



U.S. Department of Justice

Tax Division

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March 4, 2019

By CM/ECF

Lyle W. Cayce, Esq.
Clerk, United States Court of Appeals
for the Fifth Circuit
F. Edward Hebert Building
600 S. Maestri Place
New Orleans, LA 70130-3408

NOTICE OF MOOTNESS

Re: Christopher A. Haynes; Priscilla Haynes v. United States
(5th Cir. – No. 17-50816)

Dear Mr. Cayce:

On January 29, 2019, the Court (Judges Dennis, Clement, and Engelhardt) vacated the district court's judgment in favor of the United States, and remanded the case for a trial. On February 25, 2019, the appellants, Christopher and Priscilla Haynes (taxpayers), filed a petition for panel rehearing asking the Court to modify its opinion. A decision on the rehearing petition has not yet been issued.

We are sending this letter to notify the Court that, on March 4, 2019, the Tax Division authorized the IRS to refund, or offset pursuant to 26 U.S.C.

§ 6402, the \$10,723.27 penalty (and interest) at issue in this case. Because the refund taxpayers sought has been authorized, this case is now moot.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division

By: /s/ Gilbert S. Rothenberg

GILBERT S. ROTHENBERG
Chief, Appellate Section

cc: David P. Leeper, Esq. (by CM/ECF)