CERTIFICATE OF SERVICE Nos. 24-416

IN THE

Supreme Court of the United States

COMMISSIONER OF INTERNAL REVENUE,

Petitioner,

v.

JENNIFER ZUCH,

Respondent.

I, Joseph D. Henchman, do hereby certify that on March 24, 2025, three copies of the Brief of National Taxpayers Union Foundation, National Federation of Independent Small Business Legal Center, Inc., and National Association of Wholesaler-Distributors as *Amici Curiae* in Support of Respondent in the above-entitled case were mailed, first class postage prepaid to:

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I further certify that all parties required to be served have thereby been served.

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