IN THE SUPREME COURT OF THE UNITED STATES

O'CONNOR, PETER JOSEPH ISAIAH GIBBONS
Petitioner

vs.

No: 26-0577

COMMISSIONER OF INTERNAL REVENUE

WAIVER

The Government hereby waives its right to file a response to the petition in this case, unless requested to do so by the Court.

D. JOHN SAUER
Solicitor General
Counsel of Record

November 13, 2026

cc:

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