

UNITED STATES TAX COURT
WASHINGTON, DC 20217

1982 EAST, LLC., SOLOMON D.)	
ASSER, TAX MATTERS PARTNER,)	
)	
)	
Petitioner,)	
)	
v.)	Docket No. 30052-08.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

DECISION

Pursuant to the determination of the Court's Memorandum Opinion (T.C. Memo. 2011-84) filed April 12, 2011, it is

ORDERED AND DECIDED that the following are determined as to petitioner's 2004 taxable year:

<u>Partnership Item</u>	<u>As Reported</u>	<u>As Determined</u>
Charitable contributions		
30 percent	\$6,570,000	-0-

It is further

ORDERED AND DECIDED that there are no penalties due from petitioner for the 2004 taxable year under section 6662, I.R.C.

(Signed) David Laro
Judge

Entered: **APR 13 2011**

SERVED Apr 13 2011