IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

MICHAEL M. GORDON and MICHAEL J. ROMANO,

Plaintiffs,

v.

TODD BLANCHE, *in his official capacity as Acting Attorney General of the United States*, **STANLEY E. WOODWARD**, *in his official capacity as the Associate Attorney General of the United States*, **SCOTT BESSENT**, *in his official capacity as Secretary of the Treasury of the United States*, **FRANK BISIGNANO**, *in his official capacity as the Chief Executive Officer of the Internal Revenue Service*, **THE UNITED STATES DEPARTMENT OF JUSTICE**, **THE UNITED STATES DEPARTMENT OF THE TREASURY**, and **THE INTERNAL REVENUE SERVICE**,

Defendants.

Case No. 1:26-cv-01907-RJL

DEFENDANTS' MOTION TO DISMISS

Defendants respectfully move this Court to dismiss this case pursuant to Federal Rules of Civil Procedure 12(b)(1) and 12(b)(6). As explained in the accompanying memorandum of points and authorities filed in support of this motion, Plaintiffs cannot establish subject-matter jurisdiction and fail to state a claim upon which relief can be granted. This dispute is both moot and unripe, Plaintiffs lack

Article III standing, and there has been no final agency action to give rise to judicial review under the Administrative Procedure Act. Plaintiffs also fail to meet the 12(b)(6) standard of review as the Complaint fails to allege well-pleaded facts that make their *ultra vires* or purported constitutional claims plausible on their face.

Accordingly, Defendants respectfully ask this Court to dismiss the claims with prejudice.

Date: August 3, 2026

STANLEY E. WOODWARD, JR.
Associate Attorney General

/s/ ANDREW J. BLOCK
Andrew J. Block
Senior Counsel to the Associate Attorney General
U.S. Department of Justice
950 Pennsylvania Avenue NW
Washington, DC 20530

Counsel for Defendants

Certificate of Service

I hereby certify that on August 3, 2026, I filed the foregoing document with the Clerk of Court using the Court's CM/ECF system, thereby serving all counsel who have appeared in this case.

/s/ *Andrew J. Block*
Andrew Block