

**RULE 324. JOINDER OF ISSUE IN ACTION FOR DETERMINATION OF RELIEF FROM JOINT AND SEVERAL LIABILITY ON A JOINT RETURN**

An action for determination of relief from joint and several liability on a joint return shall be deemed at issue upon the later of:

- (1) The time provided by Rule 38, or
- (2) the expiration of the period within which a notice of intervention may be filed under Rule 325(b).

(As effective October 3, 2008, [130 T.C. 581–82](#). For prior history, see [120 T.C. 713](#) (2003).)