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Unfortunately the Flora rule applies where a preparer doesn't file suit within 30 days/6 months of filing the refund claim (using the 6694(c) exception). See Bailey v. United States, 2016 WL 7743404 (D. Ariz. 2016); Taylor v. Washington, 118 A.F.T.R. 2d 2016-5531 (E.D. Wash. Aug. 1, 2016). Thus, the preparer will need to file suit within 30-days and 6 months of filing the refund claim. Otherwise, the preparer will have to full-pay the penalty in order for the court to have jurisdiction over the claim. PA agrees with this advice.