

Docket No. \_\_\_\_\_

IN THE  
SUPREME COURT OF THE UNITED STATES

---

RONALD E. BYERS,

*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE.

---

**DECLARATION OF SERVICE**

---

A. I, Ronald E. Byers, hereby declare that under U.S. Supreme Court Rules 29.3, 29.4(a), and 33.2, I served one true, correct, and complete, copy of the accompanying Petition For A Writ Of Certiorari (with Appendix) on the United States Solicitor General, viz.:

Jeffrey B. Wall  
Acting Solicitor General  
United States Department of Justice  
Room 5614/5616  
950 Pennsylvania Avenue, N.W.  
Washington, D.C. 20530-0001

Service was made by placing that copy in a sealed envelope, with postage pre-paid, and by sending it via United States Postal Service

Mail on Dec. 26<sup>th</sup>, 2020.

B. I, Ronald E. Byers, hereby further declare that under U.S. Supreme Court Rules 29.3, 29.4(a), and 33.2, I served one true, correct, and complete, copy of the accompanying Petition For A Writ Of Certiorari (with Appendix) on the Commissioner of Internal Revenue's counsel in the D.C. Circuit Court of Appeals, viz.:

Attorney Douglas C. Rennie  
U.S. Department of Justice  
Tax Division  
P.O. Box 502  
Washington, D.C. 20044

Service was made by placing that copy in a sealed envelope, with postage pre-paid, and by sending it via United States Postal Service  
Mail on Dec. 26<sup>th</sup>, 2020.

**I declare, under the penalty of perjury, 28 U.S.C. § 1746, that this Declaration of Service is true, correct, and complete.**

Date: Dec. 26<sup>th</sup>, 2020

Ronald E. Byers  
RONALD E. BYERS  
Petitioner  
16808 Prospect Place  
Wayzata, MN 55391  
(952) 476-2199