

**US Court of Federal Claims**  
**United States Court of Federal Claims (COFC)**  
**CIVIL DOCKET FOR CASE #: 1:25-cv-01744-EDK**

HAUGLAND v. USA  
Assigned to: Judge Elaine D. Kaplan  
Cause: 28:1491 Tucker Act

Date Filed: 10/14/2025  
Date Terminated: 02/13/2026  
Jury Demand: None  
Nature of Suit: 212 Tax - Income, Individual  
Jurisdiction: U.S. Government Defendant

**Plaintiff****THEODORE HAUGLAND**

represented by **THEODORE HAUGLAND**  
99-009 Kalaloa St.  
No. D2016  
Aiea, HI 96701  
(202) 933-3332  
Email: theodorehaugland@outlook.com  
PRO SE

V.

**Defendant****USA**

represented by **Eric J. Smith**  
DOJ-Tax  
Civil Division, Tax Litigation Branch  
Court of Federal Claims Section  
P.O. Box 26  
Ben Franklin Station  
Washington, DC 20530  
202-616-3423  
Email: eric.smith6@usdoj.gov  
**LEAD ATTORNEY**  
**ATTORNEY TO BE NOTICED**

Date Filed	#	Docket Text
10/14/2025	<u>1</u>	COMPLAINT against USA (TRE) (Copy Served Electronically on Department of Justice), filed by THEODORE HAUGLAND. <b>Answer due by 12/16/2025.</b> (Attachments: # <u>1</u> Civil Cover Sheet, # <u>2</u> Supplement Mailing Envelope)(vds) (Additional attachment(s) added on 10/17/2025: # <u>3</u> Exhibit) (vds). Modified on 10/21/2025 to edit response date (vds). (Entered: 10/17/2025)
10/14/2025	<u>2</u>	NOTICE of Directly Related Case(s) [25-710], filed by THEODORE HAUGLAND. Service: 10/14/2025.(vds) (Entered: 10/17/2025)
10/14/2025	<u>3</u>	MOTION for Leave to Proceed in forma pauperis, filed by THEODORE HAUGLAND. Service: 10/14/2025. <b>Response due by 10/28/2025.</b> (vds) (Entered: 10/17/2025)

10/17/2025	<u>4</u>	Notice of Direct Assignment Pursuant to Rule 40.2(a) to Judge Elaine D. Kaplan. (vds) Plaintiff served via First Class mail on 10/17/2025 (ep). (Entered: 10/17/2025)
10/17/2025	<u>5</u>	NOTICE of Non-ECF Case. (vds) Plaintiff served via First Class mail on 10/17/2025 (ep). (Entered: 10/17/2025)
11/03/2025	<u>6</u>	Mail Returned re: <u>5</u> Notice of Non-ECF Case, <u>4</u> Notice of Direct Assignment. Document returned because: Insufficient Address! Unable to Forward. Mail sent to Theodore Haugland. (vds) (Entered: 11/04/2025)
11/13/2025	<u>7</u>	NOTICE of Appearance by Eric J. Smith for USA . (Smith, Eric) (Entered: 11/13/2025)
12/09/2025	<u>9</u>	Electronic Notification Consent Form. (vds) (Entered: 12/17/2025)
12/15/2025	<u>8</u>	MOTION for Extension of Time until 1/15/2026 to File Answer re <u>1</u> Complaint, , filed by USA. <b>Response due by 12/29/2025.</b> (Smith, Eric) (Entered: 12/15/2025)
12/17/2025	<u>10</u>	MOTION for Protective Order, filed by THEODORE HAUGLAND. Service: 12/12/2025. <b>Response due by 12/31/2025.</b> (Attachments: # <u>1</u> Supplement Certificate of Service)(vds) (Entered: 12/18/2025)
12/17/2025	<u>11</u>	NOTICE of Change of Address, filed by THEODORE HAUGLAND. Service: 12/12/2025. (vds) (Entered: 12/18/2025)
12/17/2025	<u>12</u>	Duplicate Electronic Notification Consent Form. (vds) (Entered: 12/18/2025)
12/19/2025	<u>13</u>	MOTION for Injunctive Relief, filed by THEODORE HAUGLAND. Service: 12/19/2025. <b>Response due by 1/2/2026.</b> (vds) (Entered: 12/19/2025)
12/19/2025		ORDER (non-PDF): <u>8</u> Defendant's Motion for Extension of Time is GRANTED. Defendant shall respond to the Complaint on or before 1/15/2026. <b>Answer due by 1/15/2026.</b> Signed by Judge Elaine D. Kaplan. (lb) Service on parties made. (Entered: 12/19/2025)
12/31/2025	<u>14</u>	MOTION for Extension of Time until January 7, 2026 to File Response as to <u>10</u> MOTION for Protective Order , filed by USA. <b>Response due by 1/14/2026.</b> (Smith, Eric) (Entered: 12/31/2025)
12/31/2025	<u>15</u>	MOTION for Extension of Time until January 9, 2026 to File Response as to <u>13</u> MOTION Injunctive Relief , filed by USA. <b>Response due by 1/14/2026.</b> (Smith, Eric) (Entered: 12/31/2025)
01/05/2026		ORDER (NON-PDF): Defendant's <u>14</u> Motion for Extension of Time to File Response to Plaintiff's Motion for Protective Order, and <u>15</u> Motion for Extension of Time to File Response to Plaintiff's Motion for Injunctive Relief, are <b>GRANTED</b> . Defendant shall file its responses to Plaintiff's Motion for Protective Order <b>on or before January 7, 2026</b> , and to Plaintiff's Motion for Injunctive Relief <b>on or before January 9, 2026</b> . Signed by Judge Elaine D. Kaplan. (tbs) Service on parties made. (Entered: 01/05/2026)
01/07/2026	<u>16</u>	RESPONSE to <u>10</u> MOTION for Protective Order , filed by USA. <b>Reply due by 1/14/2026.</b> (Smith, Eric) (Entered: 01/07/2026)
01/07/2026	<u>17</u>	RESPONSE to <u>13</u> MOTION Injunctive Relief , filed by USA. <b>Reply due by 1/14/2026.</b> (Smith, Eric) (Entered: 01/07/2026)
01/14/2026	<u>18</u>	MOTION to Dismiss pursuant to Rule 12(b)(1) , filed by USA. <b>Response due by 2/11/2026.</b> (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Exhibit E)(Smith, Eric) (Entered: 01/14/2026)

