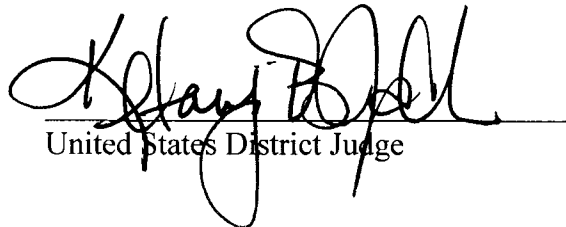


1533 (D.C. Cir. 1983) (en banc). The party seeking mandamus has the “burden of showing that [her] right to issuance of the writ is ‘clear and indisputable.’” *Gulfstream Aerospace Corp. v. Mayacamas Corp.*, 485 U.S. 271, 289 (1988) (citing *Bankers Life & Cas. Co. v. Holland*, 346 U.S. 379, 384 (1953)). 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