

RULE 323. 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 effective October 3, 2008, [130 T.C. 581](#). For prior history, see [120 T.C. 712–13](#) (2003).)