213 (b) (2)	71	1226
Rule 215	68	1046-1047
215 (a)	130	522
	134	378
215 (b)	120	638
	130	522
	134	378
215 (c) <sup>46</sup>	71	1226
Rule 217 (a)	68	1048
	71	1227
	120	641
217 (b) (1)	68	1049
	71	1228
	109	662
	120	641

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<sup>46</sup>Paragraph (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.

217 (c)	120	641
217 (c) (1)	68	1050
217 (c) (2)	68	1051
Rule 218 (a)	71	1228
218 (b)	71	1228
	81	1076
 <b>Title XXII</b>		
Rule 220 (a)	68	1052
	71	1229
Rule 221 (b)	81	1077
	93	1005
	130	529
221 (d) (6)	68	1055
221 (d) (7)	93	1005
Rule 222	81	1077
	130	530
Rule 226	93	1008
Rule 227 (c)	93	1009
Rule 228	68	1060
Rule 229	68	1061

Rule 229A <sup>47</sup>	71	1229
	79	1151
229A(b)	81	1077
<b>Title XXIII</b>	79	1153
	93	1010-1011
Rule 230	79	1153
230(a)	93	1013
230(b)	93	1013
	109	673-674
	120	652-653
	153	271
Rule 231	79	1155
	93	1015-1016
231(a)	120	655-656
231(b)	109	676
	120	655-656
	139	560
231(d)	120	655-656
	139	560
231(e)	120	655-656
Rule 232	79	1158-1159
	93	1020-1021
232(a)	109	680
232(b) <sup>48</sup>	109	680

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<sup>47</sup>Rule 229A was originally designated as Rule 230. See 79 T.C. 1151, 68 T.C. 1061.

<sup>48</sup>Paragraphs (b) and (c) were originally designated as paragraphs (c) and (b), respectively. See 109 T.C. 662, 71 T.C. (continued...)

	120	660
232 (c) <sup>48</sup>	109	680
232 (d)	81	1079
	109	680
	120	660
	139	564
232 (e)	109	680
	120	660
Rule 233	79	1160
	93	1021-1022
	109	681
	153	271
<b>Title XXIV</b>	82	1077
	90	1359-1361
Rule 240	82	1077-1078
	153	273
240 (a)	153	273
240 (b) (4)	90	1363
240 (d)	90	1363
Rule 241	82	1082
241 (a)	90	1367-1368
	109	687-688
	130	547
	139	568-570
241 (c)	90	1367-1368
	93	1027
241 (d)	90	1367-1368

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<sup>48</sup> (...continued)  
1158-1159.

	93	1027
241 (e)	90 93	1367-1368 1027
241 (f)	90 139	1367-1368 568-570
241 (g)	90	1367-1368
241 (h)	109	687-688
Rule 242	82 130	1082-1083 547
Rule 243	82	1083
Rule 244	90	1368
Rule 245 <sup>49</sup>	82	1084-1085
245 (a)	90	1369-1370
245 (b)	90	1369-1370
245 (d)	90	1369-1370
245 (e)	90	1369-1370
Rule 246 <sup>50</sup>	82 90	1085 1371
246 (c)	109	690

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<sup>49</sup>Rule 245 was originally designated as Rule 244. See 90 T.C. 1368-1369, 82 T.C. 1083-1085.

<sup>50</sup>Rule 246 was originally designated as Rule 245. See 90 T.C. 1370-1371, 82 T.C. 1085.

Rule 247 <sup>51</sup>	82	1086
	90	1372
Rule 248	90	1374-1376
Rule 249 <sup>52</sup>	82	1087
	90	1377-1378
Rule 250	90	1378-1379
Rule 251	90	1380
<b>Title XXIV.A</b>	153	275
Rule 255.1	153	275
Rule 255.2	153	277
Rule 255.3	153	278
Rule 255.4	153	278
Rule 255.5	153	278
Rule 255.6	153	279
Rule 255.7	153	279
<b>Title XXV</b>	93	1034
Rule 260	93	1037-1038
260 (b)	130	555

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<sup>51</sup>Rule 247 was originally designated as Rule 246. See 90 T.C. 1371-1372, 82 T.C. 1085-1086.

<sup>52</sup>Rule 249 was originally designated as Rule 247. See 90 T.C. 1376-1377, 82 T.C. 1086-1087.

260 (e)	109	696
Rule 261	93 120	1040-1041 677-678
261 (a)	120	677-678
261 (b)	120 130	677-678 558
261 (c)	120	677-678
261 (e)	109 120	698 677-678
Rule 262	93	1043-1044
262 (a)	109	700
262 (b)	109 130	700 560-561
262 (c)	109	700
262 (e)	109	700
<b>Title XXVI</b>	93	1045-1046
Rule 270	93	1047
270 (b)	120	681
270 (c)	120 130	681 562
270 (d)	109	701
Rule 271	93	1049
271 (b)	109	703
271 (c)	130 139	563 571

Rule 272	93	1051-1052
272 (a)	109	704
Rule 273	93	1052
Rule 274	93 139	1052 571-572
<b>Title XXVII</b>	109	705-706
Rule 280	109	706
280 (b)	120 153	685 280
Rule 281	109	708
281 (b)	130 153	567 282
281 (c) <sup>53</sup>	139 153	573 282
281 (d)	153	282
Rule 282	109 130	708 567
Rule 283	109	709
Rule 284	109	709
<b>Title XXVIII</b>	120	687-688

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<sup>53</sup>New paragraph (c) was added to Rule 281 and former paragraph (c) was redesignated paragraph (d). See 153 T.C. 282.

Rule 290	120	689
Rule 291	120	691
291 (b)	130	570
Rule 292	120 130	691 570
Rule 293	120	692
Rule 294	120	692
<b>Title XXIX</b>	120	692-693
Rule 300	120	695
Rule 301	120	698
301 (a)	139	576
301 (c)	130	575
Rule 302	120 130	698 575
Rule 303	120	699
Rule 304	120	699
Rule 305	120	700
<b>Title XXX</b>	120	701-702
Rule 310	120	703

310 (a)	153	283
Rule 311	120	704
Rule 312	120 130	705 578
Rule 313	120	705
Rule 314	120	705-706
Rule 315	120	706
Rule 316	120	707
<b>Title XXXI</b>	120	708-709
Rule 320	120	710
Rule 321	120	711-712
321 (b)	130	581
Rule 322	120 130	712 581
Rule 323	120	713
Rule 324	120	713
Rule 325	120	714-715
325 (b)	130	582

<b>Title XXXII</b>	120	715-716
Rule 330	120	717
Rule 331	120	718-719
331 (b)	130	584
Rule 332	120 130	719 584
Rule 333	120	720
Rule 334	120	720
<b>Title XXXIII</b>	130	585
Rule 340	130	586-587
Rule 341	130	588
Rule 342	130	588
Rule 343	130	589
Rule 344	130	589
Rule 345	139	577-580
<b>Title XXXIV</b>	153	284
Rule 350	153	284
Rule 351	153	285
Rule 352	153	286
Rule 353	153	286
Rule 354	153	286

Appendix	130	590-591
	134	379-380
	136	640-650
	139	581-582
	153	287-298