

NOTE: This order is nonprecedential.

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

DEREK JASON WILLIAMS,
Petitioner-Appellant

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee

2023-1618

Appeal from the United States Tax Court in No. 1954-22.

ON MOTION

Before DYK, TARANTO, and STOLL, *Circuit Judges*.

PER CURIAM.

O R D E R

The Commissioner of Internal Revenue (the “Commissioner”) moves unopposed to transfer this appeal to the United States Court of Appeals for the Fourth Circuit.

Derek Jason Williams filed a notice of appeal to this court from a decision by the United States Tax Court. But “[t]he 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,” 26 U.S.C. § 7482(a)(1). Where we lack jurisdiction, we “shall, if it is in the interest of justice, transfer” the appeal to an appropriate court. 28 U.S.C. § 1631. The Commissioner identifies the Fourth Circuit as the appropriate court to review the appealed decision. *See* § 7482(b)(1)(A).

Accordingly,

IT IS ORDERED THAT:

The motion is granted. The appeal and all its filings are transmitted to the United States Court of Appeals for the Fourth Circuit pursuant to 28 U.S.C. § 1631.

FOR THE COURT

April 24, 2023

Date

/s/ Peter R. Marksteiner

Peter R. Marksteiner
Clerk of Court