

IN THE SUPREME COURT OF THE STATE OF NEVADA

GILBERT P. HYATT,

Appellant.

v.

FRANCHISE TAX BOARD OF
THE STATE OF CALIFORNIA,

Respondent.

Docket No. 84707

Electronically Filed
Sep 22 2022 02:47 p.m.
Elizabeth Brown
Clerk of Supreme Court
MOTION FOR EXTENSION
OF TIME FOR FILING
TO FILE OPENING BRIEF
AND APPENDIX

Appellant Gilbert P. Hyatt, by and through his counsel of record, hereby moves this Court pursuant to Nevada Rule of Appellate Procedure (NRAP) 31(b)(3) for an additional 16-day extension of time to file the Opening Brief and Appendix in this appeal.

The Opening Brief and Appendix were originally scheduled to be filed in this Court on or before September 13, 2022. Pursuant to a 14-day telephonic extension that was granted by this Court on September 8, 2022, the Opening Brief and Appendix are currently due to be filed on or before September 27, 2022. As set forth below, Hyatt respectfully requests that this Court grant an additional 16-day extension, so that the Opening Brief and Appendix will be due up to and including October 13, 2022, for a total of 30 days from their initial due date.

DISCUSSION

NRAP 31(b)(3) provides that a party may request an extension of time to file a brief from this Court and that such a request must set forth the following: the original date the brief is due; the number of extensions previously sought and granted; the reasons why an extension is necessary; and the length of the extension sought.

Hyatt's Opening Brief and Appendix were originally scheduled to be filed on or before September 13, 2022. On September 8, 2022, this Court granted Hyatt a telephonic request for a 14-day extension of time, making the Opening Brief and Appendix currently to be filed due on or before September 27, 2022.

This case has a highly complex history that spans three decades. It has raised issues of significant legal importance that have resulted in three published opinions by the United States Supreme Court, *see Franchise Tax Bd. of Cal. v. Hyatt*, 538 U.S. 488 (2003) (Hyatt I), *Franchise Tax Bd. of Cal. v. Hyatt*, 136 S. Ct. 1277 (2016) (Hyatt II), and *Franchise Tax Bd. of Cal. v. Hyatt*, 139 S. Ct. 1485 (2019) (Hyatt III), as well as multiple published opinions and unpublished orders by this Court. Hyatt and his counsel have worked diligently to complete the Opening Brief and

Appendix within the existing 14-day extension, and the Opening Brief is substantially completed. However, the process of preparing an extensive Appendix and cross-checking citations and references to the Appendix may require additional time.

Over 10,000 documents are relevant to the Appendix. Additional time to draft and finalize the Opening Brief and Appendix will assist counsel and is necessary to properly account for this case's history and address the unprecedented issues to be reviewed by this Court. Prior to requesting the telephonic extension on September 8, 2022, Hyatt determined that a 30-day extension might be necessary and requested that Respondent's counsel stipulate to a 30-day extension of time to avoid the necessity of filing a motion. Those efforts were unsuccessful.

Extending the due date for his Opening Brief and Appendix by an additional 16 days will bring his total extension request to a full 30 days, and Hyatt submits that it will not result in any material prejudice to Respondent, nor will it materially affect the timing of the appeal process before this Court. Hyatt anticipates making no further requests of this Court for additional time and would only do so if good cause, such as unforeseen circumstances, justify it.

Given the above considerations, Hyatt respectfully requests that this Court grant his request pursuant to NRAP 31(b)(3) to extend the due date of his Opening Brief and Appendix by an additional 16 days, so that they will be due up to and including October 13, 2022.

Dated this 22nd day of September, 2022.

By: */s/ Joseph C. Reynolds*

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of this MOTION FOR EXTENSION OF TIME FOR APPELLANT TO FILE OPENING BRIEF AND APPENDIX was served upon all counsel of record by electronically filing the document using the Nevada Supreme Court's electronic filing system.

Dated this 22nd day of September, 2022.

By: /s/ Madelyn Carnate-Peralta
an Employee of
HUTCHISON & STEFFEN PLLC