

No. 21-1599

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In The  
**Supreme Court of the United States**

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HANNA KARCHO POLSELLI, ET AL.,

*Petitioners,*

v.

UNITED STATES DEPARTMENT OF THE TREASURY—  
INTERNAL REVENUE SERVICE,

*Respondent.*

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CERTIFICATE OF COMPLIANCE

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As required by Supreme Court Rule 33.1(h), I, Paul Sherman, counsel of record for amicus curiae Institute for Justice and a member of the Bar of this Court, certify that the Amicus Brief in Support of Petitioner in the above-entitled case complies with the typeface requirement of Supreme Court Rule 33.1(b), being prepared in Century Schoolbook 12 point for the text and 10 point for the footnotes, and that the petition complies with the word limit of Supreme Court Rule 33.1(g). It contains 2,731 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d).

JANUARY 30, 2023

/s/ Paul Sherman

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