

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,

Respondent.

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Brief for Petitioners in *Hanna Karcho Polselli, et al. v. Internal Revenue Service*, S. Ct. No. 21-1599, complies with the word limitations, because it contains 12,990 words, excluding the parts of the document exempted by Rules 33.1(d) and 24.1(f).

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

Dated: January 23, 2023



Shay Dvoretzky