



CERTIFICATE OF COMPLIANCE

No. 22-800

CHARLES G. MOORE AND KATHLEEN F. MOORE,

Petitioners,

v.

UNITED STATES OF AMERICA,

Respondent.

As required by Supreme Court Rule 33.1(h), I certify that the Brief of *Amicus Curiae* Americans for Tax Reform in Support of Petition for Certiorari contains 5,835 words, excluding the parts of the Brief that are exempted by Supreme Court Rule 33.1(d).

State of Ohio
County of Hamilton

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

Executed on March 27, 2023.



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Sworn to and subscribed before me by said Affiant
on the date designated below.

Date: March 27, 2023

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
Notary Public, State of Ohio
My Commission Expires
February 14, 2028