

No. \_\_\_\_\_

IN THE SUPREME COURT OF THE UNITED STATES

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NORMA L. SLONE, Transferee, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

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SLONE FAMILY GST TRUST, UA Dated, August 6, 1998, Transferee, D. Jack Roberts,  
Trustee, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

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JAMES C. SLONE, Transferee, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

---

SLONE REVOCABLE TRUST, UA Dated September 20, 1994, Transferee, James C. Slone and  
Norma L. Slone, Trustees, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT

---

ON APPLICATION FOR EXTENSION OF TIME  
TO FILE PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF  
APPEALS FOR THE NINTH CIRCUIT

PETITIONERS' APPLICATION FOR EXTENSION OF TIME TO FILE PETITION FOR  
WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT

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November 15, 2018

**APPLICATION FOR EXTENSION OF TIME TO FILE  
PETITION FOR WRIT OF CERTIORARI TO THE  
UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT**

To the Honorable Justice Elena Kagan, as Associate Justice for the United States Court of Appeals for the Ninth Circuit:

Pursuant to Rules 13.5 and 30.2 of this Court, Petitioners Norma L. Slone, Transferee; Slone Family GST Trust, UA Dated, August 6, 1998, Transferee, D. Jack Roberts, Trustee; James C. Slone, Transferee; Slone Revocable Trust, UA Dated September 20, 1994, Transferee, James C. Slone and Norma L. Slone, Trustees, respectfully request that the time to file a petition for a writ of certiorari in this matter be extended for 30 days to and including January 30, 2019.

The Court of Appeals issued its decision on July 24, 2018 (see Appendix A) and denied the Petitioners'/Applicants' petition for rehearing en banc and petition for panel rehearing on October 1, 2018, (see Appendix B). Petitioners are filing this application at least ten days before current December 31, 2018 due date. *See* S. Ct R. 30.2. This Court would have jurisdiction over the judgment under 28 U.S.C. § 1254(1).

**BACKGROUND**

Petitioners are the former shareholders of a corporation. The Commissioner of Internal Revenue has sought to hold Petitioners responsible for about \$15.3 million in taxes allegedly owed on the proceeds of a sale of the corporation's assets. Petitioners prevailed twice in Tax Court. The dispute resulted in two published opinions from the Ninth Circuit, as well as a separate partial dissenting opinion. *See Slone v. Comm'r of Internal Revenue*, 788 F.3d 1049 (9th Cir. 2015), *amended and superseded* by 810 F.3d 599 (9th Cir. 2015); *Slone v. Comm'r of Internal Revenue*, 896 F.3d 1083 (9th Cir. 2018). In each opinion, the Ninth Circuit reversed the Tax Court. Petitioners have decided to file a petition for certiorari with this Court. The petition

for certiorari will ask this Court to review the appropriate standard of review a circuit court should apply in reviewing decisions of the Tax Court.

### **REASONS FOR GRANTING AN EXTENSION OF TIME**

Petitioners' time to file a petition for writ of certiorari should be extended for 30 days for these reasons:

1. Undersigned counsel will be in South America away from consistent internet access from November 24, 2018 to December 14, 2018. Upon return, undersigned counsel also has preexisting plans to be out of the office from December 24, 2018 to January 2, 2019.
2. Petitioners have also recently retained additional counsel to consult on the petition for review. The record in this case is substantial, with two published opinions from the Ninth Circuit, one of which was later amended, and which also had a partially dissenting opinion. Additional time is necessary and warranted for counsel to prepare the petition.
3. The mandate from the Ninth Circuit has already issued in this case. Consequently, the requested extension would not delay issuing the mandate.
4. The extension would work no meaningful prejudice on any party because if this Court grants the petition, this Court would likely hear oral argument and issue its opinion in the October 2019 term regardless of whether an extension is granted.

### **CONCLUSION**

For the reasons stated above, Petitioners Norma L. Slone, Transferee; Slone Family GST Trust, UA Dated, August 6, 1998, Transferee, D. Jack Roberts, Trustee; James C. Slone, Transferee; Slone Revocable Trust, UA Dated September 20, 1994, Transferee, James C. Slone and Norma L. Slone, Trustees, respectfully request that the time to file a petition for writ of

certiorari in this matter be extended 30 days, from December 31, 2018, to and including January 30, 2019.

Respectfully submitted,

s/ Stephen E. Silver  
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Revocable Trust, UA Dated September 20,  
1994, Transferee, James C. Slone and Norma L.  
Slone, Trustees

November 15, 2018