

**AFFIDAVIT OF SERVICE**

SUPREME COURT OF THE UNITED STATES

No. 25-739

-----X

HERBERT HIRSCH, ET AL.,  
*Petitioners,*

*v.*

UNITED STATES TAX COURT,  
*Respondent.*

-----X

STATE OF NEW YORK )  
COUNTY OF NEW YORK )

I, Julie Connor, 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 *Amici Curiae*.

That on the 21st day of January, 2026, I served the within Brief of The Cato Institute and National Federation of Independent Business Small Business Legal Center, Inc. as *Amici Curiae* in Support of Petitioners in the above-captioned matter upon:

Kathleen Roberta Hartnett  
Cooley LLP  
3 Embarcadero Center, 20th Floor  
San Francisco, CA 94111  
(415) 693-2000  
khartnett@cooley.com  
*Counsel for Petitioners*

D. John Sauer  
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 U.S.P.S. 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 *Brief for Amici Curiae* through the Two Day Federal Express, 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 21st day of January, 2026.

*Julie Connor*

---

Julie Connor

Sworn to and subscribed before me  
this 21st day of January, 2026.

*Mariana Braylovskiy*

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