

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

Anthony I. Provitola & Kathleen A. Provitola,	)	
	)	
Petitioners,	)	CT
	)	
v.	)	Docket No. 12357-16, 16168-17.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

This case is set for trial at the session of the Court scheduled to commence on December 16, 2019, in Jacksonville, Florida. On December 9, 2019, the Commissioner filed a motion titled “Unopposed Motion To Use Electronic Equipment In The Courtroom” in which the Commissioner calls to the Court’s attention limits imposed in the local courthouse on bringing electronic equipment into the courtroom. We are thankful that the Commissioner called this issue to the Court’s attention. Independent of this specific case, the Court has made arrangements to permit counsel of record to bring electronics into the courtroom.

Separately, we note that, in contrast to the title of the motion, paragraph 5 of the motion states:

5. Respondent called petitioners to determine their views on this motion, and left a voicemail message. Petitioners did not return this call as of the date of the motion, and as a result, petitioners’ views on this motion are unknown.

The title of the motion (characterizing the motion as “unopposed”) is either misleading or false. Rule 50(a) provides in part:

The motion shall show that prior notice thereof has been given to each other party or counsel for each other party and shall state whether there is any objection to the motion. If a motion does not include such a statement, the Court will assume that there is an objection to the motion.

**SERVED Dec 11 2019**

Consistent with Rule 50(a), we will treat the motion as opposed. But because the issue of bringing electronic equipment into the courtroom has independently been resolved, we do not need to obtain the Provitolas' views, and it is

ORDERED that the Commissioner's motion to use electronic equipment in the courtroom is denied as moot.

**(Signed) Ronald L. Buch**  
**Judge**



Dated: Washington, D.C.  
December 11, 2019