

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ADAM STEELE, et al.,)	
)	
)	
Plaintiffs,)	
)	
v.)	Case No: 14-cv-1523-RCL
)	
UNITED STATES OF AMERICA,)	
)	
)	
Defendant.)	

ORDER

In accordance with the accompanying Memorandum Opinion, plaintiffs’ motion for partial summary judgment [67] is hereby **GRANTED** in part and **DENIED** in part. Plaintiffs’ motion is **DENIED** insofar as it argues that the IRS may not require the use of Personal Tax Identification Numbers (PTINs), but is **GRANTED** with respect to the argument that the IRS may not charge fees under the IOAA for PTINs. Defendant’s motion for summary judgment [66] is **GRANTED** in part and **DENIED** in part. It is **GRANTED** with respect to the issue of whether it may require the use of PTINs, but is **DENIED** with respect to the issue of whether it may charge fees for PTINs under the IOAA.


It is further **ORDERED** that all fees that the defendant has charged to class members to issue and renew a PTIN under 26 C.F.R. § 300.13 are hereby declared unlawful, and the defendant is enjoined from charging those fees in the future.

It is further **ORDERED** that the defendant shall provide each class member with a full refund of all PTIN fees paid.

It is further **ORDERED** that counsel for the parties shall meet and confer regarding a schedule for subsequent proceedings in this case, and submit within 30 days of this order a proposal for addressing any remaining issues in this case, including a plan for determining the amount of money owed to each class member and proposing a form of final judgment.

It is **SO ORDERED**.

Date: May 1, 2017



Royce C. Lamberth
United States District Judge