

**RULE 315. DISPOSITION OF ACTION FOR DECLARATORY JUDGMENT
(OVERSHELTERED RETURN)**

Disposition of an oversheltered return action generally will be by trial, conducted in accordance with the Rules contained in Title XIV. In addition, an action for declaratory judgment may be decided without a trial in accordance with the Rules contained in Title XII.

(As effective October 3, 2008, [130 T.C. 578](#). For prior history, see [120 T.C. 706](#) (2003).)