

T.C. Memo. 2016-165

UNITED STATES TAX COURT

AMAS CANZONI, Petitioner v.  
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 279-15.

Filed August 25, 2016.

This opinion was withdrawn by order dated October 28, 2016, and replaced  
by T.C. Memo. 2018-130, filed August 15, 2018.