

NOTE: This order is nonprecedential.

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

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**JUAN CAMPOS,**  
*Petitioner-Appellant,*

v.

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

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2014-1667

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Appeal from the United States Tax Court in No. 6208-14.

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**ON MOTION**

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Before NEWMAN, DYK, and HUGHES, *Circuit Judges.*

PER CURIAM.

**O R D E R**

The Commissioner of Internal Revenue moves to dismiss the appeal for lack of jurisdiction. Juan Campos opposes.

Juan Campos 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). The Commissioner states that the United States Court of Appeals for the District of Columbia Circuit would have appellate jurisdiction in this case. *See* 26 U.S.C. 7482(a)(1) ("The United States Court 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").

Although the Commissioner argues against transfer, asserting the correctness of the Tax Court's judgment, we deem it appropriate to transfer the appeal to the District of Columbia Circuit pursuant to 28 U.S.C. § 1631 (if a court finds there is a lack of jurisdiction, "the court shall, if it is in the interest of justice, transfer such action or appeal to any other such court in which the action or appeal could have been brought at the time it was filed or noticed").

Accordingly,

IT IS ORDERED THAT:

The motion is denied and the appeal is transferred to the United States Court of Appeals for the District of Columbia Circuit.

FOR THE COURT

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