

**RULE 284. JOINDER OF ISSUE IN ACTION FOR
REVIEW OF FAILURE TO ABATE INTEREST**

An action for review of the Commissioner's failure to abate interest under Code section 6404 shall be deemed at issue as provided by Rule 38.

(As effective October 3, 2008, [130 T.C. 567](#). For prior history, see [109 T.C. 709](#) (1997).)