

INDEX

References are to Rule numbers except where specified otherwise.

ABATEMENT OF INTEREST

(See REVIEW OF FAILURE TO ABATE
INTEREST, ACTIONS FOR)

ADDRESS

change of	21(b)(4), 200(g)
counsel	24(a)
representative other than counsel	24(b)
respondent	21(b)(1)
service at last known address	21(b)(1)
signatory	23(a)(3)
Tax Court	10(e)

ADMINISTRATIVE COSTS

(See REASONABLE LITIGATION AND
ADMINISTRATIVE COSTS)

ADMINISTRATIVE COSTS ACTIONS

answer	272(a)
burden of proof	270(d)
commencement of action	271(a)
definitions with respect to	270(b)
effect of answer	272(a)(3)
evidence	174(b), 274
filng fee	271(c)
joinder of issue	273
jurisdiction	270(c)
number of copies of papers	175, 274
petition	
content	271(b)
style	271(b)
place of trial	174(a), 274
reply	272(b)
representation	172, 274
trial	174, 274

ADMINISTRATIVE COSTS ACTIONS—**Continued**

waiver of filing fee 271(c)

ADMISSION TO PRACTICE BEFORE COURT 200(See also **PRACTICE BEFORE COURT**)**ADMISSIONS**

consolidated cases	92
counsel's fees, certification in violation of Rule	90(d)(2)
effect of	90(f)
effect of signature	90(d)(1)
evasive response	104(d)
expenses, certification in violation of Rule ...	90(d)(2)
filing	
request	90(b)
response	90(c)
frequency of use of	101
incomplete response	104(d)
lack of information or knowledge	90(f)
modification of	90(f)
motion to review sufficiency of responses	90(e)
objections	90(c)
protective orders	103
purpose	90(a), 90(f)
request for	90(b)
response to request for	90(c)
sanctions for noncompliance	90(g), 104(c)
scope of request for	90(a)
sequence of use of	101
service	
request	90(b)
response	90(c)
signing requests, responses, and objections	90(c), 90(d)(1)
supplementation of responses	102
time of request for	90(a)
time to respond or object	90(c)
timing of use of	101
withdrawal of	90(e)

AFFIDAVITS

evidence	143(b)
reasonable litigation costs	231(d), 232(d)

AFFIDAVITS—Continued	
summary judgment	
counsel's fees, affidavit made in bad faith	121(f)
expenses, affidavit made in bad faith	121(f)
form of	121(d)
when unavailable	121(e)
waiver of filing fee	20(b), 173(a)(2), 271(c), 281(c)
AFFIRMATIVE DEFENSES	39
AMENDMENTS	
pleadings	41
Rules	2(b)
ANSWER	
(See also PLEADINGS)	
administrative costs action	272(a)
content of	36(b)
declaratory judgment action	213(a), 313(a)
determination of relief from joint and several liability on a joint return, action for	324(a)
disclosure action	223(a)
effect of	36(c)
form of	36(b)
lien and levy action	333(a)
oversheltered return action	311(a)
partnership action	243(a), 303(a)
redetermination of employment status, action for	293(a)
review of failure to abate interest, action for	283(b)
small tax case	173(b)
time in which to file	36(a)
ANSWERING BRIEF	151(b)
APPEALS	
bond to stay assessment and collection during	192
dispositive orders	
entry and appeal	190(b)(1)
stay of proceedings	190(b)(2)
how taken; notice of	190(a)
interlocutory orders	
in general	190(d), 193(a)

APPEALS—Continued	
stay of proceedings	193(c)
venue	193(b)
preparation of record on	191
venue	190(c)
APPEARANCE	24
(See also COUNSEL OF RECORD; ENTRY OF APPEARANCE; REPRESENTATION)	
ARBITRATION, VOLUNTARY BINDING	
availability	24(a)
content of stipulation	124(b)(2)
Court supervision	124(b)(3)
other methods of resolution	124(b)(5)
report by parties	124(b)(4)
stipulation required	124(b)(1)
ASSESSMENT OR COLLECTION, MOTION TO RESTRAIN	
appeal from orders in respect of	190(b)
in general	55
ASSOCIATIONS	
depositions, designation of person to testify	81(c)
interrogatories, officer or agent to answer ...	71(a)
AT ISSUE	
(See JOINDER OF ISSUE)	
ATTENDANCE	
at hearing on motion	50(c), 130(b)
at trial	149(a)
ATTORNEY'S FEES	
(See COUNSEL'S FEES; REASONABLE LITIGATION AND ADMINISTRATIVE COSTS)	
AVOIDANCE	39
BAR NUMBER	23(a)(3), 24(a)(2), 24(a)(3), 34(b)(7), 211(c)(2)(G), 211(d)(6), 211(e)(8),

BAR NUMBER—Continued

211(f)(1)(H),
 211(g)(8), 221(b),
 241(e)(8),
 271(b)(6),
 281(b)(6),
 291(b)(7),
 301(d)(6),
 301(e)(7),
 321(b)(5),
 331(b)(7)

BENCH OPINIONS

(See ORAL FINDINGS OF FACT OR
 OPINION)

BOND TO STAY ASSESSMENT AND COL-
 ECTION DURING APPEAL 192

BRIEFS

content of	151(e)
delinquent	151(c)
evidence	143(b)
form of	151(e)
in general	151(a)
number to file	151(d)
sequence (opening, answering, reply)	151(b)
service of	151(c)
small tax case	174(c)
substitution of	151(a)
time in which to file	
effect of extension of	25(c)
in general	151(b)
motion for extension of	151(b)

BURDEN OF PROOF

accumulated earnings tax	142(e)
actions for administrative costs	270(d)
affirmative defenses	142(a)
cases submitted without trial	122(b)
claims for reasonable litigation costs	232(e)
disclosure action	229
foundation managers	142(c)
fraud	142(b)
in general	142(a)
increases in deficiency	142(a)

BURDEN OF PROOF—Continued	
new matter	142(a)
organization managers	142(c)
transferee liability	142(d)
trustees	142(c)
BUSINESS HOURS OF THE TAX COURT	3(f), 10(d)
CALENDAR CALL	131(c)
CALENDARS	
motions	130(a)
special	132
standing pretrial order	131(b)
trial	131(a)
CAPACITY TO LITIGATE	60(c)
CAPTIONS OF PAPERS	
in general	23(a)(1), 32(a), 63(e)
partnership action	240(d), 300(d)
CASE	
at issue	
(See JOINDER OF ISSUE)	
commencement of	20(a)
consolidation of	141(a)
CERTIFICATE OF SERVICE	21(b)(1)
CHANGE OF ADDRESS	21(b)(4), 200(g)
CHARGES	
(See FEES)	
CITATIONS	
briefs	151(e)(1)
in general	23(f)
oral findings of fact or opinion	152(c)
CLERK OF THE COURT	3(b)
CODE, DEFINED	3(h)
COLLATERAL ESTOPPEL	39

COLLECTION

(See LIEN AND LEVY ACTIONS)

