

**U.S. District Court
Southern District of California (San Diego)
CIVIL DOCKET FOR CASE #: 3:21-cv-01756-W-JLB**

Free Sacred Trinity Church et al v. Internal Revenue Service
Assigned to: Judge Thomas J. Whelan
Referred to: Magistrate Judge Jill L. Burkhardt
Related Case: 3:19-cv-02358-W-JLB
Cause: 05:0552fi Freedom of Information Act

Date Filed: 10/11/2021
Jury Demand: None
Nature of Suit: 895 Freedom of Information Act
Jurisdiction: U.S. Government Defendant

Plaintiff

Free Sacred Trinity Church
a California nonprofit religious corporation

represented by **Paul Michael Jonna**
LiMandri & Jonna LLP
PO Box 9120
Rancho Santa Fe, CA 92067
858-759-9930
Fax: 858-759-9938
Email: pjonna@limandri.com
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Jeffrey M. Trissell
LiMandri & Jonna LLP
PO Box 9120
Rancho Santa Fe, CA 92067
858-759-9948
Fax: 858-759-9938
Email: jtrissell@limandri.com
ATTORNEY TO BE NOTICED

Mark D. Myers
LiMandri & Jonna LLP
PO Box 9120
Rancho Santa Fe, CA 92067
858-759-9930
Fax: 858-759-9938
Email: mmyers@limandri.com
ATTORNEY TO BE NOTICED

Milan Louis Brandon , II
LiMandri & Jonna LLP
P.O. Box 9120
Rancho Santa Fe, CA 92067
858-395-5585
Email: mbrandon@limandri.com
ATTORNEY TO BE NOTICED

Paul Joseph Dostart
Dostart Hannink LLP
4225 Executive Square
Suite 600
La Jolla, CA 92037
858-623-4210
Fax: 858-623-4299
Email: pdostart@sdlaw.com
ATTORNEY TO BE NOTICED

Plaintiff

Optimum Health Institute – San Diego
a California nonprofit religious corporation

represented by **Paul Michael Jonna**
(See above for address)
LEAD ATTORNEY

ATTORNEY TO BE NOTICED

Jeffrey M. Trissell
(See above for address)
ATTORNEY TO BE NOTICED

Mark D. Myers
(See above for address)
ATTORNEY TO BE NOTICED

Milan Louis Brandon , II
(See above for address)
ATTORNEY TO BE NOTICED

Paul Joseph Dostart
(See above for address)
ATTORNEY TO BE NOTICED

V.

Defendant

Internal Revenue Service

represented by **U S Attorney CV**
U S Attorneys Office Southern District of
California
Civil Division
880 Front Street
Suite 6253
San Diego, CA 92101
(619)557-5662
Fax: (619)557-7122
Email: Efile.dkt.civ@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Moira Goodwin
DOJ-Tax
U.S. Department of Justice
P. O. Box 227
Washington, DC 20044
202-718-7056
Email: moira.e.goodwin@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Stephanie Sasarak
United States Department of Justice, Tax
Division
P.O. Box 227
Ben Franklin Station
Washington, DC 20044
202-307-2089
Fax: 202-514-6866
Email: Stephanie.A.Sasarak@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
10/11/2021	<u>1</u>	COMPLAINT Against Internal Revenue Service (Filing fee \$402.00 receipt number ACASDC-16210070.), filed by Free Sacred Trinity Church, Optimum Health Institute - San Diego. (Attachments: # <u>1</u> Civil Cover Sheet)

