

United States Tax Court. Where in any instance there is no applicable rule of procedure, the Court or the Judge before whom the matter is pending may prescribe the procedure, giving particular weight to the Federal Rules of Civil Procedure to the extent that they are suitably adaptable to govern the matter at hand.

(b) Construction: These Rules shall be construed to secure the just, speedy, and inexpensive determination of every case.

REFERENCES IN TEXT

The Federal Rules of Civil Procedure, referred to in par. (a), are set out in the Appendix to Title 28, Judiciary and Judicial Procedure.

Rule 2. Effective Date

(a) Adoption: These Rules, except as otherwise provided, will take effect on July 1, 1990. They govern all proceedings and cases commenced after they take effect, and also all further proceedings in cases then pending, except to the extent that in the opinion of the Court their application, in a particular case pending when the Rules take effect, would not be feasible or would work injustice, in which event the former procedure applies.

(b) Amendments: Amendments to these Rules shall state their effective date. Amendments shall likewise govern all proceedings both in cases pending on or commenced after their effective date, except to the extent otherwise provided, and subject to the further exception provided in paragraph (a) of this Rule.

Rule 3. Definitions

(a) Division: The Chief Judge may from time to time divide the Court into Divisions of one or more Judges and, in case of a Division of more than one Judge, designate the chief thereof.

(b) Clerk: Reference to the Clerk in these Rules means the Clerk of the United States Tax Court.

(c) Commissioner: Reference to Commissioner in these Rules means the Commissioner of Internal Revenue.

(d) Special Trial Judge: The term Special Trial Judge as used in these Rules refers to a judicial officer appointed pursuant to Code Section 7443A(a). See Rule 180.

(e) Time: As provided in these Rules and in orders and notices of the Court, time means standard time in the location mentioned except when advanced time is substituted therefor by law. For computation of time, see Rule 25.

(f) Business Hours: As to the Court's business hours, see Rule 10(d).

(g) Filing: For requirements as to filing with the Court, see Rule 22.

(h) Code: Any reference or citation to the Code relates to the Internal Revenue Code of 1986, as in effect for the relevant period or the relevant time.

TITLE II.—THE COURT

Rule 10. Name, Office, and Sessions

(a) Name: The name of the Court is the United States Tax Court.

(b) Office of Court: The principal office of the Court shall be in the District of Columbia, but

the Court or any of its Divisions may sit at any place within the United States. See Code Sections 7445 and 7701(a)(9).

(c) Sessions: The time and place of sessions of the Court shall be prescribed by the Chief Judge.

(d) Business Hours: The office of the Clerk at Washington, D.C., shall be open during business hours on all days, except Saturdays, Sundays, and legal holidays in the District of Columbia, for the purpose of receiving petitions, pleadings, motions, and other papers. Business hours are from 8:00 a.m. to 4:30 p.m. For legal holidays, see Rule 25(b).

(e) Mailing Address: Mail to the Court should be addressed to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. Other addresses, such as locations at which the Court may be in session, should not be used, unless the Court directs otherwise.

Rule 11. Payments to Court

All payments to the Court for fees or charges of the Court shall be made either in cash or by check, money order, or other draft made payable to the order of "Clerk, United States Tax Court," and shall be mailed or delivered to the Clerk of the Court at Washington, D.C. For the Court's address, see Rule 10(e). For particular payments, see Rules 12(c) (copies of Court records), 20(b) (filing of petition), 175(a)(2) (small tax cases), 200(e) (application to practice before Court), 200(i) (periodic registration fee), and 271(c) (filing of petition for administrative costs). For fees and charges payable to the Court, see Appendix III.

Rule 12. Court Records

(a) Removal of Records: No original record, paper, document, or exhibit filed with the Court shall be taken from the courtroom or from the offices of the Court or from the custody of a Judge or employee of the Court, except as authorized by a Judge of the Court or except as may be necessary for the Clerk to furnish copies or to transmit the same to other courts for appeal or other official purposes. With respect to return of exhibits after a decision of the Court becomes final, see Rule 143(d)(2).

(b) Copies of Records: After the Court renders its decision in a case, a plain or certified copy of any document, record, entry, or other paper, pertaining to the case and still in the custody of the Court, may be obtained upon application to the Court's Copywork Office and payment of the required fee. Unless otherwise permitted by the Court, no copy of any exhibit or original document in the files of the Court shall be furnished to other than the parties until the Court renders its decision. With respect to protective orders that may restrict the availability of exhibits and documents, see Code Section 7461 and Rule 103(a).

(c) Fees: The fees to be charged and collected for any copies will be determined in accordance with Code Section 7474. See Appendix III.

Rule 13. Jurisdiction

(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory judgment, for disclosure, for read-