

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

LEONARD L. BEST & EVELYN R. BEST,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 26662-10 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Petitioners have moved for leave to file out of time a motion for reconsideration of findings or opinion pursuant to Rule 161, Tax Court Rules of Practice and Procedure (motion for leave and motion for reconsideration, respectively). We have lodged the motion for reconsideration. Respondent objects to the motion for leave. In response to respondent's objection, petitioners filed a response. For the reasons stated, we shall deny that motion.

We filed our Memorandum Opinion in this case on April 28, 2014. In pertinent part, Rule 161 provides that any motion for reconsideration of an opinion or findings of fact shall be filed within 30 days after a written opinion has been served, "unless the Court shall otherwise permit." In support of the motion, petitioners argue: "In effort to expedite matters, rather than await the sanctions opinion, and thus await the decision of all issues for which a motion for reconsideration can be timely filed, MacPherson decided to move to file out of time a motion for reconsideration of the findings and opinion." In referring to the sanctions opinion, petitioners refer to the Court's order dated April 28, 2014, ordering petitioners' counsel to show cause why the Court should not require him to pay respondent's excessive costs pursuant to I.R.C. section 6673(a)(2) or sanction him pursuant to Rule 33(b), Tax Court Rules of Practice and Procedure. We agree with respondent that the motion for leave does not state a compelling reason to grant the motion for leave. Like respondent, we have examined the motion for reconsideration and, like respondent, we do not find therein a compelling reason.

SERVED Sep 15 2014

Therefore, it is

ORDERED that petitioners' motion for leave to file out of time motion for reconsideration of findings or opinion pursuant to Rule 161, filed July 19, 2014, is denied.

**(Signed) James S. Halpern
Judge**

Dated: Washington, D.C.
September 15, 2014