		The new case number is 3:21-cv-1756-GPC-DEB. Judge Gonzalo P. Curiel and Magistrate Judge Daniel E. Butcher are assigned to the case. (Jonna, Paul)(fth)(jrd) (Entered: 10/12/2021)
10/12/2021	<u>2</u>	Summons Issued. Counsel receiving this notice electronically should print this summons and serve it in accordance with Rule 4, Fed.R.Civ.P and LR 4.1. (fth)(jrd) (Entered: 10/12/2021)
10/13/2021	<u>3</u>	Corporate Disclosure Statement by Free Sacred Trinity Church, Optimum Health Institute – San Diego. No Corporate Parents/Interested Parties. (Jonna, Paul) (dlg). (Entered: 10/13/2021)
10/13/2021	<u>4</u>	NOTICE of Party With Financial Interest by Free Sacred Trinity Church, Optimum Health Institute – San Diego . No Parties With Financial Interest. (Jonna, Paul) (dlg). (Entered: 10/13/2021)
10/13/2021	<u>5</u>	NOTICE OF RELATED CASE(S) by Free Sacred Trinity Church, Optimum Health Institute – San Diego of case(s) 3:19-cv-02358-W-JLB . (Jonna, Paul) (dlg). (Entered: 10/13/2021)
10/19/2021	<u>6</u>	ORDER OF TRANSFER PURSUANT TO LOW NUMBER RULE. Case reassigned to Judge Thomas J. Whelan and Magistrate Judge Jill L. Burkhardt for all further proceedings. Judge Gonzalo P. Curiel, Magistrate Judge Daniel E. Butcher no longer assigned to case. Create association to 3:19-cv-02358-W-JLB. The new case number is 21-cv-1756-W-JLB.. Signed by Judge Gonzalo P. Curiel on 10/15/21. Signed by Judge Thomas J. Whelan on 10/14/21.(dlg) (Entered: 10/19/2021)
11/12/2021	<u>7</u>	***Document Stricken per Doc. <u>8</u> *** MOTION to Dismiss for Failure to State a Claim <i>Partial Motion to Dismiss</i> by Internal Revenue Service. (Attachments: # 1 Memo of Points and Authorities, # 2 Declaration, # 3 Proposed Order)(Sasarak, Stephanie)Attorney Stephanie Sasarak added to party Internal Revenue Service(pty:dft)(jrm). Modified to strike on 11/17/2021 (jrm). (Main Document 7 replaced on 11/17/2021) (jrm). (Entered: 11/12/2021)
11/17/2021	<u>8</u>	Notice of Document Discrepancies and Order Thereon by Judge Thomas J. Whelan Rejecting re <u>7</u> MOTION to Dismiss for Failure to State a Claim <i>Partial Motion to Dismiss</i> , from Defendant Internal Revenue Service. Non-compliance with local rule(s), Defendant did not obtain a hearing date from chambers before filing this motion as required by Civil Local Rule 7.1(b). In addition, Defendant did not include the following required language in the caption of its notice of motion and motion as required by Civil Local Rule 7.1(d)(1): NO ORAL ARGUMENT PURSUANT TO LOCAL RULE.. IT IS HEREBY ORDERED: The document is rejected. It is ordered that the Clerk STRIKE the document from the record, and serve a copy of this order on all parties. Signed by Judge Thomas J. Whelan. (Attachments: # <u>1</u> Stricken Documents)(jrm) (Entered: 11/17/2021)
11/17/2021	<u>9</u>	MOTION to Dismiss for Failure to State a Claim <i>Partial Motion to Dismiss</i> by Internal Revenue Service. (Sasarak, Stephanie)(jrm). (Entered: 11/17/2021)
11/23/2021	<u>10</u>	NOTICE of Appearance by Milan Louis Brandon, II on behalf of Free Sacred Trinity Church, Optimum Health Institute – San Diego (Brandon, Milan)Attorney Milan Louis Brandon, II added to party Free Sacred Trinity Church(pty:pla), Attorney Milan Louis Brandon, II added to party Optimum Health Institute – San Diego(pty:pla) (dxf). (Entered: 11/23/2021)
11/23/2021	<u>11</u>	NOTICE of Appearance by Jeffrey M. Trissell on behalf of Free Sacred Trinity Church, Optimum Health Institute – San Diego (Trissell, Jeffrey)Attorney Jeffrey M. Trissell added to party Free Sacred Trinity Church(pty:pla), Attorney Jeffrey M. Trissell added to party Optimum Health Institute – San Diego(pty:pla) (dxf). (Entered: 11/23/2021)
11/23/2021	<u>12</u>	NOTICE of Appearance by Mark D. Myers on behalf of Free Sacred Trinity Church, Optimum Health Institute – San Diego (Myers, Mark)Attorney Mark D. Myers added to party Free Sacred Trinity Church(pty:pla), Attorney Mark D. Myers added to party Optimum Health Institute – San Diego(pty:pla) (dxf). (Entered: 11/23/2021)

