

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ADAM STEELE, et al.,)	
)	Case No. 1:14-cv-1523
Plaintiff,)	
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

UNITED STATES’ MOTION FOR PARTIAL SUMMARY JUDGMENT

The United States hereby moves pursuant to Federal Rule of Civil Procedure 56(a) for partial summary judgment as to plaintiffs’ first claim, *i.e.* whether the Service has “legal authority to charge a fee for the issuance and renewal of a PTIN.” (Compl., Count I, ¶39 (Doc. 41).) As grounds for the motion, the United States avers as follows:

Under 26 U.S.C. § 6109(a)(4) and its accompanying regulations, only tax return preparers who both obtain and pay for a preparer tax identification number (“PTIN”) may prepare tax returns for compensation. The Treasury Department and the Internal Revenue Service promulgated a user fee for obtaining and renewing a PTIN (the “PTIN User Fee”) under the authority provided by the Independent Offices Appropriations Act (“IOAA”), 31 U.S.C. § 9701. The IOAA permits federal agencies to charge a user fee for providing a “service or thing of value.” *Id.* The ability to prepare tax returns and refund claims for compensation is a “service or thing of value” because it is a special benefit provided only to those individuals who have a PTIN. Accordingly, the Service is lawfully entitled to charge a user fee for issuing and renewing a PTIN.

The grounds for this motion are set forth more fully in the statement of points and authorities in support of the United States' partial motion summary judgment and statement of material facts which are both being filed contemporaneously with this motion.

Dated: September 7, 2016

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that the foregoing UNITED STATES' MOTION FOR PARTIAL SUMMARY JUDGMENT was filed with the Court's ECF system on September 7, 2016, which system serves electronically all filed documents on the same day of filing to all counsel of record including upon:

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