

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

No. 15-20596

UNITED STATES OF AMERICA,

Plaintiff – Appellant,

v.

DAVID W. STEWART; TARA F. STEWART; RICHARD K. PLATO; TINA M.
PLATO,

Defendants – Appellees.

Appeal from the United States District Court
for the Southern District of Texas, Houston Division
USDC NO. 4:10-cv-00294

ON PETITION FOR PANEL REHEARING

Before DAVIS, ELROD, and HIGGINSON, Circuit Judges.

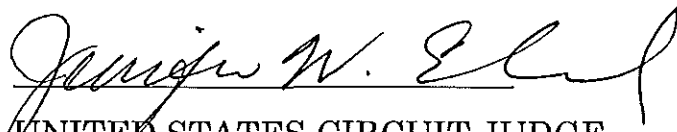
PER CURIAM:

IT IS ORDERED that the petition for panel rehearing is DENIED. As Appellees point out in the petition for panel rehearing, the opinion mistakenly referenced Appellees' tax returns in Part III and not the Odyssey partnership return. Part III of the opinion should have stated that *Odyssey's* amended Form 1065 did not substantially comply with the regulatory requirements of an AAR. See *Samueli v. C.I.R.*, 132 T.C. 336, 346 (2009) (holding that an amended return did not substantially comply with the requirements of an AAR because, in part, it "did not include all information required to be provided on a Form

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8082"). The rest of the opinion's analysis, including its reliance on *Rigas v. United States*, 486 F. App'x 491 (5th Cir. 2013), remains unchanged.

ENTERED FOR THE COURT:


UNITED STATES CIRCUIT JUDGE