

Assigned
Goeke

CMS

UNITED STATES TAX COURT

WASHINGTON, DC 20217

ANNA M. RIEZINGER-VON REITZ AND)

JAMES C. BELCHER,)

Petitioner)

v.)

COMMISSIONER OF INTERNAL REVENUE,)

Respondent)

) Docket No. 1984-12.

ORDER AND DECISION

Pursuant to the opinion of the Court as set forth in the pages of the transcript of the proceedings before Judge Joseph R. Goeke at Anchorage, Alaska, on June 5, 2013, containing oral findings of fact and opinion, it is

ORDERED that respondent's Motion for Summary Judgment, filed November 16, 2012, is granted. It is further

ORDERED that respondent's Motion to Impose Penalty Pursuant to I.R.C. § 6673, filed November 16, 2012, is granted as set forth herein. It is further

ORDERED and DECIDED that there are deficiencies, additions to tax, and penalties due from petitioners as follows:

Anna M. Riezinger-Von Reitz:

Year	Deficiency	Additions to Tax/Penalties		
		<u>Sec.6651(f)</u>	<u>Sec. 6651(a) (2)</u>	<u>Sec.6654</u>
2002	\$31,900.00	\$23,127.50	\$ 7,975.00	\$1,066.01
2003	\$45,679.00	\$33,117.28	\$11,419.75	\$1,178.56
2004	\$19,808.00	\$14,360.80	\$4,952.00	\$ 567.61
2005	\$53,436.00	\$38,741.10	\$13,359.00	\$2,143.41
2006	\$35,559.00	\$25,780.28	\$8,889.75	\$1,682.79
2007	\$31,512.00	\$22,846.20	*	\$1,434.20
2008	\$29,117.00	\$21,109.83	*	\$ 935.72
2009	\$43,210.00	\$31,327.25	*	\$1,034.53

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*There are additions to tax due from petitioner Anna M. Riezinger-Von Reitz for the taxable years 2007, 2008, and 2009, under the provisions of I.R.C. § 6651(a) (2), of 0.5% of the amount of income tax required to be shown on the returns, \$31,512.00, \$29,117.00, and \$43,210.00, respectively, commencing on the due date of petitioner's returns and accruing for each month or fraction thereof during which petitioner fails to pay, not exceeding 25% in the aggregate.

James C. Belcher:

Year	Deficiency	Additions to Tax/Penalties		
		<u>Sec.6651(f)</u>	<u>Sec. 6651(a) (2)</u>	<u>Sec.6654</u>
2002	\$31,900.00	\$23,127.50	\$ 7,975.00	\$1,066.01
2003	\$45,679.00	\$33,117.28	\$11,419.75	\$1,178.56
2004	\$19,808.00	\$14,360.80	\$4,952.00	\$ 567.61
2005	\$53,436.00	\$38,741.10	\$13,359.00	\$2,143.41
2006	\$35,279.00	\$25,577.28	\$8,819.75	\$1,669.55
2007	\$31,218.00	\$22,633.05	*	\$1,420.83
2008	\$7,862.00	\$5,699.95	*	\$252.64
2009	\$9,976.00	\$7,232.60		\$238.85

*There are additions to tax due from petitioner James C. Belcher for the taxable years 2007, 2008, and 2009, under the provisions of I.R.C. § 6651(a) (2), of 0.5% of the amounts of income tax required to be shown on the returns, \$31,218.00, \$7,862.00, and \$9,976.00, respectively, commencing on the due date of petitioner's returns and accruing for each month or fraction thereof during which petitioner fails to pay, not exceeding 25% in the aggregate.

It is further

ORDERED and DECIDED that there is a penalty due from petitioners in the amount of \$15,000.00, which is hereby awarded to the United States pursuant to section 6673, I.R.C.

**(Signed) Joseph Robert Goeke
Judge**

ENTERED: JUL - 2 2013