

No. _____

IN THE SUPREME COURT OF THE UNITED STATES

MICHAEL A. TRICARICHI, Transferee, 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

PETITIONER'S 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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**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, Associate Justice of the Supreme Court of the United States and Circuit Justice for the United States Court of Appeals for the Ninth Circuit:

Pursuant to Rules 13.5, 21, 22, and 30.2 of this Court, Petitioner Michael Tricarichi respectfully requests that the time to file a petition for a writ of certiorari to the United States Court of Appeals for the Ninth Circuit be extended for 60 days, to and including June 7, 2019.

The Court of Appeals for the Ninth Circuit issued two separate opinions on November 13, 2018 (see Appendices A and B) and denied the Petitioner's petition for panel rehearing on January 7, 2019 (see Appendix C). Petitioner is filing this application at least ten days prior to the current due date of April 8, 2019. *See* S. Ct R. 30.2. This Court would have jurisdiction over the judgment pursuant to 28 U.S.C. § 1254(1).

BACKGROUND

Petitioner is the former shareholder of a corporation. Applying novel substance-over-form theories under both state and federal law, the Commissioner of Internal Revenue has sought to collect income taxes from Petitioner, which were owed by his corporation, of approximately \$15,186,570, plus interest and penalties. The corporation owed such amounts to the Internal Revenue Service as a result of taxable

settlement proceeds received by the corporation from an earlier lawsuit unrelated to this dispute.

This dispute has resulted in two opinions being issued by the Ninth Circuit, one was published and the other was not published. (*See* Appendices A and B). In each opinion, the Ninth Circuit affirmed the United States Tax Court that the corporation's income tax liability could be collected from the Petitioner. Petitioner has decided to file a petition for a writ of certiorari with this Court. The petition for a writ of certiorari will ask the Supreme Court to determine, *inter alia*, that Petitioner had engaged in proper federal income tax planning and tax minimization, as opposed to tax avoidance. The Supreme Court has a long history of respecting a taxpayer's legal right to minimize his, her, or its federal tax obligations, as opposed to second-guessing their tax planning and tax minimization strategies.

REASONS FOR GRANTING AN EXTENSION OF TIME

Petitioner's time to file a petition for a writ of certiorari should be extended for 60 days for the following reasons:

1. Petitioner and the undersigned counsel had spoken to another attorney and former Supreme Court law clerk, to assist Petitioner with the highly specialized area of Supreme Court representation. However, such specialized attorney was recently appointed by President Trump to become an Article I Judge and, therefore, Petitioner and the undersigned counsel are again trying to locate a Supreme Court specialist to assist with the drafting of a petition for writ of certiorari.

2. The undersigned counsel will be in the United Kingdom, France, Israel, and at the Mayo Clinic in Rochester, Minnesota, beginning March 22, 2019 to March 31, 2019, April 2, 2019 to April 3, 2019, and April 5, 2019 to April 8, 2019, and largely unavailable.

3. The record in this case is substantial with two separate opinions from the Ninth Circuit. Additional time is necessary and warranted for counsel to prepare the petition for a writ of certiorari.

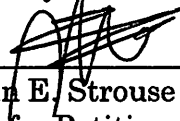
4. The mandate from the Ninth Circuit has already been issued in this case. Consequently, the requested 60-day extension would not delay the issuance of the mandate.

5. The extension would not work any meaningful prejudice on any party because, if this Court grants the petition, this Court would likely hear oral argument in fall or winter of 2019 and issue its opinion in the October 2019 term regardless of whether an extension is granted.

CONCLUSION

For the reasons stated above, Petitioner Michael A. Tricarichi, Transferee, respectfully requests that the time to file a petition for a writ of certiorari in this matter be extended by 60 days, from April 8, 2019, through and including, June 7, 2019.

Respectfully submitted,



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