11/23/2021	<u>13</u>	NOTICE of Appearance by Paul Joseph Dostart on behalf of Free Sacred Trinity Church, Optimum Health Institute – San Diego (Dostart, Paul)Attorney Paul Joseph Dostart added to party Free Sacred Trinity Church(pty:pla), Attorney Paul Joseph Dostart added to party Optimum Health Institute – San Diego(pty:pla) (dx). (Entered: 11/23/2021)
12/06/2021	<u>14</u>	RESPONSE in Opposition re <u>9</u> MOTION to Dismiss for Failure to State a Claim <i>Partial Motion to Dismiss</i> filed by Free Sacred Trinity Church, Optimum Health Institute – San Diego. (Jonna, Paul) (jrm). (Entered: 12/06/2021)
12/13/2021	<u>15</u>	REPLY to Response to Motion re <u>9</u> MOTION to Dismiss for Failure to State a Claim <i>Partial Motion to Dismiss</i> filed by Internal Revenue Service. (Sasarak, Stephanie)(jrm). (Entered: 12/13/2021)
02/09/2022	<u>16</u>	NOTICE of Appearance by Moira Goodwin on behalf of Internal Revenue Service (Goodwin, Moira)Attorney Moira Goodwin added to party Internal Revenue Service(pty:dft) (Entered: 02/09/2022)
02/10/2022	<u>17</u>	Ex Parte MOTION to Supplement <i>Opposition to Defendant's Motion to Dismiss</i> by Free Sacred Trinity Church, Optimum Health Institute – San Diego. (Attachments: # <u>1</u> Declaration of Paul Dostart, # <u>2</u> Declaration of Mark Myers, # <u>3</u> Proof of Service)(Jonna, Paul) (sjt). (Entered: 02/10/2022)
02/14/2022	<u>18</u>	RESPONSE in Opposition re <u>17</u> Ex Parte MOTION to Supplement <i>Opposition to Defendant's Motion to Dismiss</i> filed by Internal Revenue Service. (Attachments: # <u>1</u> Exhibit E–mail Exchange)(Goodwin, Moira)(jrm). (Entered: 02/14/2022)
02/22/2022	<u>19</u>	Order Granting in Part and Denying in Part Plaintiffs' Ex Parte Application to Supplement Opposition to Defendant's Partial Motion to Dismiss (DOC. <u>17</u>). Signed by Judge Thomas J. Whelan on 2/22/2022. (jrm) (Entered: 02/22/2022)
03/30/2022	<u>20</u>	ORDER Denying Partial <u>9</u> Motion to Dismiss and Denying Request for Expedited Proceedings. Signed by Judge Thomas J. Whelan on 3/30/22. (dlg) (Entered: 03/30/2022)
04/13/2022	<u>21</u>	ANSWER to <u>1</u> Complaint, by Internal Revenue Service.(Goodwin, Moira) (dlg). (Entered: 04/13/2022)
04/19/2022	<u>22</u>	Notice and Order Setting Early Neutral Evaluation and Case Management Conferences:, (Joint Discovery Plan due 6/1/2022, Early Neutral Evaluation set for 6/8/2022 01:45 PM before Magistrate Judge Jill L. Burkhardt.) Case Management Conference set for 6/8/2022 01:45 PM before Magistrate Judge Jill L. Burkhardt.. Signed by Magistrate Judge Jill L. Burkhardt on 4/19/2022.(ave) (jms). (Entered: 04/20/2022)
04/27/2022	<u>23</u>	NOTICE of Change of Address by Paul Joseph Dostart (Dostart, Paul) (dlg). (Entered: 04/27/2022)
06/01/2022	<u>24</u>	JOINT DISCOVERY PLAN by Free Sacred Trinity Church, Optimum Health Institute – San Diego and Defendant Internal Revenue Service (Myers, Mark) (dlg). (Entered: 06/01/2022)
06/08/2022	<u>25</u>	Minute Entry for proceedings held before Magistrate Judge Jill L. Burkhardt: Early Neutral Evaluation Conference held on 6/8/2022. The case did not settle. Case Management Conference held on 6/8/2022. Scheduling Order to follow. (Plaintiff Attorney Paul Michael Jonna; Mark D. Myers) (Defendant Attorney Moira Goodwin; Stephanie Sasarak) (Rev. Robert Nees, Jr.) (no document attached) (lkg) (Entered: 06/08/2022)
06/09/2022	<u>26</u>	SCHEDULING ORDER Following Case Management Conference. Signed by Magistrate Judge Jill L. Burkhardt on 6/8/22.(dlg) (Entered: 06/09/2022)
07/11/2022	<u>27</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (dlg). (Entered: 07/11/2022)
07/14/2022	<u>28</u>	Ex Parte MOTION to Clarify /Correct the Record by Free Sacred Trinity Church, Optimum Health Institute – San Diego. (Attachments: # <u>1</u> Declaration of Paul Dostart, # <u>2</u> Declaration of Mark Myers)(Myers, Mark) (dlg). (Entered: 07/14/2022)

