

[DO NOT PUBLISH]

In the
United States Court of Appeals
For the Eleventh Circuit

No. 24-12365

Non-Argument Calendar

BUCKELEW FARM, LLC (F.K.A. BIG K FARMS LLC),
BIG K LLC, TAX MATTERS PARTNER,

Petitioner-Appellant,

versus

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Petition for Review of a Decision of the
U.S. Tax Court
Agency No. 14273-17

Before GRANT, BRASHER, and ABUDU, Circuit Judges.

PER CURIAM:

This appeal is DISMISSED, *sua sponte*, for lack of jurisdiction. In the memorandum opinion from which this appeal is taken, the tax court explicitly stated that it would enter a decision at a later date pursuant to Tax Court Rule 155, and it has ordered the parties to submit computations. *See* Tax Ct. R. 155(a) (providing that the tax court may withhold entry of its decision when issuing an opinion or dispositive order for the purpose of allowing the parties to submit computations pursuant to the tax court's determination of the issue). Because the tax court invoked Rule 155 and withheld entry of its decision, its memorandum opinion is not final and appealable. *See* 28 U.S.C. § 1291; *Acheron Cap., Ltd. v. Mukamal*, 22 F.4th 979, 986 (11th Cir. 2022) (stating that an appealable final order ends the litigation on the merits and leaves nothing for the court to do but execute its judgment); *Reaves v. Sec'y, Fla. Dep't of Corr.*, 717 F.3d 886, 906 (11th Cir. 2013) (holding that an order that contemplates further substantive proceedings in a case is generally not final and appealable); *Liberty Mut. Ins. Co. v. Wetzel*, 424 U.S. 737, 744 (1976) (holding that, generally, an order that resolves liability but does not assess damages or amount of relief is not final for purposes of appeal). Accordingly, this appeal is not from a final and appealable order, and we thus lack jurisdiction to review it. *See* 26 U.S.C. § 7482(a)(1); Fed. R. App. P. 13.

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Opinion of the Court

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No petition for rehearing may be filed unless it complies with the timing and other requirements of 11th Cir. R. 40-3 and all other applicable rules.