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UNITED STATES TAX COURT



)
)
 Petitioner,)
)
 v.) Docket No. 19647-16
)
 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 is a deficiency in income tax due from petitioner for the taxable year 2014 in the amount of \$1,000.00; and

That there is a penalty due from petitioner for the taxable year 2014, under the provisions of I.R.C. § 6662(a), in the amount of \$200.00.

(Signed) Joseph W. Nega
Judge

Entered: OCT 11 2017

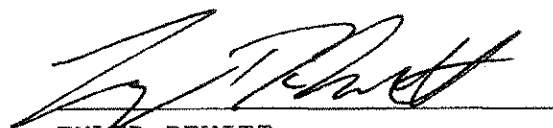
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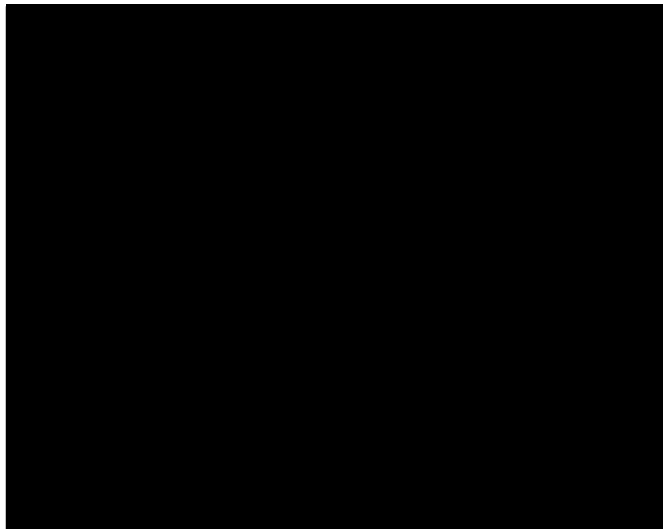
It is hereby stipulated that the Court may enter the foregoing decision in this case in accordance with the stipulation of the parties submitted herewith.

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



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Date: 9/26/17

Date: September 29, 2017