

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

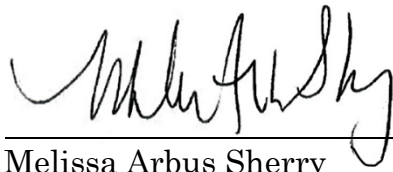
**BRIEF FOR CENTER FOR TAXPAYER RIGHTS, THE AMERICAN CIVIL
LIBERTIES UNION FOUNDATION, THE JANET R. SPRAGENS FEDERAL
TAX CLINIC AT AMERICAN UNIVERSITY'S WASHINGTON COLLEGE OF
LAW, AND THE VILLANOVA FEDERAL TAX CLINIC AT VILLANOVA
UNIVERSITY'S CHARLES WIDGER SCHOOL OF LAW AS AMICI CURIAE
IN SUPPORT OF PETITIONERS**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the Brief for Center for Taxpayer Rights, The American Civil Liberties Union Foundation, The Janet R. Spragens Federal Tax Clinic at American University's Washington College of Law, and the Villanova Federal Tax Clinic at Villanova University's Charles Widger School of Law as Amici Curiae in Support of Petitioners in the above-referenced case contains 5,672 words, excluding the parts of the brief exempted by Supreme Court Rule 33.1(d).

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

Executed on January 30, 2023.

By  _____

Melissa Arbus Sherry
LATHAM & WATKINS LLP
555 11th Street, NW
Suite 1000
Washington, DC 20004
(202) 637-3386
melissa.sherry@lw.com

*Counsel for Amicus Curiae
Center for Taxpayer Rights*