

**IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT**

United States Court of Appeals  
Fifth Circuit

**FILED**

January 9, 2014

Lyle W. Cayce  
Clerk

\_\_\_\_\_  
No. 11-50487  
\_\_\_\_\_

GARY WOODS, as Tax Matters Partner of Tesoro Drive Partners, a Texas  
General Partnership,

Plaintiff-Appellee

v.

UNITED STATES,

Defendant-Appellant

\_\_\_\_\_  
Appeals from the United States District Court  
for the Western District of Texas  
USDC No. 5:05-CV-216  
\_\_\_\_\_

ON REMAND FROM THE SUPREME COURT OF THE UNITED STATES

Before JONES, WIENER, and GRAVES, Circuit Judges.

PER CURIAM:\*

This court affirmed the district court's judgment, which held that valuation-misstatement penalties were inapplicable under existing Circuit precedent. *Woods v. United States*, 471 F. App'x 320 (5th Cir. 2012). On

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\* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

No. 11-50487

certiorari to resolve a Circuit split, the Supreme Court reversed. *Woods v. United States*, 134 S. Ct. 557 (2013).

As the Supreme Court has now decided the issue raised on appeal and reversed our decision, we reverse the judgment of the district court and remand for proceedings consistent with the order of the Supreme Court.

**REVERSED AND REMANDED.**