IN THE SUPREME COURT OF THE UNITED STATES

No. 24-922

JAMES HARPER, PETITIONER

v.

MICHAEL FAULKENDER, ACTING COMMISSIONER OF INTERNAL REVENUE SERVICE, ET AL.

CERTIFICATE OF COMPLIANCE WITH WORD-COUNT LIMITATIONS

I, Kannon K. Shanmugam, counsel for petitioner and a member of the Bar of this Court, certify that the Reply Brief for the Petitioner in the above-captioned case contains 2,987 words, excluding the portions that are exempted by Rule 33.1(d).

Kannon K. Shanmugam

June 12, 2025