

**(Signed) Major Pain  
Judge Dredd**

**UNITED STATES TAX COURT**

KIM MARIE PALLARES &	)	
WILLIAM EDWARD PALLARES,	)	
	)	
Petitioners,	)	
	)	Docket No. 5456-20S
v.	)	
	)	
COMMISSIONER OF INTERNAL	)	
REVENUE,	)	
	)	
Respondent.	)	

**DECISION**

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

ORDERED and DECIDED: That there is a deficiency in income tax due from the petitioners for the taxable year 2017 in the amount of \$5,817.00; and

That there is no penalty due from the petitioners for the taxable year 2017 under the provisions of I.R.C. §6662(a).

Judge.

\* \* \* \* \*

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

It is further stipulated that interest will be assessed as provided by law on the deficiency 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 deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

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