COLLECTION, PREMATURE	55
COMMENCEMENT OF CASE	20
COMMISSIONER	
defined	3(c)
respondent	60(b)
CONFLICT OF INTEREST	24(g)
CONSISTENCY	31(c)
CONSOLIDATION	
discovery	70(a)(3)
grounds	141(a)
number of papers to file	23(b)
party, for admissions, stipulations, and dis- covery purposes	92
CONSTRUCTION	
pleadings	31(d)
rules	1(b)
CONTEMPT	
failure of excluded witness to leave trial	145(b)
failure to attend deposition, answer inter- rogatories, or respond to request for pro- duction or inspection	104(a)
failure to obey Court order regarding depo- sitions, discovery, or admissions	104(c)(4)
failure to obey subpoena	147(e)
in general	13(d)
summary judgment, affidavit made in bad faith	121(f)
suspension from practice before Court for ...	202(a)
CONTINUANCES	133
COPIES	
evidence, in lieu of originals	143(d)
numbers filed	23(b), 175
papers filed	23(c)
Tax Court records	12(b)

CORPORATIONS

- capacity to litigate 60(c)
- depositions, designation of person to testify 81(c)
- interrogatories, officer or agent to answer ... 71(a)

COSTS

(See ADMINISTRATIVE COSTS ACTIONS;
 EXPENSES; FEES; REASONABLE
 LITIGATION AND ADMINISTRATIVE
 COSTS)

COUNSEL OF RECORD

- appearance 24(a)
- bar number 23(a)(3), 24(a)(2),
 24(a)(3), 34(b)(7),
 211(c)(2)(G),
 211(d)(6),
 211(e)(8),
 211(f)(1)(H),
 211(g)(8), 221(b),
 241(e)(8),
 271(b)(6),
 281(b)(6),
 291(b)(7),
 301(d)(6),
 301(e)(7),
 321(b)(5),
 331(b)(7)

(See also BAR NUMBER)

- change in address of 21(b)(4)
- change in party 24(e)
- conflict of interest 24(f)
- death of 24(d)
- failure to pay periodic registration fee 200(i)
- lack of 24(b)
- mailing address required 24(a)
- not admitted to practice 24(a)(4)
- service on 21(b)(2)
- signature of 23(a)(3)
- substitution of counsel 24(d)
- withdrawal of 24(c)

COUNSEL'S FEES

(See also ADMINISTRATIVE COSTS ACTIONS; REASONABLE LITIGATION AND ADMINISTRATIVE COSTS)	
admission requests, responses, and objections, certification in violation of Rule	90(d)(2)
discovery requests, responses, and objections, certification in violation of Rule	70(e)(2)
failure to attend deposition or serve subpoena	81(g)(2)
failure to obey Court order regarding depositions, discovery, or admissions	104(c)(4)
pleadings, signing in violation of Rule	33(b)
motions, signing in violation of Rule	50(a)
summary judgment, affidavit made in bad faith	121(f)

DATE OF SIGNING	23(a)(2)
DEATH OF COUNSEL	24(e)
DEATH OF PARTY	63(a)

DECISIONS

computation for entry of	155
deductions in estate tax cases	156
motion to vacate or revise	162
partnership action	251
Special Trial Judge	182(c)
without trial	
cases submitted by motion	122
default or dismissal	123

DECLARATORY JUDGMENT ACTIONS

(See also OVERSHELTERED RETURNS, ACTIONS FOR DECLARATORY JUDGMENT RELATING TO TREATMENT OF ITEMS OTHER THAN PARTNERSHIP ITEMS ON AN OVERSHELTERED RETURN)	
actions heard by Special Trial Judge	218
actual controversy	210(c)(2)
administrative record	217(b)(1)
answer	213(a)
commencement of case	20(a), 211(a)
defined	210(b)(14)

DECLARATORY JUDGMENT ACTIONS—

Continued

definitions with respect to	210(b)
designation of place for submission	212
disposition	217
effect of answer	213(a)(4)
effect of reply	213(b)(3)
exhaustion of administrative remedies	210(c)(4)
form of papers in	210(d)
index to administrative record	213(a)(3)
intervention	216
joinder of issue	214
joinder of parties	215
jurisdiction	210(c)
notice of determination	210(c)(1)
number of papers to file	210(d)
petition	
content of	211(b)
estate tax installment action	211(f)
exempt organization action	211(g)
gift valuation action	211(d)
governmental obligation action	211(e)
retirement plan action	
all petitions	211(c)(1)
employee petitions	211(c)(4)
employer petitions	211(c)(2)
petitions filed by Pension Benefit	
Guaranty Corporation	211(c)(5)
petitions filed by plan administrators	211(c)(3)
reply	213(b)
service of papers in	211(f)
style of papers in	210(d)
time for filing petition	25(a)
types	210(a)

DEFAULT

effect of	123(d)
setting aside	123(c)
when appropriate	123(a)

DEFENSES 39, 40**DEFINITIONS**

administrative costs actions	270(b)
claims for reasonable litigation and admin-	
istrative costs	230(b)

DEFINITIONS—Continued

declaratory judgment actions	210(b)
disclosure actions	220(b)
general	3, 21(a)
oversheltered return actions	310(b)
partnership actions	240(b), 300(b)

DEPOSITIONS

commission to take foreign deposition 81(e)(2)
discovery

(See also DISCOVERY)

consent of parties	
deponents permitted	74(a)
filing	
consent	74(a)
transcript	74(d)
form of consent	74(a)
in general	74(a)
motion to compel deposition	74(c), 104(a), 104(b)
notice to nonparty witness	74(b)
objection by nonparty witness	74(c)
other Rules applicable	74(f)
service	
notice	74(b)
objections	74(c)
time limits	74(a)
time to object	74(c)
transcript	74(d)
written questions	74(e)
without consent of parties	
availability	75(b)
deponents permitted	75(a)
filing	75(d)
motion to compel deposition	75(d), 104(a), 104(b)
notice	75(c)
objection	75(d)
other Rules applicable	75(e)
service	
notice	75(c)
objections	75(d)
time limits	75(a)
time to object	75(d)
usion of witness	81(f)(2)

DEPOSITIONS—Continued

experts	76
(See also EXPERT WITNESSES)	
evasive answer	104(d)
evidence	143(c)
failure to answer	104(b)
failure to attend deposition	104(a)
foreign depositions	81(e)(2)
frequency of use of	101
Hague Convention of 18 March 1970	81(e)(2)
incomplete answer	104(d)
letter of request	81(e)(2)
letter rogatory	81(e)(2)
preservation of evidence	
after commencement of trial	83
before commencement of case	82
in general	80(a)
in pending case	
application	
content of	81(b)(1)
filing	81(b)(2)
counsel's fees, failure to attend depo-	
sition or serve subpoena	81(g)(2)
designation by entity of person to	
testify	81(c)
expenses	
failure to answer	81(f)(2)
general	81(g)(1)
failure to attend deposition or serve	
subpoena	81(g)(2)
filing	81(b)(2)
form of deposition	81(h)(2)
number of papers to file	81(b)(2)
objections	81(b)(2)
person before whom taken	
disqualification	81(e)(3)
domestic depositions	81(e)(1)
foreign depositions	81(e)(2)
procedure	81(f)
return	81(h)(3)
service	81(b)(2)
signing	81(h)(1)
stipulation to take deposition	81(d)
subpoena	81(f)(2), 147(d)
time to object	81(b)(2)
use of, in case	81(i)

