



E-Mail Address:  
briefs@wilsonepes.com

1115 H Street, N.E.  
Washington, D.C. 20002

Web Site:  
www.wilsonepes.com

Tel (202) 789-0096  
Fax (202) 842-4896

No. 25-739

HERBERT HIRSCH, BONITA HIRSCH, HARVEY BIRDMAN,  
AND DIANE BIRDMAN,

*Petitioners,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

### AFFIDAVIT OF SERVICE

I HEREBY CERTIFY that on January 21, 2026, three (3) copies of the BRIEF OF *AMICUS CURIAE* AMERICANS FOR PROSPERITY FOUNDATION IN SUPPORT OF PETITIONERS in the above-captioned case were served, as required by U.S. Supreme Court Rule 29.5(c), on the following:

KATHLEEN ROBERTA HARTNETT  
*Counsel of Record*  
COOLEY LLP  
3 Embarcadero Center  
20th Floor  
San Francisco, CA 94111  
(415) 693-2000

*Counsel for Petitioners*

D. JOHN SAUER  
*Counsel of Record*  
*Solicitor General*  
UNITED STATES DEPARTMENT OF JUSTICE  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001  
(202) 514-2217

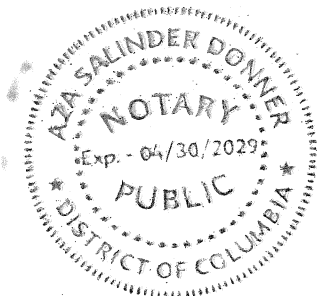
*Counsel for Respondent*

The following email addresses have also been served electronically:

khartnett@cooley.com  
supremectbriefs@usdoj.gov  
mpepson@afphq.org

ROBYN DORSEY WILLIS  
WILSON-EPES PRINTING CO., INC.  
1115 H Street, N.E.  
Washington, D.C. 20002  
(202) 789-0096

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



AZA SALINDER DONNER  
NOTARY PUBLIC  
District of Columbia

My commission expires April 30, 2029.