

JR-Kerrigan

ORIGINAL
JK/DRC

UNITED STATES TAX COURT

ESTATE OF MARION WOELBING,)
 DECEASED, PAUL WOELBING and)
 ERIC WOELBING, EXECUTORS,)
)
 Petitioners,)
)
 v.) Docket No. 30260-13
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent.)

DECISION

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

ORDERED AND DECIDED: That there are no deficiencies in gift tax due from, nor overpayments due to, petitioners for the taxable years 2006, 2008, and 2009; and

That there are no penalties due from petitioners for gift tax for the taxable years 2006, 2008, and 2009, under the provisions of I.R.C. § 6662(a).

(Signed) Kathleen Kerrigan
Judge

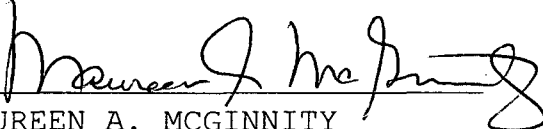
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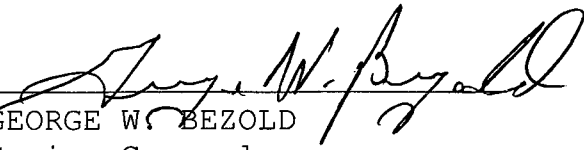
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It is hereby stipulated that the Court may enter the foregoing decision in this case.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service


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Date: 3/18/16

Date: MAR 21 2016