

NOTE: This order is nonprecedential.

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

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**HERBERT CARL HEINTZ,**  
*Appellant,*

v.

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

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2012-1465

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Appeal from the United States Tax Court in case no. 2768-11L, Judge Diane L. Kroupa.

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Before PROST, MAYER, and REYNA, *Circuit Judges.*  
PROST, *Circuit Judge.*

**O R D E R**

The appellee moves to transfer this appeal.

Herbert Carl Heintz petitions for review from an order of the United States Tax Court. This court is a court of limited jurisdiction, which does not include petitions for review from the Tax Court. 28 U.S.C. § 1295; *see also* 26 U.S.C. § 7482(a). Pursuant to 28 U.S.C. § 1631, this court is authorized to transfer the case to a court in which the appeal could have been brought at the time it was filed or noticed. Transfer is appropriate here.

Accordingly,

IT IS ORDERED THAT:

The motion is granted and the appeal is transferred pursuant to 28 U.S.C. § 1631 to the United States Court of Appeals for the Ninth Circuit. All other pending motions are denied as moot.

FOR THE COURT

AUG 14 2012

Date

/s/ Jan Horbaly

Jan Horbaly

Clerk

cc: Robert H. Stevenson, Esq.  
Sara Ann Ketchum, Esq.

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**FILED**  
**U.S. COURT OF APPEALS FOR**  
**THE FEDERAL CIRCUIT**

**AUG 14 2012**

**JAN HORBALY**  
**CLERK**

Issued As A Mandate: AUG 14 2012