

UNITED STATES TAX COURT

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WASHINGTON, DC 20217

2008 FEB 25 P 8 3

ANNA E. CHARLTON,

Petitioner )

v. )

COMMISSIONER OF INTERNAL REVENUE, )

Respondent )

Docket No. 7987-06.

O R D E R

At present, petitioner's Motion To Vacate Decision, filed July 27, 2007, and petitioner's Motion For Reconsideration of Opinion, filed August 2, 2007, are pending in this case.

On October 25, 2007, the Court issued an Order granting petitioner permission to file a supplement to her Motion For Reconsideration of Opinion on or before December 26, 2007. On November 20, 2007, petitioner informed the Court (via letter from her attorney sent by facsimile) that she does not intend to supplement her motion. Petitioner further advises the Court that the parties have reached an agreement as to petitioner's 2002 tax liability.

On February 5, 2008, the Court received a Stipulation of Settled Issues reflecting the parties' agreement as to petitioner's 2002 tax liability. Based on this submission, the Court will render a final decision in this case.

Upon due consideration and for cause, it is

ORDERED that petitioner's Motion To Vacate Decision is granted in that so much of the Court's Order of Dismissal and Decision, entered May 16, 2007, as grants respondent's Motion To Dismiss for Lack of Prosecution, makes absolute the Court's January 31, 2007, Order to Show Cause, and decides petitioner is liable for a deficiency and additions to tax for taxable year 2002, is hereby vacated and set aside. It is further

ORDERED that petitioner's Motion For Reconsideration of Opinion is granted in that the Court's opinion, T.C. Memo. 2007-122, filed May 16, 2007, is withdrawn. It is further

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ORDERED that the Clerk of the Court shall file the parties' Stipulation of Settled Issues as of the date of this Order.

(Signed) Joseph H. Gale

Joseph H. Gale  
Judge

Dated: Washington, D.C.  
February 8, 2008

