

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRC

RESERVE MECHANICAL CORP. F.K.A. RESERVE )  
CASUALTY CORP., )  
 )  
Petitioner(s), )  
 )  
v. ) Docket No. 14545-16.  
 )  
COMMISSIONER OF INTERNAL REVENUE, )  
 )  
Respondent )

**DECISION**

Pursuant to the determination of the Court, as set forth in its Memorandum Findings of Fact and Opinion (T.C. Memo. 2018-86), filed June 18, 2018, and incorporating herein the facts recited in respondent's computations as the findings of the Court, it is

ORDERED AND DECIDED that there are deficiencies in income tax due from petitioner for the taxable years 2008, 2009, and 2010 in the amounts of \$123,688.00, \$141,468.00, and \$148,505.00, respectively.

**(Signed) Kathleen Kerrigan  
Judge**

Entered: **SEP 28 2018**

**SERVED Sep 28 2018**