

DEPARTMENT OF THE TREASURY

!NTERNAL REVENUE SERVICE
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March 16, 2011

CC:SB:9:STL:SAHaller TL-20542-10

3816 Ingersoll Ave. Des Moines, IA 50312

Reference:

v. Commissioner

Docket No. 20542-10

Dear Mr. :

I am sending you a prepared decision (original and two copies) in the abovereferenced case to finalize the government's concession in this case. Please review the decision, and if you find no errors, please sign and return to this office the original and one copy of the decision.

If you have any questions, please contact me at (314) 612-3300.

Sincerely,

STEPH**E**N A. HALLER

Senior Attorney (St. Louis)

(Small Business/Self-Employed)

Tax Court Bar No. HS0419

Enclosures

As stated

ORIGINAL

UNITED STATES TAX COURT

)			
Pet:	itioner.)			
200.)			
v.)	Docket	No.	20542-10
)			
OF INTERNAL	REVENUE,)			
)			
Resp	ondent.)			
	v. OF INTERNAL	Petitioner, v. OF INTERNAL REVENUE, Respondent.	v.) OF INTERNAL REVENUE,)	v.) Docket) OF INTERNAL REVENUE,)	v.) Docket No.) OF INTERNAL REVENUE,)

DECISION

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

ORDERED AND DECIDED: That there is no deficiency in income tax, nor overpayment, for 2007; and

That there is no penalty for 2007, under the provisions of I.R.C. § 6662(a).

Judge.

Entered:

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