01/15/2026	<u>19</u>	PLAINTIFF'S REPLY in Support of Motion for Protective Order re <u>10</u> MOTION for Protective Order, filed by THEODORE HAUGLAND. Service: 1/15/2026. (aoc) Modified on 1/15/2026 to correct docket text (aoc). (Entered: 01/15/2026)
01/15/2026	<u>20</u>	PLAINTIFF'S REPLY in Support of Motion for Injunctive Relief re <u>13</u> MOTION Injunctive Relief, filed by THEODORE HAUGLAND. Service: 1/15/2026. (aoc) (Entered: 01/15/2026)
01/22/2026	<u>21</u>	Redacted RESPONSE to <u>18</u> MOTION to Dismiss pursuant to Rule 12(b)(1) , filed by THEODORE HAUGLAND. Service: 1/22/2026.(vds) Modified on 1/29/2026 to add Redacted and remove reply due date (tb) (Entered: 01/22/2026)
01/22/2026	<u>22</u>	<b>**SEALED**</b> RESPONSE to <u>18</u> MOTION to Dismiss pursuant to Rule 12(b)(1) , filed by THEODORE HAUGLAND. <b>Reply due by 2/5/2026</b> . Service: 1/22/2026.(vds) Modified on 1/29/2026 to correct due date (tb). (Entered: 01/22/2026)
02/05/2026	<u>23</u>	REPLY to Response to Motion re <u>18</u> MOTION to Dismiss pursuant to Rule 12(b)(1) , filed by USA. (Smith, Eric) (Entered: 02/05/2026)
02/11/2026	<u>24</u>	UNREPORTED OPINION DISMISSING CASE granting Plaintiff's <u>3</u> Motion to Proceed IFP; forma pauperis; granting Defendant's <u>18</u> Motion to Dismiss; and denying as moot Plaintiff's <u>10</u> Motion for Protective Order and <u>13</u> Motion for Injunctive Relief. The Clerk is directed to enter judgment. Signed by Judge Elaine D. Kaplan. (tbs) Service on parties made. (Entered: 02/11/2026)
02/13/2026	<u>25</u>	JUDGMENT entered pursuant to Rule 58, that plaintiff's complaint is dismissed, without prejudice, for lack of subject-matter jurisdiction. (Service on parties made.) (ar) (Entered: 02/13/2026)

PACER Service Center			
Transaction Receipt			
04/19/2026 12:21:24			
<b>PACER Login:</b>	optimplem	<b>Client Code:</b>	
<b>Description:</b>	Docket Report	<b>Search Criteria:</b>	1:25-cv-01744-EDK
<b>Billable Pages:</b>	3	<b>Cost:</b>	0.30