



United States Tax Court

Washington, DC 20217

KENNETH WALKER & JULI A.
WALKER,

Petitioners

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent

Docket No. 2801-24L.

ORDER AND DECISION

On January 8, 2026, the Court released its Memorandum Findings of Fact and Opinion (T.C. Memo. 2026-4) in the above docketed matter, and on January 12, 2026, the Court entered its Decision.

Subsequently, on February 5, 2026, petitioners filed a Motion for Reasonable Litigation or Administrative Costs (Motion), along with a declaration of Kenneth Walker in support of the motion, pursuant to section 7430¹ and Rule 231 requesting an award of \$8,788.50 in litigation costs, including attorney's fees. By order served on February 9, 2026, we directed respondent to file a response to petitioners' Motion. On March 9, 2026, respondent filed his response indicating that he did not object to the Court granting the Motion.

On March 9, 2026, the parties filed a proposed stipulated decision reflecting petitioners entitlement to an award of litigation costs under section 7430 in the amount of \$8,788.50 in attorney's fees.

In accordance with section 7430, and as expounded in Rule 232(f), the Court's disposition of a motion for reasonable litigation and/or administrative costs shall be included in the decision entered in a case. Upon review of the parties proposed stipulated decision, it is apparent the parties did not intend for the Court's Decision,

¹ Unless otherwise indicated, statutory references are to the Internal Revenue Code, Title 26 U.S.C., in effect at all relevant times, and Rule references are to the Tax Court Rules of Practice and Procedure.

entered by the Court on January 12, 2026, to be conclusive of this matter.

Upon due consideration of this matter, for the reasons set forth in petitioners' Motion, and pursuant to the determination of the Court set forth in its Memorandum Opinion (T.C. Memo. 2026-4), filed January 8, 2026, it is

ORDERED that the Decision entered January 12, 2026, is hereby vacated and set aside. It is further

ORDERED that the parties' Proposed Stipulated Decision, filed on March 9, 2026, is recharacterized as the parties' Settlement Stipulation. It is further

ORDERED that petitioners' February 5, 2026, Motion for Reasonable Litigation or Administrative Costs is granted. It is further

ORDERED AND DECIDED that respondent's determination set forth in the Notice of Determination Concerning IRS Collection Actions under Internal Revenue Code Sections 6320 or 6330, dated January 23, 2024, upon which this case is based, is not sustained and respondent may not proceed with the proposed levy action to collect on petitioners' 2018 balance; and

That petitioners are entitled to an award of litigation costs under section 7430 in the amount of \$8,788.50 in attorney's fees.

(Signed) Christian N. Weiler
Judge