

RULE 244. JOINDER OF ISSUE IN PARTNERSHIP ACTION

A partnership action shall be deemed at issue upon the later of:

- (1) The time provided by Rule 38, or
- (2) the expiration of the period within which a notice of election to intervene or to participate may be filed under Rule 245(a) or (b).

(As effective October 3, 2008, [130 T.C. 548](#). For prior history, see [90 T.C. 1368](#) (1988).)