

**In the  
Supreme Court of the United States**

Steven T. Waltner and Sarah V. Waltner,

*Petitioners,*

v.

Commissioner of Internal Revenue,

*Respondent.*

**On Petition for Writ of Certiorari to the United  
States Court of Appeals for the Ninth Circuit**

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CERTIFICATE OF COMPLIANCE

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## CERTIFICATE OF COMPLIANCE

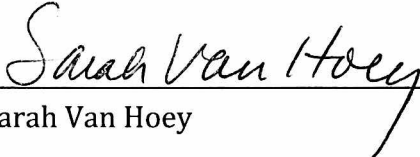
Pursuant to Supreme Court Rule 33.1(h), I hereby certify as follows:

1. The Petition for Rehearing of Petition for a Writ of Certiorari of Steven T. Waltner and Sarah V. Waltner complies with the type and volume limitations set forth in the Rules of the United States Supreme Court. The Petition for Rehearing contains 1,896 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d).

2. The Petition for Rehearing complies with the typeface requirements of Supreme Court Rule 33.1(b). It has been prepared with New Century Schoolbook font in 12-point type, with 10-point type in the footnotes.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 4<sup>th</sup> day of November, 2019.

  
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Sarah Van Hoey