

No. 22-800

---

---

In The  
Supreme Court of the United States

---

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

v.

UNITED STATES,

*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 SERVICE**

I, Stephen B. Land, counsel for amicus curiae American Tax Policy Institute and a member of the Bar of this Court, hereby certify that on the 19th day of October, 2023, I caused to be served three copies of the Brief for the American Tax Policy Institute as Amicus Curiae in Support of Respondent in the above-referenced case by first-class mail, postage prepaid, upon counsel as listed below:

Andrew M. Grossman  
Baker & Hostetler LLP  
1050 Connecticut Ave., N.W.  
Washington, DC 20036  
(202) 861-1697  
agrossman@bakerlaw.com


*Counsel for Petitioners*

Elizabeth B. Prelogar  
United States Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001  
(202) 514-2217  
SupremeCtBriefs@USDOJ.gov

*Counsel for Respondent*

Additionally, in accordance with Supreme Court Rule 29.3, an electronic version of the Brief for the American Tax Policy Institute as Amicus Curiae in Support of Respondent was transmitted to the above-listed counsel at the referenced email addresses.

I further certify that all parties required to be served have been served.

By 

---

Stephen B. Land  
ADLER & STACHENFELD LLP  
555 Madison Avenue  
6th Floor  
New York, NY 10022  
(212) 883-1700  
sland@adstach.com

*Counsel for Amicus Curiae  
American Tax Policy Institute*

October 19, 2023