

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JONATHAN ZUHOVITZKY & ESTHER	)	
ZUHOVITZKY,	)	
	)	
Petitioner(s),	)	
	)	
v.	)	Docket No. 3489-16.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	

**ORDER**

On June 13, 2018, Thomas J. Sawyer of the U.S. Department of Justice (Justice Department) filed a Motion For Admission of Counsel Pro Hac Vice, a Motion For Leave to File in Paper Form, and a Statement of Interest With Respect to the Court’s Order of November 15, 2017, Permitting Contemporaneous Trial Testimony From Berlin, Germany.

In the Justice Department’s Statement of Interest Mr. Sawyer sought reconsideration of the Court’s November 15, 2017, Order granting petitioners’ motion to permit contemporaneous testimony from Berlin, Germany. Mr. Sawyer argued that allowing remote testimony from Germany would violate principles of international comity. He further argued that petitioners had several alternative means of presenting their trial testimony without violating German sovereignty. One of these options would require petitioners to travel to and testify remotely from a common law country such as the United Kingdom.

On July 6, 2018, petitioners filed a response to the Justice Department’s Statement of Interest. Therein petitioners asked the Court to modify the November 15, 2017, Order to allow petitioners to testify via contemporaneous transmission from London. On July 27, 2018, the Justice Department filed a reply, in which Mr.

Sawyer stated: “The United States has no objection to such a modification.” In a reply to petitioners’ response filed with the Court on July 27, 2018, respondent stated that he will “coordinate with [p]etitioners to facilitate their testimony from the United Kingdom.”

In status reports filed with the Court on August 2, 2018, August 10, 2018, and September 5, 2018, the parties agreed that they can arrange the video-link testimony from London without notifying or obtaining permission from United Kingdom officials. The foregoing considered, it is

ORDERED that the Court’s Order dated November 15, 2017, is amended, in that the Court will receive petitioners’ testimony via live video transmission from the United Kingdom rather than Germany. It is further

ORDERED that, in all other respects, the Court’s Order dated November 15, 2017, shall remain in full force and effect. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order on Thomas Sawyer, Tax Division, U.S. Department of Justice, P.O. Box 683, Ben Franklin Station, Washington, DC 20044.

**(Signed) Juan F. Vasquez  
Judge**

Dated: Washington, D.C.  
February 6, 2019