



U.S. Department of Justice

Office of the Solicitor General

The Solicitor General

Washington, D.C. 20530

March 9, 2026

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

Re: Herbert Hirsch, et al. v. U.S. Tax Court,
S.Ct No. 25-739

Dear Mr. Harris:

The petition for a writ of certiorari in this case was filed on December 18, 2025. Although the government waived its right to file a response, the Court has requested that a response be filed. The government's response is now due on March 16, 2026.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including April 15, 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

25-0739

HIRSCH, HERBERT, ET AL.
UNITED STATES TAX COURT

THOMAS A. BERRY
CATO INSTITUTE
1000 MASS. AVE., N.W.
WASHINGTON, DC 20001
202-789-5202
TBERRY@CATO.ORG

KATHLEEN ROBERTA HARTNETT
COOLEY LLP
3 EMBARCADERO CENTER
20TH FLOOR
SAN FRANCISCO, CA 94111
415-693-2071
KHARTNETT@COOLEY.COM

MICHAEL PEPSON
AMERICANS FOR PROSPERITY FOUNDATION
4201 WILSON BLVD.,
STE. 1000
ARLINGTON, VA 22203
571-329-4529
MPEPSON@AFPHQ.ORG

ANDREW MICHAEL WEINER
KOSTELANETZ, LLP
601 NEW JERSEY AVE., NW
SUITE 260
WASHINGTON, DC 20001
202-875-8000
AWEINER@KOSTELANETZ.COM