

No. 19-488

IN THE SUPREME COURT OF THE UNITED STATES

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STEVEN T. WALTNER AND SARAH V. WALTNER,  
PETITIONERS

v.

COMMISSIONER OF INTERNAL REVENUE

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**CERTIFICATE OF SERVICE**

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT IN OPPOSITION**, via e-mail and first-class mail, postage prepaid, this 15th day of January 2020.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contain **3,188** 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

**January 15, 2020**

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January 15, 2020

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Case Management Supervisor, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

19-0488

WALTNER, STEVEN T., ET UX.  
COMMISSIONER OF INTERNAL REVENUE

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