

**ORIGINAL**

**UNITED STATES TAX COURT**

CHANA R. KOBERNICK &  
YISHAI KASSEL,

)  
)  
)  
Petitioners, )

v. )

) Docket No. 13406-14  
)

COMMISSIONER OF INTERNAL REVENUE, )

)  
)  
Respondent. )

**DECISION**

Pursuant to the stipulation of the parties in this case, and incorporating herein the facts stipulated by the parties as the findings of the Court, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from Petitioners for the taxable year 2010 in the amount of \$2,846.00, which amount is attributable to a recapture of the refundable Additional Child Tax Credit and Making Work Pay Credit;

That there is a deficiency in income tax due from Petitioners for the taxable year 2011 in the amount of \$1,851.00 and that there is an overpayment in income tax for the taxable year 2011 in the amount of \$2,149.00, for which amount a claim for refund was filed on April 15, 2012, which was within the period provided by I.R.C. § 6511(b)(2), and which claim had not been disallowed before the date of the mailing of the notice of deficiency; and

That there are no penalties due from Petitioners for the taxable years 2010 and 2011, under the provisions of I.R.C. § 6662(a).

**(Signed) Michael B. Thornton  
Chief Judge**

Entered: **APR 27 2015**

\* \* \* \* \*

**SERVED Apr 27 2015**

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It is hereby stipulated that the Court may enter the foregoing decision in this case in accordance with the stipulation of the parties submitted herewith.

It is further stipulated that interest will be credited or paid as provided by law on any overpayment in tax due to Petitioners.

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

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 deficiencies (plus statutory interest) until the decision of the Tax Court becomes final.

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Date: 01/27/15

Yishai I. Kassel  
YISHAI KASSEL  
Petitioner

Date: 01/27/15

Date: APR 22 2015