

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

CENTER FOR TAXPAYER RIGHTS, *et al.*,

Plaintiffs,

v.

INTERNAL REVENUE SERVICE, *et al.*,

Defendants.

Case No. 1:25-cv-00457-CKK

DEFENDANTS' MOTION TO DISMISS PLAINTIFFS' COMPLAINT

For the reasons stated in the accompanying memorandum of law and points of authorities, Defendants respectfully move to dismiss Plaintiffs' complaint pursuant to Federal Rules of Civil Procedure 12(b)(1) and 12(b)(6).

A proposed order accompanies this filing. Because this is a dispositive motion, Defendants have not sought Plaintiffs' consent to the relief sought. *See* L. Civ. R. 7(m).¹

Dated: April 25, 2025

Respectfully submitted,

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Acting Assistant Attorney General
Civil Division

MARCIA BERMAN
Assistant Director, Federal Programs Branch

/s/ Bradley P. Humphreys
BRADLEY P. HUMPHREYS

¹ Defendants respectfully submit that no administrative record is necessary for the Court to resolve this motion, which raises only legal issues and arguments regarding the sufficiency of Plaintiffs' pleadings. Accordingly, Defendants have not submitted an index of the administrative record with this motion. *See* L. Civ. R. 7(n). Insofar as Local Civil Rule 7(n) applies, Defendants move to waive compliance with its requirements. *See Mdewakanton Sioux Indians of Minnesota v. Zinke*, 264 F. Supp. 3d 116, 123 n.12 (D.D.C. 2017).

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