

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 1,932 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 27th day of March, 2026.



Ann Tosel

Sworn to and subscribed before me
this 27th day of March, 2026.



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