

**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.

Civil Action No.: 25-cv-457-CKK

CERTIFICATION OF ADMINISTRATIVE RECORD

I, Dottie A. Romo, am currently employed as the Chief Operating Officer of the Internal Revenue Service (IRS). I have been employed by the IRS since March 2020, and I have held the position of Chief Operating Officer since July 2025. I am familiar with the claims asserted by the plaintiffs in the above-captioned action against the IRS and the U.S. Department of the Treasury (Treasury).

I hereby certify, to the best of my knowledge, that the accompanying administrative record (AR) is complete and contains all non-deliberative documents and materials directly or indirectly considered regarding the agency action set forth in the Court's Minute Order dated September 9, 2025 (September 9 Order), as follows:

Plaintiffs have shown a substantial likelihood that the IRS has taken final agency action by adopting and implementing a policy of disclosing the addresses of tens of thousands of taxpayers to Immigration and Customs Enforcement ("ICE") based on a representation from ICE that a single ICE employee is (or a small number of ICE employees are) "personally and directly engaged" in investigating each of those taxpayers for committing a criminal offense under 8 U.S.C. § 1253(a)(1).

September 9 Order.¹

¹ Notwithstanding the Court's order to file an administrative record in this case, Defendants maintain that neither the Amended Complaint nor the Motion for Preliminary Injunction challenge any final agency action. Defendants previously argued in their pending Motion to Dismiss, ECF 26, that the Administrative Procedure Act does not provide for review and reserve their right to make this argument in further proceedings in this case, including in any subsequent appeal.

As reflected in the AR, and in accordance with the September 9 Order and the Court's further Order dated October 22, 2025, ECF 46, certain portions of records that are subject to a privilege other than the deliberative process privilege have been withheld. The IRS and Treasury have waived the deliberative process privilege with respect to the documents in the record except where indicated.

In accordance with 28 U.S.C. § 1746, I hereby certify and declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed on October 29, 2025

Dottie A. Romo
Chief Operating Officer
Internal Revenue Service