

Pursuant to Tax Court Rule 50(f), orders shall not be treated as precedent, except as otherwise provided.

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

TIMOTHY ELMES,	)	
	)	
Petitioner,	)	<b>CZ</b>
	)	
v.	)	Docket No. 24872-14 L
	)	
COMMISSIONER OF INTERNAL REVENUE.	)	
	)	
Respondent.	)	

**ORDER**

Because appellate venue with respect to the review of the orders and decisions of this Court is determined by statute, see I.R.C. §7482(b), and not by this Court, it is

ORDERED that petitioner’s motion to establish appellate venue, filed June 3, 2015, is denied.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

Dated: Washington, D.C.  
November 7, 2017

**SERVED Nov 09 2017**