
**PURSUANT TO INTERNAL REVENUE CODE
SECTION 7463(b), THIS OPINION MAY NOT
BE TREATED AS PRECEDENT FOR ANY
OTHER CASE.**

T.C. Summary Opinion 2011-60

UNITED STATES TAX COURT

CYNTHIA J. CANTRELL, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 15596-09S.

Filed May 18, 2011.

This opinion was vacated per order dated September 16, 2011.