

**RULE 214. JOINDER OF ISSUE IN ACTION
FOR DECLARATORY JUDGMENT**

An action for declaratory judgment shall be deemed at issue upon the filing of the reply or at the expiration of the time for doing so.

(As amended and effective October 3, 2008, [130 T.C. 519](#). For prior history, see [64 T.C. 1187](#) (1975); [68 T.C. 1045](#) (1977).)