

**Rule 14. Computations by Parties for Entry of Decision**

(a) Agreed computations. When the Court has entered its opinion determining the issues in a case, it may withhold entry of its decision for the purpose of permitting the parties to submit computations pursuant to the Court's determination of the issues, showing the correct amount of the deficiency, overpayment or underpayment. If the parties are in agreement as to the amount of the deficiency, overpayment or underpayment to be entered as the decision pursuant to the Court's findings and conclusions, they or either of them shall file promptly with the Deputy Clerk for the Tax Division a proposed judgment evidencing their agreement.

(b) Procedure in absence of agreement. If, however, the parties are not in agreement as to the amount of the deficiency, overpayment or underpayment to be entered in accordance with the Court's findings and conclusions, either or both of them may file promptly with the Deputy Clerk for the Tax Division a computation of the deficiency, overpayment or underpayment believed by such party to be in accordance with the findings and conclusions. The opposing party may file a response. The court shall then determine the correct deficiency, overpayment or underpayment and enter its judgment. This section shall not be regarded as affording an opportunity for rehearing or reconsideration.