

UNITED STATES TAX COURT

ALAN R. BRAYTON, )  
 )  
 Petitioner, )  
 )  
 v. ) Docket No. 22913-06  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

DECISION

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

ORDERED AND DECIDED: That there are a deficiency in income tax and a penalty due from petitioner as follows:

<u>Year</u>	<u>Deficiency</u>	<u>Addition to Tax/Penalty</u> <u>I.R.C. § 6662(a)</u>
2002	\$3,580,346.00	\$537,051.00

(Signed) Elizabeth Crewson Paris  
Judge

Entered: [JAN 24 2013]

\* \* \* \* \*

SERVED JAN 24 2013

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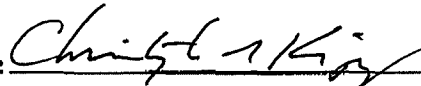
It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will accrue and be assessed as provided by law on the deficiency and penalty 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 and penalty (plus statutory interest) until the decision of the Tax Court becomes final.

WILLIAM J. WILKINS  
Chief Counsel  
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Date: 12/19/12

Date: 12-20-12