

NOTE: This order is nonprecedential.

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

HERBERT CARL HEINTZ,
Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,
Appellee.

2012-1465

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

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