

UNITED STATES TAX COURT
WASHINGTON, DC 20217

OCTAVIA C. JONES,)	
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)	
)	
)	
Petitioner,)	
)	
v.)	Docket No. 17359-08.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER AND DECISION

On April 28, 2010, petitioner filed a Motion For Summary Judgment. On April 30, 2010, respondent filed a Motion For Summary Judgment. On April 30, 2010, the parties filed a Stipulation Of Settled Issues and a Stipulation Of Facts.

Upon due consideration, it is

ORDERED that respondent's Motion For Summary Judgment, filed April 30, 2010, is denied. It is further

ORDERED that petitioner's Motion For Summary Judgment, filed April 28, 2010, is granted. The Court finds that petitioner is entitled to a Decision in her favor based upon the Court's holding in Lantz v. Commissioner, 132 T.C. 131 (2009) and respondent's concession. It is further

ORDERED and DECIDED that petitioner is entitled to relief from joint and several tax liability under section 6015(f) for any joint tax liability for the 2000 taxable year in excess of \$450.

(Signed) Thomas B. Wells
Judge

ENTERED: **MAY 28 2010**

SERVED May 28 2010