

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

Respectfully submitted,

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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.

/s/ Stephanie A. Sasarak
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