if necessary, and to recommend factual findings and disposition in matters ancillary to proceedings in the court. Unless the order referring a matter to a master specifies or limits the master's powers, those powers include, but are not limited to, the following:

(1) regulating all aspects of a hearing;

(2) taking all appropriate action for the efficient performance of the master's duties under the order;

(3) requiring the production of evidence on all matters embraced in the reference; and

(4) administering oaths and examining witnesses and parties.

(b) COMPENSATION. If the master is not a judge or court employee, the court must determine the master's compensation and whether the cost is to be charged to any party.

(As amended Apr. 29, 1994, eff. Dec. 1, 1994; Apr. 24, 1998, eff. Dec. 1, 1998.)

Notes of Advisory Committee on Rules—1994 Amendment

The text of the existing Rule 48 concerning the title was moved to Rule 1.

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 Court for the _____ District of ______

File Number



v. C. D., Defendant

Notice is hereby given that _____(here name all parties taking the appeal)_____, (plaintiffs) (defendants) in the above named case,* hereby appeal to the United States Court of Appeals for

Notice of Appeal

the _____ Circuit (from the final judgment) (from an order (describing it)) entered in this action on the _____ day of _____, 20_.

(S)	
Attorney for	
Address:	

 $\ast \, \text{See Rule 3(c)}$ for permissible ways of identifying appellants.

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

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

UNITED STATES TAX COURT

Washington, D.C.

A.B., Petitioner

v. Commissioner of Internal Revenue, Respondent



Notice of Appeal

Notice is hereby given that _____ (here name all parties taking the appeal)*_____ hereby appeal to the United States Court of Appeals for the _____ Circuit from (that part of) the decision of this court entered in the above captioned proceeding on the _____ day of

 	,	20	(relating	to
		(s)		
			isel for	
		Addre	ss:	

*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



(here name all parties bringing the petition)*_____hereby petition the court for review of the Order of the XYZ Commission (describe the order) entered on _____, 20 _.

> (s)_____, Attorney for Petitioners Address:

* 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

UNITED STAT	ES DISTRICT COURT
<>D	ISTRICT OF <>
<name(s) of="" plaintiff(s)="">, Plaintiff(s) y.</name(s)>	
<name(s) defendant(s)="" of="">,</name(s)>) Case No. <number>))</number>
)) COMPANYING MOTION APPEAL IN FORMA PAUPERIS

Affidavit in Support of Motion	Instructions
I swear or affirm under penalty of perjury that, because of my poverty, I cannot prepay the docket fees of my appeal or post a bond for them. I believe I am entitled to redress. I swear or affirm under penalty of perjury under United States laws that my answers on this form are true and correct. (28 U.S.C. § 1746; 18 U.S.C. § 1621.)	Complete all questions in this application and then sign it. Do not leave any blanks: if the answer to a question is "0," "none," or "not applicable (N/A)," write in that response. If you need more space to answer a question or to explain your answer, attach a separate sheet of paper identified with your name, your case's docket number, and the question number.
Signed:	Date:

My issues on appeal are:

 For both you and your spouse estimate the average amount of money received from each of the following sources during the past 12 months. Adjust any amount that was received weekly, biweekly, quarterly, semiannually, or annually to show the monthly rate. Use gross amounts, that is, amounts before any deductions for taxes or otherwise,

Income source	Average monthly amount during the past 12 months		Amount expected next month	
	You	Spouse	You	Spouse
Employment	\$	\$	\$	\$
Self-employment	\$	\$	\$	\$
Income from real property (such as rental income)	S	\$	S	\$
Interest and dividends	\$	\$	\$	\$
Gifts	\$	\$	\$	\$
Alimony	\$	\$	\$	\$
Child support	\$	\$	\$	\$
Retirement (such as social security, pensions, annuities, insurance)	\$	\$	S	\$
Disability (such as social security, insurance payments)	\$	\$	\$	\$
Unemployment payments	\$	\$	\$	\$
Public-assistance (such as welfare)	\$	\$	\$	\$
Other (specify):	\$	\$	\$	\$
Total monthly income:	\$	s	S	\$

2. List your employment history for the past two years, most recent employer first. (Gross monthly pay is before taxes or other deductions.)

Employer	Address	Dates of employment	Gross monthly pay
			S
			\$
			\$

3. List your spouse's employment history for the past two years, most recent employer first. (Gross monthly pay is before taxes or other deductions.)

Employer	Address	Dates of employment	Gross monthly pay
			\$
			\$
			\$

4. How much cash do you and your spouse have? \$_____

Below, state any money you or your spouse have in bank accounts or in any other financial institution.

