

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

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

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.

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¹The 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.

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

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	71	1180
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³Paragraphs (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.

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	93	850
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	90	1355-1356
	93	850
	109	535
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	85	1124
	93	850
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	93	850
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⁴Paragraphs (c) and (d) were originally designated as paragraphs (b) and (c), respectively. See 71 T.C. 1181, 60 T.C. 1072.

⁵Paragraph (d) was formerly designated as paragraph (c), which was
(continued...)

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	93	851
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	81	1047
	109	537
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⁵(...continued)
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23(a)(3)	60 81 93	1076 1048 855
23(b)	60 93 109	1076 855 540
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23(d)	60 109	1076-1077 540
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	81	1049
	93	858-859
	109	543-544
24(a)(4)	60	1078
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24(a)(5)	136	608
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) ⁶	60	1079
	109	543-544
24(f) ⁵	60	1079
	93	858-859
	109	543-544
	136	610
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	109	543-544

⁶Paragraphs (e), (f), and (g) were originally designated as paragraphs (d), (e), and (f), respectively. See 109 T.C. 543-544, 93 T.C. 858-859, 60 T.C. 1079.

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	90	1357
	93	861
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	120	521
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	85	1125
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	81	1050
	109	546
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	93	861
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	93	862
	120	521
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	81	1050
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32(c)	60	1083
32(d)	71	1186
	93	863
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	71	1187
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	93	867
34(a)(2)	90	1358
	93	867
	109	551
	130	406

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	71	1187
	79	1137
	93	867
	109	551
34(b)(1)	71	1187
	93	867
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	93	867
34(c)	71	1187
	90	1358
	93	867
	109	551
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⁷Paragraph (e) was originally designated as paragraph (d). See 130 T.C. 406-408, 77 T.C. 1429.

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	93	868
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	90	1359
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41(c)	60	1090
	93	873
41(d)	60	1090
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	81	1052
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50(b)	60	1091
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	136	611
50(c)	60	1092
50(d)	60	1092
50(e)	60	1092
	109	557-558
50(f) ⁸	109	557-558
	130	414
	134	314
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⁸Paragraph (f) of Rule 50 was formerly designated as paragraph (g), and paragraph (f) as originally adopted was deleted. See 134 T.C. 314, 130 T.C. 414.

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⁹Rule 58 was originally designated as Rule 55. See 93 T.C. 891, 79 T.C. 1138-1139.

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	81	1053
	93	898
	109	572-573
	134	318-321
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70(a)(3)	71	1191
	93	898
70(b)	60	1098
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	93	898
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	85	1128-1129

¹⁰Paragraph (f) was originally designated as paragraph (e). See 85 T.C. 1128-1129, 60 T.C. 1099.

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71(d)(2)	71 85 93 134	1193 1129 900-901 323-325
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Rule 73	60 134	1103 328
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81(b)	60	1105

¹¹Former 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)(1)	93 130 134	922-923 449 347
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
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81(h)(3)	81 93 134	1061 922-923 347
81(i)	60 93 134	1110 922-923 347
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85(d)	60	1114
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90(b)	60 109 130	1115 599 455
90(c)	60	1115-1116
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¹²Paragraphs (e), (f), and (g) were originally designated as paragraphs (d), (e), and (f), respectively. See 85 T.C. 1132, 60 T.C. 1116-1117.

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	93	933
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	71	1201
	79	1144
	93	935
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	79	1145
	93	938
104(b)	60	1124
	71	1203
	79	1145
	81	1063
	93	938
104(c)	60	1124
	71	1203
	79	1145
	85	1133

	93	938
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	71	1203
	79	1145
	93	938
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	81	1063

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	93	947
	130	469
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131(c) ¹⁴	60	1131
	93	947
Rule 132 ¹⁵	60	1131
Rule 133 ¹⁶	60	1132
	71	1205
	85	1134
Rule 140(a) ¹⁷	60	1132

¹³Rule 131 was originally designated as Rule 132. See 109 T.C. 597, 60 T.C. 1131.

