

**U.S. District Court  
Northern District of Alabama (Southern)  
CIVIL DOCKET FOR CASE #: 2:24-cv-00662-SGC**

Rhodes v. U.S. Internal Revenue Service  
Assigned to: Magistrate Judge Staci G Cornelius  
Cause: 05:552 Freedom of Information Act

Date Filed: 05/24/2024  
Jury Demand: None  
Nature of Suit: 895 Freedom of Information Act  
Jurisdiction: U.S. Government Defendant

**Plaintiff**

**Gregory P Rhodes**

represented by **Cheryl Howell Oswalt**  
DENTONS SIROTE PC  
2311 Highland Avenue South  
P O Box 55727  
Birmingham, AL 35255-5727  
205-930-5408  
Fax: 205-212-3885  
Email: [coswalt@sirote.com](mailto:coswalt@sirote.com)  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

**Logan C Abernathy**  
SIROTE & PERMUTT, PC  
305 Church Street SW, Suite 800  
Huntsville, AL 35801  
256-518-3609  
Fax: 256-518-3681  
Email: [logan.abernathy@dentons.com](mailto:logan.abernathy@dentons.com)  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

V.

**Defendant**

**U.S. Internal Revenue Service**

represented by **Robert J Atlas**  
DOJ-Tax  
Tax  
1275 1st St. NE  
Ste 10111  
Washington, DC 20002  
202-598-3738  
Email: [robert.j.atras@usdoj.gov](mailto:robert.j.atras@usdoj.gov)  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

Date Filed	#	Docket Text
05/24/2024	<u>1</u>	COMPLAINT against U.S. Internal Revenue Service, filed by Gregory P Rhodes. (Attachments: # <u>1</u> Exhibit 1, # <u>2</u> Exhibit 2, # <u>3</u> Exhibit 3, # <u>4</u> Exhibit 4, # <u>5</u> Exhibit 5, # <u>6</u> Exhibit 6, # <u>7</u> Exhibit 7, # <u>8</u> Exhibit 8)(AKD) (Entered: 05/24/2024)
05/24/2024	<u>2</u>	NOTICE OF CONSENT to a magistrate judge in a civil action. (AKD) (Entered: 05/24/2024)
05/28/2024		Filing Fee: Filing fee \$ 405, receipt_number BALNDC-4599904 (ALND receipt# B-11713). related document <u>1</u> COMPLAINT against U.S. Internal Revenue Service, filed by Gregory P Rhodes. (Attachments: # <u>1</u> Exhibit 1, # <u>2</u> Exhibit 2, # <u>3</u> Exhibit 3, # <u>4</u> Exhibit 4, # <u>5</u> Exhibit 5, # <u>6</u> Exhibit 6, # <u>7</u> Exhibit 7, # <u>8</u> Exhibit 8)(AKD). (Oswalt, Cheryl) Modified on 5/28/2024 (AKD). (Entered: 05/28/2024)

