

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT
CIVIL APPEAL STATEMENT OF PARTIES AND ISSUES

Case No: 22-5666 Case Manager: Robin L. Baker

Case Name: CIC Services, LLC v. IRS, et al.

Is this case a cross appeal? Yes No

Has this case or a related one been before this court previously? Yes No

If yes, state:

Case Name: CIC Services, LLC v. IRS, et al Citation: 18-5019

Was that case mediated through the court's program? Yes No

Please Identify the Parties Against Whom this Appeal is Being Taken and the Specific Issues You Propose to Raise:

The defendants-appellants Internal Revenue Service, Department of the Treasury, and United States of America (collectively, "the Government") have taken an appeal against the plaintiff-appellee CIC Services, LLC. CIC Services, LLC, has also taken a cross-appeal against the Government, which is docketed at 22-5667. If the Solicitor General authorizes the Government's appeal to proceed, it may raise the following issues:

(1) Whether the District Court erred in ruling that the Internal Revenue Service violated the Administrative Procedure Act when it issued Notice 2016-66.

(2) In the alternative, whether the District Court erred in the scope of relief that it awarded.

This is to certify that a copy of this statement was served on opposing counsel of record this 16th day of

August, 2022 .

/s/ Geoffrey J. Klimas
Name of Counsel for Appellant

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT
CIVIL APPEAL STATEMENT OF PARTIES AND ISSUES

Case No: 22-5667 Case Manager: Robin L. Baker

Case Name: CIC Services, LLC v. Internal Revenue Service, et al.

Is this case a cross appeal? Yes No

Has this case or a related one been before this court previously? Yes No

If yes, state:

Case Name: CIC Services, LLC v. IRS Citation: 18-5109

Was that case mediated through the court's program? Yes No

Please Identify the Parties Against Whom this Appeal is Being Taken and the Specific Issues You Propose to Raise:

CIC Services, LLC is the plaintiff-appellee in case no. 22-5666 against the defendants-appellants Internal Revenue Service, Department of the Treasury, and United States of America (collectively, "the IRS"). CIC Services has also taken this cross-appeal against the IRS in this case which is docketed at 22-5667.

CIC Services, LLC will respond to any issues raised by the IRS in 22-5666.

On cross-appeal, CIC Services, LLC proposes to raise the following issues:

(1) Whether the District Court erred in denying the return of documents to non-party taxpayers and material advisors.

(2) Whether the District Court erred in denying Plaintiff's Motion to Supplement and Complete the Administrative Record via Discovery. ***Note: This issue is a conditional or "protective" cross-appeal and need not be addressed if the District Court's arbitrary and capricious finding is affirmed.

This is to certify that a copy of this statement was served on opposing counsel of record this 16th day of

August, 2022.

/s/ Adam R. Webber

Name of Counsel for Appellant