

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

ELECTRONIC PRIVACY INFORMATION CENTER,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

Civ. Action No. 18-902 (TJK)

**PLAINTIFF’S MOTION FOR LEAVE TO FILE A SURREPLY IN OPPOSITION TO
DEFENDANT’S MOTION TO DISMISS**

Plaintiff Electronic Privacy Information Center (“EPIC”) respectfully moves the Court for leave to file a short Surreply in opposition to the Motion to Dismiss by Defendant Internal Revenue Service (“IRS”). In its Reply Brief, the IRS characterizes EPIC’s Opposition as calling for equitable estoppel against the government and argues that EPIC has failed to satisfy the requirements of that doctrine. Reply Supp. IRS Mot. Dismiss 9–10, ECF No. 12. EPIC did not invoke or rely on equitable estoppel in its Opposition, and the IRS has never before raised that issue in this case. Accordingly, good cause exists to grant EPIC’s motion to file a Surreply to address the IRS’s arguments concerning equitable estoppel. *See Hoskins v. Napolitano*, 842 F. Supp. 2d 8, 12 n.1 (D.D.C. 2012) (surreplies are allowed “when a reply is filed leaving ‘a party . . . unable to contest matters presented to the court for the first time.’” (quoting *Ben-Kotel v. Howard Univ.*, 319 F.3d 532, 536 (D.C. Cir. 2003))). EPIC has conferred with counsel for the IRS, who indicated that the agency opposes this motion.

Respectfully Submitted,

/s/ Marc Rotenberg
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