

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE

JOSHUA JARRETT and )  
JESSICA JARRETT, ) Case No. 3:21-cv-00419  
)  
Plaintiffs, )  
)  
v. )  
)  
UNITED STATES OF AMERICA, )  
)  
Defendant. )  
\_\_\_\_\_)

**UNITED STATES' MOTION TO DISMISS COMPLAINT**

Defendant the United States of America moves under Rule 12(b)(1) to dismiss the complaint for lack of subject matter jurisdiction. As explained in the attached memorandum of law, Declaration of Ryan O. McMonagle and Exhibit thereto, Plaintiffs' refund claim is moot because the United States has fully refunded the federal income taxes and statutory interest demanded in the Complaint.

Dated: February 28, 2022

DAVID A. HUBBERT  
Deputy Assistant Attorney General

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## CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of February, 2022, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all parties registered to receive such notice.

/s/ Ryan O. Mcmonagle

RYAN O. MCMONAGLE

Trial Attorney

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