

In the Supreme Court of the United States

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

v.

INTERNAL REVENUE SERVICE

*ON WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT*

**MOTION FOR LEAVE TO DISPENSE WITH
PREPARATION OF A JOINT APPENDIX**

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Counsel for Petitioners

January 19, 2023

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PREPARATION OF A JOINT APPENDIX**

Pursuant to Supreme Court Rule 26.8, Petitioners respectfully seek leave to dispense with the requirement of a joint appendix in this case. I am authorized to state that counsel for Respondent agrees that a joint appendix is not necessary and concurs in the filing of this motion.

The opinions of the lower courts, relevant statutory provisions, and relevant portions of the record are appended to the petition for a writ of certiorari. The parties agree that no other portion of the record merits special attention such as would warrant the preparation and expense of a joint appendix, and that preparation of a joint appendix would not materially assist the Court in its consideration of the case.

For the foregoing reasons, the motion to dispense with the preparation of a joint appendix should be granted.

Respectfully submitted,

/s/ Shay Dvoretzky

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