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5 UNITED STATES DISTRICT COURT  
6 WESTERN DISTRICT OF WASHINGTON  
7 AT TACOMA

8 INDIANA LOW INCOME AND  
9 ELDERLY HOUSING DEVELOPMENT  
CORPORATION,

10 Plaintiff,

11 v.

12 JULIA FIFER,

13 Defendant.

14 INDIANA LOW INCOME AND  
15 ELDERLY HOUSING DEVELOPMENT  
CORPORATION,

16 Plaintiff,

17 v.

18 CHERYL CARPENTER,

19 Defendant.

ORDER TRANSFERRING  
ACTIONS

CASE NO. C14-5149 BHS

CASE NO. C14-5150 BHS

1 INDIANA LOW INCOME AND  
2 ELDERLY HOUSING DEVELOPMENT  
3 CORPORATION,

4 Plaintiff,

CASE NO. C14-5151 BHS

5 v.

6 CARL BANKS,

7 Defendant.

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9 This matter comes before the Court on review of the complaints in the above  
10 actions and Plaintiff Indiana Low Income and Elderly Housing Development  
11 Corporation's ("Plaintiff") response to the Court's order to show cause.

12 On February 21, 2014, Plaintiff Indiana Low Income and Elderly Housing  
13 Development Corporation ("Plaintiff") filed the three complaints requesting that the  
14 Court issue declaratory judgments. *See, e.g.*, C14-5149BHS, Dkt. 1. Plaintiff asserts that  
15 the Court has jurisdiction pursuant to 28 U.S.C. § 2201. *Id.* However, in an action for a  
16 declaratory judgment as to its status under 26 U.S.C. § 501(c)(3), Plaintiff may file an  
17 appropriate pleading only in "the United States Tax Court, the United States Court of  
18 Federal Claims, or the district court of the United States for the District of Columbia ...."  
19 28 U.S.C. § 7428(a). On March 24, 2014, Plaintiff responded to the Court's order to  
20 show cause regarding jurisdiction and requested that the Court transfer the cases to the  
21 Atlanta Georgia Tax Court. Dkt. 3.

1 The Court is unable to grant Plaintiff's request because there is not a tax court in  
2 Georgia. All three of the appropriate courts are located in Washington D.C. Moreover,  
3 the tax court and the court of federal claims have different jurisdictions, filing  
4 procedures, payment amounts and procedures, and statute of limitations.<sup>1</sup> Therefore, the  
5 Court will transfer these actions to the United States District Court for the District of  
6 Columbia.

7 **IT IS SO ORDERED.**

8 Dated this 27th day of March, 2014.

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BENJAMIN H. SETTLE  
United States District Judge

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<sup>1</sup> See <http://www.uscfc.uscourts.gov> and/or <http://www.ustaxcourt.gov/>