



**U.S. Department of Justice**

Office of the Solicitor General

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*Washington, D.C. 20530*

January 10, 2022

Honorable Scott S. Harris  
Clerk  
Supreme Court of the United States  
Washington, D.C. 20543

Re: Boechler, P.C. v. Commissioner of Internal Revenue, No. 20-1472

Dear Mr. Harris:

In our brief in this case (filed December 15, 2021), in which oral argument is scheduled for January 12, 2022, we reported that the Internal Revenue Service (IRS) had “informed this Office that, over the past five fiscal years, taxpayers who filed returns and had low incomes (*i.e.*, at or below 250% of federal poverty guidelines) accounted for only 15.9% of taxpayers who requested [a] collection-due-process hearing, for only 16.8% of taxpayers who filed a petition for review of a collection-due-process notice of determination, and for only 3.7% of taxpayers who filed such a petition that was dismissed for lack of jurisdiction.” Gov’t Br. 39. The IRS has subsequently informed this Office that the figures that it had provided were inaccurate due to inadvertent errors, and that the correct figures are 18.7%, 17.2%, and 16.4%, respectively.

We regret the inaccurate statement in our brief. I would appreciate it if you would circulate this letter to the Members of the Court.

Sincerely,

Elizabeth B. Prelogar  
Solicitor General

cc: See Attached Service List

20-1472  
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