

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

CHARLES DERECK ADAMS & MELINDA	)	
ELIZABETH ADAMS,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 15556-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On August 26, 2015, the decision was entered in this case and it was closed. On September 2, 2015, petitioners filed a Memorandum Question Regarding Appeal of Decision and Memorandum Memorandum [sic] Question Regarding Appeal of Decision.

Pursuant to Rule 161, Tax Court Rules of Practice and Procedure, any motion for reconsideration of an opinion or findings of fact, with or without a new or further trial, shall be filed within 30 days after a written opinion has been served, unless the Court shall otherwise permit. Under Rule 162, Tax Court Rules of Practice and Procedure, any motion to vacate or revise a decision, with or without a new or further trial, shall be filed within 30 days after the decision has been entered, unless the Court shall otherwise permit.

The decision of a regular tax case may be appealed to a United States Court of Appeals. A Notice of Appeal should be filed with the Tax Court in paper form (not electronic) within 90 days after the decision is entered. The cost for filing a notice of appeal is \$505.00. See Rules 190 through 193 of the Tax Court Rules of Practice and Procedure. Additional information is available on the Court's website, [www.ustaxcourt.gov](http://www.ustaxcourt.gov), under the "Taxpayer Information" tab.

Upon due consideration and for cause, it is

**SERVED Sep 04 2015**

ORDERED that petitioner's Memorandum Question Regarding Appeal of Decision and petitioner's Memorandum Question Regarding Appeal of Decision, filed on September 2, 2015, are hereby stricken from the record in this case.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
September 4, 2015