DEPOSITIONS—Continued	
videotape	
custody	81(j)(4)
in general	81(j)(1)
procedure	81(j)(2)
transcript	81(j)(3)
use of, in case	81(j)(5)
when permitted	81(a)
objections	
as to disqualification of person	
before whom taken	85(b)
as to errors by person before whom	
taken	85(e)
as to initiating	85(a)
as to manner and form	85(d)
as to use	85(c)
purpose	
time	80(a)
written questions	
execution and return	84(d)
procedure	84(b), 84(c)
when permitted	84(a)
protective orders	103
sanctions for noncompliance	104(c)
sequence of use of	101
sequestration of witness	81(f)(2)
timing of use of	101
witness, exclusion of	81(f)(2)
DETERMINATION OF FOREIGN LAW	146
DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN, ACTION FOR	
answer	323(a)
commencement of action	321(a)
content of petition	321(b)
designation of place of trial	322
filing fee	321(d)
form and style of papers	320(c)
joinder of issue	324
jurisdiction	320(b)
notice and intervention	
intervention	325(b)
notice	325(a)
reply	323(b)

DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN, ACTION FOR—Continued	
small tax case	321(c)
DILATORY ACTS (or MOTIONS)	57(a)(2)(B)(ii), 157(g)(4), 133, 140(c)
DISBARMENT	202
(See also PRACTICE BEFORE COURT)	
DISCLOSURE ACTIONS	
actions heard by Special Trial Judge	229A
anonymous parties	221(g), 227
answer	223(a)
burden of proof	229
commencement of case	20(a), 221(a)
confidentiality	228
defined	220(b)(6)
definitions with respect to	220(b)
designation of place for submission	222
effect of answer	223(a)(3)
effect of reply	223(b)
form of papers in	220(d)
intervention	225
joinder of issue	224
joinder of parties	226
jurisdiction	13(b), 220(c)
number of papers to file	220(d)
petition	
action to restrain disclosure	221(d)
additional disclosure action	221(c)
content of	221(b)
third-party contact action	221(e)
reply	223(b)
service of papers in	221(f)
style of papers in	220(d)
time for filing petition	25(a)
types	220(a)

DISCOVERY

(See also DEPOSITIONS;
 INTERROGATORIES; PRODUCTION OF
 DOCUMENTS AND THINGS;
 TRANSFEREES, EXAMINATION BY)

consolidated cases	70(a)(3), 92
counsel's fees, certification in violation of Rule	70(e)(2)
depositions	74, 75, 76
effect of signature	70(e)(1)
evasive answer	104(d)
examination by transferees	73
expenses, certification in violation of Rule ...	70(e)(2)
experts	71(d), 76

(See also EXPERT WITNESSES)

failure to answer	104(b)
failure to attend deposition, answer inter- rogatories, or respond to request for in- spection or production	104(a)
frequency of use of	101
incomplete answer	104(d)
interrogatories	71
methods, in general	70(a)(1)
production of documents and things	72
protective orders	103
sanctions for noncompliance	104
scope	
in general	70(b)(1)
limitation by Court	70(b)(2)
sequence of use of	101
signing requests, responses, and objections	70(e)(1)
statements of party	70(c)
supplementation of responses	102
time limits	70(a)(2)
timing of use of	101
use of, in case	70(d)

DISMISSAL

effect of	123(d)
motion to dismiss	53
setting aside	123(c)
when appropriate	123(b)

DIVISIONS OF TAX COURT

3(a)

DOCKET NUMBER

35

DOCUMENTS

(See EXHIBITS)

EFFECTIVE DATE OF RULES	2
-------------------------------	---

EMPLOYMENT STATUS

(See REDETERMINATION OF
EMPLOYMENT STATUS, ACTION FOR)

ENTRY OF APPEARANCE

appearance in initial pleading	24(a)(2)
counsel not admitted to practice	24(a)(4)
entry of appearance	24(a)(3)
failure to pay periodic registration fee	200(i)
for purposes of service	21(b)(2)
mailing address required	24(a)(2), 24(a)(3)
manner	24(a)(1)
substitution of counsel	24(d)

ENTRY OF DECISION

agreed computation	155(a)
hearing	155(b), 155(c)
unagreed computation	155(b)
withholding of	155(a)

ENTRY ON DOCKET	35
-----------------------	----

ESTATE TAX CASES

declaratory judgment relating to eligibility
of estate with respect to installment pay-
ments under section 6166(See also DECLARATORY JUDGMENT
ACTIONS)

commencement of proceeding	211(a)
content of petition	211(b)
definition	210(b)(11)(D)
deduction developing at or after trial	156
motion to retain file in case involving sec- tion 6166 election	157, 262(f)
proceeding to modify decision in case involv- ing section 6166 election	
commencement of proceeding	262(a)
content of motion	262(b)
disposition of motion	262(d)
recognition of counsel	262(e)

ESTATE TAX CASES—Continued	
response by Commissioner in unagreed case	262(c)
ESTOPPEL	39
EVIDENCE	
affidavits	143(b)
briefs	143(b)
declaratory judgment action	217(a)
depositions	143(c)
(See also DEPOSITIONS, preservation of evidence)	
documentary	
copies in lieu of originals	143(d)(1)
numbering of exhibits	91(b)
return of exhibits	143(d)(2)
exceptions	144
ex parte statements	143(b)
experts	
(See EXPERT WITNESSES)	
in general	143(a)
interpreters	143(e)
pleadings	143(b)
small tax case	174(b)
EXAMINATION BY TRANSFEREES	
(See TRANSFEREES, EXAMINATION BY)	
EXCEPTIONS TO RULINGS	144
EXCLUSION OF WITNESS	
at deposition	81(f)(2)
at trial	145
EXHIBITS	
court records	12
numbering of, in stipulation	91(b)
pleadings	32(c)
return of	143(d)(2)

EXPENSES

(See also FEES; REASONABLE
LITIGATION AND ADMINISTRATIVE
COSTS)

admission requests, responses, and objections, certification in violation of Rule	90(d)(2)
discovery requests, responses, and objections, certification in violation of Rule	70(e)(2)
expert witness depositions	76(g)
failure to attend deposition or serve subpoena	81(g)(2)
failure to obey Court order regarding depositions, discovery, or admissions	104(c)(4)
pleadings, signing in violation of Rule	33(b)
motions, signing in violation of Rule	50(a)
protective orders	103(a)(9)
summary judgment, affidavit made in bad faith	121(f)

EXPERT WITNESSES

depositions

action by Court sua sponte	76(f)
availability	74, 76(a)
expenses	76(g)
motion for order authorizing deposition	76(d)
other Rules applicable	76(h)
scope	76(b)
time limits	76(c)
use for other than discovery purposes ...	76(e)
interrogatories with respect to	71(d)
reports	
as testimony	143(f)(1)
deposition transcript as report	76(e)(1), 143(f)(3)
requirement of	143(f)(1)
submission and exchange	143(f)(1)
waiver of requirement	143(f)(2)
supplementation of responses	102

EXTENSION OF TIME

(See TIME)

FAILURE TO ABATE INTEREST
 (See REVIEW OF FAILURE TO ABATE
 INTEREST, ACTION FOR)

FEDERAL RULES OF APPELLATE PROCEDURE 190(a), 191,
 193(a)

FEDERAL RULES OF CIVIL PROCEDURE 1(a), 143(a)

