

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

---

HANNA KARCHO POLSELLI, ABRAHAM & ROSE, P.L.C.,  
AND JERRY R. ABRAHAM, P.C.,

*Petitioners,*

*v.*

INTERNAL REVENUE SERVICE,

*Respondent.*

---

**CERTIFICATE OF SERVICE**

---

As required by Supreme Court Rule 29.3 and 29.5, I hereby certify that a copy of Petitioners' Motion for Leave to Dispense with Preparation of a Joint Appendix in *Hanna Karcho Polselli, et al. v. Internal Revenue Service*, S. Ct. No. 21-1599, was served via overnight delivery and email on counsel for Respondent:

Elizabeth B. Prelogar  
*Solicitor General*  
United States Department of Justice  
950 Pennsylvania Ave., NW  
Washington, DC 20530  
202-514-2217  
SupremeCtBriefs@USDOJ.gov

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

Dated: January 19, 2023

  
\_\_\_\_\_  
Shay Dvoretzky

---

---