

§ 150.415 Intervention.

(a) The ALJ may grant the request of an entity, other than the respondent, to intervene if all of the following occur:

- (1) The entity has a significant interest relating to the subject matter of the case.
- (2) Disposition of the case will, as a practical matter, likely impair or impede the entity's ability to protect that interest.
- (3) The entity's interest is not adequately represented by the existing parties.
- (4) The intervention will not unduly delay or prejudice the adjudication of the rights of the existing parties.

(b) A request for intervention must specify the grounds for intervention and the manner in which the entity seeks to participate in the proceedings. Any participation by an intervenor must be in the manner and by any deadline set by the ALJ.

(c) The Department of Labor or the IRS may intervene without regard to paragraphs (a)(1) through (a)(3) of this section.