

RULE 140. PLACE OF TRIAL

- (a) Request for Place of Trial:** When filing a petition, the petitioner must also file a separate paper requesting the place of trial. See Form 5 (Request for Place of Trial) shown in the Appendix. If the petitioner fails to file a request, then no later than the date for filing the answer, the Commissioner must file a request showing the Commissioner's preferred place of trial. The Court will make reasonable efforts to conduct the trial at the location most convenient to that requested if suitable facilities are available and will notify the parties of the place at which the trial will be held.
- (b) Motion To Change Place of Trial:** A party seeking a change in the place of trial must file a motion stating fully the reasons therefor. A motion made after the notice setting the case for trial is served may be deemed dilatory and may be denied unless the ground therefor arose during that period or there was good reason for not making the motion sooner.

(As amended and effective March 1, 2008, [130 T.C. 470–71](#); as amended, effective March 20, 2023, [160 T.C. 659–60](#). For prior history, see [60 T.C. 1132–33](#) (1973); [81 T.C. 1064–65](#) (1983); [85 T.C. 1134](#) (1985); [93 T.C. 948–49](#) (1989); [109 T.C. 616](#) (1997); [120 T.C. 587–88](#) (2003).)