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Frank Enrique Guerra & Sydja Robinson,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed  
Docket No. 5752-20S

**Proposed Stipulated Decision**

**SERVED 01/27/21**

**UNITED STATES TAX COURT**

FRANK ENRIQUE GUERRA & SYDJIA )  
ROBINSON, )

Petitioners, )

v. )

COMMISSIONER OF INTERNAL )  
REVENUE, )

Respondent. )

Docket No. 5752-20S

**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 \$17,853.00; and

That there is a penalty due from the petitioners for the taxable year 2017 under the provisions of I.R.C. §6662(a) in the amount of \$3,098.80.

Judge.

Entered:

\* \* \* \* \*

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 and penalty 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 and penalty (plus statutory interest) until the decision of the Tax Court becomes final.

It is further stipulated that there is a prepayment credit for the taxable year 2017 in the amount of \$2,359.00. The deficiency is computed without considering this credit.

MICHAEL J. DESMOND  
Chief Counsel  
Internal Revenue Service



FRANK ENRIQUE GUERRA  
Petitioner

By: \_\_\_\_\_

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SYBILLA ROBINSON  
Petitioner

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Date: 1/26/2021  
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Date: 01/26/2021  
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