

IN THE SUPREME COURT OF THE STATE OF NEVADA

ROBERT C. HART AND JASON R.  
HART,  
Appellants,  
vs.  
INTERNAL REVENUE SERVICE,  
Respondent.

No. 41919

FILED

SEP 17 2003

ORDER DISMISSING APPEAL

JANETTE M. BLOOM  
CLERK OF SUPREME COURT  
BY *J. Richards*  
CHIEF DEPUTY CLERK

This proper person appeal is taken from a district court oral order denying appellants' motion for a default judgment against respondent. Our review of the documents transmitted under NRAP 3(e) reveals a jurisdictional defects. In particular, no appeal may be taken from an order that is not in writing and entered by the court.<sup>1</sup> A notice of appeal filed before a formal written order is entered has no effect.<sup>2</sup> Additionally, an appeal may be taken only when authorized by a statute or court rule.<sup>3</sup> Here, no statute or rule permits an appeal from an order

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<sup>1</sup>NRAP 4(a)(1); Rust v. Clark Cty. School District, 103 Nev. 686, 747 P.2d 1380 (1987).


<sup>2</sup>Id.


<sup>3</sup>Taylor Constr. Co. v. Hilton Hotels, 100 Nev. 207, 678 P.2d 1152 (1984).

denying a motion for default judgment. As we lack jurisdiction to consider this appeal, we dismiss it.<sup>4</sup>

It is so ORDERED.

  
\_\_\_\_\_, J.  
Rose

  
\_\_\_\_\_, J.  
Leavitt

  
\_\_\_\_\_, J.  
Maupin

cc: Hon. Valerie Adair, District Judge  
Jason R. Hart  
Robert C. Hart  
Daniel G. Bogden  
Clark County Clerk

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<sup>4</sup>Appellants' failure to pay the filing fee on appeal could constitute an independent basis for dismissing this appeal.