

SR - Wells
ORIGINAL

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UNITED STATES TAX COURT

ESTATE OF ILEANA SONNABEND,)
DECEASED, ANTONIO H. SONNABEND,)
A.K.A. ANTONIO HOMEN and NINA)
SUNDELL, EXECUTORS,)

Docket No. 649-12

Petitioner,)

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 estate tax due from the petitioner in the amount of \$1,321,421.00; and

That there is no penalty due from the petitioner under the provisions of I.R.C. §6662

**(Signed) Thomas B. Wells
Judge**

Entered: MAR -5 2013

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It is hereby stipulated that the Court may enter the foregoing decision in this case.

SERVED MAR - 5 2013

It is further stipulated that the following statement shows the petitioner's estate tax liability.

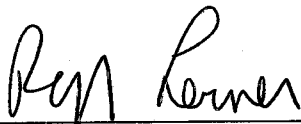
Tax Liability	\$331,942,370.00
Tax Assessed and paid March 9, 2009	<u>\$330,620,949.00</u>
Deficiency to be assessed:	\$1,321,421.00
Tax paid November 26, 2012 (paid after mailing of statutory notice, but not assessed)	<u>\$1,321,421.00</u>
Unpaid deficiency	<u>None</u>

It is further stipulated that interest will be assessed as provided by law on the deficiency due from petitioner.

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

It is further stipulated that the deficiency is a net deficiency and petitioner shall not claim a credit for additional State estate, inheritance, legacy or succession tax.

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Date: 2/14/2013

Date: 02/27/2013