

UNITED STATES TAX COURT
WASHINGTON, DC 20217

LAUREL ANN CURTIS,)
)
 Petitioner,)
)
 v.) Docket No. 5657-10.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)

ORDER AND DECISION

On February 26, 2013, respondent filed a computation for entry of decision, together with a proposed decision. By order dated February 27, 2013, the Court directed that petitioner file an objection or alternative computation by March 20, 2013. Petitioner has failed to respond. Upon due consideration, it is

ORDERED: That respondent's motion for penalties under section 6673 filed September 20, 2011, is granted. It is further

ORDERED AND DECIDED: That there are deficiencies and additions to tax due from petitioner as follows:

<u>Year</u>	<u>Deficiency</u>	<u>Additions to Tax</u>		
		<u>Sec.</u> <u>6651(f)</u>	<u>Sec.</u> <u>6651(a)(2)</u>	<u>Sec.</u> <u>6654</u>
1994	\$8,936.00	\$6,478.60	-0-	\$460.41
1995	8,228.00	5,965.30	-0-	449.22
1996	185,403.00	134,417.17	-0-	9,868.14
1997	104,089.00	75,464.53	-0-	5,607.30
1998	-0-	-0-	-0-	-0-

SERVED Apr 23 2013

It is further

ORDERED AND DECIDED: That petitioner is liable for a penalty to be paid to the United States pursuant to section 6673(a)(1) in the amount of \$25,000.00.

(Signed) Michael B. Thornton
Judge

ENTERED: **APR 23 2013**