

UNITED STATES TAX COURT
WASHINGTON, DC 20217

TERRY J. TIBBETTS, DECEASED AND)	
SUSAN M. TIBBETTS,)	
)	
Petitioners,)	
)	
v.)	Docket No. 14358-17S
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

This case for the redetermination of a deficiency, presently set for trial during the trial session of the Court scheduled to begin on May 14, 2018, in Los Angeles, California, is before the Court on respondent’s motion to change or correct caption, filed April 19, 2018. Giving due regard to the representations contained in respondent’s motion, it is

ORDERED that pursuant to Cal. Proc. Code, §377.33, Susan M. Tibbetts is appointed as special administrator for Terry J. Tibbetts, Deceased, solely for purposes of this case. See Estate of Galloway v. Commissioner, 103 T.C. 700 (1994). It is further

ORDERED that respondent’s motion is granted, and the caption in this case is amended to read, “Terry J. Tibbetts, Deceased, Susan M. Tibbetts, Special Administrator, & Susan M. Tibbetts, Petitioners, v. Commissioner of Internal Revenue, Respondent.”

(Signed) Lewis R. Carluzzo
Special Trial Judge

Dated: Washington, D.C.
April 24, 2018

SERVED Apr 24 2018