

UNITED STATES TAX COURT

[REDACTED]

Petitioner,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent.

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Docket No. [REDACTED]

DECISION

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

ORDERED and DECIDED: That there is no deficiency in income tax due from, nor overpayment due to, the petitioner for the taxable year 2017; and

That there are no additions to tax due from petitioners for the taxable year 2017 under the provisions of I.R.C. § 6662.

Judge.

\* \* \* \* \*