

**U.S. District Court
Western District of Wisconsin (Madison)
CIVIL DOCKET FOR CASE #: 3:16-cv-00215-bbc**

Gaylor, Annie et al v. Lew, Jacob et al
Assigned to: District Judge Barbara B. Crabb
Cause: 42:1981 Housing Discrimination

Date Filed: 04/05/2016
Date Terminated: 12/15/2017
Jury Demand: None
Nature of Suit: 440 Civil Rights: Other
Jurisdiction: Federal Question

Plaintiff

Annie Laurie Gaylor

represented by **Richard L. Bolton**
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LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Plaintiff

Dan Barker

represented by **Richard L. Bolton**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Plaintiff

Ian Gaylor
Personal Representative of the Estate of Anne Nicol Gaylor

represented by **Richard L. Bolton**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Plaintiff

Freedom From Religion Foundation, Inc.

represented by **Richard L. Bolton**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

V.

Defendant

Jacob Lew
Secretary of the United States Department of Treasury

represented by **Richard Gerald Rose**
U.S. Department of Justice, Tax Division
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Washington, DC 20044

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ATTORNEY TO BE NOTICED

Defendant

John Koskinen
Commissioner of the Internal Revenue Service

represented by **Richard Gerald Rose**
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LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Erin Healy Gallagher
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ATTORNEY TO BE NOTICED

Gregory Van Hoey
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Defendant

United States of America

represented by **Richard Davis Humphrey**
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TERMINATED: 11/01/2016

V.

Intervenor Defendant

Bishop Edward Pecher

represented by **Hannah Clayson Smith**
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TERMINATED: 10/04/2017

Luke William Goodrich
The Becket Fund
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Intervenor Defendant

Chicago Embassy Church

represented by **Hannah Clayson Smith**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Daniel Dunkley Benson
(See above for address)
TERMINATED: 10/04/2017

Luke William Goodrich
(See above for address)
ATTORNEY TO BE NOTICED

Intervenor Defendant

Father Patrick Malone

represented by **Hannah Clayson Smith**
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LEAD ATTORNEY
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Daniel Dunkley Benson
(See above for address)
TERMINATED: 10/04/2017

Luke William Goodrich
(See above for address)
ATTORNEY TO BE NOTICED

Intervenor Defendant

Holy Cross Anglican Church

represented by **Hannah Clayson Smith**
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LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Daniel Dunkley Benson
(See above for address)
TERMINATED: 10/04/2017

Luke William Goodrich
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ATTORNEY TO BE NOTICED

Intervenor Defendant

**Diocese of Chicago and Mid-America of the
Russian Orthodox Church Outside of Russia**

represented by **Hannah Clayson Smith**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Daniel Dunkley Benson
(See above for address)
TERMINATED: 10/04/2017

Luke William Goodrich
(See above for address)
ATTORNEY TO BE NOTICED

Intervenor Defendant

Pastor Christopher Butler

represented by **Hannah Clayson Smith**
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LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Daniel Dunkley Benson
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TERMINATED: 10/04/2017

