Rule 155 - Negn

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ORIGINAL

UNITED STATES TAX COURT

ALVAN L. BOBROW & ELISA S. BOBROW,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 7022-11
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from petitioners for the taxable year 2008 in the amount of $28,680.93; and

That there is a penalty due from petitioners for the taxable year 2008, under the provisions of I.R.C. § 6662(a), in the amount of $5,736.19.

(Signed) Joseph W. Nega
Judge

Entered: APR 15 2014

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiency and penalty due from petitioners.

SERVED APR 15 2014

It is further stipulated that, effective upon the entry of this decision by the Court, petitioners waive the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiency and penalty (plus statutory interest) until the decision of the Tax Court becomes final.

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Date: April 7, 2014

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Date: April 7, 2014