

**Rule 8.** [Deleted].

COMMENT TO 2025 AMENDMENTS

This rule, which addressed the filing and content of a reply, has been deleted consistent with the 2025 amendments to Tax Rule 3. Parties must follow the general rules of pleadings as set forth in Civil Rule 8 and, as applicable, Civil Rule 12 for presenting defenses and objections, Civil Rule 13 for filing counterclaims and crossclaims, and Civil Rule 15 for filing supplemental pleadings. Civil Rules 8, 12(b)-(i), 13, and 15 are incorporated by Tax Rule 3.