

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

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

*Plaintiffs,*

v.

United States of America,

*Defendant.*

Civil Action No.: 1:14-cv-01523-RCL

**DECLARATION OF MEGHAN S. B. OLIVER IN SUPPORT OF  
PLAINTIFFS' MOTION FOR SUMMARY JUDGMENT**

I, Meghan S. B. Oliver, being of full age, certify and state as follows:

1. I am an attorney at law at the law firm of Motley Rice LLC admitted to practice in the State of South Carolina, the Commonwealth of Virginia, and the District of Columbia.
2. I submit this declaration and the attached Exhibits in support of Plaintiffs' Motion for Summary Judgment.
3. For ease of the Court's reference, and unless otherwise indicated, all highlighting in the Exhibits was added by Plaintiffs in yellow.
4. Attached hereto are true and correct copies of the following:

<b>Exhibit Letter</b>	<b>Description</b>
Exhibit A	Transcript excerpts of the <b>Deposition of Former RPO Director, David Williams</b> , taken on Dec. 16, 2021 in this Action. <b>[Sealed in part]</b>
Exhibit B	Dec. 29, 2021, United States' Answers to Plaintiffs' Third Set of Requests for Admission.
Exhibit C	Apr. 28, 2011, Release 1 implementation document, <b>Bates BAH_0001074.0001-0001074.0023</b> , produced by nonparty Booz Allen Hamilton in this Action. <b>[Sealed]</b>

Exhibit D	Jan. 1, 2003, excerpt of Internal Revenue Manual 3.21.259, <b>Bates USA-0002722, 0002754, 0002800</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 245 at deposition.
Exhibit E	Oct. 1, 2008, Internal Revenue Manual 3.21.262, <b>Bates USA-0003679-0003690</b> , produced by the United States in this Action.
Exhibit F	Transcript excerpts of the <b>30(b)(6) Deposition of former RPO Communications Director, Leann Ruf</b> , taken on Oct. 26, 2021 in this Action.
Exhibit G	Aug. 30, 2010, email, <b>Bates USA-0038472-0038473</b> , produced by the United States in this Action.
Exhibit H	May 2011, Office Operating Model, <b>Bates BAH_0002107.0001-0002107.0053</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 276 at deposition.
Exhibit I	Aug. 2012, excerpt of RPO overview document, <b>Bates BAH_0000406.0001-0000406.0011</b> , produced by nonparty Booz Allen Hamilton in this Action. Exhibit I is an excerpt of the document previously marked as Plaintiffs' Exhibit 272 at deposition. <b>[Sealed]</b>
Exhibit J	Sept. 2012, RPO briefing PowerPoint, <b>Bates BAH_0004233.0001-0004233.0038</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 220 at deposition. <b>[Sealed]</b>
Exhibit K	Jan. 1, 2018, TIGTA Messaging Document, <b>Bates USA-0030696-0030725</b> , produced by the United States in this Action.
Exhibit L	Dec. 2009, Return Preparer Review, produced by the United States in this Action as Exhibit 1 to the Declaration of Leann Ruf, and previously marked as Plaintiffs' Exhibit 244 at deposition.
Exhibit M	Mar. 21-Apr. 4, 2011, status report, <b>Bates USA-0009916-0009928</b> , produced by the United States in this Action. <b>[Sealed]</b>
Exhibit N	Transcript excerpts of the <b>30(b)(6) Deposition of RPO Director, Carol Campbell</b> , taken on Nov. 16, 2021 in this Action.
Exhibit O	Apr. 29, 2010, User Fee Calculation Worksheet Manual, <b>Bates USA-0032746-0032767</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 270 at deposition.
Exhibit P	Transcript excerpts of the <b>Deposition of Former Financial Analyst for the Chief Financial Officer's Office, Eva Williams</b> , taken on Nov. 18, 2021 in this Action.
Exhibit Q	Sept. 17, 2010, email and attachment, PTIN User Fee GAO Questions, <b>Bates USA-0029455-0029457</b> , produced by the United States in this Action.
Exhibit R	Sept. 16, 2010, meeting minutes, <b>Bates USA-0009049-0009053</b> , produced by the United States in this Action. <b>[Sealed]</b>
Exhibit S	Dec. 6-Dec. 8, 2011, December Working Session Agenda, <b>Bates BAH_0002182.0001-0002182.0084</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 022 at deposition.

