

UNITED STATES TAX COURT
WASHINGTON, DC 20217

Johanna Hernandez,)	
)	
Petitioner,)	
)	
v.)	Docket Nos. 10312-14,
)	22347-14.
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

By Order dated September 25, 2014, the Court directed petitioner Johanna Hernandez to file an Amended Petition in the case at Docket No. 10312-14 on or before October 17, 2014. On October 14, 2014, Johanna Hernandez, petitioner in Docket No. 10312-14, and Gary Martell, petitioner in Docket No. 22347-14, eFiled a Motion To Consolidate Docket Numbers. Attached to the Motion To Consolidate Docket Numbers is an Amended Petition. The Amended Petition bears no docket number, and the names of both petitioners improperly appear in the caption. The Amended Petition is improperly attached to the motion to consolidate instead of being filed as a separate document.

Petitioners' Motion To Consolidate Docket Numbers is also improper. Pursuant to Rule 141(a), Tax Court Rules of Practice and Procedure, "a motion to consolidate cases may be filed only after all the cases sought to be consolidated have become at issue." Pursuant to Rule 38, Tax Court Rules of Practice and Procedure, "[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". As follows, the motion to consolidate is premature.

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SERVED Oct 27 2014

Upon due consideration, it is

ORDERED that petitioners' Motion To Consolidate Docket Numbers, including the attached Amended Petition, is hereby deemed stricken from the Court's records in these cases. It is further

ORDERED that the time within which petitioner Johanna Hernandez shall file an Amended Petition in the case at Docket No. 10312-14 is extended to November 14, 2014.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
October 24, 2014