

**DEPARTMENT OF THE TREASURY  
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**JAN 09 2008**

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direct 336-378-2120

Beverly S. Patriot  
Dahlonega, GA 30533

Re Baxter v. Commissioner  
Docket No. 12996-XXX

Dear Ms. Patriot:

The IRS did not retain detailed payor records from 1993 and as a result, we determined that an abatement of the tax liability is proper. As a result, I have enclosed three copies of a "decision" that will permit you to resolve this case accordingly. Please sign all copies **in blue ink** and **return two copies to me immediately**. I need to have an executed settlement document to submit to the court. Once I have the document, your attendance at the trial calendar will not be necessary.

Please carefully review the document to make sure that you agree. Please call me at (336) 378-2120 if you have questions.

Sincerely,

(signature)

STEVEN M. WEBSTER  
Senior Attorney  
Tax Court Bar No. WS0410

Enclosures:  
Decision and two copies