IN THE UNITED STATES TAX COURT

NAT S. HARTY, APRIL D. HARTY, ET AL., *Petitioners*, *v.* COMMISSIONER OF INTERNAL REVENUE, *Respondent*.	Docket Nos. 23354-21 and 19159-23

OPPOSED MOTION FOR LEAVE TO FILE AS *AMICUS CURIAE*

AND

***AMICUS CURIAE* BRIEF OF NATIONAL TAXPAYERS UNION FOUNDATION IN SUPPORT OF PETITIONERS**

Joseph D. Henchman (T.C. No. HJ2T613)
NATIONAL TAXPAYERS UNION FOUNDATION
122 C Street N.W., Suite #700
Washington, D.C. 20001
703.683.5700
jbh@ntu.org

May 1, 2026

Counsel for Amicus Curiae

OPPOSED MOTION FOR LEAVE TO FILE *AMICUS CURIAE* BRIEF

Pursuant to Tax Court Rule 151.1(b), the National Taxpayers Union Foundation ("NTUF") moves for leave to file the attached *amicus curiae* brief in support of Petitioners. Petitioners consent to the filing; Respondent opposes, stating they object to any filing of *amicus curiae* briefs in these cases.

Founded in 1973, the National Taxpayers Union Foundation ("NTUF") is a non-partisan research and educational organization dedicated to showing Americans how taxes, government spending, and regulations affect everyday life. NTUF advances principles of limited government, simple taxation, and transparency on both the state and federal level. NTUF's Taxpayer Defense Center advocates for taxpayers in the courts, produces scholarly analyses, and engages in direct litigation and *amicus curiae* briefs upholding taxpayers' rights and challenging administrative overreach by tax authorities.

NTUF has expertise on the practical application of IRC § 7701(o) and the issue of the need for a threshold relevancy inquiry under the statute before a court applies the Economic Substance Doctrine. *Amicus* aided this Court in applying the doctrine in *Patel et al. v. Commissioner of Internal Revenue*, 165 T.C. No. 10 (Nov. 12, 2025). *See*, *e.g.*, *Liberty Global, Inc. v United States*, ___ F.4th ___, 2026 WL 1077647 (10th Cir. Apr. 21, 2026). Furthermore, *Amicus* and its sister organization have written on the dangers of an over-broad application of the Economic Substance

Doctrine. *See*, *e.g.*, Joe Bishop-Henchman, Tyler Martinez, *NTUF Urges Tax Court to Limit Economic Substance Doctrine on Captive Insurance Companies*, Nat'l Taxpayers Union Found. (Aug. 29, 204) https://www.ntu.org/foundation/detail/ntuf-urges-tax-court-to-limit-economic-substance-doctrine-on-captive-insurance-companies; Pete Sepp, *Comments on IRS REG-124593-23, "Certain Partnership Related-Party Basis Adjustment Transactions as Transactions of Interest," and Related Guidance*, Nat'l Taxpayers Union (Aug. 21, 2024) https://www.ntu.org/library/doclib/2024/08/NTU-Comments-IRS-Docket.pdf; Pete Sepp, *"Abusive Tax Shelters" or Abuse of Taxpayers? IRS Should Learn Difference*, Nat'l Taxpayers Union (July 16, 2018) https://www.ntu.org/publications/detail/abusive-tax-shelters-or-abuse-of-taxpayers-irs-should-learn-difference. Accordingly, *Amicus* has an institutional interest in this case.

Amicus therefore respectfully requests that this Court grant its motion for leave to file the attached *amicus* brief.

Respectfully submitted,

s/ Joseph D. Henchman

Joseph D. Henchman (T.C. No. HJ2T613)
NATIONAL TAXPAYERS UNION FOUNDATION
122 C St. N.W., Ste. #700
Washington, D.C. 20001
(703) 683-5700
jbh@ntu.org

Dated: May 1, 2026

Counsel for Amicus Curiae

CERTIFICATE OF SERVICE

I hereby certify that I today mailed a copy of the foregoing Opposed Motion for Leave to File *Amicus Curiae* Brief in the above-entitled case, first class postage prepaid, and sent by electronic mail, to:

Raul Escatel
Alexander Lee
Ascendant LLP
500 North Central Avenue, Suite 930
Glendale, CA 91203
raul@ascendantllp.com
alex@ascendantllp.com
Counsel for Petitioners

Vincent Gonzales
Kevin Coy
Adam Snider
Michelle Monroy
Kris An
Jeremy Eggerth
Internal Revenue Service
25520 Commercentre Drive
Lake Forest, CA 92630
vincent.a.gonzalez@irscounsel.treas.gov
kevin.w.coy@irscounsel.treas.gov
adam.r.snider2@irscounsel.treas.gov
michelle.a.monroy@irscounsel.treas.gov
kris.h.an@irscounsel.treas.gov
jeremy.j.eggerth@irscounsel.treas.gov
Counsel for Respondent

