

**RULE 63. SUBSTITUTION OF PARTIES; CHANGE
OR CORRECTION IN NAME**

- (a) Death:** If a petitioner dies, the Court, on its own or on motion of a party or the decedent's successor or representative, may order substitution of the proper parties.
- (b) Incompetency:** If a party becomes incompetent, the Court, on its own or on motion of a party or the party's representative, may order the representative to proceed with the case.
- (c) Successor Fiduciaries or Representatives:** The Court, on its own or on motion of a party, may order substitution of the proper successors where a fiduciary or representative is changed.
- (d) Other Cause:** The Court, on its own or on motion of a party, may order the substitution of proper parties for other cause.
- (e) Change or Correction in Name:** The Court, on its own or on motion of a party, may order a change of or correction in the name or title of a party.

(As effective October 3, 2008, [130 T.C. 425–26](#); as amended, effective March 20, 2023, [160 T.C. 608](#). For prior history, see [60 T.C. 1096](#) (1973); [93 T.C. 894–95](#) (1989).)