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**UNITED STATES TAX COURT**

|                          |   |                        |
|--------------------------|---|------------------------|
| JACOB BRIGHT,            | ) |                        |
|                          | ) |                        |
| Petitioner,              | ) |                        |
|                          | ) |                        |
| v.                       | ) | Docket No.    10095-22 |
|                          | ) |                        |
| COMMISSIONER OF INTERNAL | ) |                        |
| REVENUE,                 | ) | Filed Electronically   |
|                          | ) |                        |
| Respondent.              | ) |                        |

**DECISION**

Pursuant to the opinion of the Court filed March 30, 2023, and incorporating herein the facts recited in respondent's computation as the findings of the Court, it is

ORDERED AND DECIDED: that there is a deficiency in income tax due from petitioner for the taxable year 2019 in the amount of \$13,898.00;

That there is no penalty due from petitioner for the taxable year 2019 under the provisions of I.R.C § 6662(a).

**(Signed) Ronald L. Buch  
Judge**

Entered:

\* \* \* \* \*

**Entered and Served 06/06/23**