

**UNITED STATES COURT OF APPEALS  
FOR THE ELEVENTH CIRCUIT**

ELBERT PARR TUTTLE COURT OF APPEALS BUILDING  
56 Forsyth Street, N.W.  
Atlanta, Georgia 30303

David J. Smith  
Clerk of Court

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April 04, 2017

**MEMORANDUM TO COUNSEL OR PARTIES**

Appeal Number: 16-10914-U  
Case Style: USA v. Estelle Stein  
District Court Docket No: 1:15-cv-20884-UU

**This Court requires all counsel to file documents electronically using the Electronic Case Files ("ECF") system, unless exempted for good cause.**

For the purpose of the upcoming en banc rehearing in the above referenced case, the court desires for counsel to focus on their briefs on the following issues:

Should the principle articulated in *Mays v. United States*, 763 F.2d 1295 (11th Cir. 1985) - that self-serving statements in a taxpayer's sworn affidavit, unless otherwise corroborated, cannot create an issue of fact as to the correctness of the government's tax assessment - be overruled because it violates Federal Rule of Civil Procedure 56?

APPELLANT'S EN BANC BRIEF IS TO BE SERVED AND FILED ELECTRONICALLY ON OR BEFORE FRIDAY, MAY 19, 2017 BY 5:00 p.m. APPELLEE'S EN BANC BRIEF SHALL BE SERVED AND FILED ELECTRONICALLY ON OR BEFORE MONDAY, JULY 3, 2017 BY 5:00 p.m. An en banc reply brief shall be filed electronically on or before Monday, July 24, 2017 by 5:00 p.m. NO EXTENSIONS WILL BE GRANTED. 20 paper copies of the en banc briefs should be sent to the clerk's office (appellant's in blue covers, appellee's in red covers and any reply in gray covers). The parties are expected to insure that all other parties receive a copy of their briefs before the close of business on the day of filing. NO TIME FOR MAILING SHALL BE ALLOWED. The usual page limitations will apply. The filing of an en banc amicus brief is governed by 11<sup>th</sup> Cir.R.35-8.

All counsel are requested to submit 20 copies of their original panel briefs, appendix and supplemental authorities prior to 5:00 p.m., Friday, May 19, 2017.

Oral argument will be conducted in **October 2017**, in Atlanta, Georgia. Each party will be allotted 20 minutes per side for oral argument.

Sincerely,

DAVID J. SMITH, Clerk of Court

Reply to: Jenifer L. Tubbs  
Phone #: 404-335-6166

BR-1CIV Civil appeal briefing ntc issued