

ORIGINAL

84

UNITED STATES TAX COURT

[REDACTED])
)
 Petitioners,)
)
 v.) Docket No. 19049-18
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

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 \$1,059.00; and

That there is no penalty due from petitioners for the taxable year 2016; under the provisions of I.R.C. § 6662(a).

(Signed) Albert G. Lauber
Judge

Entered: MAY 16 2019

* * * * *

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.



TYLER H. DEWITT
Counsel for Petitioners
Tax Court Bar No. [REDACTED]
DeWitt Law, PC
Suite 106
3189 Kirby Whitten Road
Memphis, TN, 38134
Telephone: 901-300-2788

By:



Date: 5/7/19

Date: 05/09/2019