

RULE 173. PLEADINGS

(a) Petition:

- (1) *Form and Content:* The petition in a small tax case shall be substantially in accordance with Form 2 shown in the Appendix.
- (2) *Filing Fee:* The fee for filing a petition shall be \$60, payable at the time of filing. The payment of any fee under this paragraph may be waived if the petitioner establishes to the satisfaction of the Court by an affidavit or a declaration containing specific financial information the inability to make such payment.

(b) Answer: The Commissioner shall file an answer or shall move with respect to the petition within the periods specified in, and in accordance with the provisions of, Rule 36.

(c) Reply: A reply to the answer shall not be filed unless the Court otherwise directs. Any reply shall conform to the requirements of Rule 37(b). In the absence of a requirement of a reply, the provisions of the second sentence of Rule 37(c) shall not apply and the affirmative allegations of the answer shall be deemed denied.

(As amended and effective March 14, 2007, [130 T.C. 486–89](#); as amended, effective July 6, 2012, [139 T.C. 557](#). For prior history, see [120 T.C. 606–07](#) (2003); [128 T.C. 230–31](#) (2007). Rule 173 was originally designated as Rule 175, see [120 T.C. 606–07](#) (2003). For prior Rule 175 history, see [60 T.C. 1146–47](#) (1973); [71 T.C. 1211–12](#) (1979); [77 T.C. 1429](#) (1981); [85 T.C. 1137](#) (1985); [93 T.C. 968–69](#) (1989).)