

SUPREME COURT OF THE UNITED STATES

No. 25-

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BERNARD T. SWIFT, JR., AND KATHY L. SWIFT,

*Petitioners,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent,*

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**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 4,102 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 9<sup>th</sup> day of December, 2025.



\_\_\_\_\_  
Ann Tosel

Sworn to and subscribed before me  
this 9<sup>th</sup> day of December, 2025.



**MARIANA BRAYLOVSKIY**

Notary Public State of New York

No. 01BR6004935

Qualified in Richmond County

Commission Expires March 30, 2026