

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

RICHARD H. LEVIN & LINDA D.)	
LEVIN,)	
)	
Petitioners,)	
)	
v.)	Docket No. 11578-14 L.
)	
COMMISSIONER OF INTERNAL)	
REVENUE,)	
)	
Respondent.)	

ORDER AND DECISION

Pursuant to the determination of this Court as set forth in its Memorandum Opinion (T.C. Memo. 2018-172), filed October 15, 2018, it is hereby

ORDERED that respondent’s Motion for Summary Judgment, filed January 12, 2015, is granted. It is further

ORDERED AND DECIDED that respondent may proceed with the collection action with respect to petitioners’ unpaid income tax liability for the 2010 taxable year, as described in the Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330, dated April 23, 2014, upon which this case is based.

**(Signed) Robert N. Armen
Special Trial Judge**

ENTERED: **OCT 17 2018**

SERVED Oct 17 2018