

JR Kerrigan SPECIAL Rpt Done
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ORIGINAL

UNITED STATES TAX COURT

Cmsj

ESTATE OF DONALD WOELBING,)
DECEASED, PAUL A. WOELBING and)
ERIC D. WOELBING, EXECUTORS,)
)
Petitioners,)
)
v.)
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

Docket No. 30261-13

DECISION

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

ORDERED AND DECIDED: That there are no deficiencies in gift tax due from, nor overpayments due to, petitioners for the calendar years 2006 and 2008;

That there are no penalties due from petitioners for gift tax for the taxable years 2006 and 2008, under the provisions of I.R.C. § 6662(a);

That there is no deficiency in estate tax due from, nor overpayment due to, petitioners; and

That there is no penalty due from petitioners for estate tax, under the provisions of I.R.C. § 6662(a).

(Signed) Kathleen Kerrigan
Judge

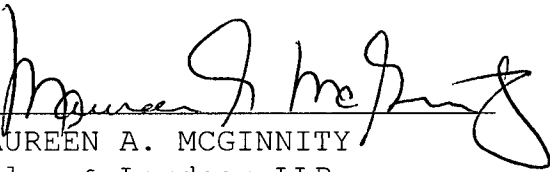
Entered: MAR 25 2016

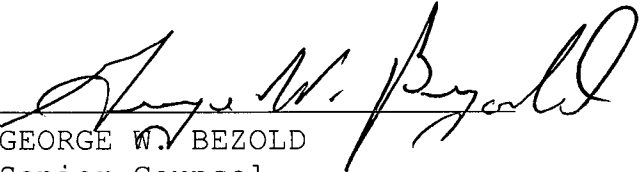
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SERVED MAR 25 2016

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

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Date: 3/18/16

Date: MAR 21 2016