

RULE 312. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for declaratory judgment with respect to an oversheltered return, the petitioner shall file a request for place of trial in accordance with Rule 140.

(As amended and effective March 1, 2008, [130 T.C. 578](#). For prior history, see [120 T.C. 704–05](#) (2003).)