

ORIGINAL

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UNITED STATES TAX COURT



Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

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Docket No. 19477-18

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from petitioners for the taxable year 2016 in the amount of \$23,504.00; and

That there is a penalty due from petitioners for the taxable year 2016, under the provisions of I.R.C. § 6662(a), in the amount of \$1,626.00.

(Signed) Albert G. Lauber
Judge

Entered: **MAY 16 2019**

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SERVED MAY 16 2019

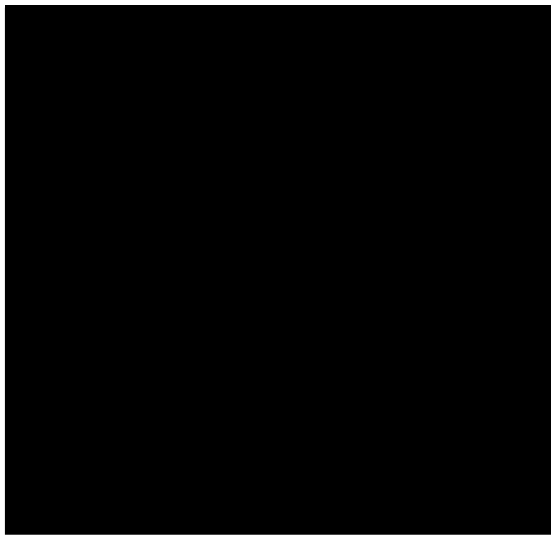
It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiency due from petitioners.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioners waive the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

It is further stipulated that there are prepayment credits for the taxable year 2016 in the amount of \$7,239.00. It is stipulated that the deficiency for the taxable year 2016 is computed without considering the prepayment credits of \$7,239.00.


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Date: 5/8/19

Date: 05/10/2019