

**CERTIFICATE OF SERVICE**

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

Henry M. Jagos  
Kathy A. Jagos,

Petitioners

v.

Commissioner of Internal Revenue

Respondent

As required by Supreme Court Rule 29.5, I certify that 3 copies of the petition were served to the following by USPS Priority Mail on January 7, 2019:

John Schumann  
U.S. Department of Justice  
Tax Division, Appellate Section  
P.O. Box 502  
Washington, D.C. 20044  
(202) 514-3256

Signed Henry M. Jagos  
Henry M. Jagos

SWORN TO and subscribed before me this 5<sup>th</sup> day of January, 2019.

Justin J. Redford  
Notary Public

My commission expires: August 14, 2024

