

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

DAVID M. SWEETMAN AND LAURA L.	)	
SWEETMAN, DECEASED,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 20268-12.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER OF DISMISSAL AND DECISION**

This case was called from the calendar for the Trial Session of the Court at Phoenix, Arizona, on December 5, 2016. Petitioner David M. Sweetman appeared and was heard. Counsel for respondent appeared and filed with the Court a motion to dismiss for lack of prosecution as to petitioner Laura L. Sweetman. Respondent's motion states that (1) on December 9, 2013, petitioner Laura L. Sweetman died after the petition was filed, (2) that no representative or fiduciary is currently authorized to act on behalf of the Estate of Laura L. Sweetman, deceased, (3) that probate proceedings will not occur; (4) Ms. Sweetman's heirs at law are her surviving spouse, petitioner David M. Sweetman and three minor children D.S., J.S., and B.S, (5) respondent has conceded a portion of the disallowance, and (6) that petitioner David M. Sweetman does not object to the granting of the motion. Attached to respondent's motion as Exhibit A, is a copy of a certificate of death showing decedent died on December 9, 2013.

On December 9, 2016, respondent and petitioner David M. Sweetman filed a Stipulation of Settled Issues stating state that they have reached a basis of settlement.

Upon due consideration, and for cause more fully appearing in the transcript of the proceedings, it is

ORDERED that respondent's above-referenced motion to dismiss for lack of prosecution is granted, and this case is dismissed for lack of prosecution as to

**SERVED Apr 06 2017**

petitioner Laura L. Sweetman. It is further

ORDERED AND DECIDED that there are deficiencies in income tax and penalties under I.R.C. section 6662(a) due from petitioners for the taxable years 2008, 2009, and 2010 as follows:

<u>Year</u>	<u>Deficiency</u>	<u>Penalty Under I.R.C. Section 6662(a)</u>
2008	\$21,887.00	\$1,253.40
2009	\$52,071.00	\$5,207.10
2010	\$52,493.00	\$5,249.30

**(Signed) Joseph W. Nega**  
**Judge**

ENTERED: **APR 06 2017**