## In The Supreme Court of the United States

BOECHLER, P.C.,

Petitioner,

V. Commissioner of Internal Revenue,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE EIGHTN CIRCUIT

## PETITION FOR A WRIT OF CERTIORARI

## **CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the Petition for a Writ of Certiorari in the above-referenced case contains 7,399 words, excluding the parts of the petition exempted by Supreme Court Rule 33.1(d).

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

Executed on April 16, 2021.

By

Melissa Arbus Sherry LATHAM & WATKINS LLP 555 11th Street, NW Suite 1000 Washington, DC 20004 (202) 637-2200 melissa.sherry@lw.com

Counsel for Petitioner