

**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' AMENDED COMPLAINT**

For the reasons stated in the accompanying memorandum of law and points of authorities, Defendants respectfully move to dismiss with prejudice Plaintiffs' amended 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).<sup>1</sup>

Dated: July 10, 2025

Respectfully submitted,

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Assistant Attorney General  
Civil Division

ELIZABETH J. SHAPIRO  
Deputy Director, Federal Programs Branch

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<sup>1</sup> 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).

/s/ Bradley P. Humphreys

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