Luke William Goodrich
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ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
04/06/2016	<u>1</u>	COMPLAINT against All Defendants. (Filing fee \$ 400 receipt number 0758-1783662.), filed by All Plaintiffs. (Attachments: # <u>1</u> Summons, # <u>2</u> JS-44 Civil Cover Sheet) (Bolton, Richard) Modified on 4/6/2016: Removed duplicate text. (lak) (Entered: 04/06/2016)
04/06/2016		Case randomly assigned to Magistrate Judge Stephen L. Crocker. (jat) (Entered: 04/06/2016)
04/06/2016		Standard attachments for Magistrate Judge Stephen L. Crocker required to be served on all parties with summons or waiver of service: Corporate Disclosure Statement , Order Regarding Assignment of Civil Cases , Notice of Assignment to a Magistrate Judge and Consent/Request for Reassignment , Order on Dispositive Motions . (jat) (Entered: 04/06/2016)
04/06/2016	<u>2</u>	Summons Issued as to John Koskinen, Jacob Lew, United States of America. (jat) (Entered: 04/06/2016)
05/31/2016	<u>3</u>	Notice of Appearance filed by Richard Gerald Rose for Defendants John Koskinen, Jacob Lew, United States of America. (Rose, Richard) (Entered: 05/31/2016)
05/31/2016	<u>4</u>	Unopposed Motion for Extension of Time to File Answer re: <u>1</u> Complaint, by Defendants John Koskinen, Jacob Lew, United States of America. Response due 6/7/2016. (Attachments: # <u>1</u> Text of Proposed Order) (Rose, Richard) (Entered: 05/31/2016)
05/31/2016	5	** TEXT ONLY ORDER ** ORDER granting <u>4</u> Motion for Extension of Time to Answer. John Koskinen, Jacob Lew, and United States of America answer due 8/12/2016. Signed by Magistrate Judge Stephen L. Crocker on 5/31/16. (jat) (Entered: 05/31/2016)
08/12/2016	<u>6</u>	MOTION TO DISMISS for Lack of Jurisdiction by Defendants John Koskinen, Jacob Lew, United States of America. Brief in Opposition due 9/2/2016. Brief in Reply due 9/12/2016. (Rose,

		Richard) (Entered: 08/12/2016)
08/12/2016	7	Brief in Support of 6 Motion to Dismiss/Lack of Jurisdiction by Defendants John Koskinen, Jacob Lew, United States of America. (Rose, Richard) (Entered: 08/12/2016)
08/12/2016	8	Unopposed Motion for Extension of Time to File Answer by Defendants John Koskinen, Jacob Lew, United States of America, (Attachments: # 1 Text of Proposed Order) (Rose, Richard) (Entered: 08/12/2016)
08/15/2016	9	** TEXT ONLY ORDER ** Magistrate Judge Crocker hereby recuses himself from this lawsuit. Case randomly reassigned to District Judge Barbara B. Crabb and Magistrate Judge Peter A. Oppeneer for all further proceedings. Signed by Magistrate Judge Stephen L. Crocker on 8/15/16. (jat) (Entered: 08/15/2016)
08/15/2016	10	** TEXT ONLY ORDER ** Magistrate Judge Oppeneer hereby recuses himself from this lawsuit. Signed by Magistrate Judge Peter A. Oppeneer on 8/15/16. (jat) (Entered: 08/15/2016)
08/16/2016	11	ORDER granting 8 Motion for Extension of Time to Answer. Defendants may file an answer or other response to the Complaint after resolution of the defendants' partial motion to dismiss. Signed by District Judge Barbara B. Crabb on 8/16/16. (jat) (Entered: 08/16/2016)
08/22/2016	12	Notice of Appearance filed by Erin Healy Gallagher for Defendants John Koskinen, Jacob Lew, United States of America. (Healy Gallagher, Erin) (Entered: 08/22/2016)
09/02/2016	13	Brief in Opposition by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 6 Motion to Dismiss/Lack of Jurisdiction filed by Jacob Lew, United States of America, John Koskinen. (Bolton, Richard) (Entered: 09/02/2016)
09/12/2016	14	Brief in Reply by Defendants John Koskinen, Jacob Lew, United States of America in Support of 6 Motion to Dismiss/Lack of Jurisdiction. (Rose, Richard) (Entered: 09/12/2016)
10/24/2016	15	ORDER granting 6 Motion to Dismiss for Lack of Standing. The complaint is DISMISSED as to the claim that 26 U.S.C. § 107(1) is unconstitutional. The case will proceed on the claim that 26 U.S.C. § 107(2) is unconstitutional. Signed by District Judge Barbara B. Crabb on 10/24/16. (jat) (Entered: 10/24/2016)
10/24/2016		Set Telephone Conference: Telephone Pretrial Conference set for 11/17/2016 at 10:00 AM before Judge Barbara B. Crabb. Counsel for Plaintiff responsible for setting up the call to chambers at (608) 264-5447. [Requirements for Preliminary Pretrial Conferences held before Judge Crabb attached] (jat) (Entered: 10/24/2016)
11/01/2016	16	Notice by Defendant United States of America <i>of Substitution of Counsel</i> . (Humphrey, Richard) (Entered: 11/01/2016)
11/07/2016	17	ANSWER by Defendants John Koskinen, Jacob Lew, United States of America. (Healy Gallagher, Erin) (Entered: 11/07/2016)
11/14/2016	18	Joint Preliminary Pretrial Conference Report by Defendants John Koskinen, Jacob Lew, United States of America. (Rose, Richard) (Entered: 11/14/2016)
11/16/2016	19	ORDER: Parties should be prepared to explain at the preliminary pretrial conference why this case should not proceed directly to briefing on dispositive motions. My tentative proposal is to set a dispositive motions deadline of February 1, 2017. If both sides have no objections, they may contact the clerk of court to cancel the pretrial conference. Signed by District Judge Barbara B. Crabb on 11/16/16. (jat) (Entered: 11/16/2016)

