

United States Court of Appeals

For the Seventh Circuit

Chicago, Illinois 60604

December 4, 2008

Before

Hon. JOEL M. FLAUM, *Circuit Judge*

Hon. ILANA DIAMOND ROVNER, *Circuit Judge*

Hon. DIANE P. WOOD, *Circuit Judge*

Nos. 08-1743, 08-1744, 08-1746,
08-1747, 08-1749 & 08-1750

SHAHID R. KHAN and ANN C.
KHAN, et al.,

Petitioners-Appellees,

v.

UNITED STATES OF AMERICA,

Respondent-Appellant.

Appeals from the United States District
Court for the Northern District of
Illinois, Eastern Division.

Nos. 07 CV 2570, 07 CV 2571,
07 CV 2573, 07 CV 2575, 07 CV 2583
& 07 CV 2574

Ruben Castillo,
Judge.

ORDER

The slip opinion of this court issued on November 20, 2008, is amended as follows:

- over -

On Page 2, first full paragraph, line 11 should now read:

Chevron framework. For the reasons explained below, we conclude that the statute is ambiguous and the Treasury Regulation is reasonable. We reverse the district court's holding and remand for the district court to consider taxpayers' remaining challenges to enforcement of the summonses.

On Page 15, the Conclusion should now read:

For the foregoing reasons, we REVERSE the district court's holding, and we REMAND for the district court to consider taxpayers' remaining challenges to enforcement of the summonses.