

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**

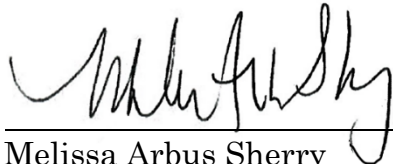
**CERTIFICATE OF SERVICE**

I, Melissa Arbus Sherry, counsel of record for Petitioner Boechler, P.C., and a member of the Bar of this Court, hereby certify that on the 15th day of November, 2021, I caused to be served three (3) copies of the Brief for Petitioner in the above-referenced case by first-class mail, postage prepaid, upon counsel as listed below:

Elizabeth B. Prelogar  
Solicitor General of the United States  
U.S. Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001  
(202) 514-2217  
SupremeCtBriefs@USDOJ.gov  
*Counsel for Respondent*

Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Brief for Petitioner was transmitted to the above-listed counsel at the referenced email address.

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*