

CERTIFICATE OF COMPLIANCE

Nos. 24-416

---

IN THE  
**Supreme Court of the United States**

---

COMMISSIONER OF INTERNAL REVENUE.,

*Petitioner,*

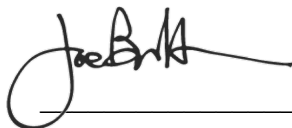
*v.*

JENNIFER ZUCH,

*Respondent.*

---

As required by Supreme Court Rule 33.1(h), I certify that *Amici Curiae* Brief of National Taxpayers Union Foundation, National Federation of Independent Small Business Legal Center, Inc., and National Association of Wholesaler-Distributors in Support of Respondent Jennifer Zuch in the above-entitled cases contains 2,434 words, as measured by the word processing software and excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I, Joseph D. Henchman, declare under penalty of perjury that the foregoing is true and correct. Executed on March 24, 2025.



---

JOSEPH D. HENCHMAN

*Counsel of Record*

NATIONAL TAXPAYERS UNION FOUNDATION

122 C Street N.W. #700

Washington, D.C. 20001

[jbh@ntu.org](mailto:jbh@ntu.org)

(703) 683-5700