

No. 25A_____

In the Supreme Court of the United States

HARVEY BIRDMAN, DIANE BIRDMAN,
Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CERTIFICATE OF SERVICE

I hereby certify that I am a member in good standing of the bar of this Court and that on this day, pursuant to Supreme Court Rule 29, I caused one copy of the Application to Extend Time to File a Petition for a Writ of Certiorari to be served upon the below-named counsel by United States Postal Service and caused an electronic copy to be served upon the below-named counsel by email. All parties required to be served have been served.

Counsel for the Government:

Michael J. Haungs
Appellate Section, Tax Division
U.S. Department of Justice
PO Box 502
Washington, DC 20044
Michael.J.Haungs@usdoj.gov

United States Dept. of Justice
Office of the Solicitor General
950 Penn. Ave., NW
Room 5614
Washington, DC 20530-0001

Dated: November 6, 2025

Respectfully submitted,

By: /s/ Joseph A. DiRuzzo, III
Joseph A. DiRuzzo, III