

United States District Court
For the Northern District of California

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

MARSHALL NAIFY REVOCABLE
TRUST,

Plaintiff,

v.

UNITED STATES OF AMERICA,
Defendant.

No. C 09-01604 CRB

**ORDER FOR SUPPLEMENTAL
BRIEFING**

The Government is ordered to respond to the following question:

Would it have been consistent with IRS practice to permit the Estate, after its settlement with the California Franchise Tax Board, to file an amended or supplemental estate tax return listing the settlement amount as a deduction?

The Government is ordered to file a response not to exceed five pages by August 16.

Plaintiff, if it wishes, may similarly file a response not to exceed five pages by August 16.

IT IS SO ORDERED.



Dated: August 9, 2010

CHARLES R. BREYER
UNITED STATES DISTRICT JUDGE