FEES

admission to practice before Court	200(a)(2), 200(a)(3), 200(e)
fees and charges payable to the Court	Appendix II
charges for copies of transcripts of proceedings	Appendix II
copies of records	12(c)
filing	
administrative costs action	271(c)
appeal	190(a)
commencement of case	20(b)
determination of relief from joint and several liability on a joint return, action for	321(d)
lien and levy action	331(d)
oversheltered return action	311(c)
redetermination of employment status, action for	291(d)
review of failure to abate interest, action for	281(c)
small tax case	173(a)(2)
in general	11
periodic registration fee	200(i)
subpoena	147(c)
waiver of	20(b), 173(a)(2), 271(c), 281(c)
witnesses	
amount	148(a)
payment	148(c)
tender to	148(b)

FIDUCIARY

as representative of party	24(b)
capacity to litigate	60(c)
caption	23(a)(1)
incompetents	60(d), 63(b)

FIDUCIARY—Continued	
infants	60(d)
successor	63(c)
FILING	
(See also specific heads)	
manner	3(g), 22
number of papers to file	
administrative costs action	274
in general	23(b)
small tax case	175
FOREIGN LAW, DETERMINATION OF	146
FORMS	Appendix I
GOVERNMENTAL AGENCIES	
depositions, designation of person to testify	81(c)
interrogatories, officer or agent to answer ...	71(a)
HAGUE CONVENTION OF 18 MARCH 1970 ...	81(e)(2)
(See also DEPOSITIONS)	
HARMLESS ERROR	160
HOLIDAYS, LEGAL	25(b)
IMMATERIALITY, MOTION TO STRIKE	52
IMPERTINENCE, MOTION TO STRIKE	52
INCOMPETENT AS PARTY	60(d), 63(b)
INELIGIBLE LIST	200(i)
INFANT AS PARTY	60(d)
INTEREST	
(See INTEREST, PROCEEDING TO REDETERMINE; REVIEW OF FAILURE TO ABATE INTEREST, ACTION FOR)	
INTEREST, PROCEEDING TO REDETERMINE	
commencement of proceeding	
how commenced	261(a)(1)

**INTEREST, PROCEEDING TO
REDETERMINE—Continued**

when commenced	261(a)(2)
content of motion	
all motions	261(b)(1)
motion to redetermine interest on a deficiency	261(b)(2)
motion to redetermine interest on an overpayment	261(b)(3)
disposition of motion	261(d)
recognition of counsel	261(e)
response by Commissioner	261(c)

INTERLOCUTORY ORDERS, APPEALS FROM 190(d), 193

INTERNAL REVENUE CODE, AS “CODE” 3(h)

INTERPRETERS 143(e)

INTERROGATORIES

(See also DISCOVERY)

answers	71(b), 71(c)
availability	71(a)
business records	71(e)
experts	71(d)
evasive answer	104(d)
failure to answer or object	104(a)
failure to answer interrogatory	104(b)
filing	71(c)
incomplete answer	104(d)
lack of information or knowledge	71(b)
motion to compel answers	71(b), 104(a), 104(b)
objections	71(c)
officer or agent of entity to answer	71(a)
procedure	71(c)
sanctions for noncompliance	104(c)
service	
interrogatories	71(a)
answers and objections	71(c)
time to answer or object	71(c)

ISSUE, AT
 (See **JOINDER OF ISSUE**)

**JEOPARDY ASSESSMENT, MOTION FOR
 REVIEW OF**

commencement of review	
how commenced	56(a)(1)
when commenced	56(a)(2)
content of motion	56(c)
joinder of motions	54
place of hearing	56(e)
response by Commissioner	56(d)
service of motion	56(b)

JEOPARDY LEVY, MOTION FOR REVIEW OF
 (See **JEOPARDY ASSESSMENT, MOTION
 FOR REVIEW OF**)

JOINDER OF ISSUE

administrative costs action	273
declaratory judgment action	214, 314
determination of relief from joint and several liability on a joint return, action for	324
disclosure action	224
in general	38
lien and levy action	334
oversheltered return action	314
partnership action	244, 304
redetermination of employment status, action for	294
review of failure to abate interest, action for	284

JOINDER OF MOTIONS	54, 163
---------------------------------	---------

JOINDER OF PARTIES

declaratory judgment action	215
disclosure action	226
in general	34(a)(1), 61
misjoinder	62
partnership actions	241(h), 301(f)

JUDGMENT ON THE PLEADINGS

in general	120(a)
motion treated as for summary judgment	40, 120(b)
scope	120(b)
time	120(a)

JURISDICTION

administrative costs action	270(c)
bankruptcy	13(e)
contempt	13(d)
declaratory judgment action	210(c), 310(c)
determination of relief from joint and several liability on a joint return, action for	320(b)
disclosure action	220(c)
lien and levy action	330(b)
notice of deficiency or liability required	13(a)
oversheltered return action	310(c)
partnership action	240(c), 300(c)
receivership	13(e)
redetermination of employment status, action for	290(b)
review of failure to abate interest, action for	280(b)
timely petition required	13(c)

LARGE PARTNERSHIPS

(see PARTNERSHIP ACTIONS)

LEGAL HOLIDAYS

computation of time	25(a)
list of	25(b)

LETTER OF REQUEST 81(e)(2)

(See also DEPOSITIONS; HAGUE CONVENTION OF 18 MARCH 1970)

LETTER ROGATORY 81(e)(2)

(See also DEPOSITIONS)

LIEN AND LEVY ACTIONS

answer	333(a)
commencement of action	331(a)
designation of place of trial	332
filing fee	331(d)
joinder of issue	334
jurisdiction	330(b)
petition	331(b)
reply	333(b)
small tax case	331(c)

LIMITATIONS 39

LITIGATION COSTS(See REASONABLE LITIGATION AND
ADMINISTRATIVE COSTS)

MAILING ADDRESS OF TAX COURT 10(e)

MEDIATION(See ARBITRATION, VOLUNTARY
BINDING, other methods of resolution)

MISJOINDER OF PARTIES 62

MOTIONS

amend pleadings

in general	41(a)
issues tried by consent	41(b)(1)
leave to amend	41(a)
supplemental pleadings	41(c)
arbitration, resolution of issue through	124(a)
assessment, restrain	55
calendar	130(a)
certification (interlocutory appeal)	193(a)
change or correct name	63
change place of trial	140(c)
claim, failure to state	40
collection, restrain	55
compel discovery	104(b)
compel stipulation	91(f)
consolidate cases	141(a)
content of	50(a)
continuance	133
deem admitted allegations in answer	37(c)
default	123(a)
defenses	40
delinquent briefs	151(c)
depositions, objections	74(c), 75(d)
discovery, failure to answer	104(b)
dismiss	40, 53
disposition	50(b)
effect of signature	50(a)
enforce overpayment determination	260
examination by transferees, objections	73(b)
experts	
deposition of expert witness	76(d)
transcript as expert witness report	76(e)(1)
extension of time	25(c)

