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

JOINT STATUS REPORT

On January 24, 2023, this Court remanded this matter to the IRS to determine an appropriate refund for the class. (ECF 222 ("Order")). The Order also required the parties to file a joint status report every 30 days informing the Court of the "IRS's work on remand until such time as that work is complete." *Id.* The parties submit this joint status report as required by the Order.

<u>United States:</u> The United States reports as follows: During the past 30 days, counsel for the United States and the IRS have held several meetings to resolve the few outstanding issues to calculate the appropriate refund for the vendor portion of the PTIN user fee. The United States anticipates those few issues will be resolved soon, and a final number will be sent to the appropriate IRS officials for approval. As reported in the last status report, the IRS approved the IRS portion of the PTIN user fee. Nothing reported in this Status Report shall be deemed an admission of any kind or waiver of any appeal right.

1

Position of Plaintiffs' Co-Counsel Allen Buckley. As stated in last three 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. Should Defendant fail to produce a report detailing costs it believes can be charged (other than costs relating to ghost preparers and foreign preparer identification) on or before the date of the October submission to the Court, Plaintiffs request the Court direct the Defendant to issue such report no later than November 24, 2023.

Dated: September 21, 2023

<u>/s/William H. Narwold</u> 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 Respectfully submitted,

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

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Additional Counsel for Plaintiffs

CERTIFICATE OF SERVICE

I hereby certify that on September 21, 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.

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