

**U.S. District Court
District of Columbia (Washington, DC)
CIVIL DOCKET FOR CASE #: 1:25-cv-00457-CKK**

CENTER FOR TAXPAYER RIGHTS et al v. INTERNAL
REVENUE SERVICE et al
Assigned to: Judge Colleen Kollar-Kotelly
Cause: 05:702 Administrative Procedure Act

Date Filed: 02/17/2025
Jury Demand: Plaintiff
Nature of Suit: 899 Administrative
Procedure Act/Review or Appeal of
Agency Decision
Jurisdiction: U.S. Government Defendant

Plaintiff

CENTER FOR TAXPAYER RIGHTS

represented by **Johanna M. Hickman**
DEMOCRACY FORWARD
FOUNDATION
P.O. Box 34553
Washington, DC 20043
202-448-9090
Email: jhickman@democracyforward.org
ATTORNEY TO BE NOTICED

Karianne Melissa Jones
DEMOCRACY FORWARD
FOUNDATION
P.O. Box 34553
Washington, DC 20043
314-705-2836
Email: kjones@democracyforward.org
TERMINATED: 03/26/2025
ATTORNEY TO BE NOTICED

Madeline Gitomer
DEMOCRACY FORWARD
P.O. Box 34553
Washington
Washington, DC 20043
202-448-9090
Email: mgitomer@democracyforward.org
PRO HAC VICE
ATTORNEY TO BE NOTICED

Robin F. Thurston
DEMOCRACY FORWARD
FOUNDATION
P.O. Box 34553
Washington, DC 20043
202-455-9060
Email: rthurston@democracyforward.org
ATTORNEY TO BE NOTICED

Skye Perryman
DEMOCRACY FORWARD
FOUNDATION
P.O. Box 34553
Washington, DC 20043
254-722-5745
Email: sperryman@democracyforward.org
PRO HAC VICE
ATTORNEY TO BE NOTICED

Daniel Alexander McGrath
DEMOCRACY FORWARD

FOUNDATION
P.O. Box 34553
Washington, DC 20043
202-812-7824
Email: dmcgrath@democracyforward.org
ATTORNEY TO BE NOTICED

Plaintiff

MAIN STREET ALLIANCE

represented by **Johanna M. Hickman**
(See above for address)
ATTORNEY TO BE NOTICED

Karianne Melissa Jones
(See above for address)
TERMINATED: 03/26/2025
ATTORNEY TO BE NOTICED

Madeline Gitomer
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Robin F. Thurston
(See above for address)
ATTORNEY TO BE NOTICED

Skye Perryman
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Daniel Alexander McGrath
(See above for address)
ATTORNEY TO BE NOTICED

Plaintiff

**NATIONAL FEDERATION OF
FEDERAL EMPLOYEES, IAM
AFL-CIO**

represented by **Johanna M. Hickman**
(See above for address)
ATTORNEY TO BE NOTICED

Karianne Melissa Jones
(See above for address)
TERMINATED: 03/26/2025
ATTORNEY TO BE NOTICED

Madeline Gitomer
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Robin F. Thurston
(See above for address)
ATTORNEY TO BE NOTICED

Skye Perryman
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Daniel Alexander McGrath
(See above for address)
ATTORNEY TO BE NOTICED

Plaintiff

**COMMUNICATIONS WORKERS OF
AMERICA, AFL-CIO**

represented by **Johanna M. Hickman**
(See above for address)
ATTORNEY TO BE NOTICED

Karianne Melissa Jones
(See above for address)
TERMINATED: 03/26/2025
ATTORNEY TO BE NOTICED

Madeline Gitomer
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Robin F. Thurston
(See above for address)
ATTORNEY TO BE NOTICED

Skye Perryman
(See above for address)
PRO HAC VICE
ATTORNEY TO BE NOTICED

Daniel Alexander McGrath
(See above for address)
ATTORNEY TO BE NOTICED

V.

