

UNITED STATES TAX COURT
WASHINGTON, DC 20217

GLENDOL T. BUSH,)	
)	
Petitioner,)	
)	
v.)	Docket No. 13160-17.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

ORDER

On July 17, 2017, petitioner lodged in the above-docketed matter a Request for Place of Trial form marking Cheyenne, Wyoming, as the requested place of trial. The Tax Court, however, does not sit in X for purposes of hearing regular cases. The Cheyenne 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 June 12, 2017, petitioner did not make a request for small tax case procedures. Accordingly, Cheyenne could not be designated as the place of trial.

At that juncture, the Court by Order dated July 18, 2017, directed petitioner, on or before August 8, 2017, to 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. To date, nothing has been received from petitioner.

Thus, upon due consideration, and taking into account what would appear to be the closest city available for regular cases, it is

ORDERED that the designated place of trial for proceedings in this case shall be Denver, Colorado.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
August 24, 2017

SERVED Aug 24 2017