

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

United States Court of Appeals
Fifth Circuit

FILED

January 9, 2014

Lyle W. Cayce
Clerk

No. 11-50487

GARY WOODS, as Tax Matters Partner of Tesoro Drive Partners, a Texas
General Partnership,

Plaintiff-Appellee

v.

UNITED STATES,

Defendant-Appellant

Appeals from the United States District Court
for the Western District of Texas
USDC No. 5:05-CV-216

ON REMAND FROM THE SUPREME COURT OF THE UNITED STATES

Before JONES, WIENER, and GRAVES, Circuit Judges.

PER CURIAM:*

This court affirmed the district court's judgment, which held that valuation-misstatement penalties were inapplicable under existing Circuit precedent. *Woods v. United States*, 471 F. App'x 320 (5th Cir. 2012). On

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

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certiorari to resolve a Circuit split, the Supreme Court reversed. *Woods v. United States*, 134 S. Ct. 557 (2013).

As the Supreme Court has now decided the issue raised on appeal and reversed our decision, we reverse the judgment of the district court and remand for proceedings consistent with the order of the Supreme Court.

REVERSED AND REMANDED.