

**CERTIFICATE OF COMPLIANCE**

No. \_\_\_\_\_

Henry M. Jagos  
Kathy A. Jagos,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

As required by Supreme Court Rule 33.1(h), I certify that the petition for a writ of certiorari contains 2,687 words, excluding the parts of the petition that are exempted by Supreme Court Rule 33.1(d).

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

Signed Henry M. Jagos  
Henry M. Jagos

Executed on January 7, 2019