

**U.S. District Court
Northern District of Alabama (Northeastern)
CIVIL DOCKET FOR CASE #: 5:24-cv-00582-HNJ**

Levin v. U.S. Internal Revenue Service
Assigned to: Magistrate Judge Herman N Johnson, Jr
Cause: 05:552 Freedom of Information Act

Date Filed: 05/08/2024
Jury Demand: None
Nature of Suit: 895 Freedom of Information Act
Jurisdiction: U.S. Government Defendant

Plaintiff**Michelle A. Levin**

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
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
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
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
05/08/2024	<u>1</u>	COMPLAINT against U.S. Internal Revenue Service, filed by Michelle A. Levin. (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)(LCB) (Entered: 05/09/2024)
05/09/2024	<u>2</u>	NOTICE of assignment of case to a United States Magistrate Judge for trial. (LCB) (Entered: 05/09/2024)
05/10/2024		Filing Fee: Filing fee \$ 405, receipt_number AALNDC-4588791. related document <u>1</u> COMPLAINT against U.S. Internal Revenue Service, filed by Michelle A. Levin. (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)(LCB). (Oswalt, Cheryl) (Entered: 05/10/2024)

05/13/2024	<u>3</u>	Summons Issued by the clerk as to U.S. Internal Revenue Service, U.S. Attorney and U.S. Attorney General – Merrick B. Garland and delivered to Plaintiff for service (LCB) (Entered: 05/13/2024)
05/29/2024	<u>4</u>	NOTICE of Appearance by Robert J Atras on behalf of U.S. Internal Revenue Service (Atras, Robert) (Entered: 05/29/2024)
06/03/2024	<u>5</u>	Joint MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is RIPE 6/3/2024. 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: 06/03/2024)
06/03/2024	<u>6</u>	ORDER: The court GRANTS <u>5</u> Motion for Extension of Time and ORDERS Defendant to answer or otherwise respond to Plaintiff's complaint by July 12, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on 6/3/2024. (LCB) (Entered: 06/03/2024)
06/25/2024	<u>7</u>	AMENDED COMPLAINT against U.S. Internal Revenue Service, filed by Michelle A. Levin. (Attachments: # <u>1</u> Exhibit IRS ERC Audits Undergo Changes as They Get Older, Tax Notes, # <u>2</u> Exhibit October 13, 2023 FOIA Request, # <u>3</u> Exhibit October 18, 2023 IRS Response, # <u>4</u> Exhibit October 25, 2023 email and Response, # <u>5</u> Exhibit November 6, 2023 email and letter, # <u>6</u> Exhibit December 22, 2023 Letter, # <u>7</u> Exhibit April 2, 2024 Email and Response, # <u>8</u> Exhibit May 8, 2024 Final Response Letter, # <u>9</u> Exhibit Plaintiff's Summary of Documents, # <u>10</u> Exhibit Copy of Examination Report in California case)(Oswalt, Cheryl) (Entered: 06/25/2024)
07/10/2024	<u>8</u>	Unopposed MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is RIPE 7/10/2024. 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: 07/10/2024)
07/11/2024	<u>9</u>	ORDER: The Court GRANTS <u>8</u> Motion for Extension of Time and ORDERS Defendant to answer or otherwise respond to Plaintiff's complaint by August 12, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on 7/11/2024. (LCB) (Entered: 07/11/2024)
08/09/2024	<u>10</u>	Unopposed MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is RIPE 8/9/2024. 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: 08/09/2024)
08/12/2024	<u>11</u>	ORDER: The Court GRANTS <u>10</u> Motion for Extension of Time and ORDERS the Defendant to answer or otherwise respond to Plaintiff's complaint by September 11, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on 8/12/2024. (LCB) (Entered: 08/12/2024)
09/10/2024	<u>12</u>	Unopposed MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is RIPE 9/10/2024. 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: 09/10/2024)
09/11/2024	<u>13</u>	ORDER: The Court <u>12</u> Motion for Extension of Time and ORDERS Defendant to answer or otherwise respond to Plaintiff's complaint by September 25, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on 9/11/2024. (LCB) (Entered: 09/11/2024)
09/25/2024	<u>14</u>	Unopposed MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is RIPE 9/25/2024. 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: 09/25/2024)
09/25/2024	<u>15</u>	ORDER: The court GRANTS <u>14</u> Motion for Extension of Time ORDERS Defendant to answer or otherwise respond to Plaintiff's Complaint by October 9, 2024 . Signed by Magistrate Judge Herman N Johnson, Jr on 9/25/2024. (LCB) (Entered: 09/25/2024)

