No. 26-____

In the Supreme Court of the United States

JOSEPH SAFDIEH, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Petition for a Writ of Certiorari in *Safdieh v. Commissioner*, S. Ct. No. 26-____, complies with the word limitations, because it contains 8,995 words, excluding the parts of the document exempted by Rule 33.1(d).

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

Dated: November 20, 2026



Parker Rider-Longmaid