

UNITED STATES TAX COURT

GRACE CHO YOO,)	
)	
Petitioner,)	
)	
v.)	Docket No. 2875-20S
)	
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 petitioner for the taxable year 2017 in the amount of \$14,132.00; and

That there is no penalty due from the petitioner 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 the petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, the petitioner waives 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.

It is further stipulated that the petitioner made an advance payment of tax in the amount of \$14,132.00 on July 31, 2020. It is further stipulated that the deficiency for the tax year 2017 has been computed without considering this advance payment.

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