

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,)	CZ
)	
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