

In The
Supreme Court of the United States

HANNA KARCHO POLSELLI, ET AL.,

Petitioners,

v.

UNITED STATES DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE,

Respondent.

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

**BRIEF FOR CENTER FOR TAXPAYER RIGHTS, THE AMERICAN CIVIL
LIBERTIES UNION FOUNDATION, THE JANET R. SPRAGENS FEDERAL
TAX CLINIC AT AMERICAN UNIVERSITY'S WASHINGTON COLLEGE OF
LAW, AND THE VILLANOVA FEDERAL TAX CLINIC AT VILLANOVA
UNIVERSITY'S CHARLES WIDGER SCHOOL OF LAW AS AMICI CURIAE
IN SUPPORT OF PETITIONERS**

CERTIFICATE OF SERVICE

I, Melissa Arbus Sherry, counsel for amicus curiae Center for Taxpayer Rights and a member of the Bar of this Court, hereby certify that on the 30th day of January, 2023, I caused to be served three copies of the Brief for Center for Taxpayer Rights, The American Civil Liberties Union Foundation, The Janet R. Spragens Federal Tax Clinic at American University's Washington College of Law, and the Villanova Federal Tax Clinic at Villanova University's Charles Widger School of Law as Amici

Curiae in Support of Petitioners in the above-referenced case by first-class mail, postage prepaid, upon counsel as listed below:

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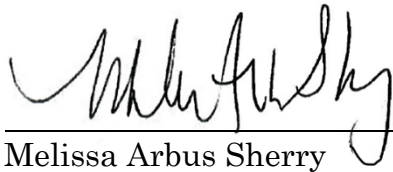
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Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Brief for Center for Taxpayer Rights, The American Civil Liberties Union Foundation, The Janet R. Spragens Federal Tax Clinic at American University's Washington College of Law, and the Villanova Federal Tax Clinic at Villanova University's Charles Widger School of Law as Amici Curiae in Support of Petitioners was transmitted to the above-listed counsel at the referenced email addresses.

I further certify that all parties required to be served have been served.

By 
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