

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DAMON R. BECNEL,)	
)	
Petitioner(s),)	CT
)	
v.)	Docket No. 14707-14.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	
)	
)	
)	
)	

ORDER

The Court released the opinion in this case, T.C. Memo. 2018-120, on August 2, 2018. It required computations before the Court could enter a final decision, and the Court ordered those computations to be filed under Rule 155 on or before October 2, 2018. The Commissioner met the deadline, but couldn't get petitioner's approval. He then moved for entry of decision. This isn't quite the right pigeonhole--Rule 155(b) says that in the absence of agreement between the parties, "[t]he Clerk will serve upon the opposite party a notice of such filing and if, on or before a date specified in the Clerk's notice, the opposite party fails to file an objection or an alternative computation, then the Court may enter decision in accordance with the computation already submitted." A check of the Court's docket shows that no such notice was ever sent to petitioner; the Commissioner likewise doesn't seem to have attached a certificate of service under Rule 21(b)(1) -- at least none was scanned to a .pdf image on the Court's docket.

To get this procedure back to regular order, it is

ORDERED that respondent's October 2, 2018 motion for entry of decision is recharacterized as "Respondent's Computations Under Rule 155". It is also

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ORDERED that if petitioner fails to file an objection or an alternative computation on or before November 13, 2018, the Court may enter decision in accordance with respondent's computations.

**(Signed) Mark V. Holmes
Judge**

Dated: Washington, D.C.
October 19, 2018