



recommend approval of the partial concession and forward it to the Office of Review of the Tax Division. If the Office of Review believes the partial concession merits acceptance, it will recommend acceptance of the partial concession and then forward it to the Deputy (not the Assistant because there is not one) Attorney General of the Tax Division. If the Deputy Assistant Attorney General of the Tax Division believes the partial concession merits acceptance, he will recommend acceptance of the partial concession and then forward to the Associate Attorney General, who has authority to authorize the partial concession.

4. Although the partial concession recommendation was received from the IRS on March 21, 2022, because of the several steps involved, the procedures described in paragraph 3, above, may take several months to complete.

5. Reply briefs are due on June 10, 2022. The trial team has been informed that a determination on the partial concession will not be finalized by that date, but the Tax Division believes the process will be complete before July 8, 2022.

6. Pursuant to Local Rule 7(m), on June 3, 2022, the United States conferred with counsel for the Plaintiffs regarding the relief requested in this motion. Plaintiffs do not oppose the relief sought if the Court allows them a Surreply, which the Government believes is premature at this point. *See* Ex. 1 (June 3, 2022 email between the parties).

7. The United States make this motion in good faith and for the purpose of attempting to resolve this action through narrowing the issues with partial concessions, without incurring any further costs, and not for purposes of delay.

Dated: June 6, 2022

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/s/ Stephanie A. Sasarak

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**CERTIFICATE OF SERVICE**

I hereby certify that on June 6, 2022, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those parties registered to receive it.

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