

UNITED STATES TAX COURT
WASHINGTON, DC 20217

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

ORDER

Upon due consideration of respondent’s Answer, filed November 14, 2017, which document is improperly titled, it is

ORDERED that the Answer, filed November 14, 2017, is recharacterized as an Answer To Petition, As Amended.

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

Dated: Washington, D.C.
November 14, 2017

SERVED Nov 15 2017