



United States Tax Court
Washington, DC 20217

Preston Olsen & Elizabeth Olsen,)	
)	
Petitioners)	
)	
v.)	Docket Nos. 26469-14, 21247-16.
)	
Commissioner of Internal Revenue,)	
)	
Respondent)	
)	

ORDER AND DECISION

On April 6, 2021, the Court filed its Memorandum Opinion (T.C. Memo. 2021-41) which states at the end thereof that “Decisions will be entered under Rule 155.” On June 4, 2021, the parties filed an Agreed Computation for Entry of Decision. Accordingly, it is

ORDERED AND DECIDED that there are deficiencies in income tax due from petitioners as follows:

<u>Year</u>	<u>Deficiency</u>
2010	\$13,219
2011	22,089
2012	26,097
2013	26,718
2014	20,668

It is further

ORDERED AND DECIDED that there are no penalties due from petitioners for the taxable years 2010-2014 under the provisions of I.R.C. § 6662(a).

(Signed) Albert G. Lauber
Judge

Entered and Served 06/10/21

