

In The  
Supreme Court of the United States

BOECHLER, P.C.,

*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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

**BRIEF FOR PETITIONER**

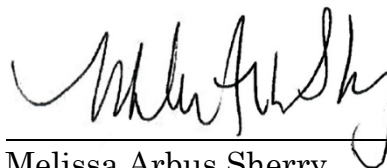
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the Brief for Petitioner in the above-referenced case contains 12,310 words, excluding the parts of the brief exempted by Supreme Court Rule 33.1(d).

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

Executed on November 15, 2021.

By



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