

Assigned - Gustafson

RS/ SEC

UNITED STATES TAX COURT

KAREN W. DAVIDSON, DONOR,)
)
 Petitioner,)
)
 v.) Docket No. 17166-13
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there are deficiencies in gift tax due from petitioner and additions to tax thereon, in the following amounts:

Year	Gift Tax Deficiency	Addition to tax pursuant to I.R.C. § 6651(a)(1)	Addition to tax pursuant to I.R.C. § 6651(a)(2)
2007	\$491,687.00	\$30,730.00	None
2008	\$1,919,205.00	None	None
2009	\$1,099,777.00	\$68,736.00	None

(Signed) David Gustafson
Judge

Entered: JUL 02 2015

* * * * *

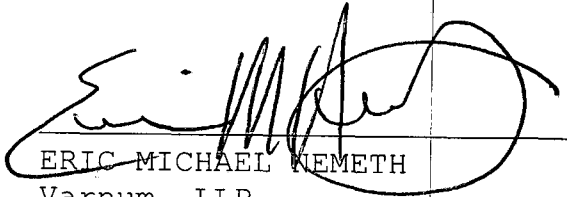
It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies and additions to tax due from petitioner.

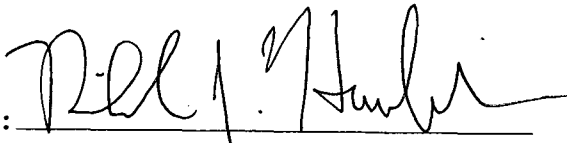
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It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies and additions to tax (plus statutory interest)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

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Date: JUNE 24, 2015

Date: 6-26-2015