Defendant

INTERNAL REVENUE SERVICE

represented by **Bradley P. Humphreys**
U.S. DEPARTMENT OF JUSTICE
1100 L Street, NW
Washington, DC 20005
(202) 305-0878
Fax: (202) 639-6066
Email: bradley.humphreys@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

DOUGLAS O'DONNELL
*in his official capacity as Acting
Commissioner, Internal Revenue Service*
TERMINATED: 05/16/2025

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

**U.S. DEPARTMENT OF THE
TREASURY**

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

SCOTT BESSENT
*in his official capacity as Secretary of the
Treasury*

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

represented by

U.S. DIGITAL SERVICE (U.S. DOGE SERVICE)

Bradley P. Humphreys
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

U.S. DOGE SERVICE TEMPORARY ORGANIZATION

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

AMY GLEASON
in her purported official capacity as
Acting Administrator of the U.S. DOGE
Service and U.S. DOGE

represented by **Bradley P. Humphreys**
U.S. DEPARTMENT OF JUSTICE
Civil Division, Federal Programs Branch
1100 L Street, NW
Washington, DC 20005
(202) 305-0878
Fax: (202) 639-6066
Email: bradley.humphreys@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

ELON MUSK
in his official capacity as the leader of
DOGE

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

STEVE DAVIS
in his official capacity as Chief Operating
Officer of DOGE

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

U.S. DEPARTMENT OF THE TREASURY DOGE TEAM

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

OFFICE OF PERSONNEL MANAGEMENT

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

CHARLES EZELL
in his official capacity as Acting Director
of the Office of Personnel Management

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

GENERAL SERVICES ADMINISTRATION

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

STEPHEN EHIKIAN
*in his official capacity as Acting
Administrator of the General Services
Administration*

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Defendant

MICHAEL FAULKENDER
*in his official capacity as Acting
Commissioner, Internal Revenue Service*

represented by **Bradley P. Humphreys**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Amicus

**MEMBERS OF CONGRESS AS
AMICI CURIAE**

represented by **Andrew Weiner**
KOSTELANETZ LLP
601 New Jersey Ave. NW
Suite 260
Washington, DC 20001
202-875-8000
Fax: 202-808-8108
Email: aweiner@kostelanez.com
LEAD ATTORNEY
PRO HAC VICE
ATTORNEY TO BE NOTICED

Nicholas Scott Bahnsen
KOSTELANETZ LLP
620 New Jersey Avenue NW
Suite 260
20001
Washington, DC 20001
202-790-6990
Email: nbahnsen@kostelanez.com
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
09/09/2025		MINUTE ORDER: The Court held a hearing on Plaintiffs' <u>30</u> Motion for Preliminary Injunction on September 5, 2025. At the hearing, the Court informed the parties that it may require the administrative record to resolve Plaintiffs' Motion. Counsel for the Defendants requested 45 days to produce the administrative record in the event the Court ordered such production. The Court has determined that it requires the administrative record to resolve Plaintiffs' Motion. As the Court will more fully explain in its written ruling on Plaintiffs' Motion, Plaintiffs have shown a substantial likelihood that at least one Plaintiff, the Center for Taxpayer Rights, has Article III standing based on the harms to its core activities that are described in paragraphs 40 through 54 of the [30-8] Declaration of Nina E. Olson. Furthermore, 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). Because resolving the balance of Plaintiffs' Motion will require the Court to assess Plaintiffs' likelihood of success on the merits of their arbitrary-and-capricious claims under the Administrative Procedure Act, binding precedent compels the Court to call for the administrative record. <i>See Am. Bioscience, Inc. v. Thompson</i> , 243 F.3d 579, 582 (D.C. Cir. 2001) (directing that "before assessing... probability of success on the merits" in a case challenging agency action as arbitrary and capricious, district courts should "require[] the [agency] to file the administrative record" and "determine[] the grounds on which" the agency acted). Accordingly, it is hereby ORDERED that Defendants shall file the administrative record underlying the decisions challenged in this case on or before October 24, 2025 . If Defendants take the position that any document that

