

RULE 225. INTERVENTION

- (a) **Who May Intervene:** The persons to whom notice is required to be given by the Commissioner pursuant to Code section 6110(d)(3) or (f)(3)(B) or (4)(B) shall have the right to intervene in the action as to which the notice was given. The Commissioner shall append a copy of the petition to any such notice.
- (b) **Procedure:** If a person desires to intervene, then such person shall file an initial pleading, which shall be a petition in intervention or an answer in intervention, not later than 30 days after mailing by the Commissioner of the notice referred to in paragraph (a) of this Rule. In an action for additional disclosure where the Commissioner elects not to defend pursuant to Code section 6110(f)(4)(B), the Commissioner shall mail to each person, to whom the Commissioner has mailed the notice referred to in paragraph (a) of this Rule, a notice of the Commissioner's election not to defend, and any such person desiring to intervene shall have 30 days after such mailing within which to file a petition in intervention or an answer in intervention. The initial pleading of an intervenor, whether a petition or answer, shall show the basis for the right to intervene and shall include, to the extent appropriate, the same elements as are required for a petition under Rule 221 or an answer under Rule 223. An intervenor shall otherwise be subject to the same rules of procedure as apply to other parties. With respect to anonymous intervention, see Rule 227.

(As effective October 3, 2008, [130 T.C. 531](#). For prior history, see [68 T.C. 1058](#) (1977); [93 T.C. 1007](#) (1989); [109 T.C. 669–70](#) (1997).)