APPENDIX III

PLACES OF TRIAL

(See Rules 140 and 174)

A list of cities in which regular sessions of the Court are held appears below.* This list is published to assist the parties in making designations under Rules 140 and 174. If sufficient cases are not ready for trial in a city designated by a taxpayer, or if suitable courtroom facilities are not available in that city, the Court may find it necessary to calendar cases for trial in some other city within reasonable proximity of the designated place.

ALABAMA: Birmingham Mobile ALASKA: Anchorage ARIZONA: Phoenix ARKANSAS: Little Rock CALIFORNIA: Los Angeles San Diego San Francisco COLORADO: Denver CONNECTICUT: Hartford DISTRICT OF COLUMBIA: Washington FLORIDA: Jacksonville Miami Tampa GEORGIA: Atlanta HAWAII: Honolulu IDAHO: Boise ILLINOIS: Chicago INDIANA: Indianapolis

IOWA: Des Moines KENTUCKY: Louisville LOUISIANA: New Orleans MARYLAND: Baltimore MASSACHUSETTS: Boston MICHIGAN: Detroit MINNESOTA: St. Paul MISSISSIPPI: Biloxi Jackson MISSOURI: Kansas City St. Louis MONTANA: Helena NEBRASKA: Omaha NEVADA: Las Vegas Reno NEW MEXICO: Albuquerque NEW YORK: Buffalo New York City NORTH CAROLINA: Winston-Salem

OHIO: Cincinnati Cleveland Columbus OKLAHOMA: Oklahoma City OREGON: Portland PENNSYLVANIA: Philadelphia Pittsburgh SOUTH CAROLINA: Columbia TENNESSEE: Knoxville Memphis Nashville TEXAS: Dallas El Paso Houston Lubbock San Antonio UTAH: Salt Lake City VIRGINIA: Richmond WASHINGTON: Seattle Spokane WEST VIRGINIA: Charleston/Huntington WISCONSIN: Milwaukee

^{*}The Court sits in about 15 other cities to hear Small Tax Cases. A list of such cities is contained in a pamphlet entitled "Election of Small Tax Case Procedure and Preparation of Petitions", a copy of which may be obtained from the Clerk of the Court.