CERTIFICATE OF SERVICE No. 20-1472

IN THE

Supreme Court of the United States

BOECHLER, P.C, *Petitioner*,

V

Commissioner of Internal Revenue, Respondent.

I, Joseph D. Henchman, do hereby certify that on November 22, 2021, three copies of the Brief of *Amici Curiae* National Taxpayers Union Foundation and National Federation of Independent Business Small Business Legal Center in Support of Petitioner in the above-entitled case were mailed, first class postage prepaid to:

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I further certify that all parties required to be served have thereby been served.

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