

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

J. DAVID GOLUB,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 8431-12 L.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER AND DECISION**

Pursuant to the Court’s Opinion (T.C. Memo. 2013-196) issued in the above-docketed case on August 27, 2013, it is

ORDERED that respondent’s motion for summary judgment, filed May 6, 2013, is granted. It is further

ORDERED that petitioner’s cross-motion for summary judgment, filed June 28, 2013, is denied. It is further

ORDERED AND DECIDED that respondent’s Notice of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 dated March 2, 2012, upon which this case is based, is sustained. It is further

ORDERED AND DECIDED that pursuant to I.R.C. section 6673(a), petitioner shall pay a penalty to the United States in the amount of \$10,000. It is further

**(Signed) Albert G. Lauber  
Judge**

ENTERED: **AUG 30 2013**

**SERVED Aug 30 2013**