

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
TAX DIVISION**

AMERICAN PHILOSOPHICAL
ASSOCIATION, *et al.*,

Plaintiffs,

v.

DISTRICT OF COLUMBIA,

Defendant.

Case No. 2019 CVT 000003
Judge Kimberley S. Knowles

FINAL JUDGMENT

In furtherance of this Court’s Order of November 4, 2025, and the entire record in this action, it is this 19th day of December 2025 hereby:

ORDERED and ADJUDGED that:

1. D.C. Code § 47-2005(3) violates the Commerce Clause of the United States Constitution for the reasons set forth in this Court’s Order of February 12, 2024.
2. Defendant District of Columbia (“District”) is directed to pay as damages for this violation of the United States Constitution through June 6, 2025 plus pre-judgment interest as set forth in this Court’s November 4, 2025 Order, the sum of \$8,481,988.21 into a “Qualified Settlement Fund” that RG/2 Claims Administration LLC (“RG/2”) shall establish pursuant to 26 C.F.R. § 1.468B-1(a) and (c)(1),¹ to satisfy the tax refund Claims submitted in this action as agreed to by the parties or approved by the Court, which are set forth in Exhibit A hereto upon

¹ Even though no settlement has been reached in this action, 26 C.F.R. § 1.468B-1 is not limited to settlements as it includes a fund established to satisfy a contested claim that has resulted from an event that has occurred and that has given rise to at least one claim asserting liability arising out of a violation of law.

entry of this Judgment (the “Judgment Amount”). Such funds, while held in the Qualified Settlement Fund, shall be considered to be subject to the continuing jurisdiction of this Court.

3. The District is also directed to pay RG/2 the sum of \$72,907.00, which are RG/2’s costs and fees in connection with providing Notice and Proof of Claim forms to potential Class members (“RG/2 Notice Cost Amount”).

4. The District shall wire these funds pursuant to wiring instructions to be provided by RG/2. Defendant shall also pay post-judgment interest on the Judgment Amount at the annual rate of 4% from the date of entry of this Judgment on such amount(s) until the date of the payments by the District directed herein.

5. Within one business day of receipt of the Judgment Amount plus any post-judgment interest and such funds becoming available, RG/2 is hereby directed to promptly pay from such funds 32% of the Judgment Amount plus any post-judgment interest in attorneys’ fees and \$91,402.19 for reimbursement of expenses incurred by Class Counsel in prosecuting this action, to Class Counsel (the “Attorney Fee and Expense Award”), as they shall jointly direct RG/2.

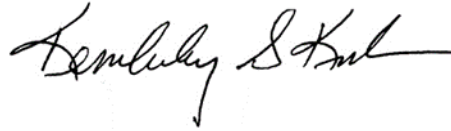
6. A \$10,000 Service Award to the Class Representative, American Anthropological Association, is approved and shall be paid by Class Counsel from the Attorney Fee and Expense Award as soon as is practicable following Class Counsel’s receipt of the Attorney Fee and Expense Award.

7. The Judgment Amount plus any post-judgment interest and less the Attorney Fee and Expense Award shall be, as soon as is practicable, distributed by RG/2 by wire transfer, if wire transfer instructions have been provided by a Claimant, and, if not, by overnight mail, to all Claimants listed in Exhibit A in proportion to the amount of each of their respective tax refund

Claims, which amounts are also indicated in Exhibit A, at the addresses for such Claimants set forth on their Claim forms.

8. The Clerk of this Court is directed to promptly enter this Judgment.

IT IS SO ORDERED.

A handwritten signature in black ink, appearing to read "Kimberley S. Knowles", written over a horizontal line.

Kimberley S. Knowles
Associate Judge

Copies e-served to:

Jeffrey Klafter, Esq.
Silvija Strikis, Esq.
Seth R. Lesser, Esq.
Elliston Perot Bissell, Esq.
Brendan Health, Esq.
Matthew R. Blecher, Esq.