

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

Adam Steele, Brittany Montrois, and Joseph
Henchman, on behalf of themselves and all others
similarly situated,

Plaintiffs,

v.

United States of America,

Defendant.

Case No. 14-cv-01523-RCL

MOTION TO AMEND COMPLAINT

For the reasons set forth in the memorandum submitted with this motion, Plaintiffs motion to amend and restate the Complaint (as previously amended and restated in Doc. 41) as provided in the attached Second Amended Class Action Complaint. A red-lined document, showing the changes from the existing complaint, is also attached. The changes are: (a) clarification of Prayer 5 to specify the information to be supplied to issue a Preparer Tax Identification Number (PTIN); (b) reinsertion of Count 12 of the original Complaint (Doc. 1), to specify that only one filing is necessary by a return preparer to fulfill the statutory PTIN requirement; (c) a clarification providing for restitution or return of any PTIN fees, including renewal fees, in excess of those that are authorized by law, plus interest; and (d) a request for a judgement declaring that, for years 2020 and thereafter, the IRS may only charge tax return preparers for any costs incurred after the year of PTIN issuance in a manner consistent with the Court's determination regarding such costs for the period prior to 2018, including such further orders or relief as may be necessary for the Court to ensure compliance with such judgement.

Mr. Narwold of Motley Rice LLC and the undersigned agreed to the terms of the Second Amended Class Action Complaint. The agreement our firms have signed calls for joint work and resolution on significant matters such as this matter. In mid-August, after many back-and-forth communications, Mr. Narwold and the undersigned agreed to the terms of the Second Amended Class Action Complaint.

For approximately six weeks, Mr. Narwold and counsel for the Defendant have been discussing whether the Defendant will consent to the amendment. In footnote 2 of the United States' Opposition to Plaintiffs' Motion for a Preliminary Injunction (Doc. 132), the Defendant stated it will oppose the motion for the amendment partially on the basis that it has been five years since the complaint was first amended. As discussed in the attached memorandum, there was no need to file before the final user fee regulations came out in July. All things considered, the time for filing is now. And, all things considered, co-counsel should not take issue with this filing.

Dated: September 30, 2020

Respectfully submitted,

/s/ Allen Buckley

Allen Buckley LLC

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