

No. 19-261

**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**

**CERTIFICATE OF SERVICE OF
PETITION FOR REHEARING
OF PETITION FOR WRIT OF CERTIORARI**

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CERTIFICATE OF SERVICE

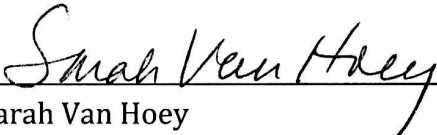
On November 4, 2019, the undersigned caused the Respondent Commissioner of Internal Revenue to be served, pursuant to 29.4(a), by depositing into the U.S. Mail, postage pre-paid, three (3) copies of the Petition for Rehearing of Petition for a Writ of Certiorari of Steven T. Waltner and Sarah V. Waltner to Respondent's counsel:

Solicitor General of the United States
Department of Justice
950 Pennsylvania Ave. N.W., Room 5614
Washington, DC 20530-0001

In accordance with Rule 29.5 of the Rules of the United States Supreme Court, this is to certify that all parties required to be served in this matter have been served.

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

Executed this 4th day of November, 2019.



Sarah Van Hoey