

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JOHN CARTER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 30786-09.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

By order dated August 28, 2012, the Court directed each party to submit by letter--with a copy to his opponent--a list of the witnesses he intends to call. The Court received from Mr. Carter a letter dated September 7, 2012, and postmarked September 11, 2012, that does not fully comply with the Court's order. However, the letter does state that Mr. Carter will not be calling any witnesses, because of: financial difficulty; the adverse nature of some potential witnesses; and the logistical difficulty of locating helpful witnesses.

We point out that, in part because of Mr. Carter's apparent inability to pay for his own transport to a Boston trial (see order of March 21, 2012), we have scheduled his trial to take place at his prison, which is the most we can do to address his financial difficulty and facilitate his presentation of his case. As for locating helpful witnesses, we note (1) that this case has been pending for more than two and a half years, during which Mr. Carter has not located these witnesses, and (2) that he does not suggest (nor does it appear) that the situation will change in the future.

We take Mr. Carter's letter dated September 7, 2012, as his response to the Court's order. Since the letter does not indicate that a copy was sent to respondent's counsel, it is

ORDERED that the Clerk of the Court shall send to respondent a copy of Mr. Carter's letter. It is further

ORDERED that, in future submissions to the Court, Mr. Carter shall plainly indicate that he has served a copy on respondent.

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
September 17, 2012

**SERVED Sep 18 2012**