

**ORIGINAL**

**UNITED STATES TAX COURT**

[REDACTED], )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. [REDACTED]  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

**DECISION**

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

ORDERED AND DECIDED: That there is no deficiency in income tax due from, nor overpayment due to, petitioner for the taxable year [REDACTED];

That there is no addition to tax due from petitioner for the taxable year [REDACTED], under the provisions of I.R.C. § 6651(a)(1); and

That there is no penalty due from petitioner for the taxable year [REDACTED], under the provisions of I.R.C. § 6662(a).

**(Signed)** [REDACTED]  
**Chief Judge**

[REDACTED] [REDACTED]

\* \* \* \* \*

[REDACTED]

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

[REDACTED]  
Acting Chief Counsel  
Internal Revenue Service

[REDACTED]

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