11/17/2016		Minute Entry for proceedings held before District Judge Barbara B. Crabb: Telephone Preliminary Pretrial Conference held on 11/17/2016 [:20] (skv) (Entered: 11/17/2016)
11/17/2016	20	Pretrial Conference Order - Defendants' expert report due 1/15/2017. Plaintiffs' rebuttal expert report due 2/15/2017. Dispositive Motions due 3/8/2017. Trial date will be set after resolution of dispositive motions if necessary. Signed by District Judge Barbara B. Crabb on 11/17/16. (jat) (Entered: 11/17/2016)
12/13/2016	21	Motion to Intervene by Intervenor Defendants Edward Peecher, Chicago Embassy Church, Patrick Malone, Holy Cross Anglican Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia. Response due 12/20/2016. (Attachments: # 1 Proposed Answer, # 2 Text of Proposed Order) (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	22	Brief in Support of 21 Motion to Intervene, by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher, (Attachments: # 1 Exhibit 1 - FFRF renews "David vs. Goliath" IRS challenge) (Smith, Hannah) Modified on 12/13/2016: Added exhibit description. E-mail to counsel. (lak) (Entered: 12/13/2016)
12/13/2016	23	Declaration of Bishop Edward Peecher filed by Intervenor Defendants Chicago Embassy Church, Edward Peecher re: 21 Motion to Intervene. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	24	Declaration of Father Patrick Malone filed by Intervenor Defendants Holy Cross Anglican Church, Patrick Malone re: 21 Motion to Intervene. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	25	Declaration of Father Gregory Joyce filed by Intervenor Defendant Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia re: 21 Motion to Intervene. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	26	Notice of Appearance filed by Hannah Clayson Smith for Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	27	Corporate Disclosure Statement by Intervenor Defendant Chicago Embassy Church. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	28	Corporate Disclosure Statement by Intervenor Defendant Holy Cross Anglican Church. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	29	Corporate Disclosure Statement by Intervenor Defendant Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia. (Smith, Hannah) (Entered: 12/13/2016)
12/13/2016	30	Notice of Appearance filed by Luke William Goodrich for Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Goodrich, Luke) (Entered: 12/13/2016)
12/13/2016	31	Notice of Appearance filed by Daniel Dunkley Benson for Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Benson, Daniel) (Entered: 12/13/2016)
12/20/2016	32	Brief in Opposition by Defendants John Koskinen, Jacob Lew, United States of America re: 21 Motion to Intervene, filed by Edward Peecher, Holy Cross Anglican Church, Patrick Malone, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia. (Rose, Richard) (Entered: 12/20/2016)