07/27/2022	<u>29</u>	RESPONSE in Opposition re <u>28</u> Ex Parte MOTION to Clarify / <i>Correct the Record</i> filed by Internal Revenue Service. (Goodwin, Moira) (ave). (Entered: 07/27/2022)
07/27/2022	<u>30</u>	ORDER Granting Plaintiff's Ex Parte Application to Correct the Record – Granting <u>28</u> Motion to Clarify. Signed by Judge Thomas J. Whelan on 7/27/2022. (ave) (Entered: 07/27/2022)
09/09/2022	<u>31</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (dlg). (Entered: 09/09/2022)
11/08/2022	<u>32</u>	STATUS REPORT by Internal Revenue Service. (Sasarak, Stephanie) (dlg). (Entered: 11/08/2022)
12/07/2022	<u>33</u>	MOTION to Continue <i>Deadline to Submit Motion for Summary Judgment</i> by Internal Revenue Service. (Attachments: # <u>1</u> Declaration)(Goodwin, Moira) (dlg). (Entered: 12/07/2022)
12/08/2022	34	MINUTE ORDER by Magistrate Judge Jill L. Burkhardt: Good cause appearing, Defendant's unopposed <u>33</u> Motion to Continue Deadline to Submit Motion for Summary Judgment is GRANTED. Accordingly, any Motion for Summary Judgment must be filed by <u>4/7/2023</u> . All other deadlines and directions set forth in the Court's <u>26</u> Scheduling Order remain in effect. (no document attached) (mjns) (Entered: 12/08/2022)
01/10/2023	<u>35</u>	STATUS REPORT by Internal Revenue Service. (Sasarak, Stephanie) (dlg). (Entered: 01/10/2023)
03/10/2023	<u>36</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 03/10/2023)
03/29/2023	<u>37</u>	Defendant's Second Unopposed Motion to Continue Deadline to Sbumit Motion for Summary Judgment (Attachments: # <u>1</u> Declaration)(Goodwin, Moira) (exs). (Entered: 03/29/2023)
03/30/2023	38	MINUTE ORDER by Magistrate Judge Jill L. Burkhardt: The Court hereby SETS a telephonic, counsel-only Status Conference for <u>4/5/2023</u> , at <u>9:00 AM</u> before Judge Burkhardt. For purposes of the Conference, all participating counsel shall call the Court's teleconference line at (877) 873-8018 and use access code 9930765. (mjns) (Entered: 03/30/2023)
04/05/2023	39	MINUTE ORDER re proceedings held before Magistrate Judge Jill L. Burkhardt: Status Conference held on 4/5/2023. For the reasons discussed in the Conference, Defendant's <u>37</u> Motion is GRANTED. The deadline for Defendant to file a Motion for Summary Judgment is continued to <u>8/8/2023</u> . (Plaintiff Attorney Mark D. Myers; Paul Joseph Dostart) (Defendant Attorney Moira Goodwin) (no document attached) (mjns) (Entered: 04/05/2023)
05/09/2023	<u>40</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 05/09/2023)
07/10/2023	<u>41</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 07/10/2023)
08/07/2023	<u>42</u>	Defendants Third Unopposed Motion to Continue Deadline to Submit Motion for Summary Judgment (Attachments: # <u>1</u> Declaration Moira E. Goodwin)(Goodwin, Moira) (exs). (Entered: 08/07/2023)
08/09/2023	43	MINUTE ORDER by Magistrate Judge Jill L. Burkhardt: On 8/7/2023, Defendant filed <u>42</u> Third Unopposed Motion to Continue Deadline to Submit Motion for Summary Judgment. Good cause appearing, Defendant's <u>42</u> Motion is GRANTED. The deadline for Defendant to file a Motion for Summary Judgment is continued to <u>12/5/2023</u> . All other dates, deadlines, and requirements set forth in the Court's <u>26</u> Scheduling Order remain in effect. (no document attached) (mjns) (Entered: 08/09/2023)
09/08/2023	<u>44</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 09/08/2023)

