

## **RULE 170. GENERAL**

The Rules of this Title XVII, referred to herein as the “Small Tax Case Rules”, set forth the special provisions which are to be applied to small tax cases. The term “small tax case” means a case in which the amount in dispute is \$50,000 or less (within the meaning of the Internal Revenue Code) and the Court has concurred in the petitioner’s election. See Code secs. 7436(c), 7463. Except as otherwise provided in these Small Tax Case Rules, the other Rules of practice of the Court are applicable to such cases.