

objection, accompanied or preceded by an alternative computation, then, on or before a date specified in the Clerk's notice, the Court may enter decision in accordance with the computation already submitted. If in accordance with this Rule computations are submitted by the parties which differ as to the amount to be entered as the decision of the Court, then the parties may, at the Court's discretion, be afforded an opportunity to be heard in argument thereon and the Court will determine the correct deficiency, liability, or overpayment and will enter its decision accordingly.

(c) **Limit on Argument:** Any argument under this Rule will be confined strictly to consideration of the correct computation of the deficiency, liability, or overpayment resulting from the findings and conclusions made by the Court, and no argument will be heard upon or consideration given to the issues or matters disposed of by the Court's findings and conclusions or to any new issues. This Rule is not to be regarded as affording an opportunity for retrial or reconsideration.

Rule 156. Estate Tax Deduction Developing at or After Trial

If the parties in an estate tax case are unable to agree under Rule 155, or under a remand, upon a deduction involving expenses incurred at or after the trial, then any party may move to reopen the case for further trial on that issue.

Rule 157. Motion to Retain File in Estate Tax Case Involving Section 6166 Election

In any estate tax case in which the time for payment of an amount of tax imposed by Code Section 2001 has been extended under Code Section 6166, the petitioner shall, after the decision is entered but before it becomes final, move the Court to retain the Court's official case file pending the commencement of any supplemental proceeding under Rule 262.

TITLE XVI.—POST-TRIAL PROCEEDINGS

Rule 160. Harmless Error

No error in either the admission or exclusion of evidence, and no error or defect in any ruling or order or in anything done or omitted by the Court or by any of the parties, is ground for granting a new trial or for vacating, modifying, or otherwise disturbing a decision or order, unless refusal to take such action appears to the Court inconsistent with substantial justice. The Court at every stage of a case will disregard any error or defect which does not affect the substantial rights of the parties.

Rule 161. Motion for Reconsideration of Findings or Opinion

Any motion for reconsideration of an opinion or findings of fact, with or without a new or further trial, shall be filed within 30 days after a written opinion or the pages of the transcript that contain findings of fact or opinion stated orally pursuant to Rule 152 (or a written summary thereof) have been served, unless the Court shall otherwise permit.

Rule 162. Motion to Vacate or Revise Decision

Any motion to vacate or revise a decision, with or without a new or further trial, shall be filed within 30 days after the decision has been entered, unless the Court shall otherwise permit.

Rule 163. No Joinder of Motions Under Rules 161 and 162

Motions under Rules 161 and 162 shall be made separately from each other and not joined to or made part of any other motion.

TITLE XVII.—SMALL TAX CASES

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 as defined in Rule 171. See Code Section 7463 (Appendix II). Except as otherwise provided in these Small Tax Case Rules, the other rules of practice of the Court are applicable to such cases.

Rule 171. Small Tax Case Defined

The term "small tax case" means a case in which:

(a) Neither the amount of the deficiency, nor the amount of any claimed overpayment, placed in dispute (including any additions to tax, additional amounts, and penalties) exceeds—

- (1) \$10,000 for any one taxable year in the case of income taxes,
- (2) \$10,000 in the case of estate taxes,
- (3) \$10,000 for any one calendar year in the case of gift taxes, or
- (4) \$10,000 for any one taxable period or, if there is no taxable period, for any taxable event in the case of excise taxes under Code Chapter 41, 42, 43, or 44 (taxes on certain organizations and persons dealing with them) or under Code Chapter 45 (windfall profit tax);

(b) The petitioner has made a request in accordance with Rule 172 to have the proceedings conducted under Code Section 7463; and

(c) The Court has not entered an order in accordance with Rule 172(d) or Rule 173, discontinuing the proceedings in the case under Code Section 7463.

Rule 172. Election of Small Tax Case Procedure

With respect to classification of a case as a small tax case under Code Section 7463, the following shall apply:

(a) A petitioner who wishes to have the proceeding in the case conducted under Code Section 7463 may so request at the time the petition is filed. See Rule 175.

(b) A petitioner may, at any time after the petition is filed and before trial, request that the proceedings be conducted under Code Section 7463.

(c) If such request is made in accordance with the provisions of this Rule 172, then the case will be docketed as a small tax case. The Court, on its own motion or on the motion of