

Т. М. Р.

ORIGINAL

## UNITED STATES TAX COURT

RHIANNON G. O'DONNABHAIN,

Petitioner,

v.

Docket No. 6402-06

COMMISSIONER OF INTERNAL REVENUE,

Respondent .

## DECISION

Pursuant to the opinion of the Court filed on February 2, 2010 and the agreement of the parties in this case, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from petitioner for the taxable year 2001 in the amount of \$1,733.00; and

That petitioner is entitled to \$250,000.00 in litigation costs under I.R.C. § 7430.

**(Signed) Joseph H. Gale**  
**Judge**

Entered:

NOV 9 2010

\* \* \* \* \*

SEVEN NOV 9 2010

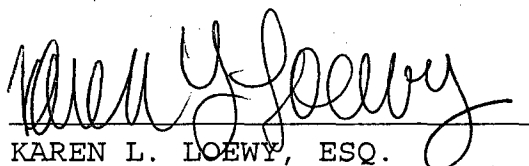
It is hereby stipulated that the Court may enter the foregoing decision.

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

It is further stipulated that the award of litigation costs under I.R.C. § 7430 shall be paid to Gay & Lesbian Advocates & Defenders pursuant to I.R.C. § 7430(c)(3)(B).

It is further stipulated that petitioner has no obligation contractual or otherwise to pay any fees or other costs to petitioner's pro bono counsel Gay & Lesbian Advocates & Defenders or Sullivan & Worcester.

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.



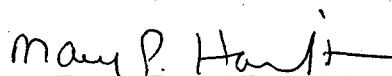
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9/14/10

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