MOTIONS—Continued

file brief out of time	151(b), 151(c)
form of	50(a)
interrogatories, objections	71(c)
jeopardy assessment or jeopardy levy	56
joinder of	54
join parties in declaratory judgment action	215(a)(2)
judgment on the pleadings	120
jurisdiction, lack of	40
modify decision in estate tax case involving section 6166 election	262
more definite statement	51(a)
objection to	50(a)
order refund of amount collected	55
premature assessment or collection	55
production of documents and things, objec- tions	72(b)
protective order	103
quash subpoena	147(b)
reasonable litigation and administrative costs	231
reconsideration	161
redetermine interest	261
refund amount collected	55
remove small tax case designation	171(c)
reopen trial for computation of estate tax deduction	156
requests for admission, sufficiency of an- swers	90(d)
requirement of timeliness	54
restrain assessment or collection	55
retain file in estate tax case involving sec- tion 6166 election	157
review of jeopardy assessment or jeopardy levy	56
review of proposed sale of seized property ...	57
revise decision	162
seized property, sale of	57
service of	50(f)
set aside default or dismissal	123(c)
shift burden of proof	142(e)
statement of position with respect to	50(c)
strike	52
substitute parties	63

MOTIONS—Continued

summary judgment	40, 121
vacate decision	162

NAME OF TAX COURT 10(a)

NO RULE APPLICABLE, PROCEDURE IN
CASE OF 1(a)

NOTICE OF DEFICIENCY

commencement of case	20(a)
jurisdiction	13(a)
petition, appendix to	34(b)(8)

NOTICE OF DETERMINATION

jurisdiction	210(c)(1)
petition, attachment to	
determination of relief from joint and several liability on a joint return, ac- tion for	321(b)(2)
exempt organization action	211(g)(5)
estate tax installment payment action ..	211(f)(1)(E)
gift valuation action	211(d)(4)(B)
governmental obligation action	211(e)(5)(B)
lien or levy action	331(b)(8)
redetermination of employment status, action for	291(b)(2)(B)
retirement plan action	211(c)(2)(D), 211(c)(4)(C), 211(c)(4)(D)

NOTICE OF FINAL DETERMINATION NOT

TO ABATE INTEREST

jurisdiction	280(b)
petition, attachment to	281(b)(7)

NOTICE OF FINAL PARTNERSHIP

ADMINISTRATIVE ADJUSTMENT

defined	240(b)(5)
jurisdiction	240(c)(1)(A)
petition, appendix to	241(d)(1)(G)

NOTICE OF PARTNERSHIP ADJUSTMENT

defined	300(b)(6)
jurisdiction	300(c)(1)(A)
petition, appendix to	301(d)(7)

NOTICE OF LIABILITY TO TRANSFEREE	
commencement of case	20(a)
jurisdiction	13(a)
petition, appendix to	34(b)(8)
OBJECTIONABLE MATTER, MOTION TO STRIKE	52
OFFICE OF TAX COURT	10(b)
OPENING BRIEF	151(b)
ORAL FINDINGS OF FACT OR OPINION	152
ORIGINAL, REQUIREMENT OF SIGNATURE	23(a)(3)
ORDER REFUND OF AMOUNT COLLECTED	55
OVERPAYMENT DETERMINATION, PROCEEDING TO ENFORCE	
commencement of proceeding	
how commenced	260(a)(1)
when commenced	260(a)(2)
content of motion	260(b)
demand on Commissioner	260(b)(4)
disposition of motion	260(d)
payments made	155(a), 155(b), 260(f)
recognition of counsel	260(e)
response by Commissioner	260(c)
OVERSHELTERED RETURNS, ACTIONS FOR DECLARATORY JUDGMENT RELATING TO TREATMENT OF ITEMS OTHER THAN PARTNERSHIP ITEMS ON AN OVERSHELTERED RETURN	
action treated as deficiency action	316
answer	313(a)
commencement of action	311(a)
content of petition	311(b)
definitions	310(b)
designation of place of trial	312
disposition of action	315
filing fee	311(c)

OVERSHELTERED RETURNS, ACTIONS FOR
 DECLARATORY JUDGMENT RELATING
 TO TREATMENT OF ITEMS OTHER THAN
 PARTNERSHIP ITEMS ON AN
 OVERSHELTERED RETURN—Continued

joinder of issue	314
jurisdiction	310(c)
reply	313(b)

PAPERS

binding	23(e)
caption	
in general	23(a)(1)
partnership action	240(d), 300(d)
pleadings	32(a)
citations	
briefs	151(e)(1)
in general	23(f)
covers	23(e)
date	23(a)(2)
defined	21(a)
filing	22
form of	
declaratory judgment action	210(d)
determination of relief from joint and several liability on a joint return, ac- tion for	320(c)
disclosure action	220(d)
in general	23
jeopardy assessment and levy, motion	
for review of	56(a)
partnership action	240(d), 300(d)
sale of seized property, motion for re- view of	57(a)
legibility	23(c)
names of parties	
caption	
in general	23(a)(1)
partnership action	240(d), 300(d)
signature	23(a)(3)
(See also SIGNATURES ON PA- PERS)	
number to file	23(b), 34(d), 81(b)(2), 151(d), 175, 274
reproduction	23(d)

PAPERS—Continued

return for failure to conform to Rule	23(g)
service	
(See SERVICE OF PAPERS)	
signature	23(a)(3)
(See also SIGNATURES ON PAPERS)	
size	23(d)
style of	
declaratory judgment action	210(d)
determination of relief from joint and several liability on a joint return, ac- tion for	320(c)
disclosure action	220(d)
in general	23(d)
jeopardy assessment and levy, motion for review of	56(a)
partnership action	240(d), 300(d)
sale of seized property, motion for re- view of	57(a)

PARTIES

capacity	60(c)
change in name	63(e)
consolidated cases	92
corporate	60(c)
correction in name	63(e)
counsel, service on	21(b)(2)
death	63(a)
declaratory judgment action	210(b)(13)
disclosure action	220(b)(5)
fiduciary	23(a)(1), 60(d), 63(c)
incompetent	60(d), 63(b)
infant	60(d)
joinder	34(a)(1), 61(a), 215, 226, 241(h), 301(f)
misjoinder	62
multiple	60(a)
name	23(a)(1), 63(e)
partnership action	247
petitioner	60(a)
respondent	60(b)
severance	61(b), 241(h)(2), 301(f)(2)
substitution	24(d), 63

PARTNERSHIP ACTIONS

answer	243(a), 303(a)
commencement of case	241(a), 301(a)
consistent agreements	248(b), 248(c)
decisions	251
defined	240(b)(2), 300(b)(2)
definitions with respect to	240(b), 300(b)
designation of place of trial	242, 302
form of papers in	240(d), 300(d)
intervention	245(a), 245(c), 245(d)
joinder of issue	244, 304
joinder of parties	241(h), 301(f)
jurisdiction	
action for adjustment of partnership items	240(c)(2)
action for adjustment of partnership items of a large partnership	300(c)(2)
action for readjustment of partnership items	240(c)(1)
action for readjustment of partnership items of a large partnership	300(c)(1)
participating partners	
defined	247(b)
settlement	248(b)
participation	
action for adjustment of partnership items treated as action for readjustment of partnership items	249(b)
in general	245(b), 245(c), 245(d)
parties	
in general	247(a)
joinder of parties	241(h), 301(f)
participating partners	247(b)
petition	
adjustment of partnership items	241(e), 301(e)
amendments to, action for adjustment of partnership items treated as action for readjustment of partnership items	249(a), 305
content of	
all petitions	241(c), 301(b)
in general	241(b), 300
petition for adjustment	241(e), 301(e)
petition for readjustment	241(d), 301(d)

