

**US Court of Federal Claims**  
**United States Court of Federal Claims (COFC)**  
**CIVIL DOCKET FOR CASE #: 1:25-cv-00710-EDK**

HAUGLAND v. USA  
Assigned to: Judge Elaine D. Kaplan  
Demand: \$68,000  
Cause: 28:1491 Tucker Act

Date Filed: 04/24/2025  
Date Terminated: 09/30/2025  
Jury Demand: None  
Nature of Suit: 212 Tax - Income, Individual  
Jurisdiction: U.S. Government Defendant

**Plaintiff****THEODORE HAUGLAND**

represented by **THEODORE HAUGLAND**  
55-706 B Wahinepee Street  
Laie, HI 96762-1200  
(808) 556-6665  
Email: theodorehaugland@outlook.com  
PRO SE

V.

**Defendant****USA**

represented by **Eric J. Smith**  
DOJ-Tax  
1275 First Street NE  
Ste 9111  
Washington, DC 20530  
202-616-3423  
Email: eric.smith6@usdoj.gov  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

Date Filed	#	Docket Text
04/24/2025	<u>1</u>	<b>**SEALED** COMPLAINT</b> against USA (TRE) (Copy Served Electronically on Department of Justice), filed by THEODORE HAUGLAND. <b>Answer due by 6/27/2025.</b> (Attachments: # <u>1</u> Civil Cover Sheet, # <u>2</u> Supplement Envelope)(vds) (Additional attachment(s) added on 4/28/2025: # <u>3</u> Exhibit) (vds). Modified on 4/28/2025 (vds). (Entered: 04/28/2025)
04/24/2025	<u>2</u>	MOTION for Leave to Proceed in forma pauperis, filed by THEODORE HAUGLAND. Service: 4/24/2025. <b>Response due by 5/8/2025.</b> (vds) (Entered: 04/28/2025)
04/24/2025	<u>3</u>	Electronic Notification Consent Form. (vds) (Entered: 04/28/2025)
04/28/2025	<u>4</u>	Notice of Random Assignment Pursuant to Rule 40.1(a) to Judge Elaine D. Kaplan. (vds) (Entered: 04/28/2025)
04/28/2025	<u>5</u>	NOTICE of Non-ECF Case. (vds) (Entered: 04/28/2025)

05/27/2025	<u>6</u>	ORDER denying <u>2</u> Motion for Leave to Proceed in forma pauperis. Signed by Judge Elaine D. Kaplan. (ah) Service on parties made. (Entered: 05/27/2025)
06/04/2025	<u>7</u>	NOTICE of Appearance by Eric J. Smith for USA . (Smith, Eric) (Entered: 06/04/2025)
06/17/2025		Filing fee received. \$ 405, receipt number CFC200000511. (vds) Modified on 6/26/2025 to add receipt number (km1). (Entered: 06/18/2025)
06/24/2025	<u>8</u>	MOTION to Dismiss pursuant to Rule 12(b)(1) , filed by USA. <b>Response due by 7/22/2025.</b> (Smith, Eric) (Entered: 06/24/2025)
08/18/2025	<u>9</u>	ORDER TO SHOW CAUSE: <b>Show Cause Response due by 9/17/2025.</b> Signed by Judge Elaine D. Kaplan. (tbs) Service on parties made. (Entered: 08/18/2025)
09/02/2025	<u>10</u>	MOTION for Sanctions pursuant to Rule 37, MOTION for Default Judgment filed by THEODORE HAUGLAND. Service: 8/27/2025. <b>Response due by 9/16/2025.</b> (vds) (Entered: 09/02/2025)
09/15/2025	<u>11</u>	RESPONSE to <u>10</u> MOTION for Sanctions pursuant to Rule 37 MOTION for Default Judgment , filed by USA. <b>Reply due by 9/22/2025.</b> (Smith, Eric) (Entered: 09/15/2025)
09/15/2025	<u>12</u>	MOTION for Referral to ADR, filed by THEODORE HAUGLAND. Service: 9/9/2025. <b>Response due by 9/29/2025.</b> (vds) (Entered: 09/16/2025)
09/24/2025	<u>13</u>	RESPONSE to <u>12</u> MOTION for Referral to ADR , filed by USA. <b>Reply due by 10/1/2025.</b> (Smith, Eric) (Entered: 09/24/2025)
09/30/2025	<u>14</u>	UNREPORTED OPINION AND ORDER granting <u>8</u> Def.'s Motion to Dismiss; denying as moot <u>10</u> Pl.'s Motion for Sanctions, <u>10</u> Pl.'s Motion for Default Judgment, <u>12</u> Pl.'s Motion for Referral to ADR. The Clerk is directed to enter judgment. Signed by Judge Elaine D. Kaplan. (tbs) Service on parties made. (Entered: 09/30/2025)
09/30/2025	<u>15</u>	JUDGMENT entered pursuant to Rule 58, that plaintiff's complaint is dismissed, without prejudice, for lack of subject-matter jurisdiction and for failure to prosecute. (Service on parties made.) (ar) (Entered: 09/30/2025)

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