

Sarah Van Hoey
P.O. Box 224
Lenoir City, TN 37771

February 18, 2020

Honorable Scott S. Harris
Clerk, Supreme Court of the United States
One First Street NE
Washington, DC 20543

Re: *Steven T. Waltner and Sarah V. Waltner v. Commissioner of Internal Revenue*
No. 19-488
Petitioner's Reply Brief
RULE 29(d) DECLARATION OF SERVICE

Dear Mr. Harris:

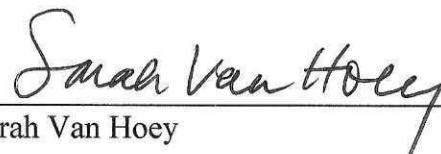
I, Sarah Van Hoey (fka Sarah Waltner), one of the petitioners in the above-stated matter, declare that on February 18, 2020, I caused the Respondent Commissioner of Internal Revenue to be served, pursuant to Rule 29.4(a), by depositing into the U.S. Mail, postage pre-paid, three copies of Petitioner's Reply Brief to counsel for the Commissioner:

Noel J. Francisco
Solicitor General of the United States
U.S. Department of Justice
950 Pennsylvania Ave., N. W., Room 5614
Washington, DC 20530-0001
(202) 514-2217
SupremeCtBriefs@usdoj.gov
Counsel for the Commissioner

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

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on February 18, 2020.



Sarah Van Hoey