

No. 25-719

IN THE SUPREME COURT OF THE UNITED STATES

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STANLEY BATTAT AND ZMIRA BATTAT, PETITIONERS

v.

COMMISSIONER OF INTERNAL REVENUE

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**CERTIFICATE OF SERVICE**

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT IN OPPOSITION**, via email this 23<sup>rd</sup> day of March. Hard copies are to follow via first class mail, pursuant to Supreme Court Rule 29.2.

**[See Attached Service List]**

As required by Supreme Court Rule 33.1(h), I certify that the document contains **2870** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I declare under the penalty of perjury that the foregoing is true and correct. Executed on March 23, 2026.

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March 23, 2026

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Case Management Supervisor, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

25-0719

BATTAT, STANLEY, ET UX.

COMMISSIONER OF INTERNAL REVENUE

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