Exhibit T	Transcript excerpts of the <b>30(b)(6) Deposition of Booz Allen Hamilton</b> , taken on Dec. 17, 2021 in this Action.
Exhibit U	July 1, 2010, 2010 cost model, <b>Bates USA-0035838</b> , produced in Excel format by the United States in this Action, and previously marked as Plaintiffs' Exhibit 269 at deposition.
Exhibit V	<b>Declaration of Kimberly Rogers</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 048 at deposition.
Exhibit W	Transcript excerpts of the <b>30(b)(6) Deposition of Former RPO Suitability Director, Kimberly Rogers</b> , taken on July 26, 2021 in this Action.
Exhibit X	Transcript excerpts of the <b>Deposition of former Office of the Director Technical Advisor Melissa Reynard</b> , taken on Aug. 5, 2021 in this Action.
Exhibit Y	Dec. 21, 2021, <b>Declaration of Accenture Federal Services</b> , previously marked as Plaintiffs' Exhibit 297 at deposition. <b>[Sealed]</b>
Exhibit Z	June 24, 2010, email, <b>Bates USA-0036134</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 085 at deposition.
Exhibit AA	Dec. 8, 2010, Accenture contract, TIRNO-10-C-00022 Modification 2, <b>Bates USA-0020642-0020665</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 141 at deposition. <b>[Sealed]</b>
Exhibit AB	Feb. 26, 2012, call log, <b>Bates AFS-00113166</b> , produced in Excel format by nonparty Accenture Federal Services in this Action, and previously marked as Plaintiffs' Exhibit 173 at deposition. <b>[Sealed]</b>
Exhibit AC	Apr. 30, 2010, Accenture contract, TIRNO-10-C-00022, <b>Bates USA-0020828-0020866</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 073 at deposition. <b>[Sealed]</b>
Exhibit AD	Aug. 24, 2010, contract analysis, <b>Bates AFS_00064509</b> , produced in Excel format by nonparty Accenture Federal Services in this Action, and previously marked as Plaintiffs' Exhibit 302 at deposition. <b>[Sealed]</b>
Exhibit AE	Transcript excerpts of the <b>30(b)(6) Deposition of Accenture Federal Services</b> , taken on Jan. 13, 2022 in this Action. <b>[Sealed in part]</b>
Exhibit AF	Oct. 15, 2010, RPI Weekly Status Report, <b>Bates BAH_0001710.0001-0001710.0012</b> , produced by nonparty Booz Allen Hamilton in this Action.
Exhibit AG	Sept. 28, 2010, PTIN Signup Webinar Script, <b>Bates USA-0006098-0006103</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 254 at deposition.
Exhibit AH	Oct. 2015, PTIN system overview, <b>Bates AFS_00138012-00138019</b> , produced by nonparty Accenture Federal Services in this action. <b>[Sealed]</b>
Exhibit AI	Sept. 2010, Form W-12, <b>Bates USA-0038802-0038805</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 246 at deposition.

Exhibit AJ	Oct. 15, 2012, RP project overview document, <b>Bates BAH_0000205.0001-0000205.0028</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 260 at deposition. Highlighting added by Plaintiffs in orange. Yellow highlighting was part of document as produced. <b>[Sealed]</b>
Exhibit AK	Nov. 9, 2018, system report, <b>Bates AFS_00174133-00174267</b> , produced by nonparty Accenture Federal Services in this Action, and previously marked as Plaintiffs' Exhibit 333 at deposition. <b>[Sealed]</b>
Exhibit AL	Nov. 4, 2016, Business Performance Review, <b>Bates USA-0001255-0001282</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 227 at deposition.
Exhibit AM	Mar. 10, 2011, excerpt of planning power point, <b>Bates AFS_00072661, 00072766-00072768</b> produced by nonparty Accenture Federal Services in this Action. <b>[Sealed]</b>
Exhibit AN	May 18, 2011, Accenture contract, TIRNO-10-C-00022 Modification 6, <b>Bates USA-0020678-0020687</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 114 at deposition. <b>[Sealed]</b>
Exhibit AO	May 2, 2013, Accenture contract, TIRNO-12-Z-00003 Task Order 8, <b>Bates AFS_00080619-00080644</b> , produced by nonparty Accenture Federal Services in this Action, and previously marked as Plaintiffs' Exhibit 148 at deposition. <b>[Sealed]</b>
Exhibit AP	July 6, 2011, discussion PowerPoint, <b>Bates AFS_00035154-00035168</b> , produced by nonparty Accenture Federal Services in this Action, and previously marked as Plaintiffs' Exhibit 251 at deposition. <b>[Sealed]</b>
Exhibit AQ	Transcript excerpts of the <b>30(b)(6) Deposition of Former RPO Director of Strategy and Finance, Nicole Young Scott</b> , taken on Jan. 7, 2022 in this Action.
Exhibit AR	June 18, 2010, email and attachment, FTE Analysis, <b>Bates USA-0036324-0036326</b> , produced in Excel format by the United States in this Action, and previously marked as Plaintiffs' Exhibit 278 at deposition.
Exhibit AS	Oct. 20, 2010, meeting minutes, <b>Bates USA-0009030-0009038</b> , produced by the United States in this Action. <b>[Sealed]</b>
Exhibit AT	Oct. 26, 2010, News Release, <b>Bates USA-0034042-0034048</b> , produced by the United States in this Action.
Exhibit AU	June 21, 2011, hiring PowerPoint, <b>Bates BAH_0001145.0001-0001145.0032</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 015 at deposition. <b>[Sealed]</b>
Exhibit AV	Apr. 8, 2011, hiring plan PowerPoint, <b>Bates BAH_0001047.0001-0001047.0032</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 283 at deposition. <b>[Sealed]</b>

