In the Supreme Court of the United States

HANNA KARCHO POLSELLI, ABRAHAM & ROSE, P.L.C., AND JERRY R. ABRAHAM, P.C.,

Petitioners,

UNITED STATES DEPARTMENT OF THE TREASURY— INTERNAL REVENUE SERVICE,

Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Reply Brief for the Petitioners in *Hanna Karcho Polselli, et al. v. United States Department of the Treasury—Internal Revenue Service*, S. Ct. No. 21-1599, complies with the word limitations, because it contains 2,997 words, excluding the parts of the document exempted by Rule 33.1(d).

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

Dated: November 15, 2022

Shay Dvoretzky