



CERTIFICATE OF SERVICE

I, Emily Mullins, hereby certify that 1 unbound copy and 40 bound copies of the foregoing Brief of the American College of Tax Counsel as *Amicus Curiae* in Support of Petitioner in 21-1195, *Alexandru Bittner v. United States*, were sent via Next Day Service to the U.S. Supreme Court, and 3 copies were sent via Next Day Service and e-mail to the following parties listed below, this 24th day of August, 2022:

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All parties required to be served have been served.

I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on August 24, 2022.



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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: August 24, 2022

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2023