

No. 24-416

IN THE SUPREME COURT OF THE UNITED STATES

---

COMMISSIONER OF INTERNAL REVENUE, PETITIONER

v.

JENNIFER ZUCH

---

**CERTIFICATE OF SERVICE**

It is hereby certified that all parties required to be served have been served with copies of the **REPLY BRIEF FOR THE PETITIONER**, via email and first-class mail, postage prepaid, this 11<sup>th</sup> day of April 2025.

**[See Attached Service List]**

As required by Supreme Court Rule 33.1(h), I certify that the document contain **5,111** 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 April 11, 2025.

---

D. JOHN SAUER  
Solicitor General  
Counsel of Record  
Department of Justice  
Washington, D.C., 20530-0001  
(202) 514-2217

April 11, 2025

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Case Management Supervisor, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

24-0416  
COMMISSIONER OF INTERNAL REVENUE  
JENNIFER ZUCH

FRANK AGOSTINO  
AGOSTINO & ASSOCIATES, P.C.  
14 WASHINGTON PLACE  
HACKENSACK , NJ 07601  
201-488-5400  
FAGOSTINO@AGOSTINOLAW.COM

JEFFREY M. DIRMANN  
55 MADISON AVENUE  
4TH FLOOR  
SUITE 17  
MORRISTOWN, NJ 07960  
862-812-2795  
JDIRMANN@DIRMANNLAWPC.COM

SHAY DVORETZKY  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM  
LLP  
1440 NEW YORK AVENUE, N.W  
WASHINGTON, DC 20005-2111  
202-371-7370  
SHAY.DVORETZKY@SKADDEN.COM

JOSEPH D. HENCHMAN  
TAX FOUNDATION UNION FOUNDATION  
122 C STREET N.W.  
#650  
WASHINGTON, DC 20001  
703-683-5700  
JBH@NTU.ORG

AUDREY PATTEN  
TAX LITIGATION CLINIC AT THE LEGAL  
SERVICES CENTER OF HARVARD  
122 BOYLSTON STREET  
JAMAICA PLAIN, MA 02130  
617-384-0734  
PATTEN@LAW.HARVARD.EDU

A. LAVAR TAYLOR  
TAYLOR NELSON AMITRANO LLP  
1900 MAIN STREET, SUITE 650  
IRVINE, CA 92614  
714-546-0445

LAUREN WILLARD ZEHMER  
COVINGTON & BURLING LLP  
ONE CITYCENTER  
850 TENTH STREET, NW  
WASHINGTON, DC 20001  
202-662-6000  
LZEHMER@COV.COM