



adjustments to the prior biennial reviews, requiring careful review to ensure consistency in the cost models and compliance with the Court's order.

At this time, none of the calculations are final and no calculations will be approved until the determination of the final fee. Although a final calculation has not been determined, the IRS has made progress over the last 30 days towards resolution for the purposes of its work on remand. Nothing reported in this Status Report shall be deemed an admission of any kind or waiver of any appeal right.

**Position of Plaintiffs' Co-Counsel Allen Buckley:**

Except for ghost preparer costs and foreign preparer identification costs (which are under consideration by the Court), Plaintiffs' co-counsel Allen Buckley (a CPA) has prepared a reasonable estimate of the costs of issuing and renewing PTINs (and maintaining a PTINs database) in a manner believed (by Allen Buckley) to be in accordance with the costs terms of the Court's order dated January 24, 2023, for IRS fiscal years ended in 2011, 2012, 2013, 2014, 2015, 2016 and 2017 (i.e., the years for which the IRS was directed to calculate PTIN related costs).

Dated: June 22, 2023

Respectfully submitted,

/s/ William H. Narwold  
MOTLEY RICE LLC  
William H. Narwold  
bnarwold@motleyrice.com  
D.C. Bar No. 502352  
One Corporate Center  
20 Church Street, 17th Floor  
Hartford, CT 06103  
Telephone: (860) 882-1676  
Facsimile: (860) 882-1682

/s/ Stephanie A. Sasarak  
STEPHANIE A. SASARAK  
EMILY K. MILLER  
JOSEPH E. HUNSADER  
BENTON T. MORTON  
Trial Attorneys, Tax Division  
JOSEPH A. SERGI  
Senior Litigation Counsel  
U.S. Department of Justice  
Tax Division  
Post Office Box 227

MOTLEY RICE LLC  
Meghan S. B. Oliver  
moliver@motleyrice.com  
Charlotte Loper  
cloper@motleyrice.com  
Ebony Bobbitt  
ebobbitt@motleyrice.com  
28 Bridgeside Boulevard  
Mount Pleasant, SC 29464  
Telephone: (843) 216-9000  
Facsimile: (843) 216-9450

Ben Franklin Station  
Washington, DC 20044  
Telephone: (202) 307-2250  
Facsimile: (202) 514-6866  
Joseph.A.Sergi@usdoj.gov  
Joseph.E.Hunsader@usdoj.gov  
Stephanie.A.Sasarak@usdoj.gov  
Emily.K.Miller@usdoj.gov  
Benton.T.Morton@usdoj.gov  
*Attorneys for Defendant United States of  
America*

*Counsel for Plaintiffs*

LAW OFFICE OF ALLEN BUCKLEY LLC  
Allen Buckley  
ab@allenbuckleylaw.com  
2727 Paces Ferry Road, Suite 750  
Atlanta, GA 30339  
Telephone: (678) 981-4689  
Facsimile: (855) 243-0006

GUPTA WESSLER PLLC  
Deepak Gupta, Esq.  
deepak@guptawessler.com  
Jonathan E. Taylor  
jon@guptawessler.com  
1735 20th Street, NW  
Washington, DC 20009  
Telephone: (202) 888-1741  
Facsimile: (202) 888-7792

CAPLIN & DRYSDALE, CHARTERED  
Christopher S. Rizek, Esq.  
crizek@capdale.com  
One Thomas Circle, NW, Suite 1100  
Washington, DC 20005  
Telephone: (202) 862-8852  
Facsimile: (202) 429-3301

*Additional Counsel for Plaintiffs*

**CERTIFICATE OF SERVICE**

I hereby certify that on June 22, 2023, I electronically filed the Joint Status Report in the 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.

/s/ Stephanie A. Sasarak  
STEPHANIE A. SASARAK  
Trial Attorney, Tax Division  
U.S. Department of Justice