

No. _____

IN THE
Supreme Court of the United States

JOHN M. PAZ,
Applicant,

v.

DIRECTOR, DIVISION OF TAXATION,
Respondent.

**APPLICATION FOR EXTENSION OF TIME TO FILE
PETITION FOR A WRIT OF CERTIORARI TO THE
SUPERIOR COURT OF NEW JERSEY, APPELLATE DIVISION**

TO THE HONORABLE SAMUEL A. ALITO, JR., ASSOCIATE JUSTICE OF THE SUPREME COURT OF THE UNITED STATES AND CIRCUIT COURT JUSTICE FOR THE THIRD CIRCUIT:

Pursuant to Supreme Court Rules 13.5, 22 and 30, petitioner respectfully requests a 30-day extension of time, up to and including January 21, 2020 (after taking Saturday, Sunday and a federal legal holiday into account) to file a petition for a writ of certiorari to the Superior Court of New Jersey, Appellate Division, to review that court's decision in *John M. Paz v. Director, Division of Taxation*, 31 N.J. Tax 76 (App. Div. 2019), petition for certification to Supreme Court of New Jersey denied September 20, 2019. (The opinion of the New Jersey Appellate Division is attached as Exhibit A. The Order of the Supreme Court of New Jersey denying certification is attached as Exhibit B.) The jurisdiction of this Court will be invoked under 28 U.S.C. sec. 1257(a). The time for filing a petition for a writ of certiorari

will expire on December 19, 2019 unless an extension is granted. This application is being filed more than ten days prior to the date on which the time for filing the petition would expire.

This case presents substantial and important questions involving state income taxation of interstate business activity that have not previously been directly addressed by this Court. The parties have been engaged in settlement discussions over the past several weeks, causing petitioner to refrain from preparing a petition for a writ of certiorari in the hope that the matter could be resolved. The situation has now reached the point where petitioner can no longer delay the preparation of his petition. A 30-day extension will enable petitioner to prepare an appropriate petition to be filed in a timely manner.

Accordingly, petitioner respectfully requests that an order be entered extending the time to file a petition for a writ of certiorari for a period of 30 days, up to and including January 21, 2020.

Respectfully submitted,

/s/ Jerome B. Libin

JEROME B. LIBIN

Counsel of Record

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