

**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

**MOTION FOR STAY OF DEADLINE TO FILE THE ADMINISTRATIVE RECORD
IN LIGHT OF LAPSE OF APPROPRIATIONS**

In light of Chief Judge Boasberg's Standing Order No. 25-55, Defendants' deadline to file the administrative record should be stayed. *See* Standing Order No. 25-55 ¶ 1 (providing that all filing deadlines shall be stayed). Defendants nevertheless move for a stay of the Court's October 24, 2025 deadline for filing the administrative record out of an abundance of caution, given that the Court is currently contemplating Plaintiffs' preliminary injunction motion. In support of the motion to stay, Defendants state as follows:

1. At the end of the day on September 30, 2025, the appropriations act that had been funding the Department of Justice expired and those appropriations to the Department lapsed. The same is true for the majority of other Executive agencies, including the federal Defendants, who understand that they have approximately five days of appropriated funds remaining but will then likely be affected by the lapse of appropriations. The Department does not know when such funding will be restored by Congress.

2. Absent an appropriation, Department of Justice attorneys and employees of the federal Defendants (once funds expire) are prohibited from working, even on a voluntary basis,

except in very limited circumstances, including “emergencies involving the safety of human life or the protection of property.” 31 U.S.C. § 1342.

3. Undersigned counsel for the Department of Justice therefore requests a stay of the Court’s October 24, 2025 deadline for filing the administrative record set in its minute order until Congress has restored appropriations to the Department. Although the Chief Judge’s Order No. 25-55 does “not extend the United States’ deadlines to respond to motions for temporary restraining orders or preliminary injunctions,” here, the government has already filed its response to the motion for preliminary injunction. The Court’s September 9, 2025, order for an administrative record is not the sort of “emergenc[y] involving the safety of human life or protection of property” that is justified work under federal law during a lapse in appropriations.

4. If this motion for a stay is granted, undersigned counsel will notify the Court as soon as Congress has appropriated funds for the Department. The Government requests that, at that point, all current deadlines for the parties be extended as provided in Standing Order No. 25-55 so that the deadlines are “extended by the number of days equal to the length (in days) of the lapse of appropriations plus ten days, provided that if the lapse is seven days or fewer, such extension shall be the number of days equal to the length (in days) of the lapse of appropriations plus five days.” Standing Order No. 25-55 ¶ 1.

5. Opposing counsel asked for the following statement to be included in the brief: “The Court’s standing order extending deadlines during the lapse excepts motions for preliminary relief for good reason. These matters involve irreparable harm. As we have articulated in Plaintiffs’ filings, our clients are experiencing irreparable harm as a result of Defendants’ challenged conduct. Consequently we do not agree to a stay of a deadline necessary for the court to rule on Plaintiffs’ motion for preliminary relief and will oppose Defendants’ motion.”

Accordingly, although the Government greatly regrets any disruption caused to the Court and the other litigants as a result of the appropriations lapse, it hereby moves for a stay of the Court's October 24, 2025 deadline for filing the administrative record until Department of Justice attorneys and Department of Treasury employees are permitted to resume their usual civil litigation functions.

Dated: October 1, 2025

Respectfully submitted,

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