



United States Tax Court

Washington, DC 20217

MICHAEL AUSTIN FRENCH & DAWN
MICHELLE FRENCH,

Petitioners

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

Docket No. 20225-23

ORDER

On March 8, 2024, petitioners filed a Motion for Default and Dismissal. Therein, petitioners assert that respondent's Answer, filed March 4, 2024, contains numerous defects and, accordingly, they ask that the Court grant their Motion, find respondent in default, and enter a Decision in their favor in this case.

As a general matter, Rule 142(a)(1), Tax Court Rules of Practice and Procedure, provides that the “burden of proof shall be upon the petitioner, except as otherwise provided by statute or determined by the Court.” Rule 31(a) provides that the “purpose of the pleadings is to give the parties and the Court fair notice of the matters in controversy and the basis for their respective positions.” Rule 31(b) provides that each allegation in a pleading “shall be simple, concise, and direct,” but “[n]o technical forms of pleading are required.” Rule 36(b) provides more specific rules regarding the form and content of an Answer. Generally, an Answer is sufficient if it contains “a specific admission or denial of each material allegation in the petition.” Furthermore, under Rule 36(b), a statement that the Commissioner “lacks knowledge or information sufficient to form a belief” as to an allegation’s truth has “the effect of a denial.”

Contrary to petitioners’ argument, our review of the Answer fails to confirm any defects therein. Rather, we conclude that the Answer is clear and complies in all respects with the Tax Court Rules of Practice and Procedure. That being so, and because the Answer gives petitioners and this Court fair notice of the matters in controversy and the basis for respondent’s positions, *see* Rule 31(a); *Ryskiewicz v. Commissioner*, 63 T.C. 83, 85 (1974), it is

ORDERED that petitioners’ above-referenced Motion for Default and Dismissal is denied.

(Signed) Kathleen Kerrigan
Chief Judge

Served 03/11/24