

Appendix C

TOPICAL GROUPING OF TAX COURT RULES

JURISDICTION - Rules 13, 210(c), 220(c), 240(c), 270(c), 280(b), 290(b), 300(c), 310(c), 320(b), 330(b), 340(b)

COMMENCEMENT OF CASE - Rules 20, 221, 241(a), 260(a), 261(a), 262(a), 271(a), 291(a), 301(a), 311, 321(a), 331(a), 341(a)

DEFINITIONS - Rules 3, 210(b), 220(b), 230(b), 240(b), 270(b), 300 (b)-(e), 310 (b)

PETITIONS - Rules 13(c), 20(a), 30, 34, 173(a), 211 (a)-(g), 221(a)-(e), 241(a)-(e), 271(b), 291(b), 301(b), 311(b), 321(b), 321(b), 331(b), 341(b)

ANSWERS - Rules 30, 36, 173(b), 213(a), 223(a), 243(a), 272(a), 283(a), 293(a), 303(a), 313(a), 323(a), 333(a), 343(a)

REPLIES - Rules 30, 37, 173(c), 213(b), 223(b), 243(b), 272(b), 283(b), 293(b), 303(b), 313(b), 323(b), 333(b), 343(b)

FORM & STYLE OF PAPERS - Rules 23, 210(d), 220(d), 240(d), 300(d), 320(c)

JOINDER RULES - Rules 38, 214, 215, 224, 226, 241(h), 244, 273, 284, 294, 301(f), 314, 324, 334, 344 (listing includes joinder of issue and joinder of persons rules)

MOTIONS - 50-58, 231, 260, 261, 262 (listing includes motions that are filed to commence proceedings over which Court has jurisdiction)

INTERVENTION - Rules 216, 225, 232(e), 245, 325(b)

BURDEN OF PROOF - Rules 142, 229

REQUEST FOR PLACE OF TRIAL - Rules 95(a), 242, 282, 292, 302,
312, 322, 332, 342