

FILED

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

2017 SEP 29 PM 5:05

CHAMBER OF COMMERCE OF THE
UNITED STATES OF AMERICA AND
TEXAS ASSOCIATION OF BUSINESS,
PLAINTIFFS,

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V.

INTERNAL REVENUE SERVICE,
UNITED STATES DEPARTMENT OF
THE TREASURY, JOHN A. KOSKINEN,
AND JACOB J. LEW,
DEFENDANTS.

CAUSE NO. 1:16-CV-944-LY

CLERK US DISTRICT COURT,
WESTERN DISTRICT OF TEXAS
BY *am*
SPUTY

FINAL JUDGMENT

Before the court is the above-entitled cause. On this date, the court rendered a separate order by which the court granted in part and denied in part Plaintiffs' motion for summary judgment. Accordingly, the court renders the following final judgment.

IT IS ORDERED that judgment is rendered in favor of Plaintiffs on their claim that Defendants' issuance of the multiple acquisitions rule, 26 C.F.R. § 1.7874-8T, violated the Administrative Procedures Act by failing to provide notice and an opportunity for comment. *See* 5 U.S.C. § 553. Because the Rule was promulgated "without observance of procedure required by law,"

IT IS THEREFORE ORDERED that 26 C.F.R. § 1.7874-8T is **SET ASIDE**. *See* 5 U.S.C. § 706.

IT IS FURTHER ORDERED that Plaintiffs shall **TAKE NOTHING** on the remainder of their claims.

IT IS FURTHER ORDERED that costs are awarded to Plaintiffs.

IT IS FINALLY ORDERED that this case is **CLOSED**.

SIGNED this 29th day of September, 2017.



LEE YEAKEL
UNITED STATES DISTRICT JUDGE