



CERTIFICATE OF SERVICE

I, Emily Mullins, hereby certify that 1 unbound copy and 40 bound copies of the foregoing Petition for Writ of Certiorari in *Louis S. Shuman; Sandra Shuman v. Commissioner of Internal Revenue*, were sent via Next Day Service to the U.S. Supreme Court, and 3 copies were sent Next Day Service and e-mail to the following parties listed below, this 22nd day of October, 2021:

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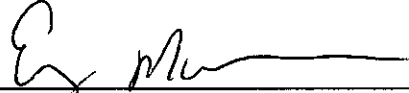
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All parties required to be served have been served.

I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on October 22, 2021.



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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: October 22, 2021

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
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My Commission Expires
February 14, 2023