

NOTE: This order is nonprecedential.

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

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**BEAVER KEITH GAMBLE,**  
*Appellant,*

v.

**COMMISSIONER OF INTERNAL REVENUE,**  
*Appellee.*

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2013-1464

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

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PER CURIAM.

**ORDER**

The court considers whether this appeal should be dismissed or 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 appear to have jurisdiction over this appeal. *See* 28 U.S.C. 1295(a); *see also* 26 U.S.C. § 7482 (a) (The United States Courts of Appeals (other than the United States Court of Appeals for the Federal Circuit)

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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.

Accordingly,

IT IS ORDERED THAT:

- (1) The parties are directed to respond within 21 days from the date of filing of this order concerning whether this appeal should be dismissed or transferred to the United States Court of Appeals for the Eleventh Circuit.
- (2) The briefing schedule is stayed.

FOR THE COURT

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

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