/s/ Joseph D. Henchman
Joseph D. Henchman
NATIONAL TAXPAYERS UNION FOUNDATION

Dated: May 1, 2026

Counsel for Amicus Curiae

IN THE UNITED STATES TAX COURT

NAT S. HARTY, APRIL D. HARTY, ET AL., *Petitioners*, *v.* COMMISSIONER OF INTERNAL REVENUE, *Respondent*.	Docket Nos. 23354-21 and 19159-23

AMICUS CURIAE BRIEF OF NATIONAL TAXPAYERS UNION FOUNDATION IN SUPPORT OF PETITIONERS

Joseph D. Henchman (T.C. No. HJ2T613)
NATIONAL TAXPAYERS UNION FOUNDATION
122 C Street N.W., Suite #700
Washington, D.C. 20001
703.683.5700
jbh@ntu.org

May 1, 2026

Counsel for Amicus Curiae

CORPORATE DISCLOSURE STATEMENT

Pursuant to Tax Court Rules 151.1(c)(1) and 20(c), counsel for *Amicus Curiae* certifies that the National Taxpayers Union Foundation is a nonprofit, tax-exempt organization under Internal Revenue Code §501(c)(3) and is incorporated in the District of Columbia. *Amicus* further states that it has no parent companies, subsidiaries, or affiliates that have issued shares to the public.

s/ Joseph D. Henchman
Joseph D. Henchman

Dated: May 1, 2026

Counsel for Amicus Curiae

TABLE OF CONTENTS

TABLE OF AUTHORITIES

Cases

Statutes

Other Authorities

INTEREST OF AMICUS CURIAE

Founded in 1973, the National Taxpayers Union Foundation ("NTUF") is a non-partisan research and educational organization dedicated to showing Americans how taxes, government spending, and regulations affect everyday life. NTUF advances principles of limited government, simple taxation, and transparency on both the state and federal level. NTUF's Taxpayer Defense Center advocates for taxpayers in the courts, produces scholarly analyses, and engages in direct litigation and *amicus curiae* briefs upholding taxpayers' rights and challenging administrative overreach by tax authorities. Accordingly, *Amicus* has an institutional interest in this case. All parties consent to the filing of this brief.[1]

SUMMARY OF THE ARGUMENT

The Economic Substance Doctrine is a dangerous tool to give the government and thus it must be used rarely and only after there is a threshold determination that it "relevant" to use. Congress recognized the danger when it wrote 26 U.S.C. § 7701(o)—explicitly calling for its use only when the doctrine is "relevant." *See* 26 U.S.C. § 7701(o) ("[i]n the case of any transaction to which the economic substance doctrine is relevant"). Just last year, this Court rightly found that a threshold

[1] *Amicus Curiae* confirms that this brief was not authored in whole or in part by counsel for any party, and no person or entity other than *Amicus* and its counsel made a monetary contribution to the preparation or submission of this brief.

relevance inquiry was required before invoking § 7701(o). *See*, *e.g.*, *Patel v. Comm'r*, No. 11352-18, 2025 WL 3158814, at *9 (T.C. Nov. 12, 2025) .

But the IRS refused to set guidelines down on when it will consider using the economic substance doctrine to a transaction. Instead, the government has chosen a case-by-case approach: regulation by litigation. Such an approach is untenable. First, it creates a trap for taxpayers trying to order their financial lives. Second, the litigation creates backlogs in this Court and costs taxpayers thousands of dollars to fight, case-by-case. Third, the situation creates the very real possibility of the IRS asking this Court to substitute the Administration's preferences for that of Congress.

This is vitally important, for the IRS should not be able to set aside a transaction as lacking economic substance merely because Congress created an incentive structure. Not only is seeking tax-advantageous results perfectly proper under long-established case law, Congress uses tax incentives to nudge economic outcomes. For example, Congress favors small businesses with the deduction in 26 U.S.C. § 199A, encourages environmental and historical investments with tax benefits, and promotes homebuying with significant tax advantages via the mortgage interest deduction. That a taxpayer engages in many of these activities precisely because they provide tax benefits does not mean they lack economic substance.

This case gives this Court the opportunity to further articulate a relevance standard for applying § 7701(o). But in doing so, this Court should craft a rule that

avoids the government second-guessing any transaction undertaken for a tax benefit that is allowed by Congress.