12/22/2016	33	Brief in Reply by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher in Support of 21 Motion to Intervene. (Smith, Hannah) (Entered: 12/22/2016)
01/11/2017	34	Notice of Appearance (<i>Corrected</i>) filed by Daniel Dunkley Benson for Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Benson, Daniel) (Entered: 01/11/2017)
01/19/2017	35	OPINION & ORDER granting 21 Motion to Intervene. Signed by District Judge James D. Peterson on 1/19/17. (jat) (Entered: 01/19/2017)
02/10/2017	36	Notice of Appearance filed by Gregory Van Hoey for Defendants John Koskinen, Jacob Lew, United States of America. (Van Hoey, Gregory) (Entered: 02/10/2017)
02/10/2017	37	Expedited Motion for Protective Order by Defendant United States of America. (Rose, Richard) Modified on 2/20/2017. (lak) (Entered: 02/10/2017)
02/10/2017	38	Brief in Support of 37 Expedited Motion for Protective Order by Defendants John Koskinen, Jacob Lew, United States of America, (Attachments: # 1 Exhibit 1 - Notice of Rule 30(b)(6) Deposition of the Internal Revenue Service, # 2 Exhibit 2 - Intervenor-Defendants First Set of Interrogatories and Requests for Production to All Defendants, # 3 Exhibit 3 - Letter from Counsel for Intervenor-Defendants, # 4 Exhibit 4 - Letter from Counsel for All Defendants) (Rose, Richard) (Entered: 02/10/2017)
02/13/2017		Set Deadlines as to 37 Expedited Motion for Protective Order. Brief in Opposition due 2/15/2017. Brief in Reply due 2/17/2017. (jat) (Entered: 02/13/2017)
02/15/2017	39	Brief in Opposition by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 37 Motion for Protective Order filed by Jacob Lew, United States of America, John Koskinen, (Attachments: # 1 Exhibit 1 - Declaration of Hannah Smith dated 2/15/2016 (See 40 for corrected declaration.), # 2 Exhibit 2 - Notice of Rule 30(b)(6) Deposition, # 3 Exhibit 3 - Offer to Amend Discovery Requests, # 4 Exhibit 4 - Government Initial Disclosures) (Smith, Hannah) Modified on 2/16/2017: Left voice mail for counsel re: the date of the declaration attached as Exhibit 1. (lak) (Entered: 02/15/2017)
02/16/2017	40	Corrected Declaration of Hannah Smith filed by Edward Peecher, Holy Cross Anglican Church, Patrick Malone, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia re: 37 Motion for Protective Order. (Smith, Hannah) Modified on 2/16/2017: Linked to the pending motion, etc. (lak) (Entered: 02/16/2017)
02/17/2017	41	Brief in Reply by Defendant United States of America in Support of 37 Motion for Protective Order. (Van Hoey, Gregory) (Entered: 02/17/2017)
02/21/2017	42	ORDER granting 37 Expedited Motion for Protective Order by Defendant United States of America. Signed by District Judge James D. Peterson on 2/21/2017. (voc) (Entered: 02/21/2017)
03/08/2017	43	MOTION FOR SUMMARY JUDGMENT by Defendants John Koskinen, Jacob Lew, United States of America. Brief in Opposition due 3/29/2017. Brief in Reply due 4/10/2017. (Rose, Richard) (Entered: 03/08/2017)

