

No. 22-800

In The
Supreme Court of the United States

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

v.

UNITED STATES OF AMERICA,
Respondent.

ON WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

**BRIEF FOR THE AMERICAN TAX POLICY INSTITUTE
AS AMICUS CURIAE IN SUPPORT OF RESPONDENT**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the Brief for the American Tax Policy Institute as Amicus Curiae in Support of Respondent in the above-referenced case contains 7785 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 October 19, 2023.

By 

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