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SUPREME COURT, U.S.

IN THE SUPREME COURT OF THE UNITED STATES

19A179

GERALD NELSON, Plaintiff-Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Defendants-Appellees

Supren. Court of Appeals
AUG 07 2019
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APPLICATION FOR EXTENSION OF TIME TO FILE PETITION FOR WRIT OF
CERTIORARI TO THE UNITED STATES SUPREME COURT OF APPEALS FOR
THE SECOND CIRCUIT

United States Court of Appeals No. 18-2834

To the Honorable Ruth Bader Ginsberg, Associate Justice of the Supreme Court of the
United States and Circuit Justice for the Second Circuit.

Petitioner Gerald Nelson (hereinafter "Nelson"), is asking for a 60 day extension of time to
file his petition for Certiorari in this Court. The final Order Motion (February 22, 2019) and
panel rehearing order in Second Circuit was entered on May 20, 2019, Nelson time to petition
for Certiorari, in this Court expires August 18, 2019. This application is being filed more than
10 days before that date. Copies of Motion order and Panel rehearing are attached hereto. The
Jurisdiction of this Court is invoked under 28 U.S.C 1254 (1).

The issue here are 1). Whether United States Court of Appeal for the Second Circuit is in
conflict with applicable decision of the United States of America. (Nietze v. Williams 490 U.S.

319,325 (1989), 28 U.S.C. 1915 (e). 2) Whether Gerald Nelson (“Nelson”) owes a notice of deficiency to the IRS. MV . Transportation Nelson Employer and 1181 Amalgamated Transit Union made a back pay agreement ,which was illegal when they took unemployment money from Nelson and now are trying to get Nelson to pay the IRS.

On October 18, 2018, Nelson filed a poor person Application to prosecute this appeal in The United States Second Circuit Court . The poor person Application was disapproved and the appeal was dismissed. The case was dismissed without Nelson having a chance to respond in anyway.

On rehearing Nelson raise the issue that the IRS let Nelson argue all the issue of the unemployment being taken from him. But Nelson was still denied poor person status and access to appeal.

This case warrants a grant of certiorari because it presents important question under *Nietze v. Williams* ,490 U.S. 319 , which states “ To the extent that a complaint filed in forma pauperis which fails to state a claim lacks even an arguable basis in law, Fed. R. Civ. P. 12 (b) (6) and 28 U.S.C.S. 1915(d) both counsel dismissal. But the considerable common ground between these standards does not mean that the one invariable encompasses the other. When the complaint raises an arguable question of law, which the district court ultimately finds is correctly resolved

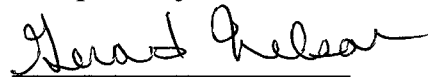
Against the plaintiff, dismissal on Fed. R. Civ. P 12 (b) (6) ground is appropriate, but dismissal on the basis of frivolousness is not”. Nelson point is the notice of deficiency was a legal point that was arguable on the merits. Gerald Nelson is a Pro se litigant , has been injured on the job.

Nelson is at a disadvantage in this litigation. Gerald Nelson request additional time to try and properly frame and presentThe issues in the petition for a Writ of Certiorari Gerald Nelson has been unable to contact Defendant-Appellees to find out if they oppose this motion.

Wherefore, Gerald Nelson respectfully request an order be entered extending his time to October 1,2019 to file his Writ of Certiorari.

Dated August 6 2019

Respectfully Submitted,



Gerald Nelson
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