

**UNITED STATES TAX COURT**

FERGUISE L. MAYRONNE, IV,                    )  
  )  
                  Petitioner,                        )  
  )  
                  v.                                    ) Docket No. 1984-24  
  )  
COMMISSIONER OF INTERNAL                 )  
REVENUE,   )  
  )  
                  Respondent.                     )

**DECISION**

Pursuant to the agreement of the parties in this case, it is

**ORDERED and DECIDED:** That there is a deficiency in income tax due from petitioner for the taxable year 2021 in the amount of \$104,781.00;

That there are additions to tax due from petitioner for the taxable year 2021 under the provisions of I.R.C. §§ 6651(a)(1) and 6654 in the amounts of \$23,575.73 and \$1,055.86, respectively; and

That there is an addition to tax due from petitioner for the taxable year 2021, under the provisions of I.R.C. § 6651(a)(2), in the amount of 0.5% of the amount of the income tax required to be shown on the return, \$104,781.00, commencing on July 11, 2023, and accruing for each month or fraction thereof during which petitioner fails to pay, not exceeding 25% in the aggregate.

**(Signed) Alina I. Marshall  
Judge**

\* \* \* \* \*

**Entered and Served 03/13/26**

It is hereby stipulated that the Court may enter the foregoing decision in this case.

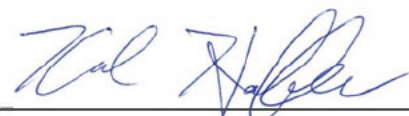
It is further stipulated that interest will be assessed as provided by law on the deficiency and additions to tax due from petitioner, except that interest will not be assessed for the period beginning April 18, 2022, and ending on July 10, 2023.

It is further stipulated that petitioner, Ferguise L. Mayronne, IV, has elected joint filing status pursuant to I.R.C. § 6013(a) with petitioner's spouse, Talaya Mayronne, for the taxable year 2021, and that the liability in income tax determined herein has been computed on their aggregate income and is a joint and several liability pursuant to I.R.C. § 6013(d)(3).

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. §6213(a) prohibiting assessment and collection of the deficiency and additions to tax (plus statutory interest) until the decision of the Tax Court becomes final.

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Tax Court Bar No. MJ2286

By:   
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Tax Court Bar No. HK23372

Date: 3/11/2026

Date: 3/12/2026