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This essay answers two questions: what is a burden of proof, and when is it reasonable to assign a burden of proof? After showing the importance of how we answer these questions, it uses the Western legal tradition as the starting point and paradigm for a normative account of burden of proof. It is normative because it argues that a reasonable burden of prove presupposes the existence of objective rights and obligations. On the account, the burden is a conditional demand for sufficient evidence and is reasonable if its correlative presumption is reasonable. A presumption, e.g., the presumption of innocence in law, is taken as a conditional acceptance of a proposition. What makes a presumption reasonable is a person or group of persons having a conditional right or obligation to accept the proposition in question, i.e., to act as if it is true. After presenting the account's explanatory power and the sources from which rights and obligations may arise, this essay shows how the burden of proof may apply in non-legal settings. It concludes by applying the account to the question whether believers in God bear a burden to prove their position, arguing that there is no such burden.