

RULE 320. GENERAL

- (a) **Applicability:** The Rules of this Title XXXI set forth the provisions that apply to actions for the determination of relief from joint and several liability on a joint return pursuant to Code section 6015(e). 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.
- (b) **Jurisdiction:** The Court shall have jurisdiction of an action for determination of relief from joint and several liability on a joint return under this Title when the conditions of Code section 6015(e) have been satisfied.
- (c) **Form and Style of Papers:** All papers filed in an action for determination of relief from joint and several liability on a joint return shall be prepared in the form and style set forth in Rule 23.

(As effective October 3, 2008, [130 T.C. 579](#). For prior history, see [120 T.C. 709–10](#) (2003).)