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## UNITED STATES TAX COURT

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ARTLEY M SKENANDORE & LISA DREW-SKENANDORE,

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Petitioners, )

Docket No. 12385-16

COMMISSIONER OF INTERNAL REVENUE, )

v.

Respondent. )

## DECISION

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

ORDERED and DECIDED: That there is no deficiency in income tax due from, nor overpayment due to, the petitioners for the taxable year 2013; and

That there is no penalty due from the petitioners for the taxable year 2013 under the provisions of I.R.C. §6662(a).

## (Signed) Elizabeth Crewson Paris Judge

Entered: **DEC -6** 2016

**SERVED** DEC - 6 2016

Docket No. 12385-16

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

BRIAN RALPH MUDD Counsel for Petitioners Tax Court Bar No. MB0243 NELSON & SCHMELING P O Box 22130 Green Bay, WI 54305-2130 Telephone: 920-432-1400

Date: 11-7-2016

WILLIAM J. WILKINS Chief Counsel Internal Revenue Service

By:

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Date:

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