

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRC

WESLEY IRA LANE & JESSICA LYNN )  
LANE, )  
 )  
Petitioners, )  
 )  
v. ) Docket No. 23805-14S.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**ORDER AND DECISION**

On February 21, 2017, respondent filed a Motion for Entry of Decision. Attached to respondent's motion for entry of decision is a proposed decision. In his motion, respondent indicated he informed petitioners of the nature of the motion and subsequently, petitioners replied to respondent by email simply stating "Great. Thanks." Respondent could not determine if petitioners agreed with or objected to his motion. On March 2, 2017, the Court ordered petitioners to inform the Court whether or not they object to the granting of respondent's motion for entry of decision. Petitioners have not responded. Upon due consideration, it is

ORDERED that respondent's motion for entry of decision, filed February 21, 2017, is granted. It is further

ORDERED AND DECIDED that there is a deficiency in income tax due from petitioners for the taxable year 2012 in the amount of \$8,043.00; and there is a penalty due from petitioners for the taxable year 2012, under the provisions of I.R.C. section 6662(a), in the amount of \$1,000.00.

**(Signed) Diana L. Leyden**  
**Special Trial Judge**

ENTERED: **MAR 28 2017**

**SERVED Mar 28 2017**