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

T.C. Summary Opinion 2004-58

UNITED STATES TAX COURT

CHUKS ANTHONY MBANU, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 12132-02S.

Filed May 13, 2004.

THIS OPINION WAS WITHDRAWN BY ORDER DATED
AUGUST 17, 2004.