

RULE 90. REQUESTS FOR ADMISSIONS

- (a) **Scope and Time of Request:** A party may serve on any other party a written request to admit, for purposes of the pending action only, the truth of any matters within the scope of Rule 70(b)(1), but only if those matters are set forth in the request and relate to statements or opinions of fact or of the application of law to fact, including the genuineness of any documents described in the request. However, the Court expects the parties to attempt to attain the objectives of such a request through informal consultation or communication before utilizing the procedures provided in this Rule. Requests for admission may not be commenced, without leave of Court, until 31 days after joinder of issue (see Rule 38).
- (b) **The Request:** A request must separately set forth each matter of which an admission is requested and must advise the party to whom the request is directed of the consequences of failing to respond as provided by paragraph (c). Copies of documents must be served with the request unless they have been or are otherwise furnished or made available for inspection and copying. The party making the request must simultaneously serve a copy thereof on the other party and file the request with proof of service with the Court.
- (c) **Response to Request:** Each matter is deemed admitted unless, within 30 days after service of the request or within a shorter or longer time as the Court may allow, the party to whom the request is directed serves on the requesting party:

 - (1) a written answer specifically admitting or denying the matter involved in whole or in part, or asserting that it cannot be truthfully admitted or denied and setting forth in detail the reasons why this is so; or
 - (2) an objection, stating in detail the reasons therefor.

The response must be signed by the party or the party's counsel, and the response, with proof of service on the other party, must be filed with the Court. A denial must meet the substance of the requested admission, and, if good faith requires that a party qualify an answer or deny only a part of a matter, that party must specify so much of it as is true and deny or qualify the remainder. An answering party may not give lack of information or knowledge as a reason for failure to admit or deny unless the party states that the party has made reasonable inquiry and that the information known or readily obtainable by the party is insufficient to enable the party to admit or deny. A party who considers that a matter, of which an admission has been requested, presents a genuine issue for trial may not, on that ground alone, object to the request; that party may, subject to the provisions of paragraph (g) of this Rule, deny the matter or set forth reasons why that party cannot admit or deny it.

An objection on the ground of relevance may be noted by any party but it is not to be regarded as just cause for refusal to admit or deny.

(d) Effect of Signature:

- (1) The signature of counsel or a party constitutes a certification that the signer has read the request for admission or response or objection, and that to the best of the signer's knowledge, information, and belief formed after a reasonable inquiry, it is:
 - (A) consistent with these Rules and warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law;
 - (B) not presented for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation; and
 - (C) is within the scope of Rule 70(b)(1).

The Court may strike an unsigned request, response, or objection unless the paper is signed promptly after the omission is called to the attention of the party making the request, response, or objection. The time within which a party is obligated to take action with respect to an unsigned request, response, or objection does not begin to run until the paper is signed.

- (2) If a certification is made in violation of this Rule, the Court, on motion or on its own, may impose on the person who made the certification, the party on whose behalf the request, response, or objection is made, or both, an appropriate sanction, which may include an order to pay the amount of the reasonable expenses incurred because of the violation, including reasonable counsel's fees.

- (e) Motion To Review:** The party who has requested the admissions may move to determine the sufficiency of the answers or objections. Any motion to review under this paragraph must be filed no later than 45 days before the date set for call of the case from a trial calendar, unless the Court orders otherwise. Unless the Court determines that an objection is justified, it will order that an answer be served. If the Court determines that an answer does not comply with the requirements of this Rule, it may order either that the matter is admitted or that an amended answer be served. In lieu of an order, the Court may determine that final disposition of the request will be made at some later time that may be more appropriate for disposing of the question involved.

- (f) Effect of Admission:** Any matter admitted under this Rule is conclusively established unless the Court on motion permits withdrawal or modification of the admission. Subject to any other Court orders,

withdrawal or modification may be permitted if the presentation of the merits of the case will be promoted thereby, and the party who obtained the admission fails to satisfy the Court that the withdrawal or modification will prejudice that party in prosecuting the case or defending on the merits. Any admission made by a party under this Rule is for the purpose of the pending action only and is not an admission by that party for any other purpose, nor may it be used against that party in any other proceeding.

- (g) **Sanctions:** If any party unjustifiably fails to admit the genuineness of any document or the truth of any matter as requested in accordance with this Rule, the party requesting the admission may apply to the Court for an order imposing any sanction on the other party or the other party's counsel as the Court may find appropriate in the circumstances, including but not limited to the sanctions provided in Title X. The failure to admit may be found unjustifiable unless the Court finds that:
- (1) the request was held objectionable pursuant to this Rule,
 - (2) the admission sought was of no substantial importance,
 - (3) the party failing to admit had reasonable ground to doubt the truth of the matter or the genuineness of the document in respect of which the admission was sought, or
 - (4) there was other good reason for failure to admit.
- (h) **Other Applicable Rules:** For Rules concerned with frequency and timing of requests for admission in relation to other procedures, supplementation of answers, effect of evasive or incomplete answers or responses, protective orders, and sanctions and enforcement action, see Title X.

(As amended and effective March 1, 2008, [130 T.C. 452–55](#); as amended, effective March 20, 2023, [160 T.C. 641–44](#). For prior history, see [60 T.C. 1114–17](#) (1973); [71 T.C. 1198–99](#) (1979); [85 T.C. 1129–32](#) (1985); [93 T.C. 926–29](#) (1989); [109 T.C. 596–99](#) (1997).)