

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. An unopposed Motion to Vacate Decision (Doc. 30) was duly filed by Respondent. The Court granted the motion earlier today. In light of the foregoing, upon due consideration, it is hereby

ORDERED that the Court's Opinion (154 T.C. No. 6) filed March 10, 2020, is amended as follows:

On page 14, lines 3-4, delete "Accordingly, we sustain the deficiency determined by respondent." as well as the accompanying footnote 11 and substitute in lieu thereof "Accordingly, we sustain respondent's position on this point."

On page 14, delete the existing decision line and substitute in lieu thereof "Decision will be entered under Rule 155."

It is further

ORDERED that, on or before July 7, 2020, the parties shall submit computations under Rule 155.

**(Signed) Emin Toro
Judge**

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

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