

UNITED STATES TAX COURT
WASHINGTON, DC 20217

JIMMY LYNN WALDEN,)	
)	
Petitioner,)	
)	
v.)	Docket No. 20587-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On October 2, 2017, petitioner filed a petition to commence this case. On October 4, 2017, petitioner filed an Amendment To Petition. On December 3, 2017, petitioner efiled an Amended Petition. On December 4, 2017, petitioner efiled another Amended Petition. By Order dated December 4, 2017, the Court issued an Order striking the amended petition filed on December 3, 2017, from the Court’s record and directing respondent to file an answer to the amended petition. On December 27, 2017, petitioner efiled yet another Amended Petition.

Rule 41(a), Tax Court Rules of Practice and Procedures states in relevant part: “A party may amend a pleading once as a matter of course at any time before a responsive pleading is served. * * * Otherwise a party may amend a pleading only by leave of Court or by written consent of the adverse party, and leave shall be given freely when justice so requires.” The amended petition efiled by petitioner on December 27, 2017, was not accompanied by a motion requesting leave from the Court to file the amended petition, nor did petitioner indicate in any way that respondent, as the adverse party, had given written consent to the filing of that amended petition. Accordingly, petitioner’s Amended Petition, filed December 27, 2017, is procedurally improper and will be stricken from the Court’s record in this case. Petitioner is cautioned that if he continues to file procedurally improper documents, such conduct may be considered an abuse of his electronic filing privileges and, if so, his electronic filing privileges may be revoked.

Upon due consideration, it is

ORDERED that the Amended Petition, filed December 27, 2017, is stricken from the Court's record.

(Signed) L. Paige Marvel
Chief Judge

Dated: Washington, D.C.
December 28, 2017