UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA, SOUTHERN DIVISION

Gregory P. Rhodes v. U.S. Internal Revenue Service

Rhodes · No. 2:26-cv-111-ACA · Decided February 18, 2026

SUMMARY

The United States District Court for the Northern District of Alabama dismissed Gregory P. Rhodes's FOIA action against the IRS without prejudice for lack of Article III standing. The court held that the FOIA request was made on behalf of Agate Holdings, LLC, rather than Rhodes personally, so Rhodes did not allege a concrete injury. The court rejected his arguments that FOIA standing extends to anyone submitting a request, that he had standing as a representative, or that he could invoke associational standing.

CASE DETAILS

COURT	United States District Court for the Northern District of Alabama, Southern Division
JURISDICTION	United States District Court for the Northern District of Alabama, Southern Division
DECIDED	February 18, 2026
DOCKET	2:26-cv-111-ACA
DISPOSITION	dismissed
PROCEDURAL POSTURE	Plaintiff brought an action under the Freedom of Information Act alleging that the Internal Revenue Service failed to disclose requested records. The district court dismissed the action without prejudice for lack of Article III standing and subject matter jurisdiction.
STANDARD OF REVIEW	At the pleading stage, the plaintiff must plead an injury in fact that is concrete, particularized, and actual or imminent. Standing is a jurisdictional issue.
PRECEDENTIAL VALUE	unpublished
PARTIES	Gregory P. Rhodes v. U.S. Internal Revenue Service

TOPICS

standing · subject matter jurisdiction · pleadings · civil procedure · administrative law

PRACTICE AREAS

Civil procedure · Freedom of Information Act · Administrative law · Constitutional law

QUESTIONS PRESENTED

1. Whether Rhodes had Article III standing to bring a FOIA action when the requests were made on behalf of a client rather than in his personal capacity.
2. Whether the complaint and its attachments could be construed to allege that Rhodes personally made the FOIA requests.
3. Whether Rhodes had standing as Agate's representative or under an associational-standing theory.

HOLDINGS

1. Rhodes lacked Article III standing because the FOIA requests were made on behalf of Agate Holdings, and the IRS's failure to disclose the records did not inflict a concrete injury on Rhodes personally.
2. The complaint could not be construed to allege that Rhodes personally made the FOIA request because the attached documents clarified that he acted on behalf of Agate Holdings.
3. Rhodes did not establish standing merely by serving as Agate's representative and could not invoke associational standing because he was an individual, not an organization, and had not alleged a personal injury.

KEY QUOTATIONS

> *"Because Mr. Rhodes did not make the FOIA request on his own behalf, the IRS's failure to disclose the records did not inflict a concrete injury on him, as required for a plaintiff to have Article III standing."* (at 1)

> *"But Mr. Rhodes is not an organization; he is an individual who must allege facts showing that he has suffered an injury."* (at 3)

FACTUAL BACKGROUND

Rhodes, an attorney representing Agate Manager, LLC as partnership representative of Agate Holdings, LLC, submitted FOIA requests to the IRS pursuant to a power of attorney. The requests identified Agate Holdings as the taxpayer and stated that the taxpayer had initially requested the information. The IRS did not provide the requested records within the period required by FOIA. Rhodes sued in his own name, but the complaint and attached requests showed that he had acted as Agate's agent rather than on his own behalf.

PROCEDURAL HISTORY

Gregory P. Rhodes filed a FOIA complaint against the IRS. The complaint and its attachments showed that the FOIA requests were made on behalf of Agate Manager, LLC and Agate Holdings, LLC, rather than Rhodes personally. The court concluded that Rhodes had not alleged a concrete injury to himself and dismissed the action without prejudice for lack of subject matter jurisdiction.

DISPOSITION

dismissed

CASES CITED

- Nelson v. Experian Info. Sols. Inc., 144 F.4th 1350, 1353 (11th Cir. 2025)
- Muransky v. Godiva Chocolatier, Inc., 979 F.3d 917, 925 (11th Cir. 2020) (en banc)
- Omar ex rel. Cannon v. Lindsey, 334 F.3d 1246, 1249 n.2 (11th Cir. 2003)
- Baughcum v. Jackson, 92 F.4th 1024, 1031 (11th Cir. 2024)