UNITED STATES TAX COURT

ADALINE B. GARCIA and, DARNELL GARCIA Petitioners, v. COMMISSIONER OF INTERNAL REVENUE, Respondent.	)	Docket No. 7835-89

STIPULATION

It is hereby stipulated that the following represents the basis for the parties' settlement in this case:

1985 Unreported Income From Gold Jewelry Smuggling

Date received	Amount received
January 10, 1985	$ 88,822.61
February 12, 1985	$ 74,719.94
April 13, 1985	$ 101,513.52
May 24, 1985	$ 84,913.11
July 9, 1985	$ 103,042.62
October 5, 1985	$ 97,196.09
October 26, 1985	$ 52,868.16
December 20, 1985	$ 112,506.81
TOTAL	$ 715,582.86

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Date: 11/9/92

DARNELL GARCIA, Petitioner

Date: 10-16-92

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