

#### **36.2.5.4 (08-11-2004) Interlocutory Appeals from Tax Court Orders**

1. Generally, an interlocutory order is a ruling or



reviewed by the Associate Chief Counsel (P&A) and Division Counsel before it is filed with the court. A copy of the motion will be forwarded to the Appellate Section.

4. The motion for certification of question for app





1. If the appeal pertains to more than one docket number, a separate notice of appeal is generally filed with respect to each docket. In instances in which two or more dockets were consolidated for trial and opinion in the Tax Court, the appeal will pertain to the specific docket numbers in which the issues to be litigated on appeal are involved. See subsection (2), below, for consolidated appeals. Th



outside the 30- day period, time the motion to vacate or revise the decision should accompany the motion to revise or vacate the decision.

the motion for leave to file out of time is granted, the motion to vacate or revise the decision will be *filed*.  
the court denies a motion for ll b

1. For purposes of determining the time when the de





of preferred verm90.478208(v)-0.956417(.0.956417( )-0.1956973(A)0.622527)-0.957789(t)-2.53536fer-0.95

3. In some instances it is necessary or desirable to itemize each document included in the



2. If the case is appealed, the attorney should forward the transcript, with the legal files,

. For purposes of interest computations, the date of payment or credit will be determined according to the usual rules.

**36.2.5.11 (08-11-2004)Dismissal of Appeals in Tax Court Cases**

1. In most, if not all, cases, the Department of Justice handles the dismissal of appeals.

**36.2.5.11.1 (08-11-2004)Dismissal in the Tax Court**

1. When the appellate court reverses or modifies the Tax Court decision, in whole or in part, it usually remands the case to the Tax Court for appropriate action. The absence of the word "remand" from the appellate decision is not determinative. If the Tax Court

has been

appeals and  
subsequently  
reversed or



the conclusion of the Tax Court proceedings. See a sample memorandum reproduced at Exhibit 36.4.1–12.

4. If Area Counsel was previously advised of these procedures in the first memorandum (i.e., the case was remanded for entry of a new decision), it is nevertheless beneficial to include a reminder of these procedures. See a sample memorandum reproduced at Exhibit 36.4.1–13. The memorandum also advises Area Counsel of the field's assessment responsibility once the Tax Court enters the new decision.