03/08/2017	44	Proposed Findings of Fact filed by Defendants John Koskinen, Jacob Lew, United States of America re: 43 Motion for Summary Judgment. (Rose, Richard) (Entered: 03/08/2017)
03/08/2017	45	Disregard. See 57 . Modified on 3/9/2017. (lak) (Entered: 03/08/2017)
03/08/2017	46	Declaration of Barbara Cantrell filed by Defendants John Koskinen, Jacob Lew, United States of America re: 43 Motion for Summary Judgment, (Attachments: # 1 Exhibit 1 - Ministers Audit Techniques Guide, # 2 Exhibit 2 - Publication 1828: Tax Guide for Churches and Religious Organizations, # 3 Exhibit 3 - Publication 517: Social Security and Other Information for Members of the Clergy and Religious Workers, # 4 Exhibit 4 - IRM § 1.11.6, Using and Researching the Internal Revenue Manual (IRM), # 5 Exhibit 5 - Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, # 6 Exhibit 6 (Part 1) - IRM § 4.19.6.3.7, Is Form 4361 Complete?, # 7 Exhibit 6 (Part 2) - IRM § 4.19.6.3.7, Is Form 4361 Complete?, # 8 Exhibit 7 (Part 1) - IRM § 4.76.7.3(1), Situations in Which IRC § 7611 Procedures Do Not Apply, # 9 Exhibit 7 (Part 2) - IRM § 4.76.7.3(1), Situations in Which IRC § 7611 Procedures Do Not Apply, # 10 Exhibit 8 - IRM § 7.25.3.6.5(1), Religious Belief Defined, # 11 Exhibit 9 - IRM § 4.76.6.2(1), Religious Organizations - Overview, # 12 Exhibit 10 - Form 1040X, Amended U.S. Individual Income Tax Return for Annie Laurie Gaylor and Dan Barker (Tax Year 2012), # 13 Exhibit 11 - Form 1040X, Amended U.S. Individual Income Tax Return for Anne N. Gaylor (Tax Year 2013)) (Rose, Richard) (Entered: 03/08/2017)
03/08/2017	47	Brief in Support of 43 Motion for Summary Judgment by Defendants John Koskinen, Jacob Lew, United States of America. (Rose, Richard) (Entered: 03/08/2017)
03/08/2017	48	MOTION FOR SUMMARY JUDGMENT by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. Brief in Opposition due 3/29/2017. Brief in Reply due 4/10/2017. (Smith, Hannah) (Entered: 03/08/2017)
03/08/2017	49	Second Declaration of Father Patrick W. Malone, OSB filed by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 48 Motion for Summary Judgment. (Smith, Hannah) (Entered: 03/08/2017)
03/08/2017	50	Second Declaration of The Very Reverend Father Gregory Joyce filed by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 48 Motion for Summary Judgment. (Smith, Hannah) (Entered: 03/08/2017)
03/08/2017	51	Declaration of Chelise Fox filed by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 48 Motion for Summary Judgment, (Attachments: # 1 Exhibit 1 - FFRF Press Release, April 6, 2016, # 2 Exhibit 2 - Government Disclosures, 2/9/2017, # 3 Exhibit 3 - Government Discovery 3/2/2017, # 4 Exhibit 4 - Deposition of Annie Gaylor (Also see 54 .), # 5 Exhibit 5 - Deposition of Dan Barker (Also see 55 .), # 6 Exhibit 6 - Deposition of FFRF (Also see 56 .),

		<p># 7 Exhibit 7, Part 1 - Declaration of Barbara Cantrell, # 8 Exhibit 7, Part 2 - Declaration of Barbara Cantrell, # 9 Exhibit 7, Part 3 - Declaration of Barabara Cantrell, # 10 Exhibit 7, Part 4 - Declaration of Barbara Cantrell, # 11 Exhibit 7, Part 5 - Declaration of Barbara Cantrell, # 12 Exhibit 8 - 7th Circuit Short Record, # 13 Exhibit 9 - Estimates of Federal Tax Expenditures for Fiscal Years 2015-2019, # 14 Exhibit 10 - Barna Group Article, # 15 Exhibit 11 - SBCLife Article) (Smith, Hannah) Modified on 3/9/2017. (lak) (Entered: 03/08/2017)</p>
03/08/2017	52	Proposed Findings of Fact filed by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 48 Motion for Summary Judgment. (Smith, Hannah) (Entered: 03/08/2017)
03/08/2017	53	Brief in Support of 48 Motion for Summary Judgment, by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Smith, Hannah) (Entered: 03/08/2017)
03/09/2017	54	Deposition of Annie Laurie Gaylor taken on April 23, 2013. (lak) (Entered: 03/09/2017)
03/09/2017	55	Deposition of Dan Barker taken on April 23, 2013. (lak) (Entered: 03/09/2017)
03/09/2017	56	Deposition of Annie Laurie Gaylor taken on April 24, 2013. (lak) (Entered: 03/09/2017)
03/09/2017	57	Declaration of James Hudnut-Beumler filed by Defendants John Koskinen, Jacob Lew, United States of America re: 43 Motion for Summary Judgment, (Attachments: # 1 Exhibit A - Curriculum Vitae, # 2 Exhibit B - Publications in the Last Ten Years, # 3 Exhibit C - Bibliography) (Rose, Richard) Modified on 3/9/2017. (lak) (Entered: 03/09/2017)
03/27/2017	58	Motion for Extension of Time <i>to Respond to Motions for Summary Judgment</i> by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor. (Bolton, Richard) (Entered: 03/27/2017)
03/28/2017	59	** TEXT ONLY ORDER ** ORDER granting 58 Motion for Extension of Time. Brief in Opposition due 4/5/2017. Brief in Reply due 4/24/2017. Signed by District Judge Barbara B. Crabb on 3/28/2017. (jls) (Entered: 03/28/2017)
04/05/2017	60	Declaration of Dan Barker filed by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 48 Motion for Summary Judgment, 43 Motion for Summary Judgment, (Attachments: # 1 Exhibit 1 - 2013 Amended Tax Return (Unredacted), # 2 Exhibit 2 - March 2, 2015, IRS Letter, # 3 Exhibit 3 - 2012 Amended Tax Return (Unredacted), # 4 Exhibit 4 - July 16, 2015 IRS Communication (Unredacted), # 5 Exhibit 5 - August 20, 2015 IRS Communication (Unredacted), # 6 Exhibit 6 - 2012 Refund Denial, # 7 Exhibit 7 - 2014 Amended Tax Return (Unredacted), # 8 Exhibit 8 - 2015 Amended Tax Return (Unredacted), # 9 Exhibit 9 - Gaylor 2013 Amended Tax Return (Unredacted), # 10 Exhibit 10 - April 13, 2015, IRS Communication) (Bolton, Richard) Modified on 4/6/2017. (lak) (Entered: 04/05/2017)

