

**UNITED STATES TAX COURT  
WASHINGTON, DC 20217**

ESTATE OF NANCY H. POWELL,	)	
DECEASED, JEFFREY J. POWELL,	)	<b>SR</b>
EXECUTOR, ET AL.,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 24703-12, 24731-12.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Pursuant to the determination of this Court as set forth in its Opinion (148 T.C. No. 18) filed May 18, 2017, it is

ORDERED that respondent's June 19, 2014, motion for partial summary judgment is granted to the extent that it requests determinations that (1) the transfer of cash and securities to NHP Enterprises LP was subject to a retained right "to designate the persons who shall possess or enjoy" those assets "or the income therefrom," within the meaning of section 2036(a)(2), and (2) the purported transfer to a charitable lead annuity trust of the 99% limited partner interest that decedent received for those assets was either void or revocable; and denied as moot to the extent that it requests a determination that the enjoyment of the cash and securities was subject to change at the date of decedent's death through the exercise of a power described in section 2038(a). It is further

ORDERED that so much of petitioner's June 19, 2014, motion for summary judgment as relates to the estate tax deficiency is denied. It is further

**SERVED Oct 25 2017**

ORDERED that so much of petitioner's June 19, 2014, motion for summary judgment as relates to the gift tax deficiency is granted.

**(Signed) James S. Halpern**  
**Judge**

Dated: Washington, D.C.  
October 18, 2017