

## RULE 36. ANSWER.

- (a) **Time To Answer or Move:** The Commissioner has 60 days from the date of service of the petition within which to file an answer, or 45 days from that date within which to move with respect to the petition. With respect to an amended petition or amendments to the petition, the Commissioner has like periods from the date of service of those papers within which to answer or move in response thereto, unless the Court orders otherwise.
- (b) **Form and Content:** The answer must be written so that it will advise the petitioner and the Court fully of the nature of the defense. It must include a specific admission or denial of each material allegation in the petition; however, if the Commissioner is without knowledge or information sufficient to form a belief as to the truth of an allegation, the Commissioner must so state, and that statement will have the effect of a denial. If the Commissioner intends to qualify or to deny only a part of an allegation, the Commissioner must specify so much of it as is true and must qualify or deny only the remainder. In addition, the answer must contain a clear and concise statement of every ground, together with the facts in support thereof, on which the Commissioner relies and has the burden of proof, as well as any special matters as required by Rule 39. Paragraphs of the answer must be designated to correspond to those of the petition to which they relate. If the petition does not include a copy of the notice of deficiency or other relevant jurisdictional document, the answer must include a copy of the notice of deficiency or other relevant jurisdictional document, state that the jurisdictional document is not available at the time, or state that no such document was issued. If the jurisdictional document is not available when the answer is filed, and is not otherwise part of the docket record, the Commissioner must provide a copy of the document, whenever it becomes available, by filing (without leave of the Court) an amendment to the answer.
- (c) **Effect of Answer:** Every material allegation set out in the petition and not expressly admitted or denied in the answer is deemed to be admitted.
- (d) **Declaratory Judgment, Disclosure, and Administrative Costs Actions:** For the requirements applicable to the answer in other actions, see Rules 213(a) (declaratory judgments), 223(a) (disclosure actions), and 272(a) (administrative costs), respectively.

(As effective October 3, 2008, [130 T.C. 408–09](#); as amended, effective March 20, 2023, [160 T.C. 604–05](#). For prior history, see [60 T.C. 1086–87](#) (1973); [71 T.C. 1187](#) (1979); [93 T.C. 867–68](#) (1989).)