

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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ANNIE LAURIE GAYLOR, DAN  
BARKER, IAN GAYLOR, Personal  
Representative of the Estate of Anne  
Nicol Gaylor, FREEDOM FROM  
RELIGION FOUNDATION, INC.,

JUDGMENT IN A CIVIL CASE

Case No. 16-cv-215-bbc

Plaintiffs,

v.

JACOB LEW, Secretary of the United  
States Department of Treasury, JOHN  
KOSKINEN, Commissioner of the  
Internal Revenue Service, UNITED  
STATES OF AMERICA,

Defendants,

and

BISHOP EDWARD PEECHER, CHICAGO  
EMBASSY CHURCH, FATHER PATRICK  
MALONE, HOLY CROSS ANGLICAN  
CHURCH, DIOCESE OF CHICAGO AND  
MID-AMERICA OF THE RUSSIAN  
ORTHODOX CHURCH OUTSIDE OF RUSSIA,  
PASTOR CHRISTOPHER BUTLER,

Intervenor Defendants.

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This action came before the court for consideration with District Judge  
Barbara B. Crabb presiding. The issues have been considered and a decision has been  
rendered.

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IT IS ORDERED AND ADJUDGED that judgment is entered in favor of plaintiffs Annie Laurie Gaylor, Dan Barker, Ian Gaylor, Personal Representative of the Estate of Anne Nicol Gaylor, and Freedom from Religion Foundation.

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, Secretary of the United States Department of Treasury, John Koskinen, Commissioner of the Internal Revenue Service, 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 plaintiffs 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.

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s/ J. Titak, Deputy Clerk  
Peter Oppeneer, Clerk of Court

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12/15/2017  
Date