

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

PA

VICTOR M. CROWN,)
)
Petitioner,)
)
v.) Docket No. 30082-14SL.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

This matter is before the Court on petitioner’s motion to vacate or revise decision, filed March 18, 2019. As discussed below, the Court lacks jurisdiction to vacate or revise the decision in this case and petitioner’s motion will be denied.

On December 17, 2014, petitioner commenced this action for the review of a collection action under section 6330.¹ The Court subsequently conducted a trial in this case, issued a Summary Opinion, and on April 5, 2016, entered an Order of Dismissal and Decision.

Pursuant to Rule 162, a motion to vacate or revise a decision must be filed within 30 days after the decision is entered, unless the Court allows otherwise. Moreover, the Court generally cannot consider a motion to vacate that is filed after a decision becomes final. *Abatti v. Commissioner*, 859 F.2d 115, 118 (9th Cir. 1988), *aff’g*, 86 T.C. 1319 (1986). Section 7481(a)(1) provides the general rule that a decision of the Tax Court becomes final on expiration of the time to file a

¹ Unless otherwise indicated, section references are to sections of the Internal Revenue Code, as amended, and Rule references are to the Tax Court Rules of Practice and Procedure.

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notice of appeal. Section 7483 provides that a notice of appeal generally must be filed within 90 days after a decision is entered.¹

Petitioner filed his motion to vacate or revised decision nearly 3 years after the Court entered its Order of Dismissal and Decision. The Court's Order of Dismissal and Decision became final in early July 2014. See secs. 7459(c), 7481(a)(1).

As discussed in Snow v. Commissioner, 142 T.C. 413, 419-420 (2014), the finality of a Tax Court decision normally is absolute, and the Court may vacate a final decision only in certain narrowly circumscribed situations. For instance, some courts have ruled that this Court may vacate or revise a final decision if (1) the decision is shown to be void, or a legal nullity, for lack of jurisdiction over either the subject matter or the party, (2) the decision was obtained through fraud on the Court, or (3) there is a need to correct a clerical error in the decision. Id.

Petitioner has not established that any of the recognized exceptions to the finality of the Court's decision are applicable in this case. Therefore, it follows that the Court lacks jurisdiction to vacate the Order of Dismissal and Decision entered April 5, 2016.

Upon due consideration and for cause, it is

ORDERED that petitioner's motion to vacate or revise decision, filed March 18, 2019, is denied.

**(Signed) Daniel A. Guy, Jr.
Special Trial Judge**

Dated: Washington, D.C.
March 20, 2019

² It is worth noting here that petitioner elected to take advantage of the small tax case procedures set forth in section 7463, and subsection (b) of that provision provides in relevant part that the Court's decision in a small tax case "shall not be reviewed in any other court".