

RULE 350. GENERAL

- (a) Applicability:** The Rules of this Title XXXIV set forth the provisions that apply to a certification or a failure to reverse a certification action under Code section 7345(e). Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to the action.
- (b) Jurisdiction:** The Court shall have jurisdiction of a certification or a failure to reverse a certification action under Code section 7345(e) when the conditions of that section are satisfied.

(As adopted, generally effective November 30, 2018, [153 T.C. 284](#).)