

**In the Supreme Court of the United States**

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COMMISSIONER OF INTERNAL REVENUE, PETITIONER

*v.*

JENNIFER ZUCH

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**CERTIFICATE OF COMPLIANCE**

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As required by Supreme Court Rule 33.1(h), I hereby certify that the Brief for Respondent in *Commissioner of Internal Revenue v. Jennifer Zuch*, S. Ct. No. 24-416, complies with the word limitations, because it contains 11,951 words, excluding the parts of the document exempted by Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 17, 2025

  
Shay Dvoretzky

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