

No. 24-416

IN THE SUPREME COURT OF THE UNITED STATES

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

JENNIFER ZUCH

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **REPLY BRIEF FOR THE PETITIONER**, via email and first-class mail, postage prepaid, this 23rd day of December 2024.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contain **2,858** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I declare under penalty of perjury that the foregoing is true and correct. Executed on December 23, 2024

Brian H. Fletcher
Acting Solicitor General
Counsel of Record
Department of Justice
Washington, D.C. 20530-0001
(202) 514-2217

December 23, 2024

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Case Management Supervisor, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

24-0416
COMMISSIONER OF INTERNAL REVENUE
JENNIFER ZUCH

FRANK AGOSTINO
AGOSTINO & ASSOCIATES, P.C.
14 WASHINGTON PLACE
HACKENSACK , NJ 07601
201-488-5400
FAGOSTINO@AGOSTINOLAW.COM

JEFFREY M. DIRMANN
55 MADISON AVENUE
4TH FLOOR
SUITE 17
MORRISTOWN, NJ 07960
862-812-2795
JDIRMANN@DIRMANNLAWPC.COM

SHAY DVORETZKY
SKADDEN, ARPS, SLATE, MEAGHER & FLOM
LLP
1440 NEW YORK AVENUE, N.W
WASHINGTON, DC 20005-2111
202-371-7370
SHAY.DVORETZKY@SKADDEN.COM