

RULE 30. PLEADINGS ALLOWED

There shall be a petition and an answer, and, where required under these Rules, a reply. No other pleading shall be allowed, except that the Court may permit or direct some other responsive pleading. (See Rule 173 as to small tax cases.)

(As effective October 3, 2008, [130 T.C. 401](#). For prior history, see [60 T.C. 1081](#) (1973); [93 T.C. 861–62](#) (1989); [120 T.C. 521](#) (2003).)