

RULE 32. FORM OF PLEADINGS

- (a) **Caption; Names of Parties:** Every pleading must have a caption that includes the Court's name (United States Tax Court), the names of the parties (the title of the case), and the docket number after it becomes available (see Rule 35), and must designate the type of pleading under Rule 30. The title of a petition must name all the parties and persons on whose behalf the petition is filed. The title of other pleadings, after naming the first party on each side, may refer generally to other parties.
- (b) **Paragraphs; Separate Statements:** A party must state its claims or defenses in numbered paragraphs, each limited as far as practicable to a single set of circumstances. A later pleading may refer by number to a paragraph in an earlier pleading. Each claim and defense must be stated separately whenever a separation facilitates the clear presentation of the matters set forth.
- (c) **Adoption by Reference; Exhibits:** A statement in a pleading may be adopted by reference elsewhere in the same pleading or in any other pleading or motion. A copy of any notice that is an exhibit to a pleading is a part of the pleading for all purposes. No other exhibit may be attached to a pleading.
- (d) **Other Provisions:** With respect to other provisions relating to the form and style of papers filed with the Court, see Rules 23, 56(a), 57(a), 210(d), 220(d), 240(d), 300(d), and 320(c).

(As effective October 3, 2008, [130 T.C. 402–03](#); as amended, effective March 20, 2023, [160 T.C. 598–99](#). For prior history, see [60 T.C. 1082–83](#) (1973); [71 T.C. 1185–86](#) (1979); [81 T.C. 1050](#) (1983); [93 T.C. 862–63](#) (1989); [120 T.C. 522–23](#) (2003).)