

UNITED STATES TAX COURT
WASHINGTON, DC 20217

DRB

BALAN SADASIVAM & RAMYA)
UMASHANKAR,)
)
Petitioner(s),)
)
v.) Docket No. 8005-14.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)

ORDER

By Order dated April 22, 2014, the Court directed petitioners to file a proper Request for Place of Trial designating a proper city as the place of trial for this case. On May 27, 2014, petitioners filed a Letter dated May 22, 2014, in which petitioners state that (1) they currently reside in India, and (2) they are not able to travel to the United States for trial.

Petitioners are again advised that the Court does not hold trials outside of the United States. Because petitioners have not properly designated a place of trial, the Court will designate Washington, D.C., as the place of trial in this matter. If travel is difficult, petitioners may wish to consider the possibility of submitting their case for decision under Rule 122, Tax Court Rules of Practice and Procedure. A copy of Rule 122 may be accessed at the Tax Court's website at www.ustaxcourt.gov. Furthermore, petitioners may wish to contact the IRS attorney assigned to their case to discuss further options. On May 8, 2014, respondent filed an Answer in this case. The Answer contains the name, address, and telephone number of the attorney from the IRS whom petitioners may contact about their case.

In view of the foregoing, it is

ORDERED that Washington, D.C., is designated as the place of trial in this matter.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
May 30, 2014

SERVED May 30 2014