10/09/2024	<u>16</u>	Unopposed MOTION for Extension of Time <i>to Respond to Complaint</i> Motion is RIPE 10/9/2024 . 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: 10/09/2024)
10/10/2024	<u>17</u>	ORDER: The Court GRANTS <u>16</u> Motion for Extension of Time and ORDERS Defendant to answer or otherwise respond to Plaintiff's complaint by November 8, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on 10/12/2024. (LCB) (Entered: 10/10/2024)
10/10/2024	<u>18</u>	ORDER: The Court SETS a Telephone Status Conference for 11/12/2024 at 09:30 AM before Magistrate Judge Herman N Johnson Jr. Call-in information will be provided to the parties by email. Signed by Magistrate Judge Herman N Johnson, Jr on 10/10/2024. (LCB) (Entered: 10/10/2024)
11/08/2024	<u>19</u>	Final MOTION for Extension of Time <i>to Respond to Complaint (Unopposed)</i> Motion is RIPE 11/8/2024 . 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: 11/08/2024)
11/10/2024	20	TEXT ORDER – the court CANCELS the telephone conference scheduled for 9:30 a.m. on November 12, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on November 10, 2024. (ADH) (Entered: 11/10/2024)
11/12/2024	<u>21</u>	ORDER : The Court GRANTS <u>19</u> Motion for Extension of Time and ORDERS Defendant to answer or otherwise respond to the the Plaintiff's complaint by November 22, 2024. Signed by Magistrate Judge Herman N Johnson, Jr on 11/12/2024. (LCB) (Entered: 11/12/2024)
11/22/2024	<u>22</u>	ANSWER to <u>7</u> Amended Complaint,, by U.S. Internal Revenue Service.(Atras, Robert) (Entered: 11/22/2024)
11/22/2024	<u>23</u>	ORDER: Regarding compliance with Rule 26(f). Signed by Magistrate Judge Herman N Johnson, Jr on 11/22/2024. (LCB) (Entered: 11/22/2024)
11/22/2024	<u>24</u>	ORDER: That the parties are required to enter an election regarding the exercise of jurisdiction by a magistrate judge no later than January 6, 2025 ; in the absence of consent by all parties, the Clerk is directed to reassign the case to a randomly drawn district judge without further order after January 6, 2025 . Signed by Magistrate Judge Herman N Johnson, Jr on 11/22/2024. (LCB) (Entered: 11/22/2024)
11/22/2024	<u>25</u>	ORDER: The Court SETS a Telephone Status Conference for December 20, 2024 at 10:00 AM before Magistrate Judge Herman N Johnson Jr. Call-in information will be provided to the parties by email. Signed by Magistrate Judge Herman N Johnson, Jr on 11/22/2024. (LCB) (Entered: 11/22/2024)
12/17/2024	<u>26</u>	CONSENT to Jurisdiction by US Magistrate Judge by Michelle A. Levin, U.S. Internal Revenue Service. (LCB) (Entered: 12/17/2024)
12/17/2024	27	The Telephone Status Conference for December 20, 2024 at 10:00 AM before Magistrate Judge Herman N Johnson Jr is CANCELLED .(LCB) (Entered: 12/17/2024)
12/17/2024	<u>28</u>	INITIAL ORDER GOVERNING ALL FURTHER PROCEEDINGS. Signed by Magistrate Judge Herman N Johnson, Jr on 12/17/2024. (LCB) (Entered: 12/17/2024)
12/30/2024	<u>29</u>	REPORT of Rule 26(f) Planning Meeting. (Attachments: # <u>1</u> Exhibit List of Discovery Requests, # <u>2</u> Exhibit Order in 24-CV-805, # <u>3</u> Exhibit ERC Suits)(Oswalt, Cheryl) (Entered: 12/30/2024)
01/06/2025	<u>30</u>	ORDER: The court DENIES Plaintiffs present request to conduct discovery. Rather, the court ORDERS Defendant to release any additional non-exempt records responsive to Plaintiffs FOIA request by February 1, 2025. Within twenty-one (21) days of Defendants production, the parties must meet and confer to discuss and attempt to resolve any challenges to any claimed FOIA exemptions. Within fourteen (14) days of that meeting, the parties must file a status report. Signed by Magistrate Judge Herman N Johnson, Jr on 1/6/2025. (LCB) (Entered: 01/06/2025)