

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as

| provided by local rules of court purpose of initiating the civil do | . This form, approved by the ocket sheet. (SEE INSTRUC | ne Judicial Conference o TIONS ON NEXT PAGE OF | of the United State F THIS FORM.) | s in September 1 | 1974, is required for the use of | f the Clerk of Court for the | |
|---|---|---|---|---|---|--|--|
| I. (a) PLAINTIFFS Institute for Justice | DEFENDANTS Internal Revenue Service | | | | | | |
| (b) County of Residence of (EX | County of Residence of First Listed Defendant (IN U.S. PLAINTIFF CASES ONLY) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED. | | | | | | |
| (c) Attorneys (Firm Name, Andrew D. Prins, Latham 555 Eleventh Street NW, (202) 637-2200 | & Watkins LLP | | Atto | rneys (If Known) | | | |
| II. BASIS OF JURISDI | CTION (Place an "X" in O | ne Box Only) | | | RINCIPAL PARTIES | (Place an "X" in One Box for Plaintiff | |
| ☐ 1 U.S. Government Plaintiff | ☐ 3 Federal Question (U.S. Government Not a Party) | | • | (For Diversity Cases Only) PTF DEF Citizen of This State 1 1 1 Incorporated or Principal Place of Business In This State and One Box for Defendant) PTF DEF Citizen of This State | | | |
| ➤ 2 U.S. Government Defendant | ☐ 4 Diversity (Indicate Citizenship of Parties in Item III) | | Citizen of Another State | | | | |
| | | | Citizen or Subj Foreign Cou | | 3 🗖 3 Foreign Nation | □ 6 □ 6 | |
| IV. NATURE OF SUIT | | | EODERIM | | D A NAVDATORICAL | OWNED OF A THEFT | |
| □ 110 Insurance □ 120 Marine □ 130 Miller Act □ 140 Negotiable Instrument □ 150 Recovery of Overpayment | PERSONAL INJURY 310 Airplane 315 Airplane Product Liability 320 Assault, Libel & Slander 330 Federal Employers' Liability 340 Marine 345 Marine Product Liability 350 Motor Vehicle Product Liability 350 Motor Vehicle Product Liability 360 Other Personal Injury 362 Personal Injury Medical Malpractice CIVIL RIGHTS 440 Other Civil Rights 441 Voting 442 Employment 443 Housing/ Accommodations 445 Amer. w/Disabilities - Employment 446 Amer. w/Disabilities - Other 448 Education | PERSONAL INJURY 365 Personal Injury - Product Liability 367 Health Care/ Pharmaceutical Personal Injury Product Liability 368 Asbestos Personal Injury Product Liability PERSONAL PROPER 370 Other Fraud 371 Truth in Lending 380 Other Personal Property Damage Product Liability PRISONER PETITION Habeas Corpus: 463 Alien Detainee 510 Motions to Vacate Sentence 530 General 535 Death Penalty Other: 540 Mandamus & Othe 550 Civil Rights 555 Prison Condition 560 Civil Detainee - Conditions of Confinement | TY | ABOR For Standards In Agreement In Act In | BANKRUPTCY □ 422 Appeal 28 USC 158 □ 423 Withdrawal 28 USC 157 PROPERTY RIGHTS □ 820 Copyrights □ 830 Patent □ 840 Trademark SOCIAL SECURITY □ 861 HIA (1395ff) □ 862 Black Lung (923) □ 863 DIWC/DIWW (405(g)) □ 864 SSID Title XVI □ 865 RSI (405(g)) FEDERAL TAX SUITS □ 870 Taxes (U.S. Plaintiff or Defendant) □ 871 IRS—Third Party 26 USC 7609 | OTHER STATUTES □ 375 False Claims Act □ 376 Qui Tam (31 USC □ 3729(a)) □ 400 State Reapportionment □ 410 Antitrust □ 430 Banks and Banking □ 450 Commerce □ 460 Deportation □ 470 Racketeer Influenced and □ Corrupt Organizations □ 480 Consumer Credit □ 490 Cable/Sat TV □ 850 Securities/Commodities/ □ Exchange □ 890 Other Statutory Actions □ 891 Agricultural Acts □ 893 Environmental Matters ★ 895 Freedom of Information Act □ 896 Arbitration □ 899 Administrative Procedure Act/Review or Appeal of Agency Decision □ 950 Constitutionality of State Statutes | |
| | noved from 3 te Court Cite the U.S. Civil Star Freedom of Inform Brief description of ca | Appellate Court tute under which you are nation Act, 5 U.S.C | | Anothe (specify) jurisdictional stat | er District Litigation tutes unless diversity): | | |
| TII. REQUESTED IN COMPLAINT: □ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. | | | DEMAND \$ CHECK YES only if demanded in complaint: | | | | |
| VIII. RELATED CASE(S) IF ANY (See instructions): JUDGE | | | | DOCKET NUMBER | | | |
| DATE December 8, 2016 | SIGNATURE OF ATTORNEY OF RECORD S/Andrew D. Prins | | | | | | |
| FOR OFFICE USE ONLY RECEIPT # AM | 10UNT | APPLYING IFP | | JUDGE | MAG. JU | DGE | |