

IN THE
Supreme Court of the United States

BOECHLER, P.C.,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

**On Petition For Writ Of Certiorari
To The United States Court Of Appeals
For The Eighth Circuit**

**BRIEF OF THE FEDERAL TAX CLINIC AT
CHARLES WIDGER SCHOOL OF LAW AND
THE SETON HALL CENTER FOR SOCIAL
JUSTICE IMPACT LITIGATION CLINIC AS
AMICI CURIAE IN SUPPORT OF PETITIONER**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Brief of the Federal Tax Clinic at Charles Widger School of Law and The Seton Hall Center for Social Justice Impact Litigation Clinic as *Amici Curiae* in Support of Petitioner in *Boechler, P.C. v. Commissioner of Internal Revenue*, No. 20-1472, complies with the word limitations, as it contains 3,447 words.

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



Shay Dvoretzky

Date: May 21, 2021