In the
Supreme Court of the United States

NORCAVE PROPERTIES, L.L.C.,

Petitioner,

- v -

INTERNAL REVENUE SERVICE,

Respondent.

CERTIFICATE OF COMPLIANCE

As Required by Rule 33.1(h)

I, Jonathan Didia, certify that the above captioned case complies with the word limitations of this Court, containing 3,839 words. The word limits do not include the documents exempt by Rule 33.1 (d). The word-processing system used to prepare the document was Microsoft Word.

I declare under penalty of perjury that this document contains an accurate word count according to Microsoft Word Counter.

Dated: November 18, 2026

State of Florida
County of Orange

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 18 day of November 2026, by JONATHAN DIDIA, who produced a valid type of identification produced with expiration date.

Sworn to me before this 18 day of November 2026

JENNY-LYN DAVID
Notary Public
State of Florida
Comm# HH448844
Expires 9/28/2027

Jonathan Didia