

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
TYLER DIVISION

NATIONAL RELIGIOUS
BROADCASTERS, SAND SPRINGS
CHURCH, FIRST BAPTIST CHURCH
WASKOM, and INTERCESSORS FOR
AMERICA,

Plaintiffs,

v.

DANNY WERFEL, IN HIS OFFICIAL
CAPACITY AS COMMISSIONER OF
THE INTERNAL REVENUE SERVICE, and
THE INTERNAL REVENUE SERVICE,

Defendants.

CIVIL NO: 6:24-cv-00311

UNITED STATES' ANSWER TO PLAINTIFFS'
FIRST AMENDED COMPLAINT FOR DECLARATORY RELIEF

The United States of America responds to the Plaintiff's complaint as follows:

ENUMERATED PARAGRAPHS

The United States answers the enumerated allegations in Plaintiff's Amended Complaint as follows:

1. The United States denies the allegations in paragraph 1.
2. Plaintiffs' allegations in paragraph 2 are their understanding and characterization of portions of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.
3. The United States denies the allegations in paragraph 3.

4. Plaintiffs' allegations in paragraph 4 are their understanding and characterization of portions of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

5. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 5 and so denies those allegations.

6. Plaintiffs' allegations in paragraph 6 are their understanding and characterization of portions of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

7. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 7 and so denies those allegations.

8. Plaintiffs' allegations in paragraph 8 are their understanding and characterization of portions of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

9. The United States denies the allegations paragraph 9.

10. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in the first two sentences of paragraph 10 and so denies those allegations, and it denies the remainder of the allegations in paragraph 10.

11. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in the first three sentences of paragraph 11 and so denies those allegations, and it denies the remainder of the allegations.

12. The United States denies the allegations paragraph 12.

13. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations contained in paragraph 13 and so denies those allegations.

14. Plaintiffs' allegations in paragraph 14 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

15. Plaintiffs' allegations in paragraph 15 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

16. The United States admits that Plaintiffs seek declaratory, injunctive, and other relief under the Declaratory Judgment Act, 28 U.S.C. §§ 2201–02, but denies that such relief is available or “appropriate.”

17. Plaintiffs' allegations in paragraph 17 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

18. Plaintiffs' allegations in paragraph 18 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

19. Plaintiffs' allegations in paragraph 19 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

20. Plaintiffs' allegations in paragraph 20 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

21. The United States admits the allegations in paragraph 21.

22. The United States admits the allegations in paragraph 22, except the United States notes that the proper party in this case is the United States, rather than the Internal Revenue Service.

23. The United States admits the allegations in paragraph 23.

24. Plaintiffs' allegations in paragraph 24 are their understanding and characterization of portions of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

25. Plaintiffs' allegations in the first two sentences and last sentence of paragraph 25 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law. The United States lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations and so denies those allegations.

26. Plaintiffs' allegations in paragraph 26 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

27. The United States admits the allegations in paragraph 27.

28. The United States admits the allegations in paragraph 28.

29. The United States admits the allegations in paragraph 29.

30. The United States admits the allegations in paragraph 30.

31. The United States admits the allegations in paragraph 31.

32. The United States denies the allegations in paragraph 32. Mr. Werfel is no longer the Commissioner of the Internal Revenue Service.

33. The United States admits the allegations in paragraph 33. The United States adds that the United States, rather than the Internal Revenue Service, is the proper party.

34. Plaintiffs' allegations in paragraph 34 are their understanding and characterization of portions of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

35. The allegations in paragraph 35 are Plaintiffs understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

36. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first sentence of paragraph 36 and so denies those allegations. The remainder of the allegations are Plaintiffs' understanding and characterization of portions of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

37. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 37 and so denies those allegations.

38. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 38 and so denies those allegations.

39. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 39 and so denies those allegations.

40. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 40 and so denies those allegations.

41. The allegations in paragraph 41 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

42. The allegations in paragraph 42 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

43. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first two sentences of paragraph 43 and so denies those allegations. The remaining allegations are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

44. The United States admits that the Plaintiffs' quotation of § 501(c)(3) is accurate and that the Plaintiffs emphasized the last clause of that section.

45. The United States admits the allegations in paragraph 45.

46. The allegations in paragraph 46 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

47. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 47 and so denies those allegations.

48. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 48 and so denies those allegations. The government is also unable to respond to the allegations in paragraph 48 without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

49. The United States denies the allegations in the first and third sentences of paragraph 49. The United States lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 49 and so denies those allegations.

50. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 50 and so denies those allegations.

51. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 51 and so denies those allegations.

52. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 52 and so denies those allegations.

53. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 53 and so denies those allegations.

54. The allegations in paragraph 54 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

55. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 55 and so denies those allegations.

56. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 56 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

57. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 57 and so denies those allegations. The government is also unable to respond to the allegations in paragraph 57 without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

58. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 58 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

59. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 59 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

60. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 60 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the

confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

61. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 61 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

62. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 62 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

63. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 63 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

64. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 64 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

65. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 65 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

66. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 66 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

67. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 67 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

68. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 68 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

69. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 69 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the

confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

70. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 70 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

71. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 71 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

72. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 72 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

73. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 73 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

74. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 74 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

75. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 75 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

76. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 76 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

77. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 77 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

78. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 78 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the

confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

79. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 79 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

80. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 80 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

81. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 81 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

82. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 82 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

83. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 83 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

84. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 84 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

85. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 85 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

86. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 86 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

87. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 87 and so denies those allegations. The government is also unable to respond to the allegations in paragraph 87 without violating the

confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

88. The allegations in paragraph 88 are Plaintiffs' understanding and characterization of Internal Revenue Service pronouncements and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

89. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 89 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

90. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 90 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

91. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 91 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

92. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 92 and so denies those allegations. The

government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

93. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 93 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

94. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 94 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

95. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 95 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

96. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 96 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

97. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 97 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

98. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 98 and so denies those allegations. The government is also unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

99. The United States admits the first sentence and admits the statement of United States Attorney General Jeff Sessions is an accurate recitation. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in the third sentence and so denies those allegations. Further, the government is unable to respond to the allegations in the third sentence of paragraph 99 without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A). The United States admits the remaining allegations in paragraph 99.

100. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 100 and so denies those allegations. Further, the government is unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

101. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 101 and so denies those allegations. Further, the government is unable to respond to the allegations in this paragraph without violating the confidentiality provisions of Section 6103(a) and revealing a third party's "return information" as defined in Section 6103(b)(2)(A).

102. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 102 and so denies those allegations.

103. The allegations in paragraph 103 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

104. The allegations in paragraph 104 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

105. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in the first sentence of paragraph 105 and so denies those allegations. The United States denies the remainder of allegations in paragraph 105.

106. The United States denies the allegations in paragraph 106.

107. The allegations in paragraph 107 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

108. The United States denies the allegations in paragraph 108.

109. Plaintiffs' allegations in paragraph 109 are their understanding and characterization of portions of the law not requiring a response. To the extent a response is

required, the United States denies the allegations are a complete and accurate characterization of the law.

110. The United States incorporates its previous responses.

111. The allegations in paragraph 111 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

112. The United States admits the allegations in the first sentence of paragraph 112. The United States denies the allegations in the second sentence of paragraph 112. The remaining allegations are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

113. The allegations in paragraph 113 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

114. The allegations in paragraph 114 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

115. The United States denies the allegations in paragraph 115.

116. The United States denies the allegations in paragraph 116.

117. The United States incorporates its previous responses.

118. The allegations in paragraph 118 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is

required, the United States denies the allegations are a complete and accurate characterization of the law.

119. The allegations in paragraph 119 are Plaintiffs' incomplete characterization of certain IRS publications, because these characterizations are incomplete, the United States denies the allegations.

120. The United States denies the allegations in paragraph 120.

121. The United States denies the allegations in paragraph 121.

122. The United States denies the allegations in paragraph 122.

123. The United States incorporates its previous responses.

124. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 124 and so denies those allegations.

125. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 125 and so denies those allegations.

126. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 126 and so denies those allegations.

127. The allegations in paragraph 127 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

128. The allegations in paragraph 128 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

129. The allegations paragraph 129 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

130. The United States denies the allegations in paragraph 130.

131. The allegations in paragraph 131 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

132. The United States denies the allegations in paragraph 132.

133. The allegations in paragraph 133 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

134. The United States denies the allegations in paragraph 134.

135. The allegations in paragraph 135 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

136. The allegations in paragraph 136 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

137. The United States incorporates its previous responses.

138. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 138 and so denies those allegations.

139. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 139 and so denies those allegations.

140. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 140 and so denies those allegations.

141. The allegations in paragraph 141 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

142. The allegations in paragraph 142 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

143. The allegations in paragraph 143 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

144. The allegations in paragraph 144 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

145. The United States admits the Plaintiffs' quotation of portions of the Religious Freedom Restoration Act is accurate, but denies that Plaintiffs have quoted the entire statute.

146. The allegations in paragraph 146 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

147. The United States denies the allegations in paragraph 147.

148. The allegations in paragraph 148 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

149. The allegations in paragraph 149 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

150. The United States incorporates its previous responses.

151. The allegations in paragraph 151 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

152. The allegations in paragraph 152 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

153. The allegations in paragraph 153 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

154. The allegations in paragraph 154 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

155. The allegations in paragraph 155 are Plaintiffs' understanding and characterization of the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

156. The allegations in paragraph 156 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

157. The allegations in paragraph 157 are Plaintiffs' understanding and characterization of the Internal Revenue Code and the law not requiring a response. To the extent a response is required, the United States denies the allegations are a complete and accurate characterization of the law.

158. The United States denies the allegations in paragraph 158.

159. The United States denies the allegations in paragraph 159.

160. The United States denies the allegations in paragraph 160.

161. The United States denies the allegations in paragraph 161.

162. The United States denies the allegations in paragraph 162.

163. The United States denies the allegations in paragraph 163.

164. The United States denies the allegations in paragraph 164.

165. The United States denies the allegations in paragraph 165.

The United States denies that Plaintiffs are entitled to the relief listed in the Prayer for Relief. The United States further denies all allegations not otherwise specifically admitted, qualified or denied. The United States respectfully requests that the Plaintiffs take nothing from this suit and that the United States be awarded costs and such other appropriate relief.

/s/ Jonathan L. Blacker
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ATTORNEY FOR THE UNITED STATES

CERTIFICATE OF SERVICE

I certify that on May 22, 2025, I electronically filed this document via the Court's ECF system, which will send notice of such filing to all counsel of record entitled to ECF notice.

/s/ Jonathan L. Blacker
JONATHAN L. BLACKER