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

T.C. Summary Opinion 2013-107

UNITED STATES TAX COURT

AMIR SAFAKISH, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 8032-10S.

Filed December 23, 2013.

This opinion was withdrawn by order dated November 24, 2014, and replaced by T.C. Memo. 2014-242, filed November 25, 2014.