

## **RULE 71. INTERROGATORIES**

- (a) **Availability:** Unless otherwise stipulated or ordered by the Court, a party may serve upon any other party no more than 25 written interrogatories, including all discrete subparts but excluding interrogatories described in paragraph (d) of this Rule, to be answered by the party served or, if the party served is a public or private corporation or a partnership or association or governmental agency, by an officer or agent who shall furnish such information as is available to the party. A motion for leave to serve additional interrogatories may be granted by the Court to the extent consistent with Rule 70(c)(1).
- (b) **Answers:** All answers shall be made in good faith and as completely as the answering party's information shall permit. However, the answering party is required to make reasonable inquiry and ascertain readily obtainable information. An answering party may not give lack of information or knowledge as an answer or as a reason for failure to answer, unless such party states that such party has made reasonable inquiry and that information known or readily obtainable by such party is insufficient to enable such party to answer the substance of the interrogatory.
- (c) **Procedure:** Each interrogatory shall be answered separately and fully under oath, unless it is objected to, in which event the reasons for the objection shall be stated in lieu of the answer. The answers are to be signed by the person making them and the objections shall be signed by the party or the party's counsel. The party on whom the interrogatories have been served shall serve a copy of the answers, and objections if any, upon the propounding party within 30 days after service of the interrogatories. The Court may allow a shorter or longer time. The burden shall be on the party submitting the interrogatories to move for an order with respect to any objection or other failure to answer an interrogatory, and in that connection the moving party shall annex the interrogatories to the motion, with proof of service on the other party, together with the answers and objections, if any. Prior to a motion for such an order, neither the interrogatories nor the response shall be filed with the Court.
- (d) **Experts:**

  - (1) By means of written interrogatories in conformity with this Rule, a party may require any other party: (A) To identify each person whom the other party expects to call as an expert witness at the trial of the case, giving the witness's name, address, vocation or occupation, and a statement of the witness's qualifications, and (B) to state the subject matter and the substance of the facts and opinions to which the expert is expected to testify, and give a

summary of the grounds for each such opinion, or, in lieu of such statement to furnish a copy of a report of such expert presenting the foregoing information.

- (2) For provisions regarding the submission and exchange of expert witness reports, see Rule 143(g). That Rule shall not serve to extend the period of time under paragraph (c) of this Rule within which a party must answer any interrogatory directed at discovering: (A) The identity and qualifications of each person whom such party expects to call as an expert witness at the trial of the case and (B) the subject matter with respect to which the expert is expected to testify.

- (e) **Option To Produce Business Records:** If the answer to an interrogatory may be derived or ascertained from the business records (including electronically stored information) of the party upon whom the interrogatory has been served, or from an examination, audit, or inspection of such records, or from a compilation, abstract, or summary based thereon, and the burden of deriving or ascertaining the answer is substantially the same for the party serving the interrogatory as for the party served, it is sufficient answer to such interrogatory to specify the records from which the answer may be derived or ascertained and to afford to the party serving the interrogatory reasonable opportunity to examine, audit, or inspect such records and to make copies, compilations, abstracts, or summaries.

(As effective October 3, 2008, [130 T.C. 429–31](#); as amended, effective January 1, 2010, [134 T.C. 321–25](#); effective July 6, 2012, [139 T.C. 540–41](#). For prior history, see [60 T.C. 1099–101](#) (1973); [71 T.C. 1192–93](#) (1979); [85 T.C. 1129](#) (1985); [93 T.C. 899–901](#) (1989); [109 T.C. 573–74](#) (1997).)