Exhibit AW	May 2012, Canadian Revenue Authority Briefing PowerPoint, <b>Bates BAH_0000497.0001-0000497.0047</b> , produced by nonparty Booz Allen Hamilton in this Action.
Exhibit AX	Sept. 20, 2013, RPO organizational overview PowerPoint, <b>Bates BAH_0003075.0001-0003075.0051</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 221 at deposition. <b>[Sealed]</b>
Exhibit AY	Sept. 28, 2012, RPO overview and background PowerPoint, <b>Bates BAH_0002736.0001-0002736.0016</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 253. <b>[Sealed]</b>
Exhibit AZ	May 21, 2013, email and attachment, Briefing Book for Acting Commissioner, <b>Bates USA-0038193-0038199</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 063 at deposition.
Exhibit BA	Transcript excerpt of the <b>30(b)(6) Deposition of RPO Vendor Processes and Business Requirements Director (the "Vendor Department")</b> , <b>Amy Goudey</b> , taken on Sept. 22, 2021.
Exhibit BB	Sept. 2011, orientation PowerPoint, <b>Bates BAH_0000379.0001-0000379.0049</b> , produced by nonparty Booz Allen Hamilton in this Action, and previously marked as Plaintiffs' Exhibit 017. <b>[Sealed]</b>
Exhibit BC	Transcript excerpt of the <b>Deposition of RPO Strategy and Finance Budget Analyst Frontline Manager, Christopher "Kreg" Kurtz</b> , taken on Oct. 28, 2021 in this Action.
Exhibit BD	Transcript excerpts of the <b>30(b)(6) Deposition of RPO Vendor Processes and Business Requirements Director, Amy Goudey</b> , taken on Sept. 23, 2021.
Exhibit BE	Jan. 2013, VPBRM [Vendor Department] Operational Review, <b>Bates USA-0004978-0004996</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 124 at deposition.
Exhibit BF	Mar. 15, 2021, <b>Declaration of Amy Goudey</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 122 at deposition.
Exhibit BG	Feb. 18, 2022, United States' Amended Answers to Plaintiffs' Fourth Set of Interrogatories
Exhibit BH	April 19, 2021, <b>Declaration of Diann Wensing</b> , produced by the United States in this Action, and previously marked as Plaintiffs' Exhibit 025 at deposition.
Exhibit BI	Transcript excerpt of the <b>Deposition of Former RPO Compliance Director, Diann Wensing</b> , taken on June 16, 2021 in this Action.
Exhibit BJ	May 16, 2012, RPO Complaint Referrals Operational Review, <b>Bates USA-0035243-0035262</b> , produced by the United States in this Action.

Exhibit BK	Sept. 11, 2012, Compliance and Enforcement Operational Review, <b>Bates USA-0006169-0006187</b> , produced by the United States in this Action, attached as Exhibit 11 to the Declaration of Diann Wensing, and previously marked as Plaintiffs' Exhibit 030.
Exhibit BL	July 1, 2011, Ghost Visitation Training, <b>Bates BAH_0001186.0001-0001186.0064</b> , produced by nonparty Booz Allen Hamilton in this Action.
Exhibit BM	June 2013, RPO Communications Operational Review, <b>Bates USA-0005032-0005045</b> , produced by the United States in this Action.
Exhibit BN	Sept. 26, 2016, Annual Filing Season Program Report to Congress, <b>Bates USA-0038422-0038458</b> , produced by the United States in this Action.
Exhibit BO	November 20, 2013, excerpt of Projected FY14 User Fee Labor, <b>Bates USA-0039612</b> , produced by the United States in this Action.
Exhibit BP	June 27, 2014, email, <b>Bates AFS_00092320-00092323</b> , produced by nonparty Accenture Federal Services in this Action. This document has been stamped CONFIDENTIAL, but Accenture has agreed to remove the designation.
Exhibit BQ	Nov. 6, 2015, United States' Responses to Plaintiffs' First Set of Requests for Admission
Exhibit BR	June 9, 2015, 2015 cost model, <b>Bates USA-0008460</b> , produced in Excel format by the United States in this Action, and previously marked as Plaintiffs' Exhibit 237 at deposition. <b>[Sealed]</b>
Exhibit BS	Transcript excerpt of the <b>30(b)(6) Deposition of Former Suitability Director, Kelly New</b> , taken on Aug. 27, 2021 in this Action.
Exhibit BT	May 23, 2013, 2013 cost model, <b>Bates USA-0008459</b> , produced in Excel format by the United States in this Action, and previously marked as Plaintiffs' Exhibit 236 at deposition. <b>[Sealed]</b>
Exhibit BU	Feb. 7, 2022, Letter from J. Hunsader to Plaintiffs' Counsel

I hereby certify under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge.

Executed this 23<sup>rd</sup> day of March, 2022

/s/ Meghan S. B. Oliver

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**CERTIFICATE OF SERVICE**

I hereby certify that on March 23, 2022 I electronically filed the Declaration of Meghan S. B. Oliver in Support of Plaintiffs' Motion for Summary Judgment through this Court's CM/ECF system. I understand that notice of this filing will be sent to all parties by operation of the Court's electronic filing system.

Dated: March 23, 2022

/s/ Meghan S. B. Oliver  
Meghan S. B. Oliver