

Certificate of Service

I hereby certify that on 2/3/26, I sent a true and correct copy of my Petition for a Writ of Certiorari and all attachments to the Supreme Court of the United States (10 copies plus original). I sent the copies via the United States Postal Service. The address that I sent the copy to the United States Supreme Court is 1 First Street, NE, Washington, DC 20543. I have also mailed (3) copies to the defendant or appellant, United States of America, represented by Marie E. Wicks at U.S. Dept. of Justice, Tax Division, Appellate Section, PO Box 502 , Washington, DC 20044.

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

2/3/26

Date

Joe Meyer

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