

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DRB

CHARLES E. & PATTI H. BASS, )  
)  
Petitioners, )  
)  
v. ) Docket No. 13025-13S.  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent )

**ORDER**

On June 18, 2013, the Court issued an Order To Show Cause directing petitioners to show cause why the small tax case designation in this case should not be removed. On July 12, 2013, petitioners filed a Response to the Order To Show Cause in which they point out that their petition disputes only \$42,924 of the deficiency (because they concede \$70,000 of a \$190,000 adjustment reflected on the Notice of Deficiency). As a result, the amount in dispute is less than \$50,000, and the Court concurs with petitioners' election to conduct this case as a small tax case. See Kallich v. Commissioner, 89 T.C. 676 (1987).

Accordingly, it is

ORDERED that the Court's Order To Show Cause, dated June 18, 2013, is hereby discharged.

**(Signed) John O. Colvin**  
**Chief Judge**

Dated: Washington, D.C.  
July 24, 2013

**SERVED Jul 25 2013**