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ORIGINAL

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UNITED STATES TAX COURT

APR 20 2011

RANDALE P. & BECKY J. JOHNSON, )  
 )  
 Petitioners, )  
 )  
 v. )  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

Docket No. 16246-10

DECISION

Pursuant to 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 2007 in the  
 amount of \$ 71,525.00.

(Signed) Stephen J. Swift  
 Judge

Entered: APR 14 2011

\* \* \* \* \*

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

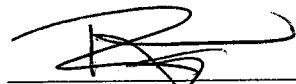
It is further stipulated that interest will be assessed as  
 provided by law on the deficiency due from the petitioners.

It is further stipulated that, effective upon the entry of  
 this decision by the Court, petitioners waive the restrictions

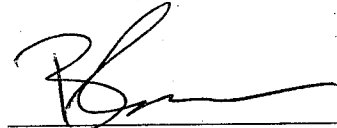
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contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

WILLIAM J. WILKINS  
Chief Counsel  
Internal Revenue Service

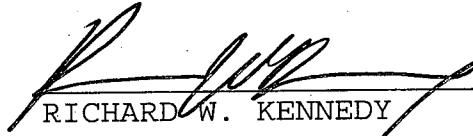


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RANDALE P. JOHNSON  
Petitioner



\_\_\_\_\_  
BECKY J. JOHNSON  
Petitioner  
1904 West 960 North  
Provo, Utah 84604  
Telephone: (801) 805-1842

By:



\_\_\_\_\_  
RICHARD W. KENNEDY  
Attorney  
Tax Court No. KR0201  
150 Social Hall Avenue  
Suite 313A  
Salt Lake City, Utah 84111  
Telephone: (801) 799-6633  
Facsimile: (801) 799-6635

Date: 3-23-2011

Date: APR 01 2011