



Regarding the vendor fee, the IRS continues to work on costs associated with the various Return Preparer Office components, and the pro rata calculation of that portion as reported in the July Status Report. Although a final calculation on the vendor fee 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:**

As stated in the last two months' filings: 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). Mr. Buckley worked on numerous other clients' matters during the time period in which he assembled the estimate. It took Buckley much more time to calculate the vendor's fee than it did to calculate IRS costs. Plaintiffs are concerned the spirit of the January court order is not being fulfilled.

Dated: August 22, 2023

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I hereby certify that on August 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/ Benton T. Morton  
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