¹⁴Paragraph (c) was originally designated as paragraph (b). See 93 T.C. 947, 60 T.C. 1131.

¹⁵Rule 132 was originally designated as Rule 133. See 109 T.C. 597, 60 T.C. 1131-1132.

¹⁶Rule 133 was originally designated as Rule 134. See 109 T.C. 597, 60 T.C. 1131-1132.

¹⁷Paragraph (a) is derived in part from paragraph (c) as originally adopted.

(continued...)

	81	1065
	93	948-949
	120	588
	130	471
140(b)	60	1132
	81	1065
	85	1134
	130	471
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	81	1065
	93	948-949
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	71	1206
	93	950
141(b)	60	1133
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	93	951
	120	590
142(b)	60	1133
142(c)	60	1134
	93	951

¹⁷(...continued)
See 81 T.C. 1065, 60 T.C. 1132.

¹⁸Paragraph (c) was originally designated as paragraph (d). See 81 T.C. 1065, 60 T.C. 1132-1133.

142(d)	60	1134
142(e)	60	1134
142(f)	109 120	618 590
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143(b)	134	360-362
143(c) ¹⁹	60 134	1135 360-362
143(d) ¹⁸	60 134	1135 360-362
143(e) ¹⁸	60 109 134	1136 621 360-362
143(e)(2)	81 93	1066 954-955
143(f) ¹⁸	60 81 93 134	1136 1066 954-955 360-362
143(g) ¹⁸	81	1066

¹⁹Paragraphs (c), (d), (e), (f), and (g) were originally designated as paragraphs (b), (c), (d), (e), and (f), respectively. See 134 T.C. 360-362, 60 T.C. 1135.

	85	1135-1136
	93	954-955
	109	621
	134	360-362
Rule 144	60	1136
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
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
150(b)	60	1140
	109	625
Rule 151(a)	60	1140
	109	627-628
	136	633
151(b)	60	1141
	71	1208-1209
	85	1136
	136	633
151(c)	60	1141
	109	627-628
	134	366
151(d)	60	1141
	81	1066

151(e)	60 109	1142 627-628
Rule 152	79	1148
152(a)	93 120 130	962 599 482
152(b)	130	482
152(c)	93 130	962 482
Rule 155	60	1143
155(a)	79 93 130 136	1149 964 483-484 635
155(b)	71 93 130 134 136	1209-1210 964 483-484 368 635-636
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
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Rule 170 ²⁰	60	1145
	120	604-605
Rule 171 ²¹	60	1146
	71	1211
	81	1067
	120	605
	136	636-637
Rule 172 ²²	60	1146

²⁰Rule 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.

²¹Rule 171 was originally designated as Rule 172. See 120 T.C. 604-605, 81 T.C. 1067, 60 T.C. 1146.

²²Rule 172 was originally designated as Rule 174. See 120 T.C. 605-606,
(continued...)

	120	606
Rule 173 ²³	60	1147
	120	607
173(a)(1)	71	1211
	120	607
173(a)(2)	77	1429
	85	1137
173(a)(3)	120	607
173(b)	71	1212
	128	230-231
	130	487-489 ²⁴
173(c)	120	607
Rule 174 ²⁵	120	608
174(a)	71	1213

²²(...continued)
60 T.C. 1146.

²³Rule 173 was originally designated as Rule 175. See 120 T.C. 606-607, 60 T.C. 1147.

²⁴The 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.

²⁵Rule 174 was originally designated as Rule 177. See 120 T.C. 608, 60 T.C. 1148.

	81	1067
	130	489
174(c)	120	608
Rule 175 ²⁶	60	1148
	120	608
	130	490
Rule 180	60	1148
	71	1213
Rule 181	60	1149
	71	1214
	134	368
Rule 182 ²⁷	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

²⁶Rule 175 was originally designated as Rule 179. See 120 T.C. 608, 60 T.C. 1148.

