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Page 5-2 SOLUTIONS MANUAL 5-10. If a tax case involves an unusual, important, or novel issue, more than one judge, or the entire Tax Court, might hear the case. This rare occurrence is identified as an "en banc" sitting of the court. Page 156 5-11. A Regular decision generally involves a new or unusual point of law, as determined by the Chief Judge of the Court.

### **Raabe Federal Tax Research 10e Solutions Manual Ch05 ...**

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