11/07/2023	<u>45</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 11/07/2023)
12/05/2023	<u>46</u>	Defendant's Fourth Motion to Continue Deadline to Submit Motion for Summary Judgment (Attachments: # <u>1</u> Declaration)(Goodwin, Moira) (exs). (Entered: 12/05/2023)
12/08/2023	47	MINUTE ORDER by Magistrate Judge Jill L. Burkhardt: On 12/5/2023, Defendant filed <u>46</u> Motion to Continue Deadline to Submit Motion for Summary Judgment. Pursuant to Section VII of Judge Burkhardt's Civil Chambers Rules, the Motion is deemed unopposed. Although the Motion fails to comply with both Sections IV.A and IV.C.1.b, for good cause appearing, Defendant's <u>46</u> Motion is GRANTED. Any Motion for Summary Judgment must be filed by <u>4/5/2024</u> . All other dates, deadlines, and requirements set forth in the Court's <u>26</u> Scheduling Order remain in effect. Defendant is cautioned that any future motions must comply with all relevant chambers, local, and federal rules. (no document attached) (mjsn) (Entered: 12/08/2023)
01/08/2024	<u>48</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 01/08/2024)
03/08/2024	<u>49</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 03/08/2024)
03/28/2024	<u>50</u>	Defendants Fifth Motion to Continue Deadline to Submit Motion for Summary Judgment (Attachments: # <u>1</u> Declaration)(Goodwin, Moira) (exs). (Entered: 03/28/2024)
04/03/2024	51	MINUTE ORDER by Magistrate Judge Jill L. Burkhardt: On 3/28/2024, Defendant filed <u>50</u> Motion to Continue Deadline to Submit Motion for Summary Judgment. Pursuant to Section VII of Judge Burkhardt's Civil Chambers Rules, the Motion is deemed unopposed. Good cause appearing, Defendant's <u>50</u> Motion is GRANTED. Any motion for summary judgment must be filed no later than <u>8/5/2024</u> . (no document attached) (mjsn) (Entered: 04/03/2024)
05/07/2024	<u>52</u>	STATUS REPORT by Internal Revenue Service. (Sasarak, Stephanie) (exs). (Entered: 05/07/2024)
07/05/2024	<u>53</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 07/05/2024)
07/24/2024	<u>54</u>	MOTION for Extension of Time to File <i>Motion for Summary Judgment</i> by Internal Revenue Service. (Attachments: # <u>1</u> Declaration, # <u>2</u> Proposed Order)(Goodwin, Moira) **QC Email sent. Pursuant to the Admin Policies & Procedures Manual, section II.h, proposed orders are to be E-mailed to the official E-mail address of the Judge assigned to the case. **(mjw). (Entered: 07/24/2024)
08/01/2024	55	MINUTE ORDER by Magistrate Judge Jill L. Burkhardt: On 7/24/2024, Defendant filed <u>54</u> Motion for Extension of Time to File Motion for Summary Judgment. Pursuant to Section VII of Judge Burkhardt's Civil Chambers Rules, the Motion is deemed unopposed. Good cause appearing, Defendant's <u>54</u> Motion is GRANTED. Any motion for summary judgment must be filed no later than <u>12/5/2024</u> . (no document attached) (mjsn) (Entered: 08/01/2024)
09/03/2024	<u>56</u>	STATUS REPORT by Internal Revenue Service. (Goodwin, Moira) (exs). (Entered: 09/03/2024)