Full outline

1. Suppose for the sake of contradiction that L is regular. Then there is some DFA M that recognizes L.

2. Let S be [fill in with an infinite set of prefixes].

3. Because the DFA is finite and S is infinite, there are two (different) strings x, y in S such that x and y go to the same state when read by M *[you don't get to control x, y other than having them not equal and in S]*

4. Consider the string z [argue exactly one of xz, yz will be in L]

5. Since x, y both end up in the same state, and we appended the same z, both xz and yz end up in the same state of M. Since $xz \in L$and $yz \notin L$, M does not recognize L. But that's a contradiction!

6. So L must be an irregular language.

Let's Try another

The set of strings with balanced parentheses is not regular.

What do you want S to be? What would you have to count?

The number of unclosed parentheses.

Want S to be a set with infinitely many strings with different numbers of unclosed parentheses.

Let $S = (^*$