

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

\_\_\_\_\_  
OAKBROOK LAND HOLDINGS, LLC,  
WILLIAM DUANE HORTON, Tax Matters Partner,

*Petitioner,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

\_\_\_\_\_  
**On Petition for Writ of Certiorari  
to the United States Court of Appeals for the  
Sixth Circuit**

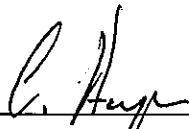
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**PETITION FOR WRIT OF CERTIORARI**

\_\_\_\_\_  
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 8,316 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

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

\_\_\_\_\_  
Executed on October 4, 2022.



\_\_\_\_\_  
Colin Casey Hogan  
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