

9-20-18 Washington, DC
Jacobs
ORIGINAL

UNITED STATES TAX COURT
PA/

MONEY S. SHINDAY &)
NILA SHINDAY,)
)
Petitioners,)
)
v.) Docket No. 5612-17
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

DECISION

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

ORDERED AND DECIDED: That there are deficiencies in income tax due from petitioners for the taxable years 2005, 2006, 2007, 2008, and 2009 in the amounts of \$2,643.00, \$11,949.00, \$6,475.00, \$22,716.00, and \$3.00, respectively;

That there is an addition to tax due from petitioners for the taxable year 2007, under the provisions of I.R.C. § 6651(a)(1), in the amount of \$207.25;

That there are no penalties due from petitioners for the taxable years 2005, 2006, 2007, 2008, and 2009, under the provisions of I.R.C. § 6663; and

That there are penalties due from petitioners for the taxable years 2005, 2006, 2007, 2008, and 2009, under the provisions of I.R.C. § 6662(a), in the amounts of \$528.60, \$2,389.80, \$1,295.00, \$4,543.20, and \$0.60, respectively.

(Signed) Julian I. Jacobs
Judge

Entered: **SEP 17 2018**

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SERVED SEP 17 2018

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

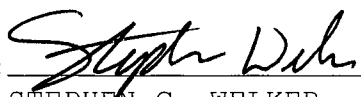
It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies, penalties, and addition to tax due from petitioners.

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, penalties, and addition to tax (plus statutory interest) until the decision of the Tax Court becomes final.

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Date: _____

9/6/2018

Date: _____

9/12/18