

UNITED STATES TAX COURT
WASHINGTON, DC 20217

WENDELL C. ROBINSON &)	
MAY T. JUNG-ROBINSON,)	
)	
Petitioners,)	
)	
v.)	Docket No. 6446-19 L.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Page 2 of our order of September 27, 2019 (Doc. 21), ironically reflected, in a paragraph describing “mathematical errors”, an incorrect figure resulting from an editing error by the undersigned judge. That paragraph should read:

However, the Commissioner’s response shows that the Robinsons’ return reflected six mathematical errors, that their correction increased the Robinsons’ tax liability by \$13,267.20 to a total of **\$101,989.11**, and that this larger total was timely assessed in July 2013 (well within the period of limitations). The Commissioner explains that these mathematical errors were corrected as such pursuant to section 6213(b)(1), which provides for a “notif[ication] ... [that] shall not be considered as a notice of deficiency”.

It is

ORDERED that our order of September 27, 2019, otherwise remains in effect.

(Signed) David Gustafson
Judge

Dated: Washington, D.C.
September 30, 2019

SERVED Sep 30 2019