

UNITED STATES TAX COURT
WASHINGTON, DC 20217

Charles E. Fagan,) **DL**
)
Petitioner(s),)
)
v.) Docket No. 6747-13.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

ORDER OF DISMISSAL

On January 16, 2014, respondent filed a Motion To Dismiss on Ground of Mootness. Among other things, in his motion respondent states that: (1) on September 25, 2012, respondent issued a Final Determination disallowing petitioner's request for abatement of interest with respect to petitioner's income tax liabilities for 1996 and 1998; (2) on March 19, 2013, the petition in this case was filed; (3) after the filing of that petition, respondent abated the outstanding interest with respect to petitioner's taxable years 1996 and 1998; and (4) petitioner does not object to the granting of the motion.

It appears that the abatement of interest associated with petitioner's taxable years 1996 and 1998 is moot. See Spiegel v. Commissioner, T.C. Memo. 2002-259 fn. 1.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss on Ground of Mootness, filed January 16, 2014, is granted, and this case is dismissed.

(Signed) Michael B. Thornton
Chief Judge

ENTERED: **FEB 07 2014**

SERVED Feb 07 2014