ARGUMENT

I. FORMAL GUIDANCE BY THE IRS IS NEEDED TO AVOID BURDENSOME LITIGATION IN THIS AND OTHER COURTS.

Under the two elements of 26 U.S.C. § 7701(o)(1), a transaction has economic substance only when the transaction meaningfully changes the taxpayer's economic position, and when the transaction is supported by substantial nontax purpose. But, in the abstract, much financial planning would trigger the economic substance doctrine. A threshold test—relevance—is necessary so that the exception does not subsume the rule. The statute itself demands it. *See id*. ("*In the case of any transaction to which the economic substance doctrine is relevant*, such transaction shall be treated as having economic substance only if…[the two elements are met.]") (emphasis added).

Just last year, this Court recognized that before the economic substance test of § 7701(o) could be applied, the doctrine must be first relevant to the transactions at hand. *See Patel v. Comm'r*, No. 11352-18, 2025 WL 3158814, at *9 (T.C. Nov. 12, 2025) ("The text before us is section 7701(o), which states in no uncertain terms that it applies to "transaction[s] to which the economic substance doctrine is relevant." § 7701(o)(1)."). That is because, "[t]o put it plainly—the statute says so, right there, on its face." *Id* at 10. And the *Patel* Court held that "Congress could

hardly have been clearer," when it "explain[ed] *how* to make the determination (as if the statute had never been enacted)." *Id*. (emphasis in original); *see also* 26 U.S.C. § 7701(o)(5)(C) ("The determination of whether the economic substance doctrine is relevant to a transaction shall be made in the same manner as if this subsection had never been enacted."). Thus, the statute "tells us that the relevancy determination is not coextensive with the two-part test set forth in section 7701(o)(1)(A) and (B)." *Id*. Because "[c]onflating the relevancy determination with the two-part test would ignore that direction and deprive the statute's reference to relevance of independent meaning." *Id*. (citing Supreme Court cases on from 1919 to 2023).

The *Patel* Court held that the test of § 7701(o)(5)(C) gave the "courts… the same flexibility to identify relevant contexts for application of the codified doctrine as they possessed before codification." *Id*. at 13. To resolve the issue in that case, this Court found that, "over the last 90 years," court decisions often applied the economic substance doctrine in "cases involving insurance transactions and, in particular, captive insurance transactions." *Id*. at 11 (collecting half a dozen cases). Examining this case law, this Court held "it is already well established that the economic substance doctrine applies to insurance arrangements." *Id*. at 13.[2]

[2] This approach of looking to case law at the time of enactment is far superior to the recent decision in *Liberty Global, Inc. v United States*, ___ F.4th ___, 2026 WL 1077647 (10th Cir. Apr. 21, 2026). The *Liberty Global* court gave an unworkable standard: economic substance doctrine can be invoked when a taxpayer "mechanically compl[ies] with the Tax Code." *Id*. at *5. One would think that all

Patel resolved the question for its facts, and arguably has application for other insurance-based tax planning.[3] But the fundamental problem with the system is that litigation cannot adequately provide the guidance—*before* the government starts asking questions—needed by taxpayers to comply with the law. Such forward-looking guidance will help taxpayers, advisors, and the IRS agents know when the economic substance doctrine applies, avoiding costly litigation for every new financial arrangement.

Relevancy must be more than "whenever the government raises the issue" or a judge thinks a transaction does not pass a subjective test. That is because mere use of a Congressionally-created program for tax deductions is not enough to say a transaction lacks economic substance. What is instead needed is direct guidance through rulemaking. But the Treasury and IRS have specifically avoided doing so.

---

taxpayers should comply with the Code. *Liberty Global* holds that Courts should look to the intent of Congress for any particular tax provision to determine if the economic substance doctrine applies. *See id*. at 4 n.6; *see also id*. at *8 ("the majority abandons its responsibility to meaningfully interpret text and precedent and merely looks to the "purpose of the statute," effectively handing the government a blank check to declare any transactions it does not like to be within the doctrine.") (Eid, J. dissenting). *Patel*'s approach is better because it is tied to case law.

[3] *Amicus* filed in support of the Patels and there argued that this Court should not "use § 7701(o) to disallow the use of micro captive insurance "'if the only reason for such disallowance is that the transaction fails the economic substance doctrine as defined in this provision.'" *Amicus Curiae Br. of Nat'l Taxpayers Union Found. in Supp. of Petitioners* at 2, *Patel v. Comm'r*, T.C. Nos. 24344-17, 11352-18, and 25268-18 (Aug. 21, 2024) (quoting H.R. Rep. No. 111-443 at 296 n.124 (2010)).

This leaves taxpayers in the dark and all power over whether they will be subject to defending the economic substance of their transactions up to the whim of IRS enforcement.

