

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA

Z STREET,	)	
	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 1:12-cv-401-KBJ
	)	
DAVID KAUTTER,	)	
IN HIS OFFICIAL CAPACITY AS	)	
ACTING COMMISSIONER OF INTERNAL	)	
REVENUE,	)	
	)	
Defendant.	)	
	)	

**JOINT MOTION FOR APPROVAL OF MODIFIED CONSENT ORDER**

The parties in the above-captioned action have reached an agreement to settle this case. On February 1, 2018, the parties requested entry of a proposed Consent Order that contained both the parties’ stipulations and requested declaratory relief. By Minute Orders dated February 1, 2018 and February 8, 2018, the Court directed the parties to appear at a status conference to address concerns regarding the declaratory relief sought, and “...in particular, the legal authority, if any, that permits a court to issue a declaration that proclaims general principles of law without concomitant findings that apply that law to the facts of the particular case.”

The parties have conferred regarding the Court’s Minute Orders. Consistent with their mutual desire to resolve this case in a manner that conserves their resources and the resources of the Court, the parties have prepared a modified proposed Consent Order. The modified order continues to set forth the parties’ stipulations, but omits any request for declaratory relief.

The parties believe that this modified Consent Order addresses the concerns identified by the Court, and entry thereof would resolve all remaining issues and claims. Unless the Court

enters the modified Consent Order and removes the February 15, 2018 status conference from its calendar, the parties will nonetheless appear as scheduled and address any remaining concerns this Court may have.

The parties therefore respectfully move the Court to approve the content of the attached modified Consent Order.

DATED: February 13, 2018

Respectfully submitted,

/s/ Jerome M. Marcus  
Jerome M. Marcus  
MARCUS & AUERBACH LLC  
1121 Bethlehem Pike  
Suite 60-242  
Spring House, PA 19477  
VOICE: 215-885-2250  
FAX: 888-875-0469  
EMAIL: jmarcus@marcusauerbach.com

Jay M. Levin  
Attorney ID No. 34561  
OFFIT KURMAN  
1801 Market Street  
Suite 2300  
Philadelphia, PA 19103  
VOICE: 267-338-1372  
FAX: 267-338-1335  
EMAIL: jlevin@offitkurman.com

*Attorneys for Plaintiff*

/s/ Kari M. Larson  
KARI M. LARSON  
Senior Litigation Counsel  
OLGA L. TOBIN  
GEOFFREY J. KLIMAS  
Trial Attorneys  
Tax Division  
U.S. Department of Justice  
Post Office Box 227  
Telephone: (202) 616-3822  
(202) 307-6322  
(202) 307-6346  
Fax: (202) 514-6866  
Email: [Kari.M.Larson@usdoj.gov](mailto:Kari.M.Larson@usdoj.gov)  
[Olga.L.Tobin@usdoj.gov](mailto:Olga.L.Tobin@usdoj.gov)  
[Geoffrey.J.Klimas@usdoj.gov](mailto:Geoffrey.J.Klimas@usdoj.gov)

*Attorneys for the Defendant*