

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

SANDRA M. CONARD,)	
)	
Petitioner,)	BD
)	
v.)	Docket No. 27571-10.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

In this case, the Commissioner determined a deficiency in respect of Ms. Conard’s income tax for 2008. On March 10, 2020, we issued an Opinion (154 T.C. No. 6) concluding that a “[d]ecision will be entered for respondent as to the deficiency and for petitioner as to the accuracy-related penalty under section 6662(a).” The Decision followed the same day (Doc. 27).

On March 26, 2020, Ms. Conard filed a Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161 (Doc. 28). The motion requested that the Court “amend the Opinion, vacate the Decision and rule in favor of the Petitioner.” On April 3, 2020, the Court held a telephone conference with the parties to discuss the motion and, on April 6, 2020, issued an Order denying the motion (Doc. 29).

After the April 3, 2020, telephone conference with the Court, the parties held additional discussions to address a factual issue that was first raised during the call--namely, a request Ms. Conard previously filed with respondent to carry back to 2008 a net operating loss that arose in 2010. Following those discussions, and after the April 6, 2020, Order was issued, the parties requested another telephone conference with the Court. That telephone conference was held on April 7, 2020.

During the second telephone conference, the parties jointly requested that the Court vacate the Decision and amend the Opinion to permit the parties to determine the effect of Ms. Conard’s carryback claim on the computations for

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2008 through proceedings under Rule 155.¹ The Court invited the parties to file a motion to that effect, and respondent's timely and unopposed Motion to Vacate Decision (Doc. 30) pursuant to Rule 162 that is now before the Court promptly followed.

The disposition of a motion under Rule 162 to vacate a decision rests within the Court's discretion. Such motions are generally granted only upon a showing of unusual circumstances or substantial error, e.g., mistake, inadvertence, surprise, excusable neglect, newly discovered evidence, mistake, or other reason justifying relief. See, e.g., Rule 1(a); Fed. R. Civ. P. 60(b); Brannon's of Shawnee, Inc. v. Commissioner, 69 T.C. 999 (1978). After considering the parties' arguments, Ms. Conard's status as a self-represented taxpayer, and the record before the Court, we conclude that unusual circumstances justify vacating our March 10, 2020, Decision. In view of the foregoing, upon due consideration, it is hereby

ORDERED that respondent's unopposed Motion to Vacate Decision is granted and the Court's March 10, 2020, Decision is vacated and set aside.

(Signed) Emin Toro
Judge

Dated: Washington, D.C.
April 8, 2020

¹All Rule references are to the Tax Court Rules of Practice and Procedure.