

**94-2-3. Form of pleadings.** (a) Each pleading, except any pleading described in subsection (b), shall contain the following:

(1) The heading “BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS,” centered at the top of the page;

(2) the name of the case, which shall consist of a brief description of the nature of the action and shall contain a citation to the particular statute under which the appeal or application is authorized, placed immediately below the heading at the left margin of the page;

(3) the docket number, if one has been assigned, which shall appear to the right of the name at the right margin of the page;

(4) the title of the pleading, which shall identify the document being filed, shall be placed immediately below the name and centered on the page;

(5) the pertinent allegations of fact and law in simple, concise, and direct terms, which shall be in numbered paragraphs, with each paragraph containing a statement of a single set of circumstances or separate transaction or series of events;

(6) following each numbered paragraph, a concise and complete statement of all relief sought by the pleader; and

(7) the signature of the party filing the pleading or the party’s attorney. The addresses and telephone numbers of the party and the party’s attorney of record shall appear following the signature or elsewhere in the pleading. All pleadings shall be verified, unless the pleading is signed by either of the following:

(A) Counsel regularly admitted to practice before the supreme court of the state of Kansas; or

(B) counsel duly licensed and admitted to practice before the supreme court of another state if the counsel licensed from another state is associated with local counsel and the local counsel also signs the pleading, as required by Kansas supreme court rule 116 relating to district courts.

(b) Notice of appeals or applications filed pursuant to the statutory procedures enumerated in K.S.A. 74-2439, K.S.A. 79-1609, and K.S.A. 79-213, and amendments thereto, shall be prepared on forms approved by the court. Each taxpayer or applicant shall provide all information and supporting documentation requested on the forms or by the court. If any information requested is not provided, the appeal or application may be rejected by the court or may be returned to the taxpayer or applicant for correction.

(c) Each pleading, except a pleading described in subsection (b) shall be typed on 8 1/2 x 11 inch white paper and shall be double-spaced, except that single spacing may be used for subparagraphs, legal descriptions of real estate, itemizations, quotations, and similar portions of the document. Typing shall appear on only one side of the paper, and the margins shall be at least one inch at the top of the page and 3/4 of an inch at the sides and bottom of the page. Taxpayers not represented by counsel shall not be held in strict compliance with this regulation.