		would otherwise be part of the administrative record is subject to a privilege other than the deliberative process privilege, Defendants shall promptly file a motion for exemption from disclosure, which the Court shall resolve in due course. <i>See In re United States</i> , 583 U.S. at 32 ("[T]he District Court may not compel the Government to disclose any document that the Government believes is privileged without first providing the Government with the opportunity to argue the issue."). Plaintiffs shall file any objections to Defendants' designation of the administrative record, including objections that Defendants omitted information that should have been included, on or before October 27, 2025 . Signed by Judge Colleen Kollar-Kotelly on 9/9/2025. (lcckk3) (Entered: 09/09/2025)
09/09/2025	<u>38</u>	<p>TRANSCRIPT OF MOTION HEARING before Judge Colleen Kollar-Kotelly held on September 5, 2025; Page Numbers: 1–133. Date of Issuance: September 9, 2025. Court Reporter/Transcriber Sonja L. Reeves, RDR, CRR, Telephone number (202) 354–3246, Transcripts may be ordered by submitting the <u>Transcript Order Form</u></p> <p>For the first 90 days after this filing date, the transcript may be viewed at the courthouse at a public terminal or purchased from the court reporter referenced above. After 90 days, the transcript may be accessed via PACER. Other transcript formats, (multi–page, condensed, CD or ASCII) may be purchased from the court reporter.</p> <p>NOTICE RE REDACTION OF TRANSCRIPTS: The parties have twenty–one days to file with the court and the court reporter any request to redact personal identifiers from this transcript. If no such requests are filed, the transcript will be made available to the public via PACER without redaction after 90 days. The policy, which includes the five personal identifiers specifically covered, is located on our website at www.dcd.uscourts.gov.</p> <p>Redaction Request due 9/30/2025. Redacted Transcript Deadline set for 10/10/2025. Release of Transcript Restriction set for 12/8/2025.(Reeves, Sonja) (Entered: 09/09/2025)</p>
09/05/2025		Minute Entry for proceedings held before Judge Colleen Kollar-Kotelly: Motion Hearing held on 9/5/2025 re <u>30</u> MOTION for Preliminary Injunction (<i>Stay Under 5 U.S.C. 705, 706, or in the alternative for Preliminary Injunction</i>) MOTION to Stay filed by NATIONAL FEDERATION OF FEDERAL EMPLOYEES, IAM AFL–CIO, MAIN STREET ALLIANCE, COMMUNICATIONS WORKERS OF AMERICA, AFL–CIO, CENTER FOR TAXPAYER RIGHTS. Motion heard and taken under advisement. (Court Reporter Sonja Reeves.) (dot) (Entered: 09/08/2025)
09/05/2025	<u>37</u>	AMICUS BRIEF by MEMBERS OF CONGRESS AS AMICI CURIAE. (zjm) (Entered: 09/06/2025)
09/05/2025		<p>MINUTE ORDER: The Court held a hearing on Plaintiffs' <u>30</u> Motion for a Preliminary Injunction on September 5, 2025. The Court took the Motion under advisement and expresses no view at this time on its ultimate disposition. At the hearing, the parties represented that they would provide the Court with certain information. Based on those representations and the surrounding discussion, the Court ORDERS the Plaintiffs to provide the Court with details of the effect that the IRS's actions may have on federal funding received by the Center for Taxpayer Rights, including details regarding any federal reporting requirements associated with the funding. The Court further ORDERS the Defendants to provide (i) the name and title of the individual at the IRS who received ICE's June 27 data request, (ii) the name and title of the individual whom ICE identified as the "officer[] or employee[]"... personally and directly engaged in" the relevant criminal investigations or proceedings at issue in its June 27 request to the IRS, and (iii) the name and title of the individual who received the IRS's August 7 disclosure on behalf of ICE. Counsel for Defendants committed to notifying the Court within 24 hours if, while the Plaintiffs' motion is pending, the IRS either receives another request for information from DHS/ICE or makes plans to share additional information with DHS/ICE. Accordingly, Defendants are ORDERED to make such notification if the obligation arises. Finally, the Court discussed the possibility of ordering the administrative record. Counsel for Defendants requested 45 days to produce the record if the Court make such order. If the Court requires the administrative record to resolve Plaintiffs' Motion, it will order for it at a future date. Signed by Judge Colleen Kollar-Kotelly on 9/5/2025. (lcckk3) (Entered: 09/05/2025)</p>

		09/05/2025)
09/05/2025		MINUTE ORDER: For good cause shown, the <u>36</u> Unopposed Motion for Leave to File Brief of Amici Curiae Members of the Congressional Hispanic Caucus Leadership in Support of Plaintiffs' <u>30</u> Motion for Stay or Preliminary Injunction is GRANTED. Signed by Judge Colleen Kollar-Kotelly on 09/05/2025. (lcckk1) (Entered: 09/05/2025)
09/05/2025	<u>36</u>	Unopposed MOTION for Leave to File Amicus Brief <i>in support of Plaintiffs</i> by Members of Congress as Amici Curiae. (Attachments: # <u>1</u> Exhibit Brief of Amici Curiae)(Weiner, Andrew) (Entered: 09/05/2025)
09/05/2025	<u>35</u>	NOTICE of Appearance by Andrew Weiner on behalf of Members of Congress as Amici Curiae (Weiner, Andrew) (Entered: 09/05/2025)