

NOTE: This order is nonprecedential.

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

BERNIE MORA,
Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee.

2014-1425

Appeal from the United States Tax Court in No. 2160-14.

ON MOTION

PER CURIAM.

ORDER

The Commissioner of Internal Revenue moves to dismiss this appeal for improper venue. Bernie Mora opposes.

Mora appeals from an order of the United States Tax Court dismissing his case for lack of jurisdiction. This court does not have jurisdiction to review decisions of the United States Tax Court. 26 U.S.C. § 7482(a)(1) (“The

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 Commissioner acknowledges that this court may transfer this case pursuant to 28 U.S.C. § 1631, but seeks dismissal because he contends that Mora’s case is meritless. We deem it the better course to transfer.

Accordingly,

IT IS ORDERED THAT:

The motion is granted to the extent that this case is transferred to the United States Court of Appeals for the Ninth Circuit.

FOR THE COURT

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

ISSUED AS A MANDATE: June 17, 2014