Financial Institution	Type of Account	Amount you have	Amount your spouse has
		\$	\$
		\$	\$
		\$	\$

If you are a prisoner seeking to appeal a judgment in a civil action or proceeding, you must attach a statement certified by the appropriate institutional officer showing all receipts, expenditures, and balances during the last six months in your institutional accounts. If you have multiple accounts, perhaps because you have been in multiple institutions, attach one certified statement of each account.

5. List the assets, and their values, which you own or your spouse owns. Do not list clothing and ordinary household furnishings.

Home	Other real estate	Motor vehicle #1
(Value) \$	(Value) \$	(Value) \$
		Make and year:
		Model:
		Registration #:

TITLE 28, APPENDIX—RULES OF APPELLATE PROCEDURE

Motor vehicle #2	Other assets	Other assets	
(Value) \$	(Value) \$	(Value) \$	
Make and year:			
Model:			
Registration #:			

6. State every person, business, or organization owing you or your spouse money, and the amount owed.

Person owing you or your spouse money	Amount owed to you	Amount owed to your spouse
	\$	\$
	\$	\$
	\$	\$
	\$	\$

7. State the persons who rely on you or your spouse for support.

Name [or, if under 18, initials only]	Relationship	Age

8. Estimate the average monthly expenses of you and your family. Show separately the amounts paid by your spouse. Adjust any payments that are made weekly, biweekly, quarterly, semiannually, or annually to show the monthly rate.

		You	Your Spouse
Rent or home-mortgage payment (include lot rented for mobile home)		\$	\$
Are real estate taxes included? Is property insurance included?	[]Yes []No []Yes []No		

Utilities (electricity, heating fuel, water, sewer, and telephone)	\$	\$
Home maintenance (repairs and upkeep)		\$
Food		\$
Clothing		\$
Laundry and dry-cleaning		\$
Medical and dental expenses		\$
Transportation (not including motor vehicle payments)	\$	\$
Recreation, entertainment, newspapers, magazines, etc.		\$
Insurance (not deducted from wages or included in mortgage pay	yments)	
Homeowner's or renter's:	\$	\$
Life:		\$
Health:		\$
Motor vehicle:		\$
Other:	\$	\$
Taxes (not deducted from wages or included in mortgage payments) (specify):		\$
Installment payments		
Motor Vehicle:		\$
Credit card (name):		\$
Department store (name):		\$
Other:		\$
Alimony, maintenance, and support paid to others		\$
Regular expenses for operation of business, profession, or farm (attach detailed statement)		S
Other (specify):	\$	\$
Total monthly expenses:	\$	\$

9. Do you expect any major changes to your monthly income or expenses or in your assets or liabilities during the next 12 months?

[] Yes [] No If yes, describe on an attached sheet.

10. Have you spent — or will you be spending — any money for expenses or attorney fees in connection with this lawsuit? [] Yes [] No

If yes, how much? \$ _____

11. Provide any other information that will help explain why you cannot pay the docket fees for your appeal.

12. State the city and state of your legal residence.

Your daytime phone number: (____)

Your age: _____ Your years of schooling: _____

Last four digits of your social-security number: _____

(As amended Apr. 24, 1998, eff. Dec. 1, 1998; Apr. 28, 2010, eff. Dec. 1, 2010; Apr. 16, 2013, eff. Dec. 1, 2013.)

COMMITTEE NOTES ON RULES-2010 AMENDMENT

Changes Made After Publication and Comment. No changes were made after publication and comment.

Notice of Appeal to United States Court of Appeals for the _____ Circuit

Committee Notes on Rules-2013 Amendment

Changes Made After Publication and Comment. No changes were made after publication and comment.

Form 5. Notice of Appeal to a Court of Appeals from a Judgment or Order of a District Court or a Bankruptcy Appellate Panel

United States District Court for the _____ District of _____

In re)	
	, , 	}	File No
	v,		
	Defendant	1	

______, the plaintiff [or defendant or other party] appeals to the United States Court of Appeals for the ______ Circuit from the final judgment [or order or decree] of the district court for the district of ______ [or bankruptcy appellate panel of the _______ circuit], entered in this case on ______, 20___ [here describe the judgment, order, or decree]

The parties to the judgment [or order or decree] appealed from and the names and addresses of their respective attorneys are as follows:

Dated	
Datter	
Signed	
-	Attorney for Appellant
Address	3:

(As added Apr. 25, 1989, eff. Dec. 1, 1989; amended Mar. 27, 2003, eff. Dec. 1, 2003.)