



CERTIFICATE OF SERVICE

I, Emily Mullins, hereby certify that 40 copies of the foregoing Brief of *Amicus Curiae* Americans for Tax Reform in Support of Petition for Certiorari in 22-800, *Charles G. Moore and Kathleen F. Moore v. United States of America*, were sent via Two Day Service to the U.S. Supreme Court, and 3 copies were sent Two Day Service and e-mail to the following parties listed below, this 27st day of March, 2023:

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All parties required to be served have been served.

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I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on March 27, 2023.



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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: March 27, 2023

John D. Gallagher
Notary Public

[seal]



JOHN D. GALLAGHER
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My Commission Expires
February 14, 2028