

UNITED STATES TAX COURT  
 WASHINGTON, DC 20217

CHANA R. KOBERNICK & YISHAI KASSEL, )  
 )  
 Petitioners, )  
 )  
 v. ) Docket No. 12863-15.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )  
 )

**ORDER**

On May 18, 2015, petitioners lodged in the above-docketed matter a Request for Place of Trial form marking Wichita, Kansas, as the requested place of trial. The Tax Court, however, does not sit in Wichita for purposes of hearing regular cases. The Wichita facilities are available only for trials in small tax cases, i.e., “S” cases where the petitioner has elected to have proceedings conducted according to the small tax cases procedures set forth in section 7463 of the Internal Revenue Code. That election may be made only if the amount in dispute is \$50,000 or less. In the petition filed herein on May 18, 2015, petitioners did not make a request for small tax case procedures. Accordingly, Wichita may not presently be designated as the place of trial. Rather, petitioners must either move to add a small tax case designation to this proceeding or must select an alternative city where regular cases are heard. General information concerning deciding whether to elect regular or small case procedures is posted under the “Starting A Case” tab in the Taxpayer Information section of the Court’s website at [www.ustaxcourt.gov](http://www.ustaxcourt.gov).

The premises considered, it is

ORDERED that, on or before July 6, 2015, petitioners shall file either: (1) a Motion To Add Small Tax Case Designation; or, alternatively, (2) a Request for Place of Trial form selecting a city available for trials in regular cases.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
 May 22, 2015

**SERVED May 26 2015**