

ORIGINAL

UNITED STATES TAX COURT

[REDACTED] )  
 [REDACTED] )  
 [REDACTED] )  
 Petitioner, )  
 )  
 v. ) Docket No. [REDACTED]  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

DECISION

Pursuant to the stipulation of the parties in this case, and incorporating herein the facts stipulated by the parties as the findings of the Court, it is

ORDERED AND DECIDED: That there are deficiencies in income tax due from petitioner for the taxable years ended [REDACTED] and [REDACTED] in the amounts of \$6,720.00 and \$11,174.00, respectively;

That there is no deficiency in income tax due from petitioner for the taxable year ended [REDACTED], and that there is an overpayment in income tax for the taxable year ended [REDACTED] in the amount of \$6,850.00, which amount was paid on [REDACTED] and for which amount a claim for refund could have been filed, under the provisions of I.R.C. § 6511(b)(2), on [REDACTED] the date of the mailing of the notice of deficiency;

That there is a deficiency in income tax due from petitioner for the taxable year ended [REDACTED] in the amount of \$29,829.00;

That there are additions to tax due from petitioner for the taxable years ended [REDACTED], and [REDACTED] under the provisions of I.R.C. § 6651(a)(1), in the amounts of \$1,951.25 and \$2,793.50, respectively;

That there is no addition to tax due from petitioner for the taxable year ended [REDACTED], under the provisions of I.R.C. § 6651(a)(1);

That there is an addition to tax due from petitioner for

[REDACTED]

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the taxable year ended [REDACTED] [REDACTED], under the provisions of I.R.C. § 6651(a)(1), in the amount of \$7,457.25;

That there are penalties due from petitioner for the taxable years ended [REDACTED] [REDACTED], and [REDACTED] [REDACTED] [REDACTED] under the provisions of I.R.C. § 6662(a), in the amounts of \$672.00 and \$1,117.40, respectively;

That there is no penalty due from petitioner for the taxable year ended [REDACTED] [REDACTED], under the provisions of I.R.C. § 6662(a); and

That there is a penalty due from petitioner for the taxable year ended [REDACTED] [REDACTED] [REDACTED], under the provisions of I.R.C. § 6662(a), in the amount of \$2,982.90.

(Signed) [REDACTED]  
Judge

[REDACTED] [REDACTED]

\* \* \* \* \*

It is hereby stipulated that the Court may enter the foregoing decision in this case in accordance with the stipulation of the parties submitted herewith.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies, penalties, and additions to tax due from petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies, penalties, and additions to tax (plus statutory interest) until the decision of the Tax Court becomes final.

It is further stipulated that interest will be credited or paid as provided by law on any overpayment in tax due to petitioner.

Any overpayment does not include any underpayment interest liability for the relevant taxable period.

[REDACTED]  
Acting Chief Counsel  
Internal Revenue Service

[REDACTED]

By:

[REDACTED]

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