

## **RULE 120. JUDGMENT ON THE PLEADINGS**

- (a) General:** After the pleadings are closed but within such time as not to delay the trial, any party may move for judgment on the pleadings. The motion shall be filed and served in accordance with the requirements otherwise applicable. See Rules 50 and 54. Such motion shall be disposed of before trial unless the Court determines otherwise.
- (b) Matters Outside Pleadings:** If, on a motion for judgment on the pleadings, matters outside the pleadings are presented to and not excluded by the Court, the motion shall be treated as one for summary judgment and shall be disposed of as provided in Rule 121, and all parties shall be given reasonable opportunity to present all material made pertinent to such a motion by Rule 121.

(As effective October 3, 2008, [130 T.C. 464](#). For prior history, see [60 T.C. 1126](#) (1973).)