



**CERTIFICATE OF COMPLIANCE**

No. 22-800

CHARLES G. MOORE AND KATHLEEN F. MOORE,  
*Petitioners,*

v.

UNITED STATES OF AMERICA,  
*Respondent.*

As required by Supreme Court Rule 33.1(h), I certify that the Brief of *Amicus Curiae* Americans for Tax Reform in Support of Petitioners contains 7,684 words, excluding the parts of the Brief that are exempted by Supreme Court Rule 33.1(d).

State of Ohio  
County of Hamilton

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

Executed on September 6, 2023.



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Emily Mullins  
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Sworn to and subscribed before me by said Affiant  
on the date designated below.

Date: September 6, 2023

John D. Gallagher  
Notary Public

[seal]



JOHN D. GALLAGHER  
Notary Public, State of Ohio  
My Commission Expires  
February 14, 2028