

11-26-12 Westbury NY
ORIGINAL Halpern

JL

UNITED STATES TAX COURT

ESTATE OF GREGORY T. MOUNT,)	
DECEASED, ALLISON H. COOK,)	
EXECUTOR AND ALLISON H. COOK,)	
)	
Petitioners,)	Docket No. 17390-09
)	
v.)	
)	
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 petitioners for the taxable year 2004 in the amount of \$177,100; and

That there are no penalties pursuant to I.R.C. §§ 6662(h) or 6662(a) due from petitioners for the taxable year 2004.

(Signed) Michael B. Thornton
Chief Judge

Entered: SEP 24 2012

* * * * *

SERVED SEP 24 2012

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 due from petitioners.

It is further stipulated that interest on the deficiency for the taxable year 2004 is suspended pursuant to I.R.C. § 6404(g) beginning on April 17, 2007 and ending on October 6, 2008.

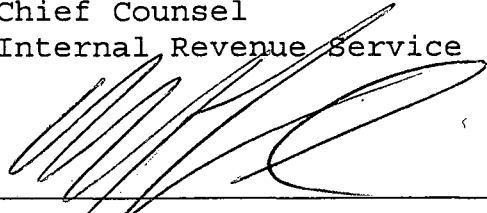
It is further stipulated that, effective upon the entry of this decision by the Court, petitioners waive the restrictions contained in I.R.C. § 6213(a) prohibiting assessment of the deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

WILLIAM J. WILKINS
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Date: SEP 19 2012