

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

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

*Petitioners,*

*v.*

INTERNAL REVENUE SERVICE,

*Respondent.*

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**CERTIFICATE OF SERVICE**

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As required by Supreme Court Rule 29.3 and 29.5, I hereby certify that three copies of the Reply Brief for Petitioners in *Hanna Karcho Polselli, et al. v. Internal Revenue Service*, S. Ct. No. 21-1599, were served via overnight delivery and email on counsel for Respondent:

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

Dated: March 17, 2023

  
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Shay Dvoretzky

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