

COPY

Mailed to Tax Court MAR 14 2006

UNITED STATES TAX COURT

ROBERT ALLEN MCNEIL, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 1541-06  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

ANSWER

RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies and alleges as follows:

1. Admits.
2. Admits except alleges respondent determined that for the taxable year 2002 there was due from petitioner a deficiency in income tax in the amount of \$25,469.00, an addition to tax pursuant to I.R.C. § 6651(a)(1) in the amount \$5,730.52, an addition to tax pursuant to I.R.C. § 6651(a)(2) in an amount to be determined at the rate of 0.5% on the amount of \$25,469.00, commencing on the due date of the petitioner's return and accruing for each month or fraction thereof during which the petitioner fails to pay, not exceeding 25% in the aggregate, and an addition to tax pursuant to I.R.C. § 6654(a) in the amount of \$851.09, all of which is in dispute.
3. Admits.
4. Admits petitioner demands resolution of this case as stated, but denies petitioner has filed his 2002 income tax

return with respondent or substantiated his entitlement to any deductions of more than those shown in the notice of deficiency, and alleges petitioner should submit his 2002 income tax return with substantiation documents to respondent's Houston Appeals Office at first opportunity.

5. Denies generally each and every allegation of the petition not herein specifically admitted, qualified or denied.

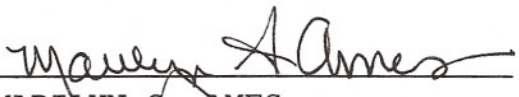
WHEREFORE, it is prayed that the relief sought in the petition be denied and that respondent's determination, as set forth in the notice of deficiency, be in all respects approved.

DONALD L. KORB  
Chief Counsel  
Internal Revenue Service

MAR 14 2006

Date: \_\_\_\_\_

By: \_\_\_\_\_

  
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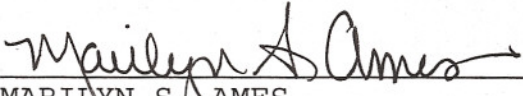
Docket No. 1541-06

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing ANSWER was served on petitioner by mailing the same on MAR 14 2006 in a postage paid wrapper addressed as follows:

Robert Allen McNeil  
4400 Memorial Drive #1200  
Houston, TX 77007-7344

Date: MAR 14 2006

  
MARILYN S. AMES  
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Tax Court Bar No. AM0096

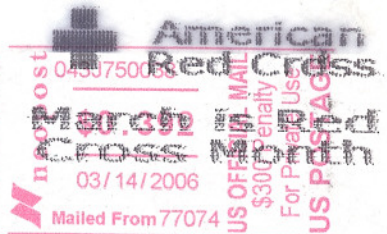
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