

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JOSE VEGA,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 10712-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER AND DECISION**

On May 22, 2014, the Court filed respondent’s motion to vacate or revise pursuant to Rule 162 the Court’s Order and Decision entered on April 30, 2014.

This case was called from the calendar for the Trial Session of the Court at Chicago, Illinois on April 14, 2014. There was no appearance by or on behalf of petitioner. Respondent orally moved for default judgment against respondent at the suggestion of the Court. It is

ORDERED that respondent’s motion to vacate or revise pursuant to Rule 162 is granted, in that the Court’s Order and Decision entered on April 30, 2014, is hereby vacated and set aside. It is further

ORDERED that respondent’s oral motion for default judgment against respondent is granted. It is further

ORDERED AND DECIDED that there is no deficiency in income tax or penalty pursuant to I.R.C. section 6662(a) due from petitioner for the taxable year 2010.

**(Signed) James S. Halpern  
Judge**

Entered: **MAY 27 2014**

**SERVED May 27 2014**