

ORIGINAL

UNITED STATES TAX COURT

IRS OF

Petitioners,

v.

Docket No. 4729-0

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Tax court decision - No deficiency

DECISION

Pursuant to the agreement of the parties in this case, it
ORDERED AND DECIDED that there is no deficiency in income
tax from, nor overpayment due to petitioners for the tax year
1961.

That there is no addition to the tax due from petitioners
under the provisions of I.R.C. 5 6651(a)(1) for the tax year

Judge.

red: