

NOTE: This order is nonprecedential.

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

BILL MAX OVERTON,
Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,
Appellee.

2011-1020

Appeal from the United States Tax Court in case no.
15032-10, Chief Judge John O. Colvin.

Before RADER, *Chief Judge*, FRIEDMAN and LINN, *Circuit
Judges*

PER CURIAM.

O R D E R

Upon review of Bill Max Overton's recently docketed appeal, we consider whether this appeal should be transferred.

Overton filed a petition at the United States Tax Court. On September 20, 2010, the Tax Court dismissed the petition for lack of jurisdiction. On October 14, 2010, Overton filed a notice of appeal, seeking review by this court. Overton's mailing address indicates that his residence is in Oklahoma, which is within the regional jurisdiction of the United States Court of Appeals for the Tenth Circuit.

This court is a court of limited jurisdiction. *See* 28 U.S.C. § 1295. We have no jurisdiction to review decisions of the 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 . . ."). Because we lack jurisdiction, we transfer this appeal to the United States Court of Appeals for the Tenth Circuit. 28 U.S.C. § 1631 ("Whenever a civil action . . . or an appeal . . . is noticed for or filed with such a court and that court finds that there is a want of jurisdiction, the court shall, if it is in the interest of justice, transfer such action or appeal to any other court in which the action or appeal could have been brought at the time it was filed or noticed . . .").

Accordingly,

IT IS ORDERED THAT:

This appeal is transferred to the United States Court of Appeals for the Tenth Circuit pursuant to 28 U.S.C. § 1631.

FOR THE COURT

JAN 19 2011

Date

/s/ Jan Horbaly

Jan Horbaly

Clerk

cc: Bill Max Overton
John A. DiCicco, Esq.

s20

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

JAN 19 2011

JAN HORBALY
CLERK