

RULE 255.4. OTHER PLEADINGS.

- (a) 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.
- (b) Reply:** For provisions relating to the filing of a reply, see Rule 37.

(As adopted, effective December 19, 2018, [153 T.C. 278](#).)