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Michael Austin French & Dawn Michelle French,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

Electronically Filed
Docket No. 20225-23
Document No. 5

Answer

Certificate of Service

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UNITED STATES TAX COURT

MICHAEL AUSTIN FRENCH &	)	
DAWN MICHELLE FRENCH,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 20225-23
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	Filed Electronically
	)	
Respondent.	)	

ANSWER

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

1. Admits.
2. Admits.
3. Admits.
4. Admits.
5. and 6. Incorporating by reference attached document entitled:

“Attachment to Petition”:

(a) Under subheading: “Facts.”

- (1) Admits.
- (2) Admits.
- (3) Admits.
- (4) Admits. Alleges petitioners overstated the amount of

their income tax withholding on their 2020 joint return.

(5) Admits.

(6) a. through j. Admits. Alleges the notice of deficiency is correct in all regards.

(7) Denies.

(8) Denies.

(9) Denies.

(10) Denies.

(b) Under subheading: “Assignment of Errors.”

(1) through (9). Denies.

(c) Under subheading: “Affirmative Defenses.”

(1) Denies.

(2) Denies.

(3) Denies. Alleges respondent has the burden of production with respect to the petitioners’ liability for penalties under I.R.C. § 6662(a). I.R.C. § 7491(c).

(4) Denies.

(5) Denies.

(6) Admits the accuracy of the quoted language from the

Form 886-A attached to the notice of deficiency. Otherwise, denies.

7. 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 determinations, as set forth in the notice of deficiency, be in all respects approved.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

Date: 2/15/2024

By: 
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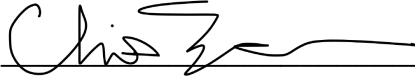
Docket No. 20225-23

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing ANSWER was served on petitioners by mailing the same on 02-16-2024 in a postage paid wrapper addressed as follows:

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Date: 02-16-2024


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