

**RULE 294. JOINDER OF ISSUE IN ACTION FOR
REDETERMINATION OF EMPLOYMENT STATUS**

An action for redetermination of employment status under Code section 7436 shall be deemed at issue as provided by Rule 38.

(As effective October 3, 2008, [130 T.C. 570](#). For prior history, see [120 T.C. 692](#) (2003).)