

## RULE 37. REPLY

- (a) **Time To Reply or Move:** The petitioner shall have 45 days from the date of service of the answer within which to file a reply, or 30 days from that date within which to move with respect to the answer. With respect to an amended answer or amendments to the answer the petitioner shall have like periods from the date of service of those papers within which to reply or move in response thereto, except as the Court may otherwise direct.
- (b) **Form and Content:** In response to each material allegation in the answer and the facts in support thereof on which the Commissioner has the burden of proof, the reply shall contain a specific admission or denial; however, if the petitioner shall be without knowledge or information sufficient to form a belief as to the truth of an allegation, then the petitioner shall so state, and such statement shall have the effect of a denial. In addition, the reply shall contain a clear and concise statement of every ground, together with the facts in support thereof, on which the petitioner relies affirmatively or in avoidance of any matter in the answer on which the Commissioner has the burden of proof. In other respects the requirements of pleading applicable to the answer provided in Rule 36(b) shall apply to the reply. The paragraphs of the reply shall be designated to correspond to those of the answer to which they relate.
- (c) **Effect of Reply or Failure Thereof:** Where a reply is filed, every affirmative allegation set out in the answer and not expressly admitted or denied in the reply shall be deemed to be admitted. Where a reply is not filed, the affirmative allegations in the answer will be deemed denied unless the Commissioner, within 45 days after expiration of the time for filing the reply, files a motion that specified allegations in the answer be deemed admitted. That motion may be granted unless the required reply is filed within the time directed by the Court.
- (d) **New Material:** Any new material contained in the reply shall be deemed to be denied.
- (e) **Declaratory Judgment, Disclosure, and Administrative Costs Actions:** For the requirements applicable to the reply in declaratory judgment actions and in disclosure actions, see Rules 213(b) and 223(b), respectively. See Rule 272(b) with respect to replies in actions for administrative costs.

(As effective October 3, 2008, [130 T.C. 409–10](#); as amended, effective January 1, 2010, [134 T.C. 312–13](#). For prior history, see [60 T.C. 1087–88](#) (1973); [71 T.C. 1188](#) (1979); [81 T.C. 1051](#) (1983); [93 T.C. 869–70](#) (1989).)