

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

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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.

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	71	1180
3(h) ²	60	1070

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

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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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 originally designated as paragraph (b). See 134 T.C. +, 130 T.C. 383, 60 T.C. 1073.

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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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	81	1051
	93	867
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	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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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
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	93	898
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71(d)	60	1101
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71(d)(2)	71	1193
	85	1129
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¹⁰Paragraph (f) was originally designated as paragraph (e).
See 85 T.C. 1128-1129, 60 T.C. 1099.

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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(e)(2)	71 81 93	1198 1061 922-923
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81(f)(2)	93	922-923
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81(g)(1)	71 81	1198 1061
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	85	1132
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	85	1132
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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	938
104(c)	60	1124
	71	1203
	79	1145
	85	1133
	93	938
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	79	1145
	93	938
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	93	947
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Rule 133 ¹⁶	60	1132
	71	1205
	85	1134

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.

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	81	1065
	85	1134
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142(c)	60	1134
	93	951
142(d)	60	1134
142(e)	60	1134
142(f)	109	618
	120	590

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

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	134	360-362
143(d) ¹⁸	60	1135
	134	360-362
143(e) ¹⁸	60	1136
	109	621
	134	360-362
143(e)(2)	81	1066
	93	954-955
143(f) ¹⁸	60	1136
	81	1066
	93	954-955
	134	360-362
143(g) ¹⁸	81	1066
	85	1135-1136
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	109	621
	134	360-362
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Rule 145	60	1137
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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.

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147(e)	60 93	1139 958
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148(b)	60	1139
148(c)	60	1139
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151(c)	60	1141

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151(d)	60	1141
	81	1066
151(e)	60	1142
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	120	599
	130	482
152(b)	130	482
152(c)	93	962
	130	482
Rule 155	60	1143
155(a)	79	1149
	93	964
	130	483-484
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Rule 171 ²¹	60 71 81 120	1146 1211 1067 605
Rule 172 ²²	60 120	1146 606
Rule 173 ²³	60 120	1147 607
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173(a)(2)	77 85	1429 1137
173(a)(3)	120	607
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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, 60 T.C. 1146.

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

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	81	1067
	130	489
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	120	608
	130	490
Rule 180	60	1148
	71	1213
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	71	1214
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Rule 182 ²⁷	60	1150
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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.

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.

	120	610-611
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182(e)	125	347
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	120	611-612
	125	343-347
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Rule 191	60	1151
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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 193	87	1560
Rule 200(a)	60	1153
	93	979
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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
200(d) ³⁴	60	1153
	130	502
200(e) ³⁵	60	1153
	81	1071
	130	502
	134	371-372

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.

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.

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
	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

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.

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),
(continued...)

	130	504-505
202(g) ⁴⁰	81	1074
	130	504-505
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

³⁹(...continued)
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.

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.

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) 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
Rule 213(a)(2)	68	1042-1043
	71	1225
213(a)(3)	68	1043
213(b)	68	1044-1045

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.

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) ⁴⁴	71	1226
Rule 217(a)	68	1048
	71	1227
	120	641
217(b)(1)	68	1049
	71	1228
	109	662
	120	641
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
Rule 220(a)	68	1052
	71	1229
Rule 221(b)	81	1077
	93	1005

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.

	130	529
221(d)(6)	68	1055
221(d)(7)	93	1005
Rule 222	81 130	1077 530
Rule 226	93	1008
Rule 227(c)	93	1009
Rule 228	68	1060
Rule 229	68	1061
Rule 229A ⁴⁵	71 79	1229 1151
229A(b)	81	1077
Title XXIII	79 93	1153 1010-1011
Rule 230	79	1153
230(a)	93	1013
230(b)	93 109 120	1013 673-674 652-653
Rule 231	79 93	1155 1015-1016

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

231(a)	120	655-656
231(b)	109 120	676 655-656
231(d)	120	655-656
231(e)	120	655-656
Rule 232	79 93	1158-1159 1020-1021
232(a)	109	680
232(b) ⁴⁶	109 120	680 660
232(c) ⁴⁴	109	680
232(d)	81 109 120	1079 680 660
232(e)	109 120	680 660
Rule 233	79 93 109	1160 1021-1022 681
Title XXIV	82 90	1077 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
245(a)	90	1369-1370
245(b)	90	1369-1370
245(d)	90	1369-1370
245(e)	90	1369-1370

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

Rule 246 ⁴⁸	82	1085
	90	1371
246(c)	109	690
Rule 247 ⁴⁹	82	1086
	90	1372
Rule 248	90	1374-1376
Rule 249 ⁵⁰	82	1087
	90	1377-1378
Rule 250	90	1378-1379
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

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.

	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	109 130	708 567
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	120 130	691 570
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	712
	130	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