

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

ADAM STEELE, et al.,	)	
	)	
Plaintiff,	)	Case No. 1:14-cv-1523-RCL
	)	
v.	)	
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	
_____	)	

**THE UNITED STATES’ MOTION FOR STAY**

Pursuant to Federal Rule of Civil Procedure 62, the United States respectfully moves for a stay of the Court’s order enjoining the Internal Revenue Service from charging any fee to issue or renew a Preparer Tax Identification Number (“PTIN”) pending its decision regarding whether to appeal the final judgment and during the pendency of any such appeal. (See Doc. 79.) As grounds for the motion, the United States avers as follows:

In determining whether to grant a stay, the Court must evaluate: “(1) the likelihood that the party seeking the stay will prevail on the merits of the appeal; (2) the likelihood that the moving party will be irreparably harmed absent a stay; (3) the prospect that others will be harmed if the court grants the stay; and (4) the public interest in granting the stay.” *Cuomo v. Nuclear Regulatory Comm’n*, 772 F.2d 972, 974 (D.C. Cir. 1985). Each of these factors weighs in favor of granting a stay.

This case raises serious and difficult legal questions, which weigh in favor of the United States on the likelihood-of-success requirement. Further, if a stay is not granted

and the United States prevails on appeal, the United States and the taxpaying public will be irreparably harmed because: (1) unless this Court grants the United States restitution, there is no after-the-fact recourse to recover the likely tens of millions of dollars of fees that would be uncollected from PTIN holders during the pendency of its appeal; and (2) funds appropriated for other programs would have to be re-directed and thus would be unavailable to provide other taxpayer services. By contrast, if a stay is granted, plaintiffs can be made whole through a refund of the \$50 paid per year by each class member during the pendency of the appeal.

The grounds for this motion are set forth more fully in the memorandum in support, as well as the declarations of Carol A. Campbell and Jeffrey V. Zottola, which are being filed contemporaneously with this motion.

Dated: July 24, 2017

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I hereby certify that the foregoing THE UNITED STATES' MOTION FOR STAY was filed with the Court's ECF system on July 24, 2017, which system serves electronically all filed documents on the same day of filing to all counsel of record including upon:

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