

RULE 226. JOINDER OF PARTIES

The joinder of parties in a disclosure action shall be subject to the following requirements:

- (a) Commencement of Action:** Any person who meets the requirements for commencing such an action may join with any other such person in filing a petition with respect to the same written determination, prior written determination, or background file document. But see Code sec. 6110(f)(3)(B), (h)(4).
- (b) Consolidation of Actions:** If more than one petition is filed with respect to the same written determination, prior written determination, or background file document, then see Rule 141 with respect to the consolidation of the actions.

(As effective October 3, 2008, [130 T.C. 531–32](#). For prior history, see [68 T.C. 1058–59](#) (1977); [93 T.C. 1008](#) (1989); [109 T.C. 670](#) (1997).)