

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

VHC, INC. AND SUBSIDIARIES,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 21583-15.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**DECISION**

On September 5, 2018, respondent submitted a draft decision document consistent with respondent's allowance of the domestic activities production deductions (DAPD) in the amounts claimed on petitioner's filed Federal income tax returns. On September 21, 2018, petitioner filed a response to respondent's proposed decision document stating therein that petitioner agrees that respondent's proposed decision document, filed September 5, 2018, accurately reflects the Court's rulings with respect to the DAPD.

Pursuant to the determination of the Court, as set forth in its Memorandum Findings of Fact and Opinion (T.C. Memo. 2017-220) dated November 7, 2017, and incorporating herein the facts recited in respondent's computations as the findings of fact of the Court, it is

ORDERED AND DECIDED that there are deficiencies in income tax due from petitioner for the taxable years 2011, 2012, and 2013 in the amounts of \$1,916,625.00, \$8,656,568.00, and \$4,259,288.00, respectively.

**(Signed) Kathleen Kerrigan**  
**Judge**

Entered: **SEP 28 2018**

**SERVED Sep 28 2018**