SUPREME COURT OF THE UNITED STATES

No. 24-922 -----X James Harper,

Petitioner.

v.

Douglas O'Donnell, Acting Commissioner of Internal Revenue Service, *et al.*,

Respondents. -----X

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 2,263 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 this 28th day of March 2025

Joseph Alvarez

Sworn to and subscribed before me this 28th day of March 2025

MARIANA BRAYLOVSKIY

Notary Public State of New York

Mariana Braylovsk

No. 01BR6004935

Qualified in Richmond County

Commission Expires March 30, 2026