

No. 22-291

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

BRIAN McLANE  
*Petitioner,*  
v.

COMMISSIONER OF INTERNAL REVENUE,  
*Respondent.*

---

**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the **Brief of Tax Freedom Institute as *Amicus Curiae* in Support of Petitioner** contains 3,582 words, including footnotes, but excluding the parts exempted by Supreme Court Rule 33.1(d).

Executed on October 27, 2022.



---

DONALD W. MACPHERSON  
24645 N. Lake Pleasant Parkway  
Suite 103-551  
Peoria, AZ 85383-1359  
(623) 209-2003  
*Counsel for Amicus Curiae*