

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 MOTION FOR AMENDMENT OF THE COURT’S ORDER  
ON SUMMARY JUDGMENT UNDER RULE 60(a)**

The parties respectfully ask the Court to amend its order on the parties’ cross motions for summary judgment to correct information about the amounts of the fee at certain times to be consistent with undisputed evidence. Rule 60(a) permits the court to “correct a clerical mistake arising from oversight or omission whenever one is found in a judgment, order, or other part of the record.” As this Court has recognized, “Rule 60(a) . . . allows correction of clerical mistakes when they are not committed by the Office of the Clerk of Court (or by the chambers’ clerical staff), since the purpose of Rule 60(a), is ‘to make an order reflect the actual intentions of the Court, plus necessary implications.’” *Bond v. U.S. Dep’t of Just.*, 286 F.R.D. 16, 22 (D.D.C. 2012) (Lamberth, C.J.). The sorts of errors correctable under Rule 60(a) are those that are “mechanical in nature, apparent on the record and not involving an error of substantive judgment, or including only mindless and mechanistic mistakes and minor shifting of facts.” *Id.* (cleaned up). The parties ask the Court to correct a few such mechanical errors here.

First, the parties ask that the Court amend the following paragraph of its order:

In determining the lawful amount charged and the corresponding refund, the IRS shall use the 2010 Cost Model and fee amount of \$50 as the baseline for the FY 2011 through 2015 PTIN fees and the 2015 Cost Model and fee amount of \$33 as the baseline for the FY 2016 and 2017 PTIN fees. However, the IRS may look to later cost models for assistance in identifying costs that were improperly included in the 2010 and 2015 Cost Models.

Order (ECF 222) at 2. The \$50 PTIN fee was in effect one month beyond the end of FY 2015, until October 31, 2015. *Preparer Tax Identification Number (PTIN) User Fee Update*, 80 Fed. Reg. 66792, 66795 (Oct. 30, 2015). This also means that the \$33 PTIN fee was not in effect at the start of FY 2016, but on November 1, 2015. *Id.* Also, to comply with the Court's injunction, Defendant stopped charging PTIN fees on July 10, 2017, roughly three-quarters of the way through FY 2017. ECF 173-1 at 19 n.7 ("A biennial review was done in 2017, however, no fee was charged between July 11, 2017 and August 2020.") Thus, the parties ask the Court to amend its order as set forth in Exhibit A, in order to reflect the actual effective dates of the government portion of the PTIN fees at issue in the litigation.

Second, the parties ask the Court to amend its order to make similar changes for the effective dates of the Accenture portion of the PTIN fees. As with the government portion, the Accenture fee of \$14.25 for issuance and \$13 for renewal was in effect from October 1, 2010 through October 31, 2015, only one month into FY 2016, not through the end of FY 2016. *PTIN User Fee Update*, 80 Fed. Reg. at 66794. The Accenture portion of the fee was \$17 for the period from November 1, 2015 through July 10, 2017. *Id.*; ECF 173-1 at 19 n.7.

The parties have attached proposed corrections to the Court's order at Exhibit A, and are available for a conference should the Court wish to speak with the parties.

Dated: March 24, 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

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

*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

/s/ Emily K. Miller  
EMILY K. MILLER  
STEPHANIE A. SASARAK  
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  
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*

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 March 24, 2023, I electronically filed this Joint Motion for Amendment of the Court's Order on Summary Judgment Under Rule 60(a) through this Court's 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.

Dated: March 24, 2023

/s/ William H. Narwold

William H. Narwold