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**United States District Court**  
For the Northern District of California

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

VICTOR GUERRERO,  
Plaintiff,

No. C 13-05671 WHA


v.

CALIFORNIA DEPARTMENT OF  
CORRECTIONS AND REHABILITATION;  
STATE PERSONNEL BOARD; et al.,  
Defendants.

**REQUEST FOR MORE  
BRIEFING**

At the time the parties submit responses to the opposing side’s proposed findings of fact and conclusions of law, please add one page and address the following: What does our trial record show as to what notices or other reaction the IRS sends an employer after the employer reports wages and withholding to the IRS under a SSN not validly issued to the employee? One reading of Professor Caroline Chen’s trial testimony is that the IRS does not notify the employer of the invalid SSN (but this is an inference, not a direct statement). Furthermore, what does our trial record show concerning the extent to which an employer typically learns that one of its employees is reporting taxes under an ITIN, and when it does learn, is this a tip off that the employee is using an invalid SSN?

Dated: July 7, 2015.

  
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WILLIAM ALSUP  
UNITED STATES DISTRICT JUDGE