

RULE 334. JOINDER OF ISSUE IN LIEN AND LEVY ACTIONS

A lien and levy action under Code sections 6320(c) and 6330(d) shall be deemed at issue as provided by Rule 38.

(As effective October 3, 2008, [130 T.C. 585](#). For prior history, see [120 T.C. 720](#) (2003).)