



CERTIFICATE OF COMPLIANCE

No. ____

LOUIS S. SHUMAN and SANDRA SHUMAN,

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Petition for Writ of Certiorari contains 4,191 words, excluding the parts of the Petition 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 21, 2020.



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Sworn to and subscribed before me by said Affiant
on the date designated below.

Date: January 21, 2022

John D. Gallagher

Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2023