

ORIGINAL

CT

UNITED STATES TAX COURT



)
)
 Petitioner,)
)
 v.) Docket No. 11477-18
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

DECISION

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

ORDERED AND DECIDED: That there are deficiencies in income tax due from petitioner for the taxable years 2013, 2014, and 2015 in the amounts of \$9,365.00, \$5,569.00, and \$7,712.00, respectively;

That there is an addition to tax due from petitioner for the taxable year 2013, under the provisions of I.R.C. § 6651(a)(1), in the amount of \$999.60; and

That there are no penalties due from petitioner for the taxable years 2013, 2014, and 2015, under the provisions of I.R.C. § 6662(a).

(Signed) Albert G. Lauber
Judge

Entered: MAY 15 2019

* * * * *

SERVED MAY 15 2019

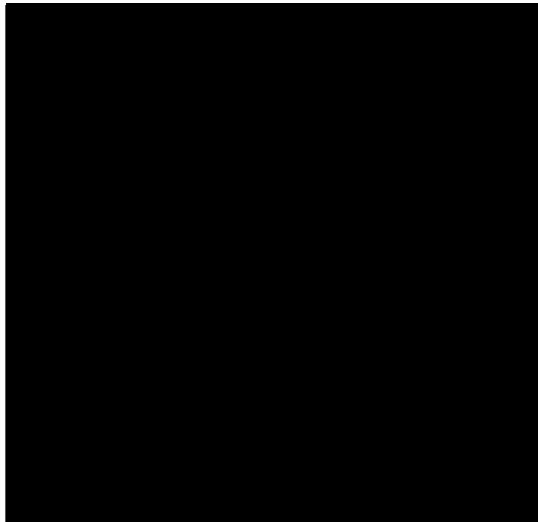
It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies and addition 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 and addition to tax (plus statutory interest) until the decision of the Tax Court becomes final.



TYLER H. DEWITT
Counsel for Petitioner
Tax Court Bar No. DT0287
DeWitt Law, PC
Suite 400
1661 International Drive
Memphis, TN 38120
Telephone: 901-833-8975



Date: 4/29/19

Date: MAY 09 2019