

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF INDIANA  
INDIANAPOLIS DIVISION

STATE OF INDIANA, <i>et al.</i>	)	
	)	
Plaintiffs,	)	
v.	)	Case No. 1:13-cv-01612-WTL-TAB
	)	
INTERNAL REVENUE SERVICE, <i>et al.</i> ,	)	
	)	
Defendants.	)	

**DEFENDANTS' MOTION TO DISMISS THE AMENDED COMPLAINT**

The defendants, Internal Revenue Service; United States Department of Treasury; United States Department of Health and Human Services; United States Department of Labor; John Koskinen, in his official capacity as Commissioner of Internal Revenue; Jacob Lew, in his official capacity as Secretary of the Treasury; Kathleen Sebelius, in her official capacity as Secretary of Health and Human Services; and Thomas Perez, in his official capacity as Secretary of Labor, through the undersigned counsel, hereby move to dismiss the amended complaint pursuant to Rule 12(b)(1) of the Federal Rules of Civil Procedure for lack of subject-matter jurisdiction and, in the alternative, pursuant to Rule 12(b)(6) of those Rules for failure to state a claim upon which relief can be granted.<sup>1</sup> The grounds for this motion are presented in the accompanying memorandum of law.

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<sup>1</sup> Pursuant to Fed. R. Civ. P. 25(d), Mr. Koskinen is substituted as a defendant in his official capacity as Commissioner of Internal Revenue.

Dated: January 31, 2014

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on January 31, 2014, a copy of the foregoing document was filed electronically. Notice of this filing will be sent to the following parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

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