

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

**IN THE SUPREME COURT OF THE UNITED STATES**

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**KENTH ROGERS, Petitioner**

**v.**

**DIRECTOR INTERNAL REVENUE BUREAU,  
GOVERNMENT OF THE VIRGIN ISLANDS, Respondent**

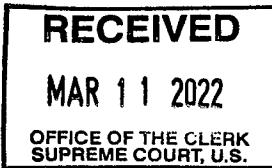
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**MOTION FOR EXTENSION OF TIME TO FILE PETITION FOR WRIT  
OF CERTEROIRI PURSUANT TO RULE 13(5)**

To the Honorable John Roberts, Chief Justice of the United States Supreme Court and Circuit Justice to the Third Circuit:

1. Petitioner, Kent Rogers, pursuant to Rule 13(5), Rules of the Supreme Court, respectfully seeks a sixty (60) day extension of time within which to file his petition for writ of certiorari in this Court. The jurisdiction of this Court is invoked under 28 U.S.C. §1254. This application is submitted more than ten (10) days prior to the scheduled filing date for the Petition. The pertinent dates are:

a. **December 21, 2021:** Issuance of written opinion of United States Court of Appeals for the Third Circuit, Rogers v. Director Internal Revenue Bureau, No. 19-1642, affirming the grant of summary judgment by the district court. A copy of the opinion is attached hereto as Exhibit A.



b. **January 31, 2022:** Petitioner filed motion for judicial notice of I.R.S. Notice 2003-19, 2003-14 IRB 703, April 7, 2003. Court determined it had previously issued opinion.

c. **March 4, 2022:** Petitioner filed Motion for extension until March 23, 2022 to file Petition for En Banc determination, based upon Court's prior order allowing Petitioner to file for extension. A copy of the motion is attached as Exhibit B.

d. **March 11, 2022:** Deadline for seeking extension of time within which to file a petition for writ of certiorari in the United States Supreme Court.

e. **March 21, 2022:** Expiration of time for filing a petition for writ of certiorari in the United States Supreme Court, unless extended.

2. This is an action for damages pursuant to 26 U.S.C §§7432 and 7433. The district court and the court of appeals base their decisions on Petitioner's failure to follow US Court of Appeals for the Third Circuit precedent requiring an administrative claim be submitted as set forth in the Code of Federal Regulations. The Department of the Treasury notified litigants regarding filing administrative claims in I.R.S. Notice 2003-19, 2003-14 IRB 703, April 7, 2003.

3. Petitioner intends to ask this Court to grant review on the question whether the U.S. Third Circuit Court of Appeals, erred when it upheld the District

Court's grant of summary judgment. Congress, pursuant to 26 U.S.C. §§§ 7801, 7803 and 7805, specifically delegates to the Department of the Treasury and Commissioner of the Internal Revenue Service power to administer and enforce the Internal Revenue Code. Based upon the specific delegation of authority by Congress, any interpretation permissible or reasonable by the Commissioner of IRS must be given deference pursuant to *Chevron v. National Resources Defense Council, Inc.*, 467 U.S. 837 (1984).

For the forgoing reasons, the Petitioner respectfully prays that this Court grant an extension of sixty (60) days to and including May 21, 2022, within which to file his petition for writ of certiorari.

Respectfully submitted, this 9<sup>th</sup> day of March 2022.



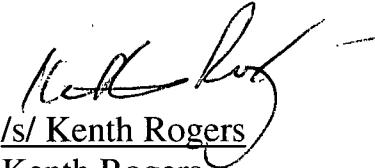
/s/ Kent Rogers  
KENT ROGERS  
Petitioner  
P.O. Box 24095  
Christiansted, VI 00824  
Email: kenthwrogers@gmail.com  
(340)642-9642

#### **CERTIFICATE OF SERVICE**

I, Kent Rogers, certify that I have on March 8, 2022, served the foregoing Motion for Extension of Time to file Petition for Writ of Certiorari by first-class mail, postage prepaid, addressed to Denise Georges, Virgin Islands Attorney General, Kronprindens Gade, St. Thomas, VI 00802, and hand delivered a copy to

GOVERNOR ALBERT BRYAN, Government of the US Virgin Islands,  
Government House, Christiansted, VI 00820.

This, the 8<sup>th</sup> day of March 2022.

  
/s/ Kent Rogers  
Kent Rogers