



CERTIFICATE OF COMPLIANCE

No. _____

LOUIS S. SHUMAN; 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 3,991 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 October 22, 2021.

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(800) 890-5001

Notary Public for the State of Ohio
My Commission Expires February 1, 2013

Witness my hand and seal this _____ day of _____, 2013.

Notary

JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 1, 2013

