

AFFIDAVIT OF SERVICE

SUPREME COURT OF THE UNITED STATES

No. 25-

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STANLEY BATTAT AND ZMIRA BATTAT,

Petitioners,

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

-----X

STATE OF NEW YORK)

COUNTY OF NEW YORK)

I, Nikolina Gurfinkel, 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 15th day of December, 2025, I served the within **PETITION FOR A WRIT OF CERTIORARI** in the above-captioned matter upon:

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

Counsel for Respondent

by sending three copies of same, addressed to each individual respectively, through Overnight Federal Express Next Day Air. 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 *Petition for a Writ of Certiorari* through the Overnight Federal Express Next Day Air, postage prepaid. In addition, the brief has been submitted through the Court's electronic filing system.

All parties required to be served have been served.

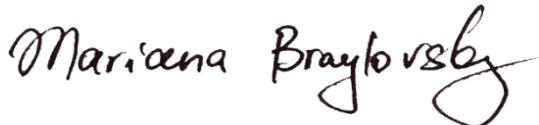
I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 15th day of December, 2025.



Nikolina Gurfinkel

Sworn to and subscribed before me
this 15th day of December, 2025.



MARIANA BRAYLOVSKIY
Notary Public State of New York
No. 01BR6004935
Qualified in Richmond County
Commission Expires March 30, 2026
(388484)