²⁷Paragraph (a) of Rule 182 was originally designated as Rule 183. See 81 T.C. 1068, 60 T.C. 1150.

182(d) ²⁸	85	1138
	120	610-611
	130	492-493
182(e)	125	347
	130	492-493 ²⁹
Rule 183 ³⁰	60	1150
	71	1215
	81	1069-1070
	82	1074
	120	611-612
	125	343-347
	130	494-497 ³¹
Rule 190	60	1151
	93	974-975
Rule 191	60	1151

²⁸Paragraph (d) was originally designated as paragraph (c). See 120 T.C. 610, 85 T.C. 1138.

²⁹The 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.

³⁰Rule 183 was originally designated as Rule 182. See 81 T.C. 1069, 60 T.C. 1150.

³¹The 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.

Rule 192	60	1151
	109	639
Rule 193	87	1560
Rule 200(a)	60	1153
	93	979
	130	502
200(a)(1)	71	1216
200(a)(2)	81	1071
	82	1074
	109	642-643
200(a)(3) ³²	60	1153
	71	1216
	81	1071
	93	979
	109	642-643
	130	502
200(b) ³³	60	1153
	130	502
200(c)	60	1153
	93	979
	130	502

³²Subparagraph (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.

³³Paragraph (b) includes information contained in former paragraph (e). See 130 T.C. 502, 60 T.C. 1153.

200(d) ³⁴	60	1153
	130	502
200(e) ³⁵	60	1153
	81	1071
	130	502
	134	371-372
200(f) ³¹	60	1153
	130	502
200(g) ³¹	87	1561
	130	502
	134	372
Rule 201	60	1153
201(a)	82	1075
Rule 202	60	1154
	125	352 ³⁶
	130	504-505
202(a)	81	1074

³⁴Paragraph (d) is derived from former paragraph (f). See 130 T.C. 502, 60 T.C. 1153.

³⁵Paragraphs (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.

³⁶The 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.

	82	1075
	130	504-505
202(b)	134	374-375
202(c) ³⁷	81	1074
	130	504-505
202(d)	134	374-375
202(e) ³⁸	81	1074
	130	504-505
202(f) ³⁹	81	1074
	130	504-505
202(g) ⁴⁰	81	1074
	130	504-505

³⁷Paragraph (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.

³⁸Paragraph (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.

³⁹Paragraph (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.

⁴⁰Paragraph (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.

202(h) ⁴¹	81	1074
	130	504-505
202(i) ⁴²	81	1074
	130	504-505
Title XXI	64	1177-1179
	68	1031-1032
	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

⁴¹Paragraph (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.

⁴²Paragraph (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.

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) ⁴³	71	1223
	81	1075
	109	654-655
	120	632-633
211(f)	120	632-633
	130	516
211(g) ³⁸	71	1223
	79	1151
	81	1075
	109	654-655
211(h) ³⁸	71	1223
Rule 212	68	1041
	71	1224
	81	1076
	130	517

⁴³Paragraphs (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.

Rule 213(a)(2)	68 71	1042-1043 1225
213(a)(3)	68	1043
213(b)	68	1044-1045
213(b)(2)	71	1226
Rule 215	68	1046-1047
215(a)	130 134	522 378
215(b)	120 130 134	638 522 378
215(c) ⁴⁴	71	1226
Rule 217(a)	68 71 120	1048 1227 641
217(b)(1)	68 71 109 120	1049 1228 662 641
217(c)	120	641

⁴⁴Paragraph (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)(1)	68	1050
217(c)(2)	68	1051
Rule 218(a)	71	1228
218(b)	71	1228
	81	1076
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 ⁴⁵	71	1229
	79	1151
229A(b)	81	1077
Title XXIII	79	1153
	93	1010-1011
Rule 230	79	1153
230(a)	93	1013
230(b)	93	1013
	109	673-674
	120	652-653
Rule 231	79	1155
	93	1015-1016
231(a)	120	655-656
231(b)	109	676
	120	655-656
231(d)	120	655-656
231(e)	120	655-656

⁴⁵Rule 229A was originally designated as Rule 230. See 79 T.C. 1151, 68 T.C. 1061.

