

T.C. Memo. 1999-286

UNITED STATES TAX COURT

CAROL J. JARBOE, Petitioner v.  
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 12294-98.

Filed August 27, 1999.

Carol J. Jarboe, pro se.

Edward J. Laubach, Jr., for respondent.

MEMORANDUM OPINION

FOLEY, Judge: By notice dated April 21, 1998, respondent determined the following deficiencies in, and additions to, Carol J. Jarboe's Federal income taxes:

<u>Year</u>	<u>Deficiency</u>	<u>Additions to Tax</u>	
		<u>Sec. 6651(a)(1)</u>	<u>Sec. 6654</u>
1991	\$7,788	\$1,290	\$280
1992	7,449	1,148	188
1995	13,359	3,340	726
1996	13,625	3,406	731

All section references are to the Internal Revenue Code in effect for the years in issue, and all Rule references are to the Tax Court Rules of Practice and Procedure.

In a petition filed July 10, 1998, Ms. Jarboe, then a resident of Marion, Pennsylvania, contested all of respondent's determinations. After concessions, the sole issue is whether the income tax laws are constitutional.

The parties submitted this case fully stipulated pursuant to Rule 122. Ms. Jarboe, a self-employed practical nurse, received \$42,480 and \$43,481 of nonemployee compensation from Absolute Nursing Care, Inc., in 1995 and 1996, respectively. Ms. Jarboe also received \$1,540 and \$1,587 of taxable distributions from Principal Mutual Life Insurance Co. in 1995 and 1996, respectively. In 1995, Ms. Jarboe received \$20 of taxable interest from Blue Ridge Bank. Ms. Jarboe did not file Federal income tax returns, and did not pay estimated taxes, relating to 1995 and 1996.

Ms. Jarboe admits that she received compensation from Absolute Nursing Care, Inc., distributions from Principal Mutual Life Insurance Co., and interest from Blue Ridge Bank, but contends that the tax laws are unconstitutional. Her contention

is meritless. Accordingly, we sustain respondent's determinations.

To reflect the foregoing,

Decision will be entered  
under Rule 155.