

IN THE
Supreme Court of the United States

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

Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

**On Petition for a Writ of Certiorari to the United
States Court of Appeals for the Eleventh Circuit**

SUPPLEMENTAL BRIEF FOR THE PETITIONERS

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains **1,232** 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.

Sworn to and subscribed before me this 9th day of June 2026.



AZA SALINDER DONNER
NOTARY PUBLIC
District of Columbia

My commission expires April 30, 2029.

