

UNITED STATES TAX COURT
Washington, D.C. 20217

CLARK J. GEBMAN &)	
REBECCA GEBMAN, ET AL.,)	
)	
Petitioners,)	
)	
v.)	Docket Nos. 15941-12
)	13905-16
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On August 28, 2018, petitioner, Rebecca Gebman (Ms. Gebman), filed a motion to file amendment to petition (Ms. Gebman's motion). However, Ms. Gebman did not lodge an amendment to petition as required by Rule 41(a), Tax Court Rules of Practice and Procedure (Rule 41(a)). On the same date, the Court issued an Order (August 28, 2018 Order) ordering Ms. Gebman to lodge an amendment to petition, which was to be received by the Court on or before September 4, 2018.

On September 4, 2018, at 4:50 p.m., Ms. Gebman filed a document titled "PETITIONERS' MOTION FOR LEAVE TO FILE AMENDED PETITION". That document was dated March 1, 2017, and signed by Frank Agostino (Mr. Agostino), who is no longer counsel of record for petitioners in these cases. On the same date, at 5:02 p.m., Ms. Gebman filed a document titled "PETITIONERS' FIRST AMENDMENT TO MOTION FOR LEAVE TO FILE AMENDED PETITION". That document was dated March 1, 2017, and signed by Mr. Agostino. Moreover, that document is duplicative of the document titled "PETITIONERS' MOTION FOR LEAVE TO FILE AMENDED PETITION" that Ms. Gebman filed on September 4, 2018, at 4:50 p.m.

On September 4, 2018, at 4:51 p.m., Ms. Gebman filed a document titled "PETITIONERS' MEMORANDUM IN SUPPORT OF MOTION FOR LEAVE TO FILE AMENDED PETITION". That document was dated March 1, 2017, and signed by Mr. Agostino. On the same date, at 5:02 p.m., Ms. Gebman filed a document titled "PETITIONERS' MEMORANDUM IN SUPPORT OF FIRST AMENDMENT TO MOTION FOR LEAVE TO FILE AMENDED PETITION". That document was dated March 1, 2017, and signed by Mr. Agostino. Moreover, that document is duplicative of the document titled "PETITIONERS' MEMORANDUM IN SUPPORT OF MOTION FOR LEAVE TO FILE AMENDED PETITION" that Ms. Gebman filed on September 4, 2018, at 4:51 p.m.

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On September 4, 2018, at 5:02 p.m., Ms. Gebman filed a document titled "PETITIONERS' AFFIDAVIT OF REBECCA GEBMAN IN SUPPORT OF FIRST AMENDMENT TO MOTION FOR LEAVE TO FILE AMENDED PETITION".

On September 4, 2018, at 5:02 p.m., Ms. Gebman lodged a document titled "PETITIONERS' FIRST AMENDMENT TO MOTION FOR LEAVE TO FILE AMENDED PETITION". That document was dated March 1, 2017, and signed by Mr. Agostino.

Ms. Gebman must comply with the Court's August 28, 2018 Order discussed above ordering her to lodge an amendment to petition as required by Rule 41(a). If Ms. Gebman does not comply with the Court's August 28, 2018 Order, the Court is strongly inclined to deny Ms. Gebman's motion.

After due consideration and for cause, it is

ORDERED that the document titled "PETITIONERS' MOTION FOR LEAVE TO FILE AMENDED PETITION" that Ms. Gebman filed on September 4, 2018, at 4:50 p.m. is deemed stricken from the record. It is further

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ORDERED that the document titled "PETITIONERS' FIRST AMENDMENT TO MOTION FOR LEAVE TO FILE AMENDED PETITION" that Ms. Gebman lodged on September 4, 2018, at 5:02 p.m. is deemed stricken from the record. It is further

ORDERED that the time within which Ms. Gebman shall lodge an amendment to petition as required by Rule 41(a), is extended to an including September 10, 2018.

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

Dated: Washington, D.C.
September 6, 2018