

**AFFIDAVIT OF SERVICE**

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,*

-----X

STATE OF NEW YORK            )

COUNTY OF NEW YORK        )

I, Ann Tosel, being duly sworn according to law and being over the age of 18, upon my oath depose and say that:

I am retained by Counsel of Record for *Petitioners*.

That on the 27<sup>th</sup> day of March, 2026, I served the within *Reply Brief in Support of Petition for a Writ of Certiorari* in the above-captioned matter upon:

D. John Sauer  
Solicitor General  
United States Department of  
Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001  
202-514-2217  
supremectbriefs@usdoj.gov

Sherra T. Wong  
Appellate Section, Tax Division  
U.S. Department of Justice  
PO Box 502  
Washington, DC 20044  
Sherra.T.Wong@usdoj.gov

by sending three copies of same, addressed to each individual respectively, through Priority Mail. An electronic version was also served by email to each individual.

That on the same date as above, I sent to this Court forty copies of the within *Reply Brief in Support of Petition for a Writ of Certiorari* through the Overnight Next Day Federal Express, postage prepaid.

That on the 27<sup>th</sup> day of March, 2026, an electronic version was served by email to each individual. In addition, the brief has been submitted through the Court's electronic filing system.

All parties required to be served have been served.

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

Executed on this 27<sup>th</sup> day of March, 2026.



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Ann Tosel

Sworn to and subscribed before me  
this 27<sup>th</sup> day of March, 2026.



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

