

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

ANNAMALAI ANNAMALAI & PARVATHI	)	
SIVA ANNAMALAI,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 15887-13.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER AND DECISION**

By Order dated May 17, 2016, for reasons stated therein, the parties were directed to show cause, if any they have, why respondent's concessions should not be accepted and decision entered consistent with the proposed decision attached to petitioners' Notice of Discharge filed May 13, 2016. Respondent's reply to the order was filed June 17, 2016, and indicated no objection to the proposed disposition of this case. Petitioners' response was filed June 20, 2016, along with a Motion to Take Judicial Notice. Although much of petitioners' response is unintelligible, it is apparent that they wish to regard this case as settled. They indicate no objections to the amounts set forth in the proposed decision. Although they seem to believe that entry of the decision indicates that the liability for Federal income taxes has been paid, that is not the law or the effect of entry of a decision in this case. Issues regarding payment and collection are not involved in this case. Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause dated May 17, 2016, is made absolute. It is further

ORDERED that petitioner's Motion to Take Judicial Notice is deemed moot. It is further

ORDERED AND DECIDED that there is no deficiency in income tax due from petitioners, or overpayment due to petitioners, for the taxable year 2006;

**SERVED Jun 23 2016**

That there is a deficiency in income tax due from petitioners for the taxable year 2007 in the amount of \$56,379.00;

That there is no penalty due from petitioners under the provisions of Internal Revenue Code section 6663(a) for the year 2006; and

That there is a penalty due from petitioner Annamalai Annamalai under the provisions of Internal Revenue Code section 6663(a) for the year 2007 in the amount of \$42,293.00.

**(Signed) Mary Ann Cohen  
Judge**

ENTERED: **JUN 23 2016**