

**In the Supreme Court of the United States**

BOECHLER, P.C.,

*Petitioner,*

*v.*

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

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**CERTIFICATE OF COMPLIANCE**

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As required by Supreme Court Rule 33.1(h), I hereby certify that the Brief of Federal Tax Clinics, Legal Aid Groups, and Tax Professors as Amici Curiae in Support of Petitioner in *Boechler, P.C. v. Commissioner of Internal Revenue*, S. Ct. No. 20-1472, complies with the word limitations, because it contains 3,495 words, excluding the parts of the document exempted by Rule 33.1(d).

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

Dated: November 22, 2021

  
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Shay Dvoretzky