

IN THE SUPREME COURT OF THE UNITED STATES

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No. 24-416

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

JENNIFER ZUCH

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ON WRIT OF CERTIORARI  
TO THE UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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MOTION FOR LEAVE TO DISPENSE WITH  
PREPARATION OF A JOINT APPENDIX

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Pursuant to Rule 26.8 of the Rules of this Court, the Acting Solicitor General, on behalf of petitioner, respectfully seeks leave to dispense with the requirement of a joint appendix in this case. The question presented is whether a proceeding under 26 U.S.C. 6330 for a pre-deprivation determination about a levy proposed by the Internal Revenue Service to collect unpaid taxes becomes moot when there is no longer a live dispute over the proposed levy that gave rise to the proceeding. The orders of the court of appeals, the United States Tax Court, and the Internal

Revenue Service are appended to the petition for a writ of certiorari. In our view, no other portion of the record merits special attention warranting the preparation and expense of a joint appendix, and preparation of a joint appendix would not materially assist the Court's consideration of this case.

Counsel for respondent has authorized us to state that respondent consents to this motion.

Respectfully submitted.

SARAH M. HARRIS  
Acting Solicitor General  
Counsel of Record

FEBRUARY 2025