

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

MILDRED BARRETT, DONOR,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 22051-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

**ORDER**

The petition in this case was filed on October 23, 2017. John L. Green entered his appearance as counsel for petitioner in this case by signing that petition. See Tax Court Rule 24(a)(1) and (2). On November 30, 2017, Claiborne Ted Sanderson, Jr., filed an Entry of Appearance as counsel for petitioner in this case. See Rule 24(a)(3). The Court's records reflect that at the present time both Mr. Green and Mr. Sanderson are counsel of record for petitioner in this case.

On March 7, 2018, Mr. Sanderson filed a paper Motion To Withdraw Counsel seeking to withdraw Mr. Green's appearance as counsel for petitioner in this case (Index No. 0010). An examination of that motion reflects that it (Index No. 0010) is signed only by Mr. Sanderson, and not by petitioner herself. In pertinent part, Tax Court Rule 24(c) provides that any party desiring to withdraw the appearance of counsel of record for such party, must file a motion to withdraw counsel with the Court. Although Mr. Sanderson represents that he is acting on petitioner's behalf, Rule 24(c) does not allow Mr. Sanderson alone to file a motion to withdraw Mr. Green's appearance as counsel for petitioner in this case, and that motion to withdraw counsel must also be signed by petitioner herself.

The foregoing considered and for cause, it is

ORDERED that Mr. Sanderson's Motion To Withdraw Counsel (Index No. 0010) filed March 7, 2018, is hereby deemed stricken from the record in this case. It is further

**SERVED Mar 14 2018**

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on petitioner in care of Mr. Sanderson at the address for Mr. Sanderson listed in the Court's records.

John L. Green is advised that if he wishes to withdraw as counsel for petitioner in this case, Mr. Green must file an appropriate motion to withdraw as counsel under Tax Court Rule 24(c). Such motion to withdraw as counsel must be electronically filed by Mr. Green, and may not be filed in paper form. Petitioner and Mr. Sanderson are advised that if petitioner wishes to withdraw Mr. Green's appearance as counsel for petitioner in this case, petitioner must file an appropriate motion to withdraw counsel under Rule 24(c) that bears petitioner's signature.

**(Signed) L. Paige Marvel  
Chief Judge**

Dated: Washington, D.C.  
March 14, 2018