

**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**
Boardman & Clark LLP
1 South Pinckney Street, 4th Floor
P.O. Box 927
Madison, WI 53701-0927
608-283-1789
Fax: 608-283-1709
Email: rbolton@boardmanclark.com
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
P.O. Box 7238
Ben Franklin Station
Washington, DC 20044

202-616-2032
Fax: 202-514-6770
Email: richard.g.rose@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Erin Healy Gallagher
U.S. Department of Justice, Tax Division
P.O. Box 7238
Ben Franklin Station
Washington, DC 20044
202-353-2452
Fax: 202-514-6770
Email: erin.healygallagher@usdoj.gov
ATTORNEY TO BE NOTICED

Gregory Van Hoey
U.S. Department of Justice, Tax Division
P.O. Box 7238
Ben Franklin Station
Washington, DC 20044
202-307-6391
Fax: 202-514-6770
Email: gregory.van.hoey@usdoj.gov
ATTORNEY TO BE NOTICED

Defendant

John Koskinen
Commissioner of the Internal Revenue Service

represented by **Richard Gerald Rose**
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Erin Healy Gallagher
(See above for address)
ATTORNEY TO BE NOTICED

Gregory Van Hoey
(See above for address)
ATTORNEY TO BE NOTICED

Defendant

United States of America

represented by **Richard Davis Humphrey**
U.S. Attorney's Office
222 W. Washington Ave.
Suite 700
Madison, WI 53703
608-264-5158
Fax: 608-264-5724
Email: richard.humphrey@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Richard Gerald Rose
(See above for address)
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Erin Healy Gallagher
(See above for address)
ATTORNEY TO BE NOTICED

Gregory Van Hoey
(See above for address)
ATTORNEY TO BE NOTICED

Leslie K. Herje
U.S. Attorney's Office
222 W. Washington Ave.
Suite 700
Madison, WI 53703
608-264-5158
Fax: 608-264-5724
Email: leslie.herje@usdoj.gov
TERMINATED: 11/01/2016

V.

Intervenor Defendant

Bishop Edward Pecher

represented by **Hannah Clayson Smith**
The Becket Fund
1200 New Hampshire Ave. NW
Suite 700
Washington, DC 20036
202-349-7230
Email: hsmith@becketfund.org
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Daniel Dunkley Benson
The Becket Fund
1200 New Hampshire Ave NW
Suite 700
Washington, DC 20036
202-830-1434
Email: dbenson@becketfund.org
TERMINATED: 10/04/2017

Luke William Goodrich
The Becket Fund
1200 New Hampshire Ave NW
Suite 700
Washington, DC 20036
202-349-7216

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**
(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

Holy Cross Anglican 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

**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**
(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

| 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 of <i>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 .), # 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, |

| | | |
|------------|--------------------|--|
| | | <p># 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) |