

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

The Court issued its Opinion in this case on August 17, 2015. On August 26, 2015, we entered a decision consistent with that Opinion sustaining respondent’s determination of a deficiency in petitioners’ 2010 Federal income tax of \$34,726 and an accuracy-related penalty of \$6,940 pursuant to section 6662(a). On September 16, 2015, petitioners filed a Motion for Reconsideration of Findings or Opinion pursuant to Rule 161.

Reconsideration of an opinion is warranted only in narrow circumstances. Reconsideration allows the Court to correct substantial errors of fact or law, and allows the introduction of newly discovered evidence where the moving party, exercising due diligence, could not have introduced the evidence previously. Estate of Quick v. Commissioner, 110 T.C. 440, 441 (1998). Reconsideration is not a means to seek a second review of the issues addressed in the Court’s opinion. See Stoody v. Commissioner, 67 T.C. 643, 644 (1977).

Petitioner’s motion points to no new evidence or any substantial error of fact or law. Rather, petitioner continues to seek an exception from the application of the Internal Revenue Code on equitable grounds. Petitioners’ concerns are addressed to the wrong forum. While we are sympathetic to petitioners’ circumstances, there is no legal basis for the relief sought. In light of the forgoing, it is

ORDERED that petitioners' Motion for Reconsideration of Findings or Opinion under Rule 161 is denied.

**(Signed) Albert G. Lauber
Judge**

Dated: Washington, D.C.
September 29, 2015