

RULE 325. NOTICE AND INTERVENTION

- (a) Notice:** On or before 60 days from the date of the service of the petition, the Commissioner shall serve notice of the filing of the petition on the other individual filing the joint return and shall simultaneously file with the Court a copy of the notice with an attached certificate of service. The notice shall advise the other individual of the right to intervene by filing a notice of intervention with the Court not later than 60 days after the date of service on the other individual.
- (b) Intervention:** If the other individual filing the joint return desires to intervene, then such individual shall file a notice of intervention with the Court not later than 60 days after service of the notice by the Commissioner of the filing of the petition, unless the Court directs otherwise. All new matters of claim or defense in a notice of intervention shall be deemed denied. As to the form and content of a notice of intervention, see Appendix, Form 13.

(As amended and effective March 1, 2008, [130 T.C. 582](#). For prior history, see [120 T.C. 714–15](#) (2003).)