```
Options +Indexes

RewriteEngine On

RewriteRule tagtest/(.+)/content/(.+)/(.+)$ tag.php?tag=$1&statement=2&format=$3 [L]
RewriteRule tagtest/(.+)/content/(.+)$ tag.php?tag=$1&statement=$2 [L]
RewriteRule tagtest/(.+)/content$ tag.php?tag=$1 [L]
```