PARTNERSHIP ACTIONS—Continued

copy to all partners	241(g)
notice of filing	
petition filed by partner other than	
tax matters partner	241(f)(2)
petition filed by tax matters partner	241(f)(1)
readjustment of partnership items	
all petitions	241(d)(1), 301(d)
petition filed by partner other than	
tax matter partner	241(d)(3)
petition filed by tax matters partner	241(d)(2)
reply	243(b), 303(b)
service of papers	
all papers other than papers issued by	
the Court	246(c)
papers issued by the Court	240(b)
settlement agreements	248
style of papers in	240(d), 300(d)
tax matters partner	
appointment	250(a)
consent to entry of decision	248(a)
defined	240(b)(4)
intervention	245(a)
notice of filing	241(f)(1)
petition for readjustment filed by	241(d)(2)
removal	250(b)
types	240(a), 300(a)

PARTNERSHIPS

(See also PARTNERSHIP ACTIONS)	
depositions, designation of person to testify	81(c)
interrogatories, officer or agent to answer ...	71(a)

PAYMENTS TO TAX COURT	11
------------------------------------	-----------

PERIODIC REGISTRATION FEE	200(i)
--	---------------

PETITION

(See also PLEADINGS)	
administrative costs action	271(a)
commencement of case	20(a)
content of	34(b)
declaratory judgment action	
content of	211(b)
estate tax installment action	211(f)
exempt organization action	211(g)

PETITION—Continued

- gift valuation action 211(d)
- governmental obligation action 211(e)
- oversheltered return action 311(b)
- retirement plan action
 - all petitions 211(c)(1)
 - employee petitions 211(c)(4)
 - employer petitions 211(c)(2)
 - petitions filed by Pension Benefit Guaranty Corporation 211(c)(5)
 - petitions filed by plan administrators 211(c)(3)
- determination of relief from joint and several liability on a joint return, action for 321(b)
- disclosure action
 - action to restrain disclosure 221(d)
 - additional disclosure action 221(c)
 - content of 221(b)
 - third-party contact action 221(e)
 - electronically transmitted copy 34(a)(1)
 - form of 34(a)(1)
 - joint 34(a)(1), 61(a)
 - jurisdiction 13(c)
 - lien and levy action 331(b)
 - multiple parties 34(a)(1)
- oversheltered return, action for declaratory judgment relating to treatment of items other than partnership items with respect to 311(b)
- partnership action
 - adjustment of partnership items 241(e), 301(e)
 - content of 241(b), 241(c),
301(b), 301(c)
- readjustment of partnership items
 - all petitions 241(d)(1), 301(d)
 - petition filed by partner other than tax matters partner 241(d)(3)
 - petition filed by tax matters partner 241(d)(2)
- ratification of 60(a)
- redetermination of employment status, action for 291(b)
- review of failure to abate interest, action for 281(b)
- service of 21(b)(1)
- small tax case 173(a), 291(c),
321(c), 331(c)

PETITION—Continued

time in which to file	25(a), 25(c), 34(a)(1)
timeliness as jurisdictional requirement	13(c)

PLACE OF TRIAL OR HEARING

designation of	
declaratory judgment action	212
determination of relief from joint and several liability on a joint return, ac- tion for	322
disclosure action	222
filing	140(a)
form of	140(b)
lien and levy action	332
partnership action	242, 302
redetermination of employment status, action for	292
review of failure to abate interest, ac- tion for	282
small tax case	174(a)
in general	10(b)
list of	Appendix III
motions	50(b)(2), 130(a)
motions for reasonable litigation and ad- ministrative costs	232(a)(2)
motion to change	140(c)
number of designations to file	140(b)
small tax case	174(a)

PLEADINGS

administrative costs action	
answer	272(a)
petition	271
reply	272(b)
affirmative defense	38
alternative claims or defenses	31(c)
amendments	
conforming	41(b)(2)
filing	41(b)(3)
in general	41(a)
issues tried by consent	41(b)(1)
leave to amend	41(a)
relation back of	41(d)
time to amend	41(a)
answer	36

PLEADINGS—Continued

(See also ANSWER)

avoidance	39
caption	
in general	32(a)
partnership action	240(d), 300(d)
conciseness required	31(b)
consistency	31(c)
construction of	31(d)
correction of defects in	50(d)
counsel's fees, signing in violation of Rule ...	33(b)
declaratory judgment action	
answer	213(a)
petition	211
reply	213(b)
defenses	40
determination of relief from joint and several liability on a joint return, action for	
answer	323(a)
petition	321
reply	323(b)
disclosure action	
answer	223(a)
petition	221
reply	223(b)
effect of signature	33(b)
exhibits, adoption by reference	32(c)
expenses, signing in violation of Rule	33(b)
form of	32
judgment on	120
lien and levy action	
answer	333(a)
petition	331
reply	333(b)
oversheltered return, action for declaratory judgment relating to treatment of items other than partnership items with respect to	
answer	313(a)
petition	311
reply	313(b)
paragraphs	32(b)
partnership action	
answer	243(a), 303(a)
petition	241, 301

PLEADINGS—Continued

reply	37, 243(b), 303(b)
petition	34
(See also PETITION)	
purpose	31(a)
redetermination of employment status, ac- tion for	
answer	293(a)
petition	291
reply	293(b)
reference, adoption by	32(c)
reply	37
(See also REPLY)	
review of failure to abate interest, action for	
answer	283(a)
petition	281(b)
reply	283(b)
separate statements	32(b)
signing	33(a)
small tax case	
answer	173(b)
petition	173(a)
reply	173(c)
special matters	39
supplemental	41(c)
types permitted	30

POSTPONEMENT OF TRIAL

(See also CONTINUANCES)	
absence of party or counsel	130(b), 149(a)
deposition to be taken	34(a), 75(a)
discovery	101
motion filed	50(e)

POSTTRIAL PROCEEDINGS

granting new trial	160
harmless error	160
joinder of motions	163
modifying decision	160
motion for reconsideration of findings or opinion	161
motion to vacate or revise decision	162
proceedings before Special Trial Judges	
cases involving \$50,000 or less	182

POSTTRIAL PROCEEDINGS—Continued

other cases	183
vacating decision	160

PRACTICE BEFORE COURT

(See also APPEARANCE; COUNSEL OF RECORD; ENTRY OF APPEARANCE; REPRESENTATION)

admission to practice	
application	200(b)
attorneys	200(a)(2)
certificate of	200(f)
entities ineligible	200(h)
examination	
requirement of, persons not attorneys	200(a)(3)
sponsorship	200(c)
date, time, and place	200(d)
fee	
(See also PERIODIC REGISTRATION FEE)	
attorneys	200(a)(2)
payment	200(e)
persons not attorneys	200(a)(3)
oath or affirmation	200(f)
persons not attorneys	200(a)(3)
qualifications	200(a)(1)
change of address	200(g)
conduct	
employment statement	201(b)
in general	201(a)
conflict of interest	24(f)
contempt	202(a)
counsel to Court	
appointment	202(b)(1), 202(d)
disqualification	202(d)
initiation of disciplinary proceedings	202(b)(3)
investigation	202(b)(2)
recommendation	202(b)(2)
referral of matters to	202(b)(1)
residence	202(d)
resignation	202(d)
conviction of crime	202(a)
disbarment	202(a)
disciplinary proceedings	
hearing	202(a), 202(b)(4)
initiation of	202(b)(3)

