

RULE 31. GENERAL RULES OF PLEADING

- (a) Purpose:** The purpose of a pleading is to give the parties and the Court fair notice of the matters in controversy and the basis for the parties' respective positions.
- (b) Pleading To Be Concise and Direct:** Each allegation in a pleading must be simple, concise, and direct. No technical form is required.
- (c) Consistency:** A party may set forth two or more statements of a claim or defense alternatively or hypothetically. If a party makes alternative statements, the pleading is sufficient if any one of them is sufficient. A party may state as many separate claims or defenses as the party has regardless of consistency or the grounds on which based. All statements are subject to the signature requirements of Rules 23(a)(3) and 33.
- (d) Construction of Pleadings:** A pleading must be construed so as to do justice.

(As effective October 3, 2008, [130 T.C. 402](#); as amended, effective March 20, 2023, [160 T.C. 597–98](#). For prior history, see [60 T.C. 1081–82](#) (1973); [93 T.C. 862](#) (1989); [109 T.C. 546–47](#) (1997).)