



**U.S. Department of Justice**

Office of the Solicitor General

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The Solicitor General

*Washington, D.C. 20530*

January 16, 2026

Honorable Scott S. Harris  
Clerk  
Supreme Court of the United States  
Washington, D.C. 20543

Re: Stanley Battat, et ux. v. Commissioner of Internal Revenue  
S.Ct No. 25-719

Dear Mr. Harris:

The petition for a writ of certiorari in the above-captioned case was filed on December 15, 2025, and placed on the docket on December 18, 2025. The government's response is due on January 20, 2026.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including February 19, 2026, within which to file the government's response.

This extension is requested to complete preparation of the government's response, which was delayed because of the heavy press of earlier assigned cases to the attorneys handling this matter.

Sincerely,

D. John Sauer  
Solicitor General

cc: See Attached Service List

25-0719  
BATTAT, STANLEY, ET UX.  
COMMISSIONER OF INTERNAL REVENUE

JOSEPH A. DIRUZZO, III  
MARGULIS GELFAND DIRUZZO & LAMBSON  
500 EAST BROWARD BLVD  
SUITE 900  
FORT LAUDERDALE, FL 33394  
954-615-1676  
[JD@MARGULISGELFAND.COM](mailto:JD@MARGULISGELFAND.COM)