



**United States Tax Court**  
Washington, DC 20217

Savino Cruz, )  
 )  
 )  
 Petitioner )  
 ) Docket No. 16268-16.  
 v. )  
 )  
 Commissioner of Internal Revenue, )  
 )  
 Respondent )

**ORDER**

This case was calendared for the trial session of the Court commencing March 25, 2019, for cases in which Milwaukee, Wisconsin, was listed as the place of trial.

On March 27, 2019, the Court rendered its oral findings of Fact and Opinion in this case finding that the decision would be entered under Rule 155.<sup>1</sup> On May 28, 2019, the Court served the transcript of its Opinion on the parties. Pursuant to Rule 155, the parties were required to file their agreed or unagreed computations within 90 days of service of the opinion.

On July 9, 2019, respondent filed Computation for Entry of Decision, attaching thereto the proposed decision. On July 31, 2019, petitioner filed an Objection to Computation for Entry of Decision. By Order dated August 6, 2019, the Court directed respondent to file a reply to petitioner's Objection to Computation for Entry of Decision. On August 13, 2019, respondent filed a Reply to Objection to Computation for Entry of Decision. On September 11, 2019, petitioner filed a Motion for Leave to File First Amendment to Objection to Computation for Entry of Decision and lodged petitioner's First Amendment to Objection to Computation for Entry of Decision. By Order dated September 16,

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<sup>1</sup>All Rule references are to the Tax Court Rules of Practice and Procedure and all section references are to the Internal Revenue Code, Title 26, U.S.C., in effect for the year in issue.

**Served 10/22/21**

2019, the Court directed respondent to file a response or objection to petitioner's Motion for Leave to File First Amendment to Objection to Computation for Entry of Decision. On September 19, 2019, respondent filed a Response to Motion for Leave to File First Amendment to Objection to Computation for Entry of Decision.

Petitioner argues that respondent's computation failed to include a \$1,000 Child Tax Credit for his son therefore, is inconsistent with the Court's opinion in this case. Accordingly, petitioner requests that this Court correct the inconsistency and adjust the balance due from petitioner for the taxable year 2014 from \$8,308 to \$7,308. Respondent counters that the proposed computation does, in fact, provide petitioner a \$1,000 Child Tax Credit in accordance with the Court's Opinion. Respondent explained that the Form 4549, Income Tax Examination Changes, attached to the notice of deficiency included a \$1,000 Child Tax Credit on line 8a, however, respondent failed to subtract that credit on line 13a to reflect his belief that petitioner was not entitled to the credit. As a result, respondent asserts that the Form 4549 essentially provided petitioner a \$1,000 Child Tax Credit that respondent did not believe petitioner was previously entitled to at the time. However, since the Court later determined that petitioner was entitled to the credit, respondent explained that his computation left the Child Tax Credit the way it had been reported on the Form 4549.

Upon review of the record, the Court is satisfied that respondent's computation included a \$1,000 Child Tax Credit that petitioner was entitled to for the 2014 taxable year therefore, is consistent with our opinion. Accordingly, it is

ORDERED that petitioner's Motion for Leave to File First Amendment to Objection to Computation for Entry of Decision filed September 11, 2019, is granted and that the First Amendment to Objection to Computation for Entry of Decision lodged September 11, 2019, shall be filed as of the date of this Order. It is further

ORDERED that respondent's computations are incorporated as the findings of this Court. It is further

ORDERED that a decision in accordance with respondent's Computation for Entry of Decision filed July 9, 2019, will be entered.

**(Signed) Joseph W. Nega**  
**Judge**