

SUPREME COURT OF THE UNITED STATES

No.

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ALICE PERKINS, FREDRICK PERKINS,

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

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CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 7418 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 this 31st day of March, 2021.



Melissa Pickett

Sworn to and subscribed before me this 31st day of March, 2021.



MARIA MAISONET
Notary Public State of New York
No. 01MA6204360
Qualified in Queens County
Commission Expires Apr. 20, 2021