RULE 353. 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 November 30, 2018, <u>153 T.C. 286</u>.)