

RULE 290. GENERAL

- (a) Applicability:** The Rules of this Title XXVIII set forth the provisions which apply to actions for redetermination of employment status under Code section 7436. Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such actions for redetermination.
- (b) Jurisdiction:** The Court shall have jurisdiction of an action for redetermination of employment status under this Title when the conditions of Code section 7436 have been satisfied.

(As effective October 3, 2008, [130 T.C. 567–68](#); as amended, effective August 8, 2024, [163 T.C. 197](#). For prior history, see [120 T.C. 688–89](#) (2003).)