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2
3 UNITED STATES DISTRICT COURT
4 NORTHERN DISTRICT OF CALIFORNIA

5
6 **JOSEPH GARY BAXTER AND PATRICIA
MARY BAXTER,**

7 Petitioners,

8 v.

9 **UNITED STATES OF AMERICA,**

10 Respondent.

Case No. 15-cv-04764-YGR

**ORDER REQUIRING SUPPLEMENTAL
BRIEFING; AMENDING BRIEFING SCHEDULE**

RE: DKT. NO. 24


11 On February 22, 2016, the government¹ filed a motion to alter or amend the judgment of
12 this Court. (Dkt. No. 24.) Therein the government argues, *inter alia*, that this Court is without
13 jurisdiction to order an *in camera* review of documents produced pursuant to the Summons for
14 2011 and Summons for 2012. (*See id.*)

15 The government's motion fails to identify the legal basis upon which the IRS is entitled to
16 documents protected by the attorney-client privilege. *See Highland Capital Mgt., L.P. v. United*
17 *States*, 2015 WL 5692377, at *3 (2d Cir. Sept. 29, 2015) (holding that a district court's failure to
18 consider attorney-client privilege on motion to quash third-party IRS summons constitutes error).

19 The government is **ORDERED** to file a supplemental brief on this topic not to exceed three
20 (3) pages no later than March 8, 2016. The briefing schedule on the motion is **AMENDED** as
21 follows: the Baxters' response to the government's motion and supplemental brief is due by
22 March 22, 2016, and the government's reply is due by March 29, 2016.

23 **IT IS SO ORDERED.**

24 Dated: February 26, 2016

25 
26 YVONNE GONZALEZ ROGERS
27 UNITED STATES DISTRICT COURT JUDGE

28 ¹ All terms herein have the same meaning as defined in this Court's order on the Baxters' petition to quash. (Dkt. No. 22.)