

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ISAIAH PADEN EXLINE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 20438-15S.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

On August 14, 2015, a petition was filed commencing the above-docketed case. That petition, however, was not properly executed in that it did not bear the original signature of petitioner or of a representative with proper authorization and capacity pursuant to the Tax Court Rules of Practice and Procedure. By Order dated August 18, 2015, the Court directed petitioner, on or before October 2, 2015, to so ratify the petition. A form for that purpose was also provided petitioner’s use.

On September 9, 2015, the Court received a document filed as a letter from petitioner. The document attached a Ratification of Petition and contained a request from petitioner that his wife be added to the case. Although the signatures on the ratification are barely visible because they were apparently obliterated in the irradiation process, careful inspection discerns signatures by both Isaiah Paden Exline and Corey Exline, dated August 28, 2015. While the initial petition had been captioned only in the name of Isaiah Paden Exline, the underlying notice of deficiency had been issued jointly to both individuals.

Upon due consideration, and for cause appearing of record, it is

ORDERED that the Clerk of the Court is directed to recharacterize the letter filed September 9, 2015 as a Ratification of Petition by Isaiah Paden Exline and Corey Exline as of the date of this Order. It is further

**SERVED Sep 15 2015**

ORDERED that the caption of this case is changed to read “Isaiah Paden Exline & Corey Exline, Petitioners v. Commissioner of Internal Revenue, Respondent”.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
September 14, 2015