

FILED

SEP 28 2018

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

ALTERA CORPORATION &
SUBSIDIARIES,

Petitioner-Appellee,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellant.

No. 16-70496

Tax Ct. No. 6253-12

ORDER

ALTERA CORPORATION &
SUBSIDIARIES,

Petitioner-Appellee,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellant.

No. 16-70497

Tax Ct. No. 9963-12

BEFORE: THOMAS, Chief Judge, GRABER, and O'MALLEY Circuit Judges.*

The parties should be prepared to discuss at oral argument the question as to whether the six-year statute of limitations applicable to procedural challenges under the Administrative Procedure Act, 28 U.S.C. § 2401(a), applies to this case and, if it does, what the implications are for this appeal. *Perez-Guzman v. Lynch*, 835 F.3d 1066, 1077-79 (9th Cir. 2016), *cert. denied*, 138 S. Ct. 737 (2018).

Additionally, the parties are permitted, but not obligated, to file optional simultaneous supplemental briefs on this question on or before October 9, 2018. The briefs should be no longer than 6,500 words.

* The Honorable Kathleen M. O'Malley, United States Circuit Judge for the U.S. Court of Appeals for the Federal Circuit, sitting by designation.