CERTIFICATE OF SERVICE No. 21-1599

In The Supreme Court of the United States

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

Petitioners,

v.

INTERNAL REVENUE SERVICE,

Respondent.

I, Tyler Martinez, do hereby certify that on January 30, 2023, three copies of the Brief of *Amicus Curiae* National Taxpayers Union Foundation in Support of Petitioner in the above-entitled case were mailed, first class postage prepaid to:

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

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