

**Rule 7. The Answer: Time of Filing, Contents, and Service**

(a) The answer: When filed. The respondent shall file with the Tax Division and serve its answer within 60 days after service of the petition. Whenever under Rule 6(a)(2) the Court directs the filing of an amended petition or whenever under Rule 6(e) an amendment is filed, the time for filing an answer shall begin after service of such petition or amendment. However, if prior to the filing of the answer a motion in lieu of a pleading has been filed, the respondent shall file its answer as follows: (1) if the Court denies the motion or postpones its disposition until the trial on the merits, the answer shall be filed within 30 days after service of notice of the Court's action; or (2) if the Court grants a motion for a more definite statement, the answer shall be filed within 30 days after service of the more definite statement; or (3) within such time as is fixed by order of the Court.

(b) Contents. The answer shall advise the petitioner and the Court fully of the nature of the defense. Each material allegation of fact contained in the petition shall be admitted or denied or a statement shall be made indicating why it can neither be admitted nor denied. In addition, the answer shall include a statement of any facts upon which the respondent relies for defense or for affirmative relief.

Paragraphs and subparagraphs of the answer shall be separately numbered or lettered to correspond with the paragraphs of the petition.