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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Wednesday, November 20, 2024 2:35:45 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: eCITE templating questions

Hi [REDACTED]

The Tax Court Rule only requires a 'name'. I do not know if there is a reason Counsel has historically used First, Middle Initial, and Last. That being said, the Court is typically only concerned with the signature/signature block of anyone who signs a document and is not the account holder that files the document.

[REDACTED]