

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 three copies of the Brief for Petitioners in *Hanna Karcho Polselli, et al. v. Internal Revenue Service*, S. Ct. No. 21-1599, were served via overnight delivery and email on counsel for Respondent:

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

Dated: January 23, 2023



Shay Dvoretzky
