

## RULE 190. HOW APPEAL TAKEN

- (a) **General:** Review of a decision of the Court by a United States Court of Appeals is obtained by filing a notice of appeal and the required filing fee with the Clerk of the Tax Court within 90 days after the decision is entered. If a timely notice of appeal is filed by one party, then any other party may take an appeal by filing a notice of appeal within 120 days after the Court's decision is entered. Code sec. 7483. For other requirements governing such an appeal, see rules 13 and 14 of the Federal Rules of Appellate Procedure. A suggested form of the notice of appeal is contained in Form 17 in the Appendix. See Code sec. 7482(a).
- (b) **Dispositive Orders:**
- (1) *Entry and Appeal:* A dispositive order, including: (A) An order granting or denying a motion to restrain assessment or collection, made pursuant to Code section 6213(a), and (B) an order granting or denying a motion for review of a proposed sale of seized property, made pursuant to Code section 6863(b)(3)(C), shall be entered upon the record of the Court and served forthwith by the Clerk. Such an order shall be treated as a decision of the Court for purposes of appeal.
  - (2) *Stay of Proceedings:* Unless so ordered, proceedings in the Tax Court shall not be stayed by virtue of any order entered under Code section 6213(a) that is or may be the subject of an appeal pursuant to Code section 7482(a)(3) or any order entered under Code section 6863(b)(3)(C) that is or may be the subject of an appeal.
- (c) **Venue:** For the circuit of the Court of Appeals to which the appeal is to be taken, see Code section 7482(b).
- (d) **Interlocutory Orders:** For provisions governing appeals from interlocutory orders, see Rule 193.

(As effective October 3, 2008, [130 T.C. 497–98](#). For prior history, see [60 T.C. 1051](#) (1973); [93 T.C. 973–75](#) (1989).)