In the Supreme Court of the United States

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

JENNIFER ZUCH

CERTIFICATE OF SERVICE

As required by Supreme Court Rule 29.3 and 29.5, I hereby certify that three

copies of the Brief for Respondent in Commissioner of Internal Revenue v. Jennifer

Zuch, S. Ct. No. 24-416, were served via overnight delivery and email on counsel

for Petitioner:

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

Dated: March 17, 2025

Shav Dvoretzkv