After the passage of § 7701(o), the IRS issued what it called "guidance" on the statutory change, but without any notice and comment rulemaking or other formal promulgation. *See* IRS, *Interim Guidance Under the Codification of the Econ. Substance Doctrine & Related Provisions in the Health Care & Educ. Reconciliation Act of 2010*, 2010-40 I.R.B. 411, 412, 2010 WL 3529402 (Oct. 4, 2010) ("*Interim Guidance*"). Despite being titled "Interim Guidance," the document did nothing of the sort. Indeed, there the Treasury Department and the IRS specifically stated that they "do not intend to issue general administrative guidance regarding the types of transactions to which the economic substance doctrine either applies or does not apply." *Id*. A decade later, the IRS doubled down, stating that "[w]hether the economic substance doctrine is relevant and whether a transaction should be disaggregated will be considered on a case-by-case basis, depending on the facts and circumstances of each individual case." IRS, *Additional Guidance Under the Codified Econ. Substance Doctrine & Related Penalties*, 2014-44 I.R.B. 746, 2010 WL 3529402 (Oct. 27, 2014). In other words, the IRS intended and continues to answer economic substance questions through litigation—burdening

this Court and taxpayers nationwide with the costs of sussing out when § 7701(o) applies.

The danger of this approach is not only practical but also a constitutional harm. Congress makes legislative choices to promote certain activity by tax advantages like credits, deductions, or other offsets. *See* Section II, *infra*. But "[i]f the government treats tax-advantaged transactions as shams unless they make economic sense on a pre-tax basis, then it takes away with the executive hand what it gives with the legislative." *Sacks v. Comm'r*, 69 F.3d 982, 992 (9th Cir. 1995). Neither the IRS, nor this Court, should be in the business of second-guessing the tax system set by Congress. That is even true if this Court thinks Congress made an error, for it is not the role of this Court "to rescue Congress from its drafting errors, and to provide for what [it] might think… is the preferred result," by applying a doctrine that is not relevant to the transaction at issue. *Lamie v. U.S. Trustee*, 540 U.S. 526, 542 (2004) (quoting *United States v. Granderson*, 511 U.S. 39, 68 (1994) (Kennedy, J., concurring)) (bracket supplied, ellipsis in *Lamie*). Congress creates and controls the Code, not the courts.

There are therefore three distinct harms in the current rulemaking-by-litigation approach. First, it creates a trap for the unwary, with taxpayers learning only after the fact that the IRS disfavors their business transactions. Second, in practical terms, it creates unnecessary litigation burdens—creating backlogs in this

Court and costing taxpayers thousands of dollars to fight, case-by-case. Third, it creates the very real possibility of the IRS asking this Court to substitute the Administration's preferences for that of Congress. What is needed instead is formal rulemaking by Treasury and the IRS to tell taxpayers when the economic substance doctrine will be "relevant" so that citizens can order their affairs without having to litigate in this Court.

II. SECTION 7701(O) DOES NOT APPLY TO MERELY TAKING A TAX ADVANTAGE SPECIFICALLY CREATED BY CONGRESS.

Judges should be wary of placing themselves in the seat of the taxpayer making choices Congress allowed. It is black letter law that taxpayers are legally permitted to structure their business transactions in a manner that produces the least amount of tax. As recently as 2008, the Supreme Court recognized that it has long been the rule that a taxpayer holds the "'legal right… to decrease the amount of what otherwise would be his taxes, or altogether avoid them, by means which the law permits.'" *Boulware v. United States*, 552 U.S. 421, 429 n.7 (2008) (quoting *Gregory v. Helvering*, 293 U.S. 465, 469 (1935)). But beyond mere tax minimization, the Internal Revenue Code offers many reasons for a person or entity to act or structure their dealings in ways that are tax advantageous.

As the Sixth Circuit asked rhetorically, "[W]ho is to say that a low-tax means of achieving a legitimate business end is any less 'substantive' than the higher-taxed alternative?" *Summa Holdings, Inc. v. Comm'r of Int. Rev.*, 848 F.3d 779, 787 (6th

Cir. 2017). That is why the *Summa Holdings* court held that if the Code "authorizes the 'formal' transactions the taxpayer entered into, then 'it is of no consequence that it was all an elaborate scheme to get rid of income taxes.'" *Id*. (quoting *Helvering v. Gregory*, 69 F.2d 809, 810 (2d Cir. 1934) and also citing David P. Hariton, *Sorting Out the Tangle of Economic Substance*, 52 TAX LAW. 235, 236–41 (1999)). In *Summa Holdings*, at issue was a "domestic international sales corporation (DISC)" that the taxpayers wished to transfer into a Roth IRA account, taking advantage of a tax benefit. *Summa Holdings*, 848 F.3d at 781. The Sixth Circuit held that economic substance doctrine is only relevant when "the taxpