

**RULE 314. JOINDER OF ISSUE IN ACTION FOR DECLARATORY
JUDGMENT (OVERSHELTERED RETURN)**

An action for declaratory judgment under this Title XXX shall be deemed at issue as provided by Rule 38.

(As effective October 3, 2008, [130 T.C. 578](#). For prior history, see [120 T.C. 705–06](#) (2003).)