

In The
Supreme Court of the United States

HANNA KARCHO POLSELLI, ET AL.,

Petitioners,

v.

UNITED STATES DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE,

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

**BRIEF FOR CENTER FOR TAXPAYER RIGHTS AS
AMICUS CURIAE IN SUPPORT OF PETITIONERS**

CERTIFICATE OF SERVICE

I, Melissa Arbus Sherry, counsel for amicus curiae Center for Taxpayer Rights and a member of the Bar of this Court, hereby certify that on the 28th day of July, 2022, I caused to be served three copies of the Brief for Center for Taxpayer Rights as Amicus Curiae in Support of Petitioners in the above-referenced case by first-class mail, postage prepaid, upon counsel as listed below:

Shay Dvoretzky
Skadden, Arps, Slate, Meagher & Flom LLP
1440 New York Avenue, NW
Washington, DC 20005
(202) 371-7370
shay.dvoretzky@skadden.com

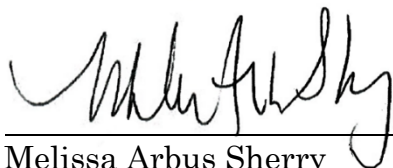
Counsel for Petitioners

Elizabeth B. Prelogar
Solicitor General
United States 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 Center for Taxpayer Rights as Amicus Curiae in Support of Petitioners was transmitted to the above-listed counsel at the referenced email addresses.

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 Amicus Curiae
Center for Taxpayer Rights*