## 10-577 KAWASHIMA V. HOLDER

DECISION BELOW: 615 F.3d 1043

LOWER COURT CASE NUMBER: 04-74313, 05-74408

QUESTION PRESENTED:

- 1. Whether, in direct conflict with the Third Circuit, the Ninth Circuit erred in holding that Petitioners' convictions of filing, and aiding and abetting in filing, a false statement on a corporate tax return in violation of 26 U.S.C. §§ 7206(1) and (2) were aggravated felonies involving fraud and deceit under 8 U.S.C. § 1101(a)(43)(M)(i), and Petitioners were therefore removable.
- 2. Whether the Ninth Circuit's 2010 amendment of its 2007 final judgment concerning Petitioner Fusako Kawashima violated Federal Rule of Appellate Procedure 41, where the Government did not seek rehearing or other review of that final judgment in 2007.

LIMITED TO QUESTION 1 PRESENTED BY THE PETITION. CERT. GRANTED 5/23/2011