

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

|                                   |   |                        |
|-----------------------------------|---|------------------------|
| GWENDOLYN L. KESTIN,              | ) |                        |
|                                   | ) | <b>SD</b>              |
| Petitioner,                       | ) |                        |
|                                   | ) |                        |
| v.                                | ) | Docket No. 18254-17 L. |
|                                   | ) |                        |
| COMMISSIONER OF INTERNAL REVENUE, | ) |                        |
|                                   | ) |                        |
| Respondent                        | ) |                        |

**ORDER**

On December 21, 2017, Mr. Martin B. Kestin filed a motion, pursuant to Rule 60(d), to be recognized as “next friend” of petitioner Gwendolyn L. Kestin, who is his wife. Respondent filed an opposition on December 28, 2017. It is

ORDERED that Mr. Kestin’s motion is denied. The motion makes no showing that Mrs. Kestin is “incompetent” within the meaning of Rule 60(d); and, on the contrary, Mrs. Kestin swore on October 28, 2017, in an affidavit attached to her reply (ECF 8), that she is of “sound mind and body”. Of course, Mrs. Kestin may seek advice and help from her husband in preparing her case and composing any documents she submits; but she must speak for herself and conscientiously sign her own documents.

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
December 28, 2017

**SERVED Dec 28 2017**