

UNITED STATES TAX COURT

AMAZON.COM, INC.)	
AND SUBSIDIARIES,)	
)	
Petitioner,)	
)	
v.)	Docket No. 31197-12
)	
COMMISSIONER OF)	Hon. Albert G. Lauber
INTERNAL REVENUE,)	
)	
Respondent.)	

DECISION

Pursuant to the opinion of the Court filed on March 23, 2017, and incorporating herein the facts recited in respondent's computation as the findings of the Court, it is

ORDERED AND DECIDED: That there is an overpayment in tax due to petitioner for the tax year ended December 31, 2005 in the amount of \$9,551,111, which was paid on March 15, 2006 (statutory date) and on February 18, 2008, for which claims for refund were filed on February 25, 2010, December 16, 2010 and July 17, 2012, within the period provided under I.R.C. §6511(c), which claims were not disallowed before the mailing of the notice of deficiency.

There is a deficiency in income tax due from petitioner for the tax year ended December 31, 2006 in the amount of \$2,541,543.

(Signed) Albert G. Lauber
Judge

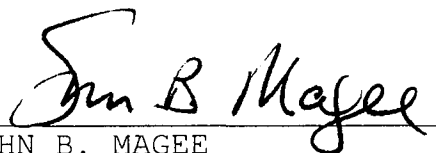
Entered: JUL -5 2017

SERVED JUL - 5 2017

The parties stipulate that the foregoing decision is in accordance with the opinion of the Court and respondent's computation, and that the Court may enter this decision, without prejudice to the right of either party to contest the correctness of the decision entered herein.

The parties further stipulate that interest will be assessed as provided by law on any deficiency in tax due from petitioner.

The parties further stipulate that interest will be credited or paid as provided by law on the overpayment of tax due to petitioner.



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Date: 6-28-17