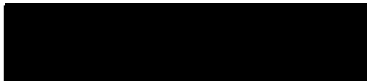


Memphis, TN

RS

UNITED STATES TAX COURT



)
)
)
Petitioners,)
)
v.)
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

Docket No. 8048-16

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 2012 in the amount of \$1,634.00.

(Signed) L. Paige Marvel
Chief Judge

Entered: DEC 19 2016

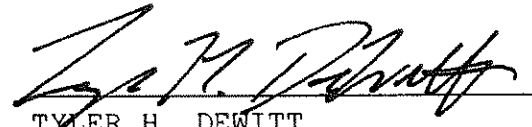
* * * * *

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

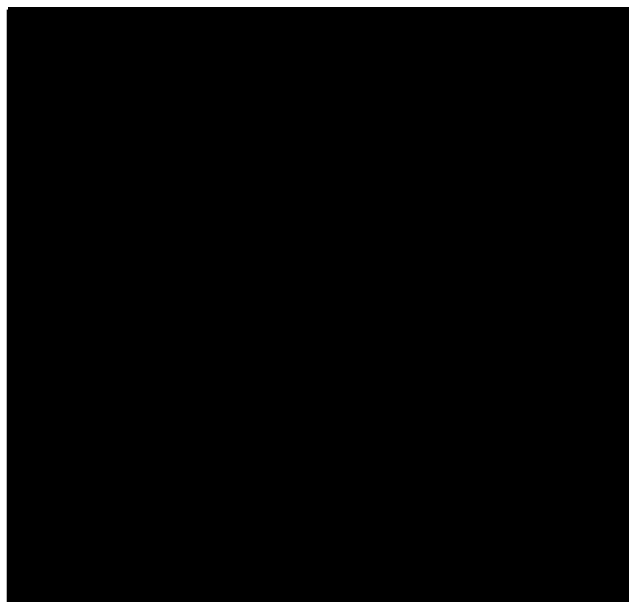
It is further stipulated that interest will accrue and be assessed as provided by law on the deficiency due from petitioners.

SERVED DEC 19 2016

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.



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Date: 12/8/16

Date: DEC 14 2016