

UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF
NEW YORK

**Dunlap, as Executor of the Estate of Mayer v. United States of
America**

Dunlap · No. No. 25 Civ. 2942 (JLR) · Decided November 24, 2025

SUMMARY

This document is a government letter-motion requesting an adjournment of the initial pretrial conference in a federal tax refund action. The request cites a stay and tolling of deadlines during a lapse in Department of Justice appropriations, seeks a conference date after December 10, 2025, and notes that the plaintiff consents. The court granted the request and rescheduled the conference for December 22, 2025, at 11:00 a.m.

CASE DETAILS

COURT	United States District Court for the Southern District of New York
WRITING FOR THE COURT	Jennifer L. Rochon
DECIDED	November 24, 2025
DOCKET	No. 25 Civ. 2942 (JLR)
DISPOSITION	other
PROCEDURAL POSTURE	The United States moved for an adjournment of the initial pretrial conference in the plaintiff's tax refund action and requested a corresponding extension of the deadline to file the joint letter and proposed case management plan. Plaintiff consented.
PRECEDENTIAL VALUE	unpublished, nonprecedential procedural order

TOPICS

civil procedure tax

PRACTICE AREAS

Civil procedure Tax litigation

QUESTIONS PRESENTED

- Whether to grant the United States' request to adjourn the initial pretrial conference until after its deadline to respond to the complaint.

2. Whether to extend the deadline for filing the parties' joint letter and proposed case management plan until ten days before the rescheduled conference.

HOLDINGS

1. The court granted the United States' request and rescheduled the initial pretrial conference for December 22, 2025, at 11:00 a.m.
2. The parties' deadline to file the joint letter and proposed case management plan was extended to ten days before the rescheduled conference date.

FACTUAL BACKGROUND

This is a tax refund action brought by Dunlap as executor of the Estate of Mayer against the United States. The case was stayed and deadlines were tolled during a lapse in appropriations affecting the Department of Justice, moving the government's response deadline from October 28 to December 10, 2025. Because the response deadline postdated the scheduled initial pretrial conference, the United States requested an adjournment, which the plaintiff consented to.

PROCEDURAL HISTORY

The initial pretrial conference had previously been adjourned from November 18 to December 2, 2025, including a sua sponte adjournment during a government shutdown. The United States sought a further adjournment until after its December 10, 2025 deadline to respond to the complaint. The court granted the request and rescheduled the conference for December 22, 2025, at 11:00 a.m.

DISPOSITION

other

CASES CITED

- In re: Stay of Certain Civil Cases Pending the Restoration of Department of Justice Funding, No. 25 Misc. 433, Dkt. No. 3 (S.D.N.Y. Oct. 2, 2025)

OPINION

VEZ ER EE United States Attorney Southern District of New York 86 Chambers Stree SO ORDERED. New York, New York 10007 NNIFER L Kickez November 21, 2025 United States District Judge Request GRANTED. The initial pretrial conference Via ECF is rescheduled for December 22, 2025 at 11:00 AM Honorable Jennifer L. Rochon United States District Judge Date: November 24, 2025 Southern District of New York New York, New York 500 Pearl Street New York, New York 10007 Re: Dunlap, as Executor of the Estate of Mayer v. United States of America, No. 25 Civ.

2942 (JLR) Dear Judge Rochon: This Office represents the United States of America, the defendant in the above- referenced tax refund action. I write respectfully to request an adjournment of the initial conference currently scheduled for December 2, 2025, until a date after the United States' deadline to respond to the complaint. Pursuant to the Amended Standing Order issued by Chief Judge Swain on October 2, 2025, this case was stayed and all deadlines were tolled for the duration of the lapse in appropriations to the Department of Justice.

See *In re: Stay of Certain Civil Cases Pending the Restoration of Department of Justice Funding*, No. 25 Misc. 433, Dkt. No. 3 (S.D.N.Y. entered Oct. 2, 2025). Accordingly, the United States' deadline for its response to the complaint—which was previously October 28, 2025—is now December 10, 2025.

The United States respectfully requests that the Court adjourn the initial pretrial conference in this matter currently scheduled for December 2, 2025, until a date after December 10, 2025, and to extend the time for the parties to file the joint letter and proposed case management plan until 10 days before the rescheduled conference date. This is the United States' third request for an adjournment of the initial pretrial conference.

The earlier requests, made along with requests to extend its deadline to respond to the complaint, were granted. See Dkt. Nos. 10, 12. Additionally, during the government shutdown, the Court sua sponte adjourned the initial conference from November 18, 2025, until December 2, 2025. See Dkt. No. 13. Plaintiff consents to this request. Thank you for your consideration of this matter.

Respectfully submitted, JAY CLAYTON United States Attorney By: /s/ Samuel Dolinger
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ECF)