

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

CLAUDE M. WHALEN,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 19697-17 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On October 27, 2017, the Court received a document from petitioner titled “Petitioner’s 1<sup>st</sup> Amended Petition”. That document was filed by the Court as an Amended Petition. Upon further review, however, the Court notes that, in the Amended Petition, petitioner states that “Petitioner reinstates [sic] the Original Petition in its entirety as part of this amended petition.”

Accordingly, and for cause, it is

ORDERED that the Amended Petition, filed October 27, 2017, is recharacterized as an Amendment To Petition.

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

Dated: Washington, D.C.  
October 30, 2017

**SERVED Oct 31 2017**