

# ORIGINAL

## UNITED STATES TAX COURT

ESTATE OF WHITNEY E. HOUSTON, )  
DECEASED, MARION P. HOUSTON, )  
EXECUTOR, )

Petitioner, )

v. )

Docket No. 12098-16

COMMISSIONER OF INTERNAL REVENUE, )

Respondent. )

### DECISION

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

ORDERED AND DECIDED: That there is a deficiency in estate tax due from petitioner in the amount of \$2,275,366.00; and

That there is no penalty due from petitioner under the provisions of I.R.C. § 6662(a).

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

Entered: DEC 26 2017

\* \* \* \* \*

It is further stipulated that the deficiency is a net deficiency and petitioner shall not claim a deduction for additional State estate, inheritance, legacy or succession tax.

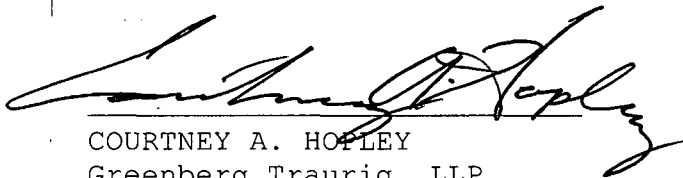
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It is hereby stipulated that the Court may enter the foregoing decision in this case.

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

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 deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

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