

## **RULE 330. GENERAL**

- (a) Applicability:** The Rules of this Title XXXII set forth the provisions that apply to lien and levy actions under Code sections 6320(c) and 6330(d). 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 a lien or levy action under this Title when the conditions of Code section 6320(c) or 6330(d), as applicable, have been satisfied.

(As effective October 3, 2008, [130 T.C. 582–83](#). For prior history, see [120 T.C. 716–17](#) (2003).)