

UNITED STATES TAX COURT
 Washington, D.C. 20217

AROBERT TONOGHANUA,)
)
 Petitioner,)
)
 v.) Docket No. 19656-16
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER

On October 10, 2017, petitioner, Arobert Tonogbanua (Mr. Tonogbanua), filed a document titled "PETITIONER'S MOTION FOR LEAVE TO FILE AMENDED TAX PETITION NAMING M. MAGSANOC AS AN ADDITIONAL PETITIONER". That is an inappropriately titled document. Moreover, Mr. Tonogbanua did not submit at the time he filed that inappropriately titled document a second amended petition. Finally, M. Magsonoc (Ms. Magsonoc) is required to file a ratification of both the petition filed on September 6, 2016, and the amended petition filed on October 31, 2016, before she may become a party in this case.

In order to add Ms. Magsonoc as a party in this case the following, as ordered below, is the proper procedure to follow: (1) Ms. Magsonoc should sign, date, and file with the Court a ratification of both the petition and the amended petition ratifying and affirming the petition filed on September 6, 2016, and the amended petition filed on October 31, 2016; (2) at the same time Ms. Magsonoc files a ratification of both the petition and the amended petition, Mr. Tonogbanua and Ms. Magsonoc should sign, date, and file with the Court a motion titled "motion for leave to file second amended petition"; (3) at the same time Ms. Magsonoc files a ratification of both the petition and the amended petition and Mr. Tonogbanua and Ms. Magsonoc file a motion for leave to file second amended petition, Mr. Tonogbanua and Ms. Magsonoc should submit to the Court with respect to that motion for leave a document titled "second amended petition"; and (4) in that second amended petition, Mr. Tonogbanua and Ms. Magsonoc must restate all of the allegations set forth in the amended petition filed on October 31, 2016, as well as any allegations with respect to the

claim by Ms. Magsonoc for relief under section 6015 of the Internal Revenue Code (I.R.C.).

After due consideration and for cause, it is

ORDERED that the document titled "PETITIONER'S MOTION FOR LEAVE TO FILE AMENDED TAX PETITION NAMING M. MAGSANOC AS AN ADDITIONAL PETITIONER" filed by Mr. Tonogbanua on October 10, 2017, is denied without prejudice. It is further

ORDERED that Ms. Magsonoc shall file a ratification of the petition and the amended petition ratifying and affirming both the petition filed on September 6, 2016, and the amended petition filed on October 31, 2016, which shall be received by the Court on or before October 27, 2017. The Clerk of the Court is directed to attach to the copy of this Order served on Mr. Tonogbanua a form ratification that Ms. Magsonoc may use to comply with this Order. It is further

ORDERED that Mr. Tonogbanua and Ms. Magsonoc shall file a motion for leave to file second amended petition, which shall be received by the Court on or before October 27, 2017. It is further

ORDERED that Mr. Tonogbanua and Ms. Magsonoc shall submit a second amended petition in which they shall restate all of the allegations set forth in the amended petition filed on October 31, 2016, as well as any allegations with respect to the claim by Ms. Magsonoc for relief under I.R.C. section 6015. Such second amended petition shall be received by the Court on or before October 27, 2017.

For any party who does not make filings electronically, please note that the Court is experiencing brief delays in the delivery of U.S. Postal Service mail. However, timely deliveries by private carriers have not been interrupted.

**(Signed) Carolyn P. Chiechi
Judge**

Dated: Washington, D.C.
October 13, 2017

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)
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RATIFICATION OF PETITION AND AMENDED PETITION

I, M. Magsonoc, have read the petition filed on September 6, 2016, and the amended petition filed on October 31, 2016, and do hereby ratify and affirm the filing of said documents by affixing my signature hereto.

Dated: _____

M. Magsonoc