

## **RULE 322. REQUEST FOR PLACE OF TRIAL**

At the time of filing a petition for determination of relief from joint and several liability on a joint 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. 581](#). For prior history, see [120 T.C. 712](#) (2003).)