

The IRS also continues to work on an analysis related to the vendor fee. Because hourly information is unavailable, the IRS is working on a pro rata calculation based on the available information.

At this time, none of the calculations are final and no calculations will be approved until the determination of the final fee. Although a final calculation has not been determined, the IRS has made progress over the last 30 days towards resolution for the purposes of its work on remand. Nothing reported in this Status Report shall be deemed an admission of any kind or waiver of any appeal right.

Position of Plaintiffs' Co-Counsel Allen Buckley:

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 accordance with the Court's order dated January 24, 2023, for the IRS's fiscal years ended in 2011, 2012, 2013 and 2014.

Dated: May 24, 2023

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on May 24, 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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