04/05/2017	61	Declaration of Richard L. Bolton filed by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 48 Motion for Summary Judgment, 43 Motion for Summary Judgment, (Attachments: # 1 Exhibit 1 - Chemerinsky Article, # 2 Exhibit 2 - Chadorow Article, # 3 Exhibit 3 - Rep. Mack's Comments) (Bolton, Richard) (Entered: 04/05/2017)
04/05/2017	62	Response to Proposed Findings of Fact filed by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 43 Motion for Summary Judgment. (Bolton, Richard) (Entered: 04/05/2017)
04/05/2017	63	Proposed Findings of Fact filed by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 48 Motion for Summary Judgment, 43 Motion for Summary Judgment. (Bolton, Richard) (Entered: 04/05/2017)
04/05/2017	64	Response to Proposed Findings of Fact filed by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 48 Motion for Summary Judgment. (Bolton, Richard) (Entered: 04/05/2017)
04/05/2017	65	Brief in Opposition by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor re: 48 Motion for Summary Judgment, filed by Edward Peecher, Holy Cross Anglican Church, Patrick Malone, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, 43 Motion for Summary Judgment filed by Jacob Lew, United States of America, John Koskinen. (Bolton, Richard) (Entered: 04/05/2017)
04/24/2017	66	Response to Proposed Findings of Fact filed by Defendants John Koskinen, Jacob Lew, United States of America re: 43 Motion for Summary Judgment. (Rose, Richard) (Entered: 04/24/2017)
04/24/2017	67	Brief in Reply by Defendants John Koskinen, Jacob Lew, United States of America in Support of 43 Motion for Summary Judgment. (Rose, Richard) (Entered: 04/24/2017)
04/24/2017	68	Brief in Reply by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher in Support of 48 Motion for Summary Judgment. (Smith, Hannah) (Entered: 04/24/2017)
04/24/2017	69	Disregard. See 71 . Modified on 4/25/2017. (lak) (Entered: 04/24/2017)
04/24/2017	70	Response to Proposed Findings of Fact filed by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 48 Motion for Summary Judgment. (Smith, Hannah) (Entered: 04/24/2017)
04/24/2017	71	Corrected Reply in Support of Proposed Findings of Fact filed by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 48 Motion for Summary Judgment. (Smith, Hannah) (Entered: 04/24/2017)
06/19/2017	72	ORDER Regarding Jurisdiction. Response to Order due 7/3/2017. Signed by District Judge Barbara B. Crabb on 6/19/2017. (jls) (Entered: 06/19/2017)
06/21/2017	73	Unopposed Motion for Extension of Time <i>To Respond To The Court's Order Dated June 19, 2017 (ECF No. 72)</i> by Defendants John Koskinen, Jacob Lew, United States of America, (Attachments: # 1 Text of Proposed Order) (Rose, Richard) (Entered: 06/21/2017)
06/22/2017	74	ORDER granting 73 Motion for Extension of Time. Response to Order due 7/13/2017. Signed by District Judge Barbara B. Crabb on 6/22/17. (jat) (Entered: 06/22/2017)

