



CERTIFICATE OF SERVICE

I, Donna J. Moore, hereby certify that 40 copies of the foregoing Brief for Amici Curiae Tax Law Center at NYU Law and Professors Ari Glogower, David Kamin, Rebecca Kysar, and Darien Shanske in Support of Respondent in 22-800, *Charles G. Moore, et ux. v. United States*, were sent via Two Day Service to the U.S. Supreme Court, and 3 copies were sent Two Day Service and e-mail to the following parties listed below, this 23rd day of October, 2023:

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All parties required to be served have been served.

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I further declare under penalty of perjury that the foregoing is true and correct. This Certificate is executed on October 23, 2023.

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Subscribed and sworn to before me by the said Affiant on the date below designated.

Date: October 23, 2023

John D. Gallagher

Notary Public

[seal]



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