SUPREME COURT OF THE UNITED STATES

No. 24-416

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COMMISSIONER OF INTERNAL REVENUE,

Petitioner,

v.

JENNIFER ZUCH,

Respondent,

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CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 7,372 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

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

Executed on this 24th day of March, 2025.

Ann Josel

Ann Tosel

Sworn to and subscribed before me on this 24th day of March, 2025.

Mariana Braylovsb

MARIANA BRAYLOVSKIY Notary Public State of New York No. 01BR6004935 Qualified in Richmond County Commission Expires March 30, 2026