

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 SERVICE

As required by Supreme Court Rule 29.5(b) and the April 15, 2020 Order of this Court, I hereby certify that one copy of 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, was sent via Two Day Service to the U.S. Supreme Court, and one copy was served via Priority Mail and electronic service on all parties required:

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



Shay Dvoretzky

Dated: May 21, 2021