PRACTICE BEFORE COURT—Continued	
investigation by counsel	202(b)(2)
recommendation by counsel	202(b)(2)
referral to counsel	202(b)(1)
right to counsel	202(b)(5)
disqualification	202(a)
ineligible list	200(i)
misconduct	202(a)
periodic registration fee	200(i)
reinstatement	
after disbarment or suspension	202(c)(1)
burden of proof	202(c)(2)
hearing	202(c)(2)
petition for	202(c)(2)
successive petitions	202(c)(3)
special recognition	24(a)(4)
suspension	202(a)
PRELIMINARY HEARINGS	176, 274
PREMATURE ASSESSMENT OR COLLEC- TION	55
PRESERVATION OF EVIDENCE BY DEPOSITION	
(See DEPOSITIONS, preservation of evidence)	
PRETRIAL CONFERENCES	
cases not on calendar	110(c)
cases on calendar	110(b)
conditions	110(d)
orders	110(e)
procedure	110(b), 110(c)
scope	110(a)
PRETRIAL ORDER, STANDING	131(b)
PROCEEDINGS, RECORD OF	150
PRODUCTION OF DOCUMENTS AND THINGS	
(See also DISCOVERY)	
evasive response	104(d)
failure to produce or permit inspection	104(b)
failure to respond to request	104(a)

PRODUCTION OF DOCUMENTS AND THINGS—Continued	
filing	72(b)
foreign petitioners	72(c)
incomplete response	104(d)
motion to compel production	72(b), 104(a), 104(b)
objections	72(b)
procedure	72(b)
request for	72(b)
response to request for	72(b)
sanctions for noncompliance	104(c)
scope	72(a)
service	
request	72(a)
response	72(b)
time to respond or object	72(a)
PROOF OF SERVICE	21(b)(3)
PRO SE CASES	24(b)
PROTECTIVE ORDERS	12(b), 103
REASONABLE LITIGATION AND ADMINISTRATIVE COSTS	
affidavit	
nature and amount of costs	231(d)
reasonableness of costs	232(d)
agreed cases	231(a)(1)
burden of proof	232(e)
conference	232(c)
defined	230(b)(1), 230(b)(2)
definitions with respect to	230(b)
disposition of motion	232
hearing on motion	232(a)(2)
motion for	
affidavit in support of	231(d), 232(d)
content of	231(b)
stipulation as to settled issues	231(c)
time for filing	231(a)(2)
response	
content of	232(b)
in general	232(a)(2)
unagreed cases	231(a)(2)

RECORDS OF TAX COURT	
copies	12(b)
fees	12(c)
removal of	12(a)
sealing	103(a)
REDETERMINATION OF EMPLOYMENT STATUS, ACTION FOR	
answer	292(a)
commencement of action	291(a)
content of petition	291(b)
designation of place of trial	292
filing fee	291(c)
joinder of issue	294
jurisdiction	290(a)
reply	293(b)
small tax case	291(c)
time for filing	290(c)
REDUNDANCY, MOTION TO STRIKE	52
REFUND OF AMOUNT COLLECTED, MOTION TO ORDER	55
REGISTRATION FEE, PERIODIC	200(i)
RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN	
(see DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN, ACTION FOR)	
REPLY	
(See also PLEADINGS)	
administrative costs action	272(b)
content of	37(b)
declaratory judgment action	213(b)
determination of relief from joint and several liability on a joint return, action for	323(b)
disclosure action	223(b)
effect of	37(c)
failure to file	37(c)
form of	37(b)
lien and levy action	333(b)
new material	37(d)
oversheltered return action	313(b)

REPLY—Continued	
partnership action	243(b), 303(b)
redetermination of employment status, ac- tion for	293(b)
review of failure to abate interest, action for	283(b)
small tax case	173(c)
time in which to file	37(a)
 REPLY BRIEF	 151(b)
 REPRESENTATION	
(See also PRACTICE BEFORE COURT)	
administrative costs action	274
authorization	33(b)
conflict of interest	24(f)
in general	24
small tax case	172
without counsel	24(b)
 REPRESENTATIVE	 60(c), 60(d), 63
 RES JUDICATA	 39
 RESPONDENT	 60(b)
 RESTRAIN ASSESSMENT OR COLLECTION	 55
 REVIEW OF FAILURE TO ABATE INTEREST, ACTION FOR	
answer	283(a)
commencement of action	281(a)
designation of place of trial	282
filing fee	281(c)
joinder of issue	284
jurisdiction	280(b)
petition	
content	281(b)
style	281(b)
reply	283(b)
 RULES	
amendment of	2(b)
construction of	1(b)
effective date	2
scope of	1(a)

**SALE OF SEIZED PROPERTY, MOTION FOR
REVIEW OF PROPOSED**

appeal from orders in respect of	190(b)
commencement of review	
how commenced	57(a)(1)
when commenced	57(a)(2)
content of motion	57(c)
disposition of motion	57(g)
effect of signature	57(e)
place of hearing	57(f)
response to motion	57(d)
service of motion	57(b)

SANCTIONS

admission request, response, or objection	
certification in violation of Rule	90(d)(2)
discovery request, response, or objection,	
certification in violation of Rule	70(e)(2)
failure of entity to designate person to tes-	
tify	104(b)
failure of excluded witness to leave	
place of deposition	81(f)(2)
trial	145(b)
failure to admit requested admission	90(g)
failure to answer deposition question or in-	
terrogatory	81(f)(2), 104(b)
failure to answer interrogatories	104(a)
failure to attend deposition	81(g)(2), 104(a)
failure to attend hearing	130(b)
failure to attend trial	149(a)
failure to comply with subpoena	147(e)
failure to file brief	151(b)
failure to file proper petition	34(a)(1)
failure to file reply	37(c)
failure to obey Court order regarding dis-	
covery, depositions, or admissions	104(c)
failure to plead or proceed	123(a)
failure to produce evidence	149(b)
failure to produce or permit inspection	104(b)
failure to properly prosecute	123(b)
failure to respond to motion for more defi-	
nite statement	51(b)
failure to respond to motion for summary	
judgment	121(d)
failure to respond to proposed computation	
for decision	155(b)

SANCTIONS—Continued

failure to respond to request for production	104(a)
failure to serve subpoena for deposition	81(g)(2)
failure to sign admission request, response, or objection	90(d)(2)
failure to sign discovery request, response, or objection	70(e)(1)
failure to sign pleading	33(b)
failure to stipulate	91(f)
improper refusal to answer deposition ques- tion	81(f)(2)
pleadings, signing in violation of Rule	33(b)
protective orders	103
summary judgment, affidavit made in bad faith	121(f)

SCANDALOUS MATTER, MOTION TO STRIKE	52
--	----

SEALING THE RECORD	103(a)
(See also RECORDS OF THE TAX COURT)	

SEIZED PROPERTY

(See SALE OF SEIZED PROPERTY,
MOTION FOR REVIEW OF PROPOSED)

SEQUESTRATION OF WITNESS	
(See EXCLUSION OF WITNESS)	

