

## **RULE 61. PERMISSIVE JOINDER OF PARTIES**

<sup>1</sup>(a) **Permissive Joinder:** No person, to whom a notice of deficiency or notice of liability has been issued, may join with any other such person in filing a petition in the Court, except as may be permitted by Rule 34(a)(1). With respect to the joinder of parties in declaratory judgment actions, see Rule 215; in disclosure actions, see Rule 226; and in partnership actions, see Rules 241(h), 255.2(c)(1), and 301(f).

(b) **Severance or Other Orders:** The Court may make such orders as will prevent a party from being embarrassed, delayed, or put to expense by the inclusion of a party, or may order separate trials or make other orders to prevent delay or prejudice; or may limit the trial to the claims of one or more parties, either dropping other parties from the case on such terms as are just or holding in abeyance the proceedings with respect to them. Any claim by or against a party may be severed and proceeded with separately. See also Rule 141(b).

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<sup>1</sup>The amendment is effective July 15, 2019.