

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

GERALD LEE RIDGELY, JR.,

Plaintiff,

v.

JACOB J. LEW, et al.,

Defendants.

Civil Action No. 1:12-cv-00565 (CRC)

ORDER

For the reasons set forth in the accompanying Memorandum Opinion, it is hereby:

ORDERED that Plaintiff's Motion for Summary Judgment is granted; it is further

ORDERED that Defendants' Motion for Summary Judgment is denied; it is further

ORDERED that Defendants lack statutory authority to promulgate or enforce the restrictions on contingent fee arrangements, as delineated in 31 C.F.R. § 10.27, with respect to the preparation and filing of Ordinary Refund Claims, where "preparation and filing" precedes the inception of any examination or adjudication of the refund claim by the IRS and any formal legal representation on the part of the practitioner; it is further

ORDERED that Defendants are permanently enjoined from enforcing the aforementioned restrictions; and it is further

ORDERED that Judgment is entered in favor of Plaintiff.

This is a final, appealable order.

SO ORDERED.

Date: July 16, 2014



CHRISTOPHER R. COOPER
United States District Judge