07/13/2017	75	Response to 72 Order Regarding Jurisdiction, by Defendants John Koskinen, Jacob Lew, United States of America. (Healy Gallagher, Erin) Modified on 7/14/2017. (lak) (Entered: 07/13/2017)
07/13/2017	76	Response to 72 Order Regarding Jurisdiction, by Intervenor Defendants Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Benson, Daniel) (Entered: 07/13/2017)
07/13/2017	77	Response to 72 Order Regarding Jurisdiction, by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor. (Bolton, Richard) Modified on 7/14/2017. (lak) (Entered: 07/13/2017)
07/24/2017	78	Notice of Appearance filed by Hannah Clayson Smith for Intervenor Defendant Christopher Butler. (Smith, Hannah) (Entered: 07/24/2017)
07/24/2017	79	Notice of Appearance filed by Luke William Goodrich for Intervenor Defendant Christopher Butler. (Goodrich, Luke) (Entered: 07/24/2017)
07/24/2017	80	Notice of Appearance filed by Daniel Dunkley Benson for Intervenor Defendant Christopher Butler. (Benson, Daniel) (Entered: 07/24/2017)
07/24/2017	81	Unopposed Motion to Intervene by Intervenor Defendant Christopher Butler, (Attachments: # 1 Text of Proposed Order) (Benson, Daniel) (Entered: 07/24/2017)
07/24/2017	82	Brief in Support of 81 Motion to Intervene by Intervenor Defendant Christopher Butler. (Benson, Daniel) (Entered: 07/24/2017)
07/24/2017	83	Second Declaration of Bishop Edward Peecher filed by Intervenor Defendant Edward Peecher re: 81 Motion to Intervene. (Benson, Daniel) (Entered: 07/24/2017)
07/24/2017	84	Declaration of Pastor Chris Butler filed by Intervenor Defendant Christopher Butler re: 81 Motion to Intervene. (Benson, Daniel) Modified on 7/25/2017. (lak) (Entered: 07/24/2017)
10/04/2017	85	Notice of Withdrawal of Counsel by Hannah Clayson Smith re: Intervenor Defendants Christopher Butler, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Smith, Hannah) (Entered: 10/04/2017)
10/06/2017	86	OPINION AND ORDER granting 81 Christopher Butler's Motion to Intervene; denying 43 Defendants' Motion for Summary Judgment; denying 48 Intervenor Defendants' Motion for Summary Judgment. On the court's own motion, summary judgment is GRANTED to plaintiffs. It is DECLARED that 26 U.S.C. § 107(2) violates the establishment clause of the First Amendment to the United States Constitution. The parties may have until October 30, 2017, to file supplemental briefs on the questions whether any additional remedies are appropriate and whether relief should be stayed pending a potential appeal. Response briefs are due November 8, 2017. There will be no reply. All relief is STAYED pending entry of judgment. Signed by District Judge Barbara B. Crabb on 10/6/17. (jat) (Main Document 86 replaced on 10/11/2017) (jat). Modified on 10/11/2017 (jat). Attachment was replaced with corrected order. (Entered: 10/06/2017)
10/06/2017	87	CORRECTED ORDER re 86 OPINION AND ORDER Signed by District Judge Barbara B. Crabb on 10/6/17. (jat) (Entered: 10/06/2017)
10/30/2017	88	Response re: 87 Order, 86 Order on Motion for Summary Judgment, Order on Motion to Intervene, by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor. (Bolton, Richard) (Entered: 10/30/2017)
10/30/2017	89	Response re: 87 Order, 86 Order on Motion for Summary Judgment, Order on Motion to Intervene, by Intervenor Defendants Christopher Butler, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church,

