UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

DARLENE R. ESPOSITO,	
Petitioner,	Case: 1:16-cv-01699 Assigned To : Unassigned
v.	Assign. Date: 8/22/2016 Description: Pro Se Gen. Civil (F Deck)
UNITED STATES COURT, et al.,)
Respondents.)) _)

MEMORANDUM OPINION

This matter is before the Court on the petitioner's application to proceed *in forma* pauperis and her pro se petition for a writ of mandamus. The Court will grant the application and dismiss the petition.

It appears that the petitioner is litigating a case in the United States Tax Court.

Dissatisfied with those proceedings, she alleges that her opponents have not responded properly to pretrial motions, such that it is impossible for the upcoming trial on September 26, 2016 to be fair or adequate. See Pet. at 4. She requests a writ of mandamus to compel Tax Court to grant her pretrial motions and to reschedule her trial date. Id. at 5; see id. at 9-10. Further, she asks that the case be transferred to another court, such as this federal district court. See id. at 8

Mandamus relief is proper only if "(1) the plaintiff has a clear right to relief; (2) the defendant has a clear duty to act; and (3) there is no other adequate remedy available to plaintiff." Council of and for the Blind of Delaware County Valley v. Regan, 709 F.2d 1521,

1533 (D.C. Cir. 1983) (en banc). The party seeking mandamus has the "burden of showing that [her] right to issuance of the writ is 'clear and indisputable." *Gulfstream Aerospace Corp. v. Mayacamas Corp.*, 485 U.S. 271, 289 (1988) (citing *Bankers Life & Cas. Co. v. Holland*, 346 U.S. 379, 384 (1953)). This petitioner mentions these elements, but does not demonstrate that mandamus relief is warranted. Furthermore, as the petitioner has been advised before, a federal district court is without authority to review the decisions of the Tax Court. *See Esposito v. Comm'r of the I.R.S.*, No. CIV.A. 04-2196 (HAA), 2005 WL 567314, at *2 (D.N.J. Feb. 15, 2005) ("[T]o the extent that Ms. Esposito seeks review of the actions by the Tax Court . . . , such matters cannot be brought before the District Court . . . and do not present a cognizable cause of action."); 26 U.S.C. § 7482(a)(1) ("The United States Courts of Appeals . . . shall have exclusive jurisdiction to review the decisions of the Tax Court").

The petition for a writ of mandamus will be denied and this civil action will be dismissed.

An Order accompanies this Memorandum Opinion.

DATE: 8/19/14

United States District Judge