

In the Supreme Court of the United States

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

JENNIFER ZUCH

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Brief in Opposition in *Commissioner of Internal Revenue v. Jennifer Zuch*, S. Ct. No. 24-416, complies with the word limitations, because it contains 8,990 words, excluding the parts of the document exempted by Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: December 16, 2024



Shay Dvoretzky

