

6 Cir. R. 13 Review of a Decision of the Tax Court

The provisions in these rules for appeal from a judgment or order of a district court apply to appeals from the United States Tax Court, except as provided for appendices in 6 Cir. R. 30.

Comments

This rule is added to make clear that Tax Court appeals will generally be handled the same as district court appeals. However, the Tax Court's electronic records are not easily transferable to the court of appeals. Therefore, as set out in 6 Cir. R. 30, in Tax Court appeals there will be appendices instead of an electronic record on appeal.