

UNITED STATES TAX COURT

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|---|---|------------|
| <p>██████████</p> |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | Docket No. |
| |) | |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| |) | |
| Respondent. |) | |
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PETITION

Petitioner hereby petitions for a redetermination of the deficiency set forth by the Commissioner of Internal Revenue in the Commissioner's notice of deficiency dated ██████████, and as the basis of this case alleges as follows:

1. Petitioner, is an individual, residing at ██████████
██████████.
2. Petitioner's U.S. Individual Income Tax Return, Form 1040, for the ██████ tax year was filed with the Office of the Internal Revenue Service at Fresno, California.
3. The notice of deficiency was mailed to Petitioner on or about ██████████, and was issued by the Examination Office of the Internal Revenue Service, ██████████
██████████. A copy of the notice, including so much of the statement and schedules accompanying

the notice as is material and redacted as provided by Rule 27, is attached to this petition as Exhibit A.

4. The deficiencies, as determined by the Commissioner, are in income tax for the year and amounts as follows, all of which are in dispute:

| <u>Year</u> | <u>Tax Deficiency</u> | <u>Penalty I.R.C. § 6662(a)</u> | <u>Penalty I.R.C. § 6651(a)(1)</u> |
|-------------|-----------------------|---------------------------------|------------------------------------|
| ████ | \$1,362,710 | \$272,542 | \$340,618 |

5. The determination of the tax and penalties set forth in said notice of deficiency is based on the following errors:

a. The Commissioner erred in increasing petitioner's Real Estate Sales in the amount of \$3,358,621 for the █████ tax year.

b. The Commissioner erred in decreasing petitioner's Miscellaneous Deduction in the amount of \$1,915.00 for the █████ tax year.

c. The Commissioner erred in increasing petitioner's Schedule A Limitation in the amount of \$11,066.00 for the █████ tax year.

d. The Commissioner erred in decreasing petitioner's Exemption Amount in the amount of \$7,900.00 for the █████ tax year.

6. The facts upon which petitioner relies as the basis of this case are as follows:

a. The Commissioner's determination to increase petitioner's Real Estate Sales for the [REDACTED] tax year is erroneous as petitioner correctly reported Real Estate Sales for such year.

b. The Commissioner's determination to decrease petitioner's Miscellaneous Deduction for the [REDACTED] tax year is erroneous as petitioner correctly reported the Miscellaneous Deduction.

c. The Commissioner's determination to increase petitioner's Schedule A Limitation for the [REDACTED] tax year is erroneous as petitioner correctly reported the Schedule A Limitation.

d. The Commissioner's determination to decrease petitioner's Exemption Amount for the [REDACTED] tax year is erroneous as petitioner correctly reported the Exemption Amount.

e. Assuming the Commissioner is upheld in any part of his determination, no addition to tax in the form of an accuracy related penalty on the resulting underpayment of income tax is warranted under I.R.C. § 6662. Further, petitioner had reasonable cause for taking the positions on her return and acted in good faith in doing so, as contemplated under I.R.C. § 6664(c)(1).

f. Assuming the Commissioner is upheld in any part of his determination, no addition to tax in the form of a late filing

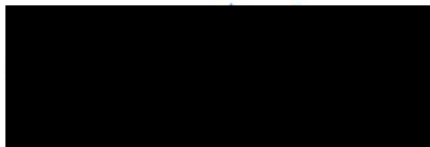
penalty on the resulting underpayment of income tax is warranted under I.R.C. § 6651(a).

WHEREFORE, it is prayed that the Court hear this case and determine that:

1. There are no deficiencies of tax due from petitioner for the tax year at issue;

2. There are no penalties due from petitioner under I.R.C. § 6662 or § 6651(a)(1) for the tax year at issue; and

3. Petitioner is entitled to such other and further relief that the Court may deem appropriate.



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