

SUPREME COURT OF THE UNITED STATES

No. 21-

-----X  
JUDITH S. COFFEY, *et al.*,

*Petitioners,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondents*

-----X  
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 6,551 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 30<sup>th</sup> day of September 2021.



\_\_\_\_\_  
Julian Hadiz

Sworn to and subscribed before me  
30<sup>th</sup> day of September 2021.



**MARIANA BRAYLOVSKIY**  
Notary Public State of New York  
No. 01BR6004935  
Qualified in Richmond County  
Commission Expires March 30, 2022