



**U.S. Department of Justice
Office of the Solicitor General**

Washington, D.C. 20530

April 3, 2025

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

Re: James Harper s v. Douglas O'Donnell,
Acting Commissioner of Internal Revenue Service, et al.,
S.Ct. No. 24-922

Dear Mr. Harris:

The petition for a writ of certiorari in this case was filed on February 21, 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 April 30, 2025.

We respectfully request, under Rule 30.4 of the rules of this Court, an extension of time to and including May 30, 2025, 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,

Sarah Harris
Acting Solicitor General

cc: See Attached Service List

24-0922

HARPER, JAMES

DOUGLAS O'DONNELL, ACTING COMMISSIONER
OF INTERNAL REVENUE SERVICE, ET AL.

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

LAURA BONDANK-HARMON
ROBERT A. LEVY CENTER FOR
CONSTITUTIONAL STUDIES
1000 MASS. AVENUE, NW
WASHINGTON, DC 20001
202-789-5242
LBONDANK@CATO.ORG

CYNTHIA FLEMING CRAWFORD
AMERICANS FOR PROSPERITY FOUNDATION
4201 WILSON BLVD.
SUITE 1000
ARLINGTON, VA 22203
571-329-2227
CCRAWFORD@AFPHQ.ORG

REED DEMPSEY
MISSOURI ATTORNEY GENERAL'S OFFICE
207 WEST HIGH STREET
JEFFERSON CITY, MO 65101
573-645-2763
REED.DEMPSEY@AGO.MO.GOV

JEFF HETZEL
CONSOVOY MCCARTHY PLLC
1600 WILSON BLVD.
SUITE 700
ARLINGTON, VA 22209
703-243-9423
JHETZEL@CONSOVOYMCCARTHY.COM

DANIEL F. JACOBSON
JACOBSON LAWYERS GROUP PLLC
1629 K STREET
SUITE 300
WASHINGTON, DC 20006
301-823-1148
KYLA@JACOBSONLAWYERSGROUP.COM

SHENG LI
NEW CIVIL LIBERTIES ALLIANCE
4250 N. FAIRFAX DR., SUITE 300
ARLINGTON, VA 22203
202-869-5210
SHENG.LI@NCLA.LEGAL

A. KRISTIN LITTMAN
WILLKIE FARR & GALLAGHER LLP
1875 K STREET, NW
WASHINGTON, DC 20006
202-303-1209
AKLITTMAN@WILLKIE.COM

SAM G. MACROBERTS
KANAS JUSTICE INSTITUTE
12980 METCALF AVE
SUITE 130
OVERLAND PARK, KS 66213
913-213-5018
SAM.MACROBERTS@KANSASJUSTICEINSTITUTE.ORG

JOHN B. MCCUSKEY
OFFICE OF THE WEST VIRGINIA ATTORNEY
GENERAL
STATE CAPITOL COMPLEX
BLDG. 1
ROOM E-26
CHARLESTON, WV 25305
304-558-2021

MARK MILLER
PACIFIC LEGAL FOUNDATION
4440 PGA BLVD.
SUITE 307
PALM BEACH GARDENS, FL 33410
561-691-5000
MMILLER@PACIFICLEGAL.ORG

CAMERON T. NORRIS
CONSOVOY MCCARTHY PLLC
1600 WILSON BLVD.
STE. 700
ARLINGTON, VA 22209
CAM@CONSOVOYMCCARTHY.COM

AMY PEIKOFF
PACIFIC LEGAL FOUNDATION
555 CAPITOL MALL
SUITE 1290
SACRAMENTO, CA 95814
916-419-7111
APEIKOFF@PACIFICLEGAL.ORG

KYLA M. SNOW
JACOBSON LAWYERS GROUP PLLC
1629 K STREET, NW
SUITE 300
WASHINGTON, DC 20006
301-823-1148
KYLA@JACOBSONLAWYERSGROUP.COM

J. ABRAHAM SUTHERLAND
106 CONNALLY STREET
BLACK MOUNTAIN, NC 28711
805-689-4577

MICHAEL R. WILLIAMS
SOLICITOR GENERAL
OFFICE OF THE WEST VIRGINIA ATTORNEY
GENERAL
STATE CAPITOL COMPLEX
1900 KANAWHA BLVD., E., BUILDING 1,
ROOM E-26
CHARLESTON, WV 25305
304-558-2021
MWILLIAMS@WVAGO.GOV