

No. 21-1599

IN THE SUPREME COURT OF THE UNITED STATES

HANNA KARCHO POLSELLI, ET AL., PETITIONERS

v.

INTERNAL REVENUE SERVICE

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT IN OPPOSITION**, via e-mail and first-class mail, postage prepaid, this 27th day of October, 2022.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **6012** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I declare under penalty of perjury that the foregoing is true and correct. Executed on **October 27, 2022.**

Elizabeth B. Prelogar
Solicitor General
Counsel of Record
Department of Justice
Washington, D.C. 20530-0001
(202) 514-2217

October 27, 2022

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Supervisory Case Management Specialist, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218.

21-1599
POLSELLI, HANNA KARCHO, ET AL.
IRS

SHAY DVORETZKY
SKADDEN, ARPS, SLATE, MEAGHER & FLOM
LLP
1440 NEW YORK AVENUE, N.W
WASHINGTON, DC 20005-2111
202-371-7382
SHAY.DVORETZKY@SKADDEN.COM

MELISSA ARBUS SHERRY
LATHAM & WATKINS LLP
555 11TH STREET, NW
SUITE 1000
WASHINGTON, DC 20004
202-637-2200
MELISSA.SHERRY@LW.COM