

No. 23-413

IN THE SUPREME COURT OF THE UNITED STATES

MICHAEL LISSACK, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT**, via email and first-class mail, postage prepaid, this 19th day of January 2024.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **1,669** 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 **January 19, 2024**.

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January 19, 2024

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Supervisor, Case Management, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218. Thank you for your consideration of this request.

23-0413

LISSACK, MICHAEL
COMMISSIONER OF INTERNAL REVENUE

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