

AFFIDAVIT OF SERVICE

SUPREME COURT OF THE UNITED STATES

No. 25-739

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HERBERT HIRSCH, BONITA HIRSCH, HARVEY BIRDMAN, AND DIANA BIRDMAN,

Petitioners,

v.

UNITED STATES TAX COURT,

Respondent,

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STATE OF NEW YORK)

COUNTY OF NEW YORK)

I, Ann Tosal, 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 Center for Taxpayer Rights and National Taxpayers Union as Amici Curiae In Support of Petitioners* in the above-captioned matter upon:

Kathleen Roberta Hartnett
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by sending three copies of same, addressed to each individual respectively, through FedEx Priority. 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 of the Center for Taxpayer Rights and National Taxpayers Union as Amici Curiae In Support of Petitioners* through the Overnight Next 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.

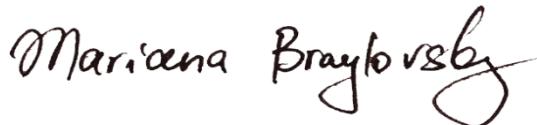
I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 21st day of January, 2026.



Ann Tosal

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



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