

RULE 33.1(h) CERTIFICATE OF COMPLIANCE

No. 21-1599

Hanna Karcho Polselli, Abraham & Rose, P.L.C., and Jerry R. Abraham, P.C.,

Petitioners,

v.

Internal Revenue Service,

Respondent.

As required by Supreme Court Rule 33.1(h), I, Carter G. Phillips, certify that the Brief of Amicus Curiae The Chamber Of Commerce Of The United States Of America In Support Of Petitioners in the foregoing case contains 5,205 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 January 30, 2023.

/s/ Carter G. Phillips
CARTER G. PHILLIPS
SIDLEY AUSTIN LLP
1501 K Street, N.W.
Washington, DC 20005
(202) 736-8000