

MARGIN SETTINGS FOR MICROSOFT WORD

Top Margin

2.15 inches

7a

Line Spacing: 1

Header from Edge:
1.84 inches

Type Size:

Text: 12 point

Footnote: 10 point

allegedly found Kobre guilty of tax evasion on February 23, 1989. *Id.* ¶ 129, p. 107.² In 1987, German revenue authorities filed a parallel civil suite concerning the tax assessments from 1957 to 1987, and in 1989, they initiated another suit involving assessments for the years 1988 through 1989. *Id.* ¶ 128, p. 108. Kobre died before the case was resolved, and the assessments passed to the plaintiff as inheritance debt. *Id.*

The plaintiff brought a civil suit to challenge the tax assessments. *Id.* ¶ 129, p.108. The civil court also ruled against the plaintiff, concluding that Kobre's special status ended in 1955. *Id.* ¶¶ 130-134, p. 109-115. The German Federal Fiscal Court, the appellate court in Germany, dismissed the plaintiffs subsequent appeal in 1994 as unfounded, and the German Constitutional Court, the court of last resort, elected not to hear the case in 1996. *Id.* ¶¶ 141, 143. In 1999, the European Commission on Human Rights rejected the plaintiffs appeal. *Id.* ¶ 143.

Left Margin

2.2 inches

Right Margin

2.2 inches

B. Procedural History

On December 7, 2005, the plaintiff brought this action, claiming that his debt to the defendant is invalid because his father was a member of the Allied Forces of Berlin from 1951 until his death, and he was consequently immune from German jurisdiction and taxation. *See Compl.* He asserts that the court has jurisdiction over this case based on the Foreign

² The complaint has two paragraphs numbered 128 and two paragraphs numbered 129, so the court will identify these paragraphs with a page number in addition to a paragraph number.

Bottom Margin

1.8 inches