This new Rule 48 authorizes a court of appeals to appoint a special master to make recommendations concerning ancillary matters. The courts of appeals have long used masters in contempt proceedings where the issue is compliance with an enforcement order. See Polish National Alliance v. NLRB, 159 F.2d 38 (7th Cir. 1946), NLRB v. Arcade-Sunshine Co., 132 F.2d 8 (D.C. Cir. 1942); NLRB v. Remington Rand, Inc., 130 F.2d 919 (2d Cir. 1942). There are other instances when the question before a court of appeals requires a factual determination. An application for fees or eligibility for Criminal Justice Act status on appeal are examples.

Ordinarily when a factual issue is unresolved, a court of appeals remands the case to the district court or agency that originally heard the case. It is not the Committee's intent to alter that practice. However, when factual issues arise in the first instance in the court of appeals, such as fees for representation on appeal, it would be useful to have authority to refer such determinations to a master for a recommendation.

COMMITTEE NOTES ON RULES-1998 AMENDMENT

The language and organization of the rule are amended to make the rule more easily understood. In addition to changes made to improve the understanding, the Advisory Committee has changed language to make style and terminology consistent throughout the appellate rules. These changes are intended to be stylistic only.

APPENDIX OF FORMS

Form 1. Notice of Appeal to a Court of Appeals From a Judgment or Order of a District Court

United States District District of _	
File Numbe	er
A.B., Plaintiff v . C. D., Defendant	Notice of Appeal
Notice is hereby given all parties taking the ap (defendants) in the abov appeal to the United Statthe Circuit (from (from an order (describing tion on the day of	ppeal), (plaintiffs) re named case,* hereby tes Court of Appeals for n the final judgment) g it)) entered in this ac, 20
	(s)

*See Rule 3(c) for permissible ways of identifying ap-

(As amended Apr. 22, 1993, eff. Dec. 1, 1993; Mar. 27, 2003, eff. Dec. 1, 2003.)

Form 2. Notice of Appeal to a Court of Appeals From a Decision of the United States Tax

UNITED STATES TAX COURT

Washington, D.C.		
A.B., Petitioner v. Commissioner of Internal Revenue, Respondent	Docket No	

Notice of Appeal

Notice is hereby	given	that	(here r	ıame
all parties taking	the ap	peal)*	hereby	y ap-
peal to the United	State	s Court	of Appeal	s for
the Circuit	from (that par	rt of) the	deci-
sion of this court e	ntered	in the a	bove capti	oned
proceeding on	the		day	of
	,	20	(relating	to
).	_		
	((s)		
		Counse	l for	
		Address:		

*See Rule 3(c) for permissible ways of identifying appellants.

(As amended Apr. 22, 1993, eff. Dec. 1, 1993; Mar. 27, 2003, eff. Dec. 1, 2003.)

Form 3. Petition for Review of Order of an Agency, Board, Commission or Officer

United States Court for the	
A.B., Petitioner $v.$ XYZ Commission, Respondent	Petition for Review
	the court for review ommission (describe

* See Rule 15.

(As amended Apr. 22, 1993, eff. Dec. 1, 1993; Mar. 27, 2003, eff. Dec. 1, 2003.)

Form 4. Affidavit Accompanying Motion for Permission to Appeal In Forma Pauperis