IN THE

Supreme Court of the United States

CHARLES G. MOORE AND KATHLEEN MOORE,

Petitioners,

V.

UNITED STATES OF AMERICA,

Respondent.

AFFIDAVIT OF SERVICE

I HEREBY CERTIFY that all parties required to be served, have been served, on this $23^{\rm rd}$ day of October, 2023, in accordance with U.S. Supreme Court Rule 29.3, three (3) copies of the foregoing **BRIEF FOR TAX ECONOMISTS AS AMICI CURIAE IN SUPPORT OF RESPONDENT** by placing said copies in the U.S. mail, first class postage prepaid, addressed as listed below.

Andrew Michael Grossman Baker & Hostetler, LLP 1050 Connecticut Avenue, NW Suite 1100 Washington, DC 20036 (202) 861-1697 agrossman@bakerlaw.com Elizabeth B. Prelogar Solicitor General United States Department of Justice 950 Pennsylvania Ave, NW Washington, DC 20530-0001 (202) 514-2217 supremectbriefs@usdoj.gov

Raymond Charles Clark

BYRON S. ADAMS, LEGAL & COMMERCIAL PRINTERS

1615 L Street, NW, Suite 100

Washington, DC 20036

(202) 347-8203

District of Columbia

Signed and sworn to (or affirmed) before me on 23^{rd} day of October 2023.

KAREN PIERANGELI

NOTARY PUBLIC, DISTRICT OF COLUMBIA

My Commission Expires June 14, 2025.