

No. 20-1472

IN THE SUPREME COURT OF THE UNITED STATES

BOECHLER, P.C., PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

CERTIFICATE OF SERVICE

It is hereby certified that all parties required to be served have been served with copies of the **BRIEF FOR THE RESPONDENT**, via email and first-class mail, postage prepaid, this 15th day of December, 2021.

[See Attached Service List]

As required by Supreme Court Rule 33.1(h), I certify that the document contains **12,943** words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d). I declare under penalty of perjury that the foregoing is true and correct. Executed on **December 15, 2021.**

Elizabeth B. Prelogar
Solicitor General
Counsel of Record
Department of Justice
Washington, D.C. 20530-0001
(202) 514-2217

December 15, 2021

Due to the continuing delay in receiving incoming mail at the Department of Justice, in addition to mailing your brief via first-class mail, we would appreciate a fax or email copy of your brief. If that is acceptable to you, please fax your brief to Charlene Goodwin, Supervisory Case Management Specialist, Office of the Solicitor General, at (202) 514-8844, or email at **SupremeCtBriefs@USDOJ.gov**. Ms. Goodwin's phone number is (202) 514-2217 or 2218.

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BOECHLER, P.C.
COMMISSIONER OF INTERNAL REVENUE

JOSEPH BISHOP-HENCHMAN
VICE PRESIDENT OF TAX POLICY &
LITIGATION
NATIONAL TAXPAYERS UNION
FOUNDATION
122 C STREET, NW
SUITE 650
WASHINGTON, DC 20001
202-766-5019
JBH@NTU.ORG

DAN BROMBERG
PILLSBURY WINTHROP SHAW PITTMAN LLP
FOUR EMBARCADERO CENTER
22ND FLOOR
SAN FRANCISCO, CA 94111-5998
415-477-4716
DAN.BROMBERG@PILLSBURYLAW.COM

SHAY DVORETZKY
SKADDEN, ARPS, SLATE, MEAGHER & FLOM
LLP
1440 NEW YORK AVENUE, N.W
WASHINGTON, DC 20005-2111
202-371-7382
SHAY.DVORETZKY@SKADDEN.COM

T. KEITH FOGG
LEGAL SERVICES CENTER OF HARVARD
LAW SCHOOL
122 BOYLSTON STREET
JAMAICA PLAIN, MA 02130
617-522-3003
KFOGG@LAW.HARVARD.EDU

MELISSA ARBUS SHERRY
LATHAM & WATKINS LLP
555 11TH STREET, NW
SUITE 1000
WASHINGTON, DC 20004
202-637-2200
MELISSA.SHERRY@LW.COM

VIA EMAIL

CARLTON M. SMITH
255 W. 23RD STREET
APT. 4AW
NEW YORK , NY 10011
646-230-1776
CARLTONSMITH@AOL.COM

A. LAVAR TAYLOR
LAW OFFICES OF A. LAVAR TAYLOR
3 HUTTON CENTRE,
SUITE 500
SANTA ANA, CA 92707
714-546-0445
LTAYLOR@TAYLORLAW.COM