

UNITED STATES TAX COURT
WASHINGTON, DC 20217

WT ART PARTNERSHIP LP, LONICERA,)	
LLC, TAX MATTERS PARTNER,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 19604-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On January 29, 2019, petitioner filed in the above-docketed cases an Application to Take Deposition of Guanghua Yin, a resident of the People’s Republic of China, pursuant to Rule 81 of the Tax Court Rules of Practice and Procedure. Petitioner alleges that “there is a significant risk that [it] will not be able to obtain attendance of Mr. Yin at trial.” On February 14, 2019, respondent filed an objection to the taking of this deposition.

On February 19, 2019, the undersigned held a telephone conference with the parties. During the conference the Court outlined its views as to the appropriate scope of the requested deposition. The Court also noted that, in approving the taking of this deposition, it was not ruling as to the use (if any) to which the deposition could be put at a future trial of these cases, which have not yet been scheduled for trial. See Rule 81(i). Pursuant to the telephone conference and upon due consideration, it is

ORDERED that petitioner’s application is granted in that, pursuant to Rule 81(b)(2), petitioner may take a deposition as follows:

Person to be examined:	Guanghua Yin
Time and Place:	February 25, 2019, at 10:00 a.m. 350 Rhode Island Street

SERVED Feb 21 2019

South Building, Suite 240
San Francisco, California 94103

Officer:

Lorrie L. Marchant, Certified
Shorthand Reporter and Registered
Professional Reporter

The Court understands that Mr. Yin does not speak English and expects the parties to make appropriate and mutually-agreeable arrangements for translation.

It is further

ORDERED that, in addition to regular service on the parties, the Clerk of the Court shall serve a copy of this Order on Guanghua Yin at China Guardian Auctions Co., Ltd., Guardian Art Center, 3rd Floor, No. 1 Wangfujing Street, Dongcheng District, Beijing 100006, P.R. China, Attn: Hongye Qiu.

(Signed) Albert G. Lauber
Judge

Dated: Washington, D.C.
February 21, 2019