

**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

**PLAINTIFFS' RESPONSE TO DEFENDANT'S RESPONSE  
TO ORDER TO SHOW CAUSE (ECF 286)**

On July 2, 2024, the Court ordered the IRS to “show cause as to why this matter should not be remanded back to the IRS for failure to comply with the Court’s Amended Remand Order.” ECF 285 at 4. In particular, the Court ordered the IRS to “address whether the IRS arrived at its estimate based on the dates in the initial Remand Order or the Amended Remand Order.” On July 12, 2024, the IRS submitted its Response, including supplemental calculations, which it supplied after determining that it had “fail[ed] to meet the Court’s Amended Order for the PTINs issued or renewed in October 2015” ECF 286 at 2. As the IRS explained, correcting the error resulted in “increasing the Defendant’s total restitution owed [to Plaintiffs] by \$83,790.” *Id.*

Plaintiffs do not intend to challenge the IRS’s supplemental calculation correcting the October 2015 restitution and agree that a separate remand is not necessary on that issue. If the Court believes that further remand is necessary on other grounds raised by Plaintiffs in their Motion to Vacate Challenged Agency Actions (ECF 279) and Reply (ECF 283), Plaintiffs respectfully request the Court order the IRS to account for the date discrepancy as part of those remand proceedings. However, for the reasons stated in Plaintiffs’ Motion and Reply, Plaintiffs do

not believe further remand is warranted. Plaintiffs respectfully request that the Court vacate the 2010 and 2015 regulations setting the IRS portions of the PTIN fees, and vacate the *ultra vires* agency actions setting the 2010 and 2015 Accenture fees and order the IRS to refund both portions of the PTIN fees in their entirety.

Dated: July 16, 2024

Respectfully submitted,

/s/ William H. Narwold

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