Rule 232	79	1158-1159
	93	1020-1021
232(a)	109	680
232(b) ⁴⁶	109	680
	120	660
232(c) ⁴⁴	109	680
232(d)	81	1079
	109	680
	120	660
232(e)	109	680
	120	660
Rule 233	79	1160
	93	1021-1022
	109	681
Title XXIV	82	1077
	90	1359-1361
Rule 240	82	1077-1078
240(b)(4)	90	1363
240(d)	90	1363

⁴⁶Paragraphs (b) and (c) were originally designated as paragraphs (c) and (b), respectively. See 109 T.C. 662, 71 T.C. 1158-1159.

Rule 241	82	1082
241(a)	90 109 130	1367-1368 687-688 547
241(c)	90 93	1367-1368 1027
241(d)	90 93	1367-1368 1027
241(e)	90 93	1367-1368 1027
241(f)	90	1367-1368
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 ⁴⁷	82	1084-1085

⁴⁷Rule 245 was originally designated as Rule 244. See 90 T.C. 1368-1369, 82 T.C. 1083-1085.

245(a)	90	1369-1370
245(b)	90	1369-1370
245(d)	90	1369-1370
245(e)	90	1369-1370
Rule 246 ⁴⁸	82 90	1085 1371
246(c)	109	690
Rule 247 ⁴⁹	82 90	1086 1372
Rule 248	90	1374-1376
Rule 249 ⁵⁰	82 90	1087 1377-1378
Rule 250	90	1378-1379

⁴⁸Rule 246 was originally designated as Rule 245. See 90 T.C. 1370-1371, 82 T.C. 1085.

⁴⁹Rule 247 was originally designated as Rule 246. See 90 T.C. 1371-1372, 82 T.C. 1085-1086.

⁵⁰Rule 249 was originally designated as Rule 247. See 90 T.C. 1376-1377, 82 T.C. 1086-1087.

Rule 251	90	1380
Title XXV	93	1034
Rule 260	93	1037-1038
260(b)	130	555
260(e)	109	696
Rule 261	93	1040-1041
	120	677-678
261(a)	120	677-678
261(b)	120	677-678
	130	558
261(c)	120	677-678
261(e)	109	698
	120	677-678
Rule 262	93	1043-1044
262(a)	109	700
262(b)	109	700
	130	560-561
262(c)	109	700
262(e)	109	700

Title XXVI	93	1045-1046
Rule 270	93	1047
270(b)	120	681
270(c)	120	681
	130	562
270(d)	109	701
Rule 271	93	1049
271(b)	109	703
271(c)	130	563
Rule 272	93	1051-1052
272(a)	109	704
Rule 273	93	1052
Rule 274	93	1052
Title XXVII	109	705-706
Rule 280	109	706

280(b)	120	685
Rule 281	109	708
281(b)	130	567
Rule 282	109	708
	130	567
Rule 283	109	709
Rule 284	109	709
Title XXVIII	120	687-688
Rule 290	120	689
Rule 291	120	691
291(b)	130	570
Rule 292	120	691
	130	570
Rule 293	120	692
Rule 294	120	692

Title XXIX	120	692-693
Rule 300	120	695
Rule 301	120	698
301(c)	130	575
Rule 302	120 130	698 575
Rule 303	120	699
Rule 304	120	699
Rule 305	120	700
Title XXX	120	701-702
Rule 310	120	703
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
Title XXXI	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

Title XXXII	120	715-716
Rule 330	120	717
Rule 331	120	718-719
331(b)	130	584
Rule 332	120	719
	130	584
Rule 333	120	720
Rule 334	120	720
Title XXXIII	130	585
Rule 340	130	586-587
Rule 341	130	588
Rule 342	130	588
Rule 343	130	589
Rule 344	130	589

Appendix I	130	590-591
	134	379-380
	136	646-650