



**United States Tax Court**

Washington, DC 20217

The Coca-Cola Company and	)	
Subsidiaries,	)	
	)	
Petitioner	)	
	)	Docket No. 31183-15.
v.	)	
	)	
Commissioner of Internal Revenue,	)	
	)	
Respondent	)	
	)	

**ORDER**

On November 18, 2020, the Court issued an Opinion in this case. Coca-Cola Co. & Subs. v. Commissioner, 155 T.C. 145 (2020). On June 2, 2021, petitioner filed, at docket entry #747, a Motion for Leave to File Out of Time a Motion for Reconsideration of Findings or Opinion Pursuant to Tax Court Rule 161 (Motion for Leave). In an Order served on October 26, 2021, we denied petitioner’s Motion for Leave.

Concurrently with its Motion for Leave petitioner filed at docket entry #749 a document captioned “Petitioner’s Motion in the Alternative for Reconsideration by the Full Tax Court of the Court’s November 18, 2020, Opinion.” This Motion requests reconsideration of our November 18, 2020, Opinion “by the Full Tax Court” pursuant to “Tax Court Rules 1(b), 50, and 161, and the Court’s inherent authority” “for the reasons set forth in Coca-Cola’s Motion for Leave.” For the reasons set forth in our October 26, 2021, Order denying the Motion for Leave, it is

ORDERED that petitioner’s alternative Motion, filed June 2, 2021, at docket entry #749, is denied.

**(Signed) Albert G. Lauber  
Judge**

**Served 10/26/21**