05/28/2024	<u>3</u>	Summons Issued as to U.S. Internal Revenue Service, U.S. Attorney and U.S. Attorney General. Returned to plaintiff for service. (AKD) (Entered: 05/28/2024)
06/28/2024	<u>4</u>	Unopposed MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is <b>RIPE 6/28/2024</b> . Any party may file a motion to reconsider within three (3) business days of a ruling on the motion. Filed by U.S. Internal Revenue Service. (Attachments: # <u>1</u> Text of Proposed Order)(Atras, Robert) (Entered: 06/28/2024)
07/03/2024	<u>5</u>	<b>ORDER:</b> Pursuant to the General Order for Referral of Civil Matters to the United States Magistrate Judges of the Northern District of Alabama, dated January 2, 2015, the parties are <b>REQUIRED</b> to enter an election regarding the exercise of dispositive jurisdiction by a magistrate judge pursuant to 28 U.S.C. § 636(c) no later than <b>August 14, 2024</b> . In the absence of consent by all parties, the Clerk is <b>DIRECTED</b> to reassign the case to a randomly drawn district judge without further order after <b>August 14, 2024</b> . A telephone status conference is <b>SET</b> for <b>10:00 a.m. on July 24, 2024</b> . The parties are <b>DIRECTED</b> to call <b>877-336-1831</b> to access the telephone conference. The access code is <b>2778178</b> . The telephone conference will be cancelled by separate order if forms from all parties are submitted twenty-four hours in advance. Signed by Magistrate Judge Staci G Cornelius on 7/3/2024. (DNW) (Entered: 07/03/2024)
07/03/2024	<u>6</u>	<b>TEXT ORDER:</b> The defendant's unopposed motion seeking an extension of the deadline to respond to the complaint is <b>GRANTED</b> . (Doc. <u>4</u> ). The defendant <b>SHALL</b> respond to the complaint by <b>July 31, 2024</b> . Signed by Magistrate Judge Staci G Cornelius on 7/3/2024. (DNW) (Entered: 07/03/2024)
07/03/2024		Reset Deadlines: U.S. Internal Revenue Service answer due 7/31/2024. (DNW) (Entered: 07/03/2024)
07/23/2024	<u>7</u>	CONSENT to Jurisdiction by US Magistrate Judge filed by Plaintiff Gregory P Rhodes and Defendant U.S. Internal Revenue Service (ASL) (Entered: 07/23/2024)
07/23/2024	<u>8</u>	TEXT ORDER The telephone status conference scheduled for 10:00 AM on July 24, 2024 is CANCELLED. Signed by Magistrate Judge Staci G Cornelius on July 23, 2024. (ASL) (Entered: 07/23/2024)
07/30/2024	<u>9</u>	ORDER regarding compliance with Rule 26; Rule 26 Meeting Report due by 9/3/2024; Signed by Magistrate Judge Staci G Cornelius on 7/30/2024. (BST, ) (Entered: 07/30/2024)
07/30/2024	<u>10</u>	INITIAL ORDER. Signed by Magistrate Judge Staci G Cornelius on 7/30/2024. (BST, ) (Entered: 07/30/2024)
07/31/2024	<u>11</u>	Second MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is <b>RIPE 7/31/2024</b> . Any party may file a motion to reconsider within three (3) business days of a ruling on the motion. Filed by U.S. Internal Revenue Service. (Attachments: # <u>1</u> Text of Proposed Order)(Atras, Robert) (Entered: 07/31/2024)
08/13/2024	<u>12</u>	<b>TEXT ORDER :</b> The defendant's second motion to extend the deadline to respond to the complaint is <b>GRANTED</b> . (Doc. <u>11</u> ). The defendant <b>SHALL</b> respond to the complaint by <b>August 30, 2024</b> . Signed by Magistrate Judge Staci G Cornelius on 08/13/2024. (AKD) (Entered: 08/13/2024)
08/13/2024		Set/Reset Deadlines: U.S. Internal Revenue Service answer due 8/30/2024. (AKD) (Entered: 08/13/2024)
08/14/2024	<u>13</u>	MOTION to Dismiss <i>or alternatively for Summary Judgment</i> by U.S. Internal Revenue Service. (Attachments: # <u>1</u> Memorandum in Support, # <u>2</u> Exhibit 1 (Declaration of R. Cross), # <u>3</u> Text of Proposed Order)(Atras, Robert) (Entered: 08/14/2024)
08/28/2024	<u>14</u>	MOTION for Extension of Time to File Response/Reply as to <u>13</u> MOTION to Dismiss <i>or alternatively for Summary Judgment</i> Motion is <b>RIPE 8/28/2024</b> . Any party may file a motion to reconsider within three (3) business days of a ruling on the motion. Filed by Gregory P Rhodes. (Oswalt, Cheryl) (Entered: 08/28/2024)

08/28/2024	<u>15</u>	Unopposed MOTION for Extension of Time to File Response/Reply as to <u>13</u> MOTION to Dismiss <i>or alternatively for Summary Judgment</i> Motion is <b>RIPE 8/28/2024</b> . Any party may file a motion to reconsider within three (3) business days of a ruling on the motion. Filed by Gregory P Rhodes. (Oswalt, Cheryl) (Entered: 08/28/2024)
08/28/2024	<u>16</u>	RESPONSE in Opposition re <u>13</u> MOTION to Dismiss <i>or alternatively for Summary Judgment</i> filed by Gregory P Rhodes. (Oswalt, Cheryl) (Entered: 08/28/2024)
08/29/2024	<u>17</u>	ORDER—It is ORDERED that the plaintiff's deadline to file any additional response to the defendant's motion, to the extent it may be considered as seeking summary judgment, is SET for September 4, 2024. The defendant's deadline to file a reply in support of its motion, is SET for September 18, 2024. The Clerk of Court is DIRECTED to TERM the pending motions for extension. (Docs. <u>14</u> – <u>15</u> ). Signed by Magistrate Judge Staci G Cornelius on 08/29/2024. (AKD, ) (Entered: 08/29/2024)
09/03/2024	<u>18</u>	REPORT of Rule 26(f) Planning Meeting. (Oswalt, Cheryl) (Entered: 09/03/2024)
09/04/2024	<u>19</u>	REPLY Brief filed by Defendant U.S. Internal Revenue Service re: <u>16</u> Response in Opposition to Motion <i>to Dismiss</i> filed by U.S. Internal Revenue Service. (Atras, Robert) (Entered: 09/04/2024)