

### **RULE 39. PLEADING SPECIAL MATTERS**

A party shall set forth in the party's pleading any matter constituting an avoidance or affirmative defense, including res judicata, collateral estoppel, estoppel, waiver, duress, fraud, and the statute of limitations. A mere denial in a responsive pleading will not be sufficient to raise any such issue.

(As effective October 3, 2008, [130 T.C. 411](#). For prior history, see [60 T.C. 1088](#) (1973); [93 T.C. 870–71](#) (1989).)