

NOTE: This order is nonprecedential.

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

BEAVER KEITH GAMBLE,
Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,
Appellee.

2013-1464

Appeal from the United States Tax Court in No. 5128-13, Chief Judge John O. Colvin.

Before RADER, *Chief Judge*, BRYSON and WALLACH, *Circuit Judges.*

PER CURIAM.

O R D E R

Pursuant to the court's June 27, 2013 order, the court considers whether this appeal should be transferred to the United States Court of Appeals for the Eleventh Circuit.

Beaver Keith Gamble appeals from an order of the United States Tax Court dismissing his complaint for lack of jurisdiction. This court is a court of limited jurisdiction, and does not have jurisdiction over this appeal. *See* 28 U.S.C. § 1295(a); *see also* 26 U.S.C. § 7482 (a) (The

GAMBLE V. COMMISSIONER

2

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[.]).

The court notes that the United States Tax Court's docket sheet indicates that this appeal was filed with the United States Court of Appeals for the Eleventh Circuit. While the clerk of the United States Tax Court addressed the notice of filing of notice of appeal to the United States Court of Appeals for the Eleventh Circuit, it was transmitted to this court. Therefore, transfer is appropriate.

Accordingly,

IT IS ORDERED THAT:

The appeal is transferred pursuant to 28 U.S.C. § 1631 to the United States Court of Appeals for the Eleventh Circuit.

FOR THE COURT

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

s26