

No. 20-1388

IN THE SUPREME COURT OF THE UNITED STATES

---

ALICE PERKINS AND FREDRICK PERKINS, PETITIONERS

v.

COMMISSIONER OF INTERNAL REVENUE

---

**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 20th day of August 2021.

**[See Attached Service List]**

As required by Supreme Court Rule 33.1(h), I certify that the document contain **4,663** 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 **August 20, 2021**

---

Brian H. Fletcher  
Acting Solicitor General  
Counsel of Record  
Department of Justice  
Washington, D.C. 20530-0001  
(202) 514-2217

August 20, 2021

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.

20-1388  
PERKINS, ALICE, ET VIR  
COMMISSIONER OF INTERNAL REVENUE

GARY D. BOREK  
99 VICTORIA BOULEVARD  
CHEEKTOWAGA, NY 14225  
716-839-4321

JOSEPH J. HEATH  
512 JAMESVILLE AVENUE  
SYRACUSE, NY 13210  
315-447-4851  
JJHEATH1946@GMAIL.COM

MARGARET A. MURPHY  
LAW OFFICE OF MARGARET A. MURPHY  
5354 BRIERCLIFF DRIVE  
HAMBURG, NY 14075  
7168671536  
MAM@MAMURPHYPC.COM