

## **RULE 38. JOINDER OF ISSUE**

A case shall be deemed at issue upon the filing of the answer, unless a reply is required under Rule 37, in which event it shall be deemed at issue upon the filing of a reply or the entry of an order disposing of a motion under Rule 37(c) or the expiration of the period specified in Rule 37(c) in case the Commissioner fails to move. With respect to declaratory judgment actions, see Rules 214 and 314, disclosure actions, see Rule 224, partnership actions, see Rules 244, 255.5, and 304, administrative costs actions, see Rule 273, abatement of interest actions, see Rule 284, actions for redetermination of employment status, see Rule 294, actions for determination of relief from joint and several liability on a joint return, see Rule 324, lien and levy actions, see Rule 334, whistleblower actions, see Rule 344, and certification actions with respect to passports, see Rule 354.

(As effective October 3, 2008, [130 T.C. 410](#); as amended, generally effective November 30, 2018, [153 T.C. 257–58](#). For prior history, see [60 T.C. 1088](#) (1973); [71 T.C. 1188](#) (1979); [90 T.C. 1358–59](#) (1988); [93 T.C. 870](#) (1989); [120 T.C. 528–29](#) (2003).)