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No. 20-1472

BOECHLER, P.C.,  
Petitioner,

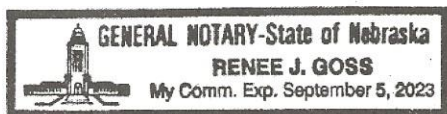
v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent.

### CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF OF THE CENTER FOR TAXPAYER RIGHTS AND THE NATIONAL CONSUMER LAW CENTER AS AMICI CURIAE IN SUPPORT OF PETITIONER in the above entitled case complies with the typeface requirement of Supreme Court Rule 33.1(b), being prepared in New Century Schoolbook 12 point for the text and 10 point for the footnotes, and this brief contains 7984 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 22nd day of November, 2021.  
I am duly authorized under the laws of the State of Nebraska to administer oaths.



*Renee J. Goss*  
Notary Public

*Andrew H. Cockle*  
Affiant