

NOTE: This order is nonprecedential.

**United States Court of Appeals
for the Federal Circuit**

JOHN RYSKAMP,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

2014-1398

Appeal from the United States Tax Court in No.
013681-11L.

ON MOTION

Before RADER, *Chief Judge*, NEWMAN and HUGHES, *Circuit
Judges.*

PER CURIAM.

ORDER

The Commissioner of Internal Revenue moves to dis-
miss this appeal for lack of jurisdiction. John Ryskamp
responds.

Ryskamp appeals from an order of the United States Tax Court granting the government's motion for summary judgment and allowing it to collect Ryskamp's federal income tax liability.* A second notice of appeal was docketed with the United States Court of Appeals for the District of Columbia Circuit.

This court does not have jurisdiction to review decisions of the United States Tax Court. 26 U.S.C. § 7482(a)(1) ("The United States Courts of Appeals (other than the United States Court of Appeals for the Federal Circuit) shall have exclusive jurisdiction to review the decisions of the Tax Court . . ."). Because the United States Court of Appeals for the District of Columbia Circuit has already received and docketed this matter, dismissal of this appeal before this court is appropriate, rather than transfer.

Accordingly,

IT IS ORDERED THAT:

- (1) The motion is granted. The appeal is dismissed.
- (2) Each side shall bear its own costs.

FOR THE COURT

/s/ Daniel E. O'Toole
Daniel E. O'Toole
Clerk of Court

s26

* Ryskamp's petition for writ of mandamus regarding the United States Tax Court case was recently dismissed by this court for lack of jurisdiction. *See In re Ryskamp*, No. 2014-112 (Fed. Cir. Mar. 27, 2014).

RYSKAMP v. COMMISSIONER OF INTERNAL REV

3

ISSUED AS A MANDATE: May 29, 2014