SERVICE OF PAPERS

(See also specific heads)

by mail	21(b)(1)
certificate of	21(b)(1)
computation of time	25(a)
counsel of record	21(b)(2)
date of	21(b)(1)
declaratory judgment action	211(f)
disclosure action	221(f)
in general	21
manner	21(b)
on respondent	21(b)(1)
partnership action	246
petition	21(b)(1)
proof of	21(b)(3)
subpoena	21(b)(3)

SERVICE OF PAPERS—Continued	
when required	21(a)
writ	21(b)(3)
SESSIONS OF TAX COURT	10(c)
SEVERANCE	61(b), 241(h)(2), 301(f)(2)
SIGNATURES ON PAPERS	
(See also specific heads)	
admission request, responses, and objections	91(d)
discovery requests, responses, and objections	70(e)
in general	23(a)(3)
motions	50(a)
pleadings	33
sale of seized property	57(e)
SMALL TAX CASES	
answer	173(b)
briefs	174(c)
conduct of trial	174(b)
defined	170
election of procedure	171
evidence	174(b)
filing fee	20(b), 173(a)(2)
number of papers to file	175
petition	173(a)
place of trial	174(a)
removal to regular status	171(c)
reply	173(c)
representation	172
small tax case under Code section 7436(c) ...	291(c)
small tax case under Code section 7463(f)(1)	321(c)
small tax case under Code section 7463(f)(2)	331(c)
SPECIAL CALENDAR	133
SPECIAL TRIAL JUDGE	
assignment	180
defined	3(d)
duties	181
in declaratory judgment action	218
in disclosure action	229A

SPECIAL TRIAL JUDGE—Continued	
oral findings of fact or opinion	152
powers	181
procedure in cases in which the Special Trial Judge is authorized to make the decision	
decision	182(d)
declaratory judgment and lien or levy	
actions	182(c)
cases involving \$50,000 or less	182(b)
small tax cases	182(a)
procedure in other cases	
action on report	183(c)
briefs	183(a)
report	183(b)
trial	183(a)
STATUTE OF LIMITATIONS	39
STAY OF PROCEEDINGS (APPEALS FROM CERTAIN ORDERS)	
certain dispositive orders	190(b)(2)
interlocutory orders	193(c)
STIPULATIONS	
attachments to	91(a)(1)
burden of proof	149(b)
comprehensiveness required	91(a)(2)
consolidated cases	92
effect of	91(e)
filing	91(c)
form of	91(b)
modification of	91(e)
motion to compel	91(f)(1)
number to file	91(b)
numbering of exhibits	91(b)
objections	91(a)(1), 91(d)
pretrial conference, resort to	110(d)
procedure for motion to compel	91(f)(2), 91(f)(3), 91(f)(4)
purpose	91(e)
requirement of	91(a)(1)
sanctions	91(f)
scope	91(a)(1)
separate paragraphs	91(b)

STIPULATIONS—Continued	
time of filing	91(c)
STRIKE, MOTION TO	52
SUBMISSION WITHOUT TRIAL	
burden of proof	122(b)
procedure	122(a)
time	122(a)
SUBPOENA	
depositions	81(d), 147(d)
fees and mileage	147(c)
form of	147(a)
items examined by transferees	73(b)
motion to quash or modify	147(b)
production of evidence	147(a), 147(b)
return of	147(c)
service	21(b)(3), 147(c)
witness	147(a)
SUBSTITUTION OF PARTIES	63
SUMMARY JUDGMENT	
affidavits	
bad faith	121(f)
in general	121(d)
procedure when unavailable	121(e)
attorney's fees, affidavit made in bad faith	121(f)
expenses, affidavit made in bad faith	121(f)
in general	121(a)
motion for	121(b)
motion treated as for	40, 120(b)
partial	121(b), 121(c)
procedure	121(b), 121(d)
response required	121(d)
time	121(a)
SUPPLEMENTAL PROCEEDINGS	
enforce overpayment determination	260
(See also OVERPAYMENT DETERMINATION, PROCEEDING TO ENFORCE)	
modify decision in estate tax case involving	
section 6166 election	262
(See also ESTATE TAX CASES)	

SUPPLEMENTAL PROCEEDINGS—Continued

redetermine interest on deficiency	261
(See also INTEREST ON DEFICIENCY, PROCEEDING TO REDETERMINE)	

TAX COURT

business hours	10(d)
Clerk of	3(b)
contempt of	
(See CONTEMPT)	
divisions of	3(a)
filing with	3(g)
jurisdiction	
administrative costs action	270(c)
bankruptcy	13(e)
contempt	13(d)
declaratory judgment action	210(c)
determination of relief from joint and several liability on a joint return, ac- tion for	320(b)
disclosure action	220(c)
lien and levy action	330(b)
notice of deficiency or liability required	13(a)
oversheltered return action	310(c)
partnership action	240(c), 300(c)
receivership	13(e)
redetermination of employment status, action for	290(b)
review of failure to abate interest, ac- tion for	280(b)
timely petition required	13(c)
mailing address	10(e)
name of	10(a)
office of	10(b)
payment to	11
records of	12
sessions	10(c)
Special Trial Judge of	3(d)

TAX COURT RULES OF PRACTICE AND

PROCEDURE

(See RULES)	
-------------	--

TIME	
computation of	25(a), 25(c)
defined	3(e)
extension of	25(c)
legal holidays	25(b)
reduction of	25(c)
TRANSCRIPTS	
administrative costs action	274
evidence	150(b)
in general	150(a)
small tax case	178
TRANSFEREES, EXAMINATION BY	
(See also DISCOVERY)	
application	73(b)
evasive response	104(d)
failure to produce or permit inspection	104(b)
failure to respond to request	104(a)
filing	73(b)
incomplete response	104(d)
in general	73(a)
motion to compel examination	73(b), 104(a), 104(b)
objections	73(b)
procedure	73(b)
sanctions for noncompliance	104(c)
scope	73(c)
service	73(b)
subpoena	73(b)
time to object	73(b)
TRIAL CALENDAR	132
TRIALS	
administrative costs action	274
burden of proof	142
calendar	132
consolidation	141(a)
further trial for computation of estate tax	
deduction	156
joint	61(b)
limitation of issues	61(b)
oral findings of fact or opinion	152
place of	

TRIALS—Continued

(See also PLACE OF TRIAL OR HEARING)

designation of	140(a), 140(b)
motion to change	140(c)
postponement of	
absence of party or counsel	130(b), 149(a)
continuance	133
deposition to be taken	74(a), 75(a)
discovery	101
motion filed	50(e)
pretrial order, standing	131(b)
record of	150(a)
sequestration of witness	145
separate	61(b), 141(b)
small tax case	174
submission without	122
transcript	150, 178
witness, exclusion of	145

UNITED STATES MARSHAL	21(b)(3), 147(c)
-----------------------------	------------------

UNITED STATES TAX COURT

(See TAX COURT)

VENUE FOR APPEAL	190(c), 193(b)
------------------------	----------------

WAIVER OF FILING FEE	20(b), 173(a)(2), 271(c), 281(c)
----------------------------	-------------------------------------

WAIVER, PLEADING	39
------------------------	----

WITHDRAWAL OF COUNSEL	24(c)
-----------------------------	-------

WRITS, SERVICE AND EXECUTION OF	21(b)(3)
---------------------------------------	----------