		Patrick Malone, Edward Peecher. (Smith, Hannah) (Entered: 10/30/2017)
10/30/2017	90	Text of Proposed Order by Intervenor Defendants Christopher Butler, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Smith, Hannah) Modified on 10/31/2017. (lak) (Entered: 10/30/2017)
10/30/2017	91	Response re: 87 Order, 86 Order on Motion for Summary Judgment, Order on Motion to Intervene, by Defendants John Koskinen, Jacob Lew, United States of America. (Rose, Richard) (Entered: 10/30/2017)
11/08/2017	92	Response re: 87 Order, 86 Order on Motion for Summary Judgment, Order on Motion to Intervene, by Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor. (Bolton, Richard) (Entered: 11/08/2017)
11/08/2017	93	Declaration of Pastor Chris Butler filed by Intervenor Defendants Christopher Butler, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher re: 81 Motion to Intervene. (Smith, Hannah) Modified on 11/9/2017. (lak) (Entered: 11/08/2017)
11/08/2017	94	Response re: 87 Order, 86 Order on Motion for Summary Judgment, Order on Motion to Intervene, by Intervenor Defendants Christopher Butler, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher. (Smith, Hannah) (Entered: 11/08/2017)
12/13/2017	95	OPINION AND ORDER. It is DECLARED that 26 U.S.C. § 107(2) violates the establishment clause of the First Amendment to the United States Constitution. Defendants Steve Mnuchin, John Koskinen and the United States of America are ENJOINED from enforcing 26 U.S.C. § 107(2). The injunction shall take effect 180 days after the conclusion of any appeals filed by defendants or intervenor defendants or the expiration of defendants' or intervenor-defendants' deadline for filing an appeal, whichever is later. The request for a tax refund made by plaintiff Freedom from Religion Foundation, Annie Laurie Gaylor, Dan Barker and Ian Gaylor, as the personal representative of the estate of Anne Nicol Gaylor, is DENIED. Signed by District Judge Barbara B. Crabb on 12/13/2017. (arw) (Entered: 12/13/2017)
12/15/2017	96	JUDGMENT entered in favor of Plaintiffs Dan Barker, Freedom From Religion Foundation, Inc., Annie Laurie Gaylor, Ian Gaylor dismissing the case. (jat) (Entered: 12/15/2017)
02/08/2018	97	NOTICE OF APPEAL by Intervenor Defendants Christopher Butler, Chicago Embassy Church, Diocese of Chicago and Mid-America of the Russian Orthodox Church Outside of Russia, Holy Cross Anglican Church, Patrick Malone, Edward Peecher as to 95 Order, 87 Order, 96 Judgment. Filing fee of \$ 505, receipt number 0758-2187810 paid. Docketing Statement filed. (Attachments: # 1 Docketing Statement) (Goodrich, Luke) (Entered: 02/08/2018)
02/08/2018	98	Appeal Information Packet. (lak) (Entered: 02/08/2018)
02/08/2018	99	Transmission of Notice of Appeal, Docketing Statement, Orders, Judgment and Docket Sheet to Seventh Circuit Court of Appeals re: 97 Notice of Appeal, (Attachments: # 1 Docketing Statement, # 2 Opinion and Order No.: 87, # 3 Opinion and Order No.: 95, # 4 Judgment, # 5 Docket Sheet) (lak) (Entered: 02/08/2018)
02/08/2018	100	NOTICE OF APPEAL by Defendants John Koskinen, Jacob Lew, United States of America as to 96 Judgment. Appeal filed by USA. Docketing Statement filed. (Attachments: # 1 Docketing Statement) (Healy Gallagher, Erin) (Entered: 02/08/2018)

