IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

ALLAN DOUGLAS WILSON, Plaintiff, v. DERRICK BRENT, *et al.*, Defendant.	No. 1:25-cv-03561-RDM

UNITED STATES' MOTION FOR EXTENSION OF TIME

The United States, as the real party in interest, and on behalf of the named defendants Derrick Brent and Frank Bisignano, respectfully moves for a 30-day extension of time from March 23, 2026 to April 22, 2026 to file an answer or otherwise respond to the complaint. In support, the United States asserts as follows.

Plaintiff served the United States Attorney's Office for the District of Columbia on January 20, 2026. (ECF Nos. 6 & 7.) The named defendants' deadline to file an answer or other responsive pleading is accordingly March 23, 2026.

There is good cause for this request because undersigned counsel from the Tax Litigation Branch sought the views of the IRS shortly after he was assigned to the case in late February 2026, but the IRS needs additional time to formulate its views and gather relevant materials. This is the first request for an extension of a deadline in this case, and the request is being made in good faith and not for purposes of delay.

Undersigned counsel contacted Plaintiff by email and Plaintiff does not consent to the extension.

For these reasons, the United States respectfully requests that the deadline to answer or otherwise respond to Plaintiff's complaint be extended by thirty days until April 22, 2026.

Dated: March 16, 2026

Respectfully submitted,

/s/ Stephen S. Ho

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Counsel for United States

CERTIFICATE OF SERVICE

I certify that on March 16, 2026, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all parties registered to receive it.

/s/ Stephen S. Ho
STEPHEN S. HO
Trial Attorney, Eastern Trial Section

Case No.

25-dc-03561

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF COLUMBIA

ALLAN WILSON,

Plaintiff,

v.

BRENT et al.,

Defendants.

PLAINTIFF'S OPPOSITION TO DEFENDANTS' MOTION

FOR EXTENSION OF TIME TO RESPOND

Plaintiff Allan Wilson, appearing pro se, respectfully opposes the Defendants' Motion for an Extension of Time to Respond and submits the following in support thereof. Plaintiff does not oppose a limited extension but objects to the full 30-day extension requested as unnecessary, disproportionate to the issues presented, and prejudicial to the Plaintiff's economic circumstances.

I. BACKGROUND

This action arises from the Internal Revenue Service's refusal to issue a lawful tax refund to which Plaintiff is entitled. Defendants have now had 60 days in which to formulate a response.

They now seek an additional 30 days, bringing their total response time to 90 days. No statute, Treasury regulation, Internal Revenue Manual provision, or binding IRS guidance supports the denial of Plaintiff's refund claim, and accordingly no legal basis exists that would require Defendants the time they request to research their position.

During a recent telephone call between Plaintiff and an IRS agent, the agent was placed the Plaintiff on extended hold and thereafter was unable to identify any legal authority that supports the agency's refusal. This inability to cite authority was not the result of insufficient research time but reflects the absence of any such authority. Granting Defendants 30 additional days would be granting them time to search for a justification that does not exist.

II. ARGUMENT

A. The Extension Requested Is Disproportionate to the Complexity of the Issues

The legal questions presented in this matter are narrow and well-defined. Plaintiff's refund claim turns on the application of existing statutory and regulatory provisions governing the taxability of the sums at issue. There are no novel issues of constitutional law, no discovery disputes pending, and no voluminous documentary record requiring review. Sixty days is already a substantial period of time in which to research a straightforward legal question. The additional 30 days requested is disproportionate to the actual complexity of the issues and suggests that Defendants intend to use the extension period to construct a post-hoc justification for their denial rather than to articulate a position grounded in existing law.

Courts applying Fed. R. Civ. P. 6(b) require that an extension request identify good cause, which must be grounded in genuine need arising from the nature of the matter rather than from a party's uncertainty about how to respond. Defendants have not identified any specific legal or factual complexity that could not have been addressed in the 60 days already available.

B. The Extension Would Cause Concrete Economic Prejudice to Plaintiff

Extensions of time are not without consequence to the opposing party, and courts have recognized that prejudice to a non-moving party is a relevant factor in assessing whether good cause has been established. See, e.g., Yesudian ex rel. United States v. Howard Univ., 270 F.3d 969 (D.C. Cir. 2001). In this case, the prejudice is direct and measurable. The IRS's refusal to issue Plaintiff's refund has withheld an amount equal to approximately 10 percent of Plaintiff's annual income. The resulting financial shortfall places Plaintiff below the federal poverty threshold. Every additional month of delay in resolving this matter prolongs that hardship. The hardship is not speculative or contingent; it is ongoing and documentable.

The prejudice to Plaintiff from a 30-day extension substantially outweighs any benefit to Defendants from additional research time given, as noted above, the absence of any legal basis for the denial they would be researching.

C. A 14-Day Extension Is Sufficient

Plaintiff does not oppose a brief and targeted extension of 14 days from the date of this Court's ruling on the present motion. Fourteen days is a reasonable period in which counsel for the government can complete any supplemental research and prepare a response. This period, combined with the 60 days already elapsed, provides more than adequate time to address the legal issues raised in Plaintiff's complaint. Plaintiff respectfully requests that if the Court is inclined to grant any extension, it be limited to 14 days, and that no further extensions be granted absent extraordinary and specifically documented cause.

<u>III. CONCLUSION</u>

For the foregoing reasons, Plaintiff respectfully requests that this Court deny Defendants' Motion for Extension of Time as requested, and in the alternative, limit any extension to a period of 14 days. A proposed order is submitted herewith.

Respectfully submitted,

____

Allan Wilson
Plaintiff, Pro Se

Date: <u>March 14, 2026</u>

PROPOSED ORDER

Upon consideration of Defendants' Motion for Extension of Time and Plaintiff's Opposition thereto, it is hereby ORDERED that:

1. Defendants' Motion for Extension of Time is GRANTED IN PART and DENIED IN PART.

2. Defendants shall file their response within 14 days of the date of this Order.

3. No further extensions shall be granted absent a showing of extraordinary cause.

SO ORDERED this _____ day of _____________, 2025.

____

United States District Judge

CERTIFICATE OF SERVICE

I hereby certify that on the date set forth below, I have caused a true and correct copy of the foregoing Motion for Order to Show Cause to be served upon the following parties by way of Electronic Case Filing by the Clerk of Court:

Derrick Brent, Acting Director

United States Patent and Trademark Office

P.O. Box 1450, Alexandria, VA 22313-1450

Frank Bisignano, Commissioner

Internal Revenue Service

1111 Constitution Avenue NW, Washington, DC 20224

United States Attorney for the District of Columbia

Civil Division

555 4th Street NW, Washington, DC 20530

Allan Douglas Wilson

Dated: March 14, 2026