

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

|                                   |   |                       |
|-----------------------------------|---|-----------------------|
| SAYNAB HASSAN,                    | ) |                       |
|                                   | ) |                       |
| Petitioner,                       | ) |                       |
|                                   | ) |                       |
| v.                                | ) | Docket No. 21218-13S. |
|                                   | ) |                       |
| COMMISSIONER OF INTERNAL REVENUE, | ) |                       |
|                                   | ) |                       |
| Respondent                        | ) |                       |

**ORDER**

The petition in this case was filed in September 2013, and in October 2013 petitioner requested Columbus, Ohio, as her place of trial, because she lives in a suburb of that city. On July 30, 2014, we served notice that the case would be tried at a session beginning November 17, 2014, in Cincinnati, Ohio, because no courtroom was available in Columbus. On October 6, 2014, respondent filed his pretrial memorandum. In a telephone conference held that day among the Court and the parties, petitioner Saynab Hassan orally requested a change of location to Columbus, but the Court indicated that a Columbus location was not available (and might not become available), and the Court stated that it would not continue the case.

However, the Court has determined that it should continue this case sua sponte. The case will therefore not be tried at the Court's upcoming session beginning November 17, 2014, in Cincinnati, Ohio, but will instead be tried at a future session of the Court (in Columbus, Ohio, if the Court is able to schedule a session in that city). The two reasons for the continuance are as follows:

First, the Cincinnati location is very inconvenient for petitioner, who cannot drive. It is possible that the Court may later be able to arrange a Columbus session, and it would be preferable for petitioner to have her trial in that city.

**SERVED Oct 27 2014**

Second, we doubt that this case has been given sufficient attention by respondent. The pretrial memorandum was evidently constructed from templates, which in itself may be an economical and sensible practice; but in this case the memorandum as filed refers to “children” (whereas the exemption for only one child is apparently at issue here) and refers to the child as petitioner’s “grandchild” but then states contradictorily that the exemption deduction for a “qualifying child” is unavailable because “the children [sic] are not related by blood to petitioner”. Respondent should determine which qualifications are actually lacking, in its view, and give petitioner the opportunity to respond to those focused contentions. It is therefore

ORDERED that this case is stricken from the calendar of the Court’s upcoming Cincinnati session beginning November 17, 2014, and is continued generally, to be tried at a future session of the Court (if possible, at the Columbus location that petitioner requested).

**(Signed) David Gustafson  
Judge**

Dated: Washington, D.C.  
October 27, 2014