

UNITED STATES TAX COURT

CITIPUPS NYC CORP,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 9746-20L

DECISION

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

ORDERED AND DECIDED: That the determinations set forth in the Notice of Determination Concerning Collection Action(s) under Section 6320 and/or 6330 issued to petitioner on March 17, 2020, for petitioner's Form 941 Employment Tax liability for the taxable period ending September 30, 2013, and petitioner's Income Tax liability for the taxable year 2016, upon which this case is based, are sustained, except as provided herein; and

That petitioner has no unpaid income tax liability for taxable year 2016.

Judge.

Entered:

* * * * *

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

It is further stipulated that respondent will abate petitioner's outstanding income tax liability for taxable year 2016, including applicable interest and penalties, on the basis that the notice of deficiency dated August 20, 2018, was not received by petitioner within the meaning of I.R.C. § 6330(c) and the parties agree that petitioner has no unpaid income tax liability for the taxable year 2016.

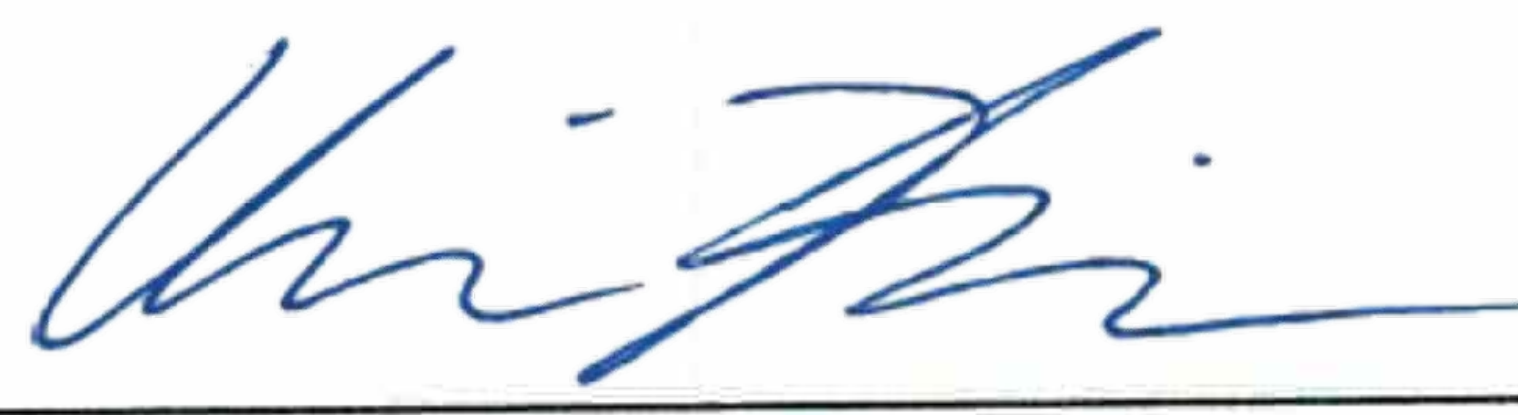
It is further stipulated that there are no overpayments due to petitioner for taxable year 2016.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service



DAVID B. JACOBY
President of Petitioner
CitiPups NYC Corp.
45 Christopher Street
New York, NY 10014
Telephone: (917) 207-0999
Email: David@CitiPups.com

Date: 6/3/21

By: 

CHRISTOPHER D. DAVIS
Attorney (SB/SE)
Tax Court Bar No. DC0342
33 Maiden Lane, 14th Floor
New York, NY 10038
Telephone: (646) 259-8070
Email: Christopher.Davis
@IRSCounsel.treas.gov

Date: 6-4-21