

UNITED STATES TAX COURT

PA

VICTOR MAURICE BROWN &)
KIMBERLY DENISE BROWN,)

Petitioners,)

v.)

Docket No. 20102-17

COMMISSIONER OF INTERNAL REVENUE,)

Respondent.)

DECISION

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

ORDERED AND DECIDED: That the following statement shows petitioners' income tax liability for the taxable year 2015:

Tax Assessed Per Return:	\$53,843.00
Minus Overassessment to be Abated:	\$65.00
Equals Correct Tax Liability:	\$53,778.00
Amount Paid through Withholdings:	(\$36,190.00)
Unpaid tax due from petitioners:	\$17,588.00
Deficiency to be Assessed:	\$0.00

(Signed) David Gustafson
Judge

Entered: MAY 03 2019

* * * * *

SERVED MAY 03 2019

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

It is further stipulated that petitioners remain liable for additions to tax under I.R.C. §§ 6651(a)(2) and 6654, plus statutory interest; both additions to tax arise from the underpayment petitioners self-reported on their 2015 tax return.

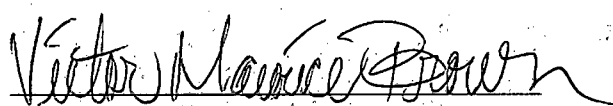
It is further stipulated that the addition to tax under I.R.C. § 6651(a)(2), equal to 0.5% of the amount of income tax required to be shown on the return, commences on the due date of petitioners' return and continues to accrue for each month or fraction thereof during which petitioners fail to pay, not exceeding 25% in the aggregate.

It is further stipulated that interest will accrue and be assessed as provided by law on the outstanding tax liability, including the additions to tax under I.R.C. §§ 6651(a)(2) and 6654, 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 collection of the outstanding tax liability due (plus statutory interest) until the decision of the Tax Court becomes final.~~

RB.
KDB
VMB

MICHAEL J. DESMOND
Chief Counsel
Internal Revenue Service



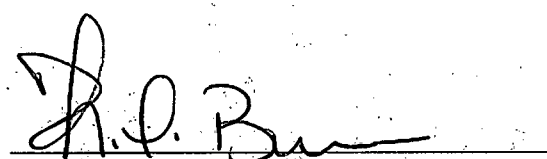
VICTOR MAURICE BROWN
Petitioner

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REDACTED

Date: 4/29/2019



KIMBERLY DENISE BROWN
Petitioner

REDACTED

Date: 4/29/2019

Date: 4-29-19