

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRB

KENT HOVIND,)
)
Petitioner,)
)
v.) Docket No. 4245-10.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER AND DECISION

On December 26, 2012, respondent filed a Motion for Entry of Decision. By Orders dated January 9 and February 13, 2013, petitioner was ordered to file an Objection, if any, to respondent's motion. To date, petitioner has filed no response to respondent's motion.

In view of the foregoing, it is

ORDERED that respondent's Motion for Entry of Decision is granted. It is further

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

<u>Year</u>	<u>Deficiency</u>	<u>Additions to Tax/Penalties</u>		
		<u>I.R.C. §§</u>		
		<u>6651(f)</u>	<u>6651(a)(2)</u>	<u>6654</u>
1998	\$113,026.00	\$81,943.85	\$28,256.50	\$5,130.06
1999	\$195,708.00	\$141,888.30	\$48,927.00	\$9,399.26
2000	\$197,061.00	\$142,426.98	\$49,112.75	\$10,562.41
2001	\$155,216.00	\$112,531.60	\$38,804.00	\$6,203.03
2002	\$155,238.00	\$111,920.43	\$38,593.25	\$5,155.49

SERVED May 15 2013

2003	\$136,545.00	\$98,995.13	\$34,136.25	\$3,523.02
2004	\$267,428.00	\$193,885.30	\$66,857.00	\$7,663.70
2005	\$298,640.00	\$216,514.00	\$65,700.80	\$11,978.91
2006	\$147,669.00	\$107,060.03	\$23,627.04	\$6,988.26

(Signed) John O. Colvin
Chief Judge

ENTERED: **MAY 15 2013**