

SUPREME COURT OF THE UNITED STATES

No. 25-719

-----X  
STANLEY BATTAT, et ux.,

*Petitioners,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

-----X  
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 2,752 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 3<sup>rd</sup> day of April, 2026.



\_\_\_\_\_  
Ann Tosel

Sworn to and subscribed before me  
this 3<sup>rd</sup> day of April, 2026.



**MARIANA BRAYLOVSKIY**  
Notary Public State of New York  
No. 01BR6004935  
Qualified in Richmond County  
Commission Expires March 30, 2030