

In the Supreme Court of the United States

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

JENNIFER ZUCH

CERTIFICATE OF SERVICE

As required by Supreme Court Rule 29.3 and 29.5, I hereby certify that three copies of the Brief in Opposition in *Commissioner of Internal Revenue v. Jennifer Zuch*, S. Ct. No. 24-416, were served via overnight delivery and email on counsel for Petitioners:

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

Dated: December 16, 2024


Shay Dvoretzky
