

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,)	SD
)	
Petitioner,)	
)	
v.)	Docket No. 18254-17 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Now before the Court is a document filed by petitioner entitled “Motion for Clerk to Amend Petition as Requested in Petitioner's Reply to Respondent's Response” (ECF 20), which we construe to be a motion pursuant to Rule 41(a) to amend the petition. We will deny the motion, because it is moot.

Background

On August 28, 2017, petitioner filed her petition (ECF 1). Its first two pages are the standard form petition, which she had filled out. On that form she refers to an “attached petition”, which evidently consists of the 121 additional pages that follow the form, containing argument evidently composed by petitioner, pages from the Congressional Record, pages of legislative history, correspondence with the IRS, copies of transcripts of account, and other documents. One of the documents included in her petition stated a website address, but a letter was evidently left off the address.

On September 1, 2017, the Clerk of the Court issued to petitioner a Notice (ECF 4) that stated:

Certain documents attached to the Petition that you filed with this Court appear to be in the nature of evidence. Please be advised that

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these documents have not been received into evidence by the Court. You may offer evidentiary materials to the Court at the time of trial.

On January 26, 2018, petitioner filed her motion to amend. She asks that the attachments not be omitted from her petition and that the “weblink error” be corrected.

Discussion

Petitioner evidently misunderstood the Clerk’s notice. It did not have the effect of deleting the 121-page attachment from her petition. Rather, the notice correctly advised petitioner that the inclusion of the documents in her petition did not have the effect of admitting them into evidence. Instead, if there is any relevant document in her petition, then petitioner’s occasion to offer it into evidence will be at the trial of her case.

Petitioner’s correction of the website address now appears in the record, by virtue of her motion to amend. There is no need to formally amend the petition to correct this detail. When the time is ripe for petitioner to cite this webpage (e.g., in her pretrial memorandum), she may do so (with the correct address, of course). It is

ORDERED that petitioner’s motion to amend her petition is denied as moot.

**(Signed) David Gustafson
Judge**

Dated: Washington, D.C.
February 1, 2018