## No. 21-1599

## In the Supreme Court of the United States

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

Petitioners,

v.

UNITED STATES DEPARTMENT OF THE TREASURY – INTERNAL REVENUE SERVICE,

Respondent.

## **CERTIFICATE OF SERVICE**

I, Ethan H. Townsend, a member of the Bar of this Court, certify that on this thirtieth day of January, 2023, I caused three copies of this amicus brief in support of petitioners to be served by overnight mail and one copy to be served by electronic means on the following:

Shay Dvoretzky Skadden, Arps, Slate, Meagher & Flom LLP 1449 New York Ave., NW Washington, DC 20005 Shay.dvoretzky@skadden.com

Elizabeth B. Prelogar Solicitor General United States Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001 SupremeCtBriefs@USDOJ.gov

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

Ethan H. Townsend