

## **RULE 62. MISJOINDER OF PARTIES**

Misjoinder of parties is not ground for dismissal of a case. The Court may order a severance on such terms as are just. See Rule 34(b)(3).

(As effective October 3, 2008, [130 T.C. 425](#); as amended, effective March 20, 2023, [160 T.C. 607–08](#). For prior history, see [60 T.C. 1096](#) (1973).)