

**UNITED STATES TAX COURT**

BEVERLY S. PATRIOT, )  
 )  
 Petitioners, )  
 )  
 v. ) Docket No. 12996-XXX  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent. )

DECISION

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

ORDERED and DECIDED: That the determination set forth in the Notice of Determination Concerning Collection Action for the taxable year 1993 upon which this case is based is not sustained.

Judge.

Entered:

\* \* \* \*

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

It is further stipulated that respondent shall abate the balance of petitioner's income tax liability for 1993.

DONALD L. KORB  
Chief Counsel  
Internal Revenue Service

\_\_\_\_\_  
BEVERLY S. PATRIOT  
Petitioner  
Dahlonega, GA 30533

By: \_\_\_\_\_  
STEVEN M. WEBSTER  
Senior Attorney (SBSE)  
Tax Court Bar No. WS0410  
320 Federal Place, Room 509  
Greensboro, NC 27401  
Telephone: 336-378-2120

Date: \_\_\_\_\_

Date: \_\_\_\_\_