

No.

In The
Supreme Court of the United States

BOECHLER, P.C.,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT

PETITION FOR A WRIT OF CERTIORARI

CERTIFICATE OF SERVICE

I, Melissa Arbus Sherry, counsel for Petitioner Boechler, P.C., and a member of the Bar of this Court, hereby certify that on the 16th day of April, 2021, I caused to be served a single copy of the Petition for a Writ of Certiorari in the above-referenced case by first-class mail, postage prepaid, upon counsel as listed below:

Janet A. Bradley
U.S. Department of Justice
Tax Division/Appellate Section
Suite 4738
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001
(202) 514-2930
janet.a.bradley@usdoj.gov

Counsel for Respondent

Charles P. Rettig
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
(202) 622-5000
appellatematters@irscounsel.treas.gov

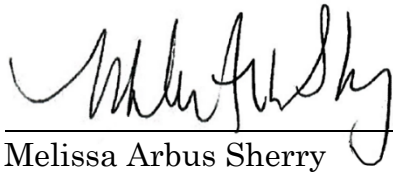
Counsel for Internal Revenue Service

Elizabeth B. Prelogar
Acting Solicitor General of the United States
U.S. Department of Justice
Tax Division, Appellate Section
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001
(202) 514-2930
SupremeCtBriefs@USDOJ.gov

Counsel for United States

Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Petition for a Writ of Certiorari was transmitted to the above-listed counsel at the referenced email addresses.

I further certify that all parties required to be served have been served.

By 
Melissa Arbus Sherry
LATHAM & WATKINS LLP
555 11th Street, NW
Suite 1000
Washington, DC 20004
(202) 637-2200
melissa.sherry@lw.com
Counsel for Petitioner