

JR Wherry
Rpt due 2/22/13

ORIGINAL

UNITED STATES TAX COURT

RS

DANIEL RUSSELL BIERMAN, SR.)	
MITZI KAY BIBBER-BIERMAN,)	
)	
Petitioners,)	
)	
v.)	Docket No. 4358-10
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

DECISION

Pursuant to the stipulation of the parties in this case, and incorporating herein the facts stipulated by the parties as the findings of the Court, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from petitioners for the taxable year 2006 in the amount of \$58,070.00; and

That there is a deficiency in income tax due from petitioners for the taxable year 2007 in the amount of \$7,728.00.

That there are no penalties due from petitioners for the taxable years 2006 and 2007 under the provisions of I.R.C. section 6662(a).

(Signed) Robert A. Wherry, Jr.
Judge

Entered: [FEB 11 2013]

* *

SERVED FEB 11 2013

It is hereby stipulated that the Court may enter the foregoing decision in this case in accordance with the stipulation of the parties submitted herewith.

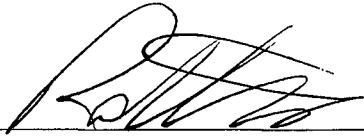
It is further stipulated that interest will accrue and be assessed as provided by law on the deficiencies due from petitioners.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioners waive the restrictions contained in I.R.C. § 6213(a) prohibiting assessment and collection of the deficiencies (plus statutory interest) until the decision of the Tax Court becomes final.

WILLIAM J. WILKINS
Chief Counsel
Internal Revenue Service



DANIEL RUSSELL BIERMAN, SR.
Petitioner
15 Teal Lane
Sylva, NC 28779
Telephone: (302) 535-3167

By: 

ROLLIN G. THORLEY
Senior Counsel
(Small Business/Self-Employed)
Tax Court Bar No. TR0197
110 North City Parkway
Suite 301
Las Vegas, NV 89106
Telephone: (702) 868-5167



MITZI KAY BIBBER-BIERMAN
Petitioner
15 Teal Lane
Sylva, NC 28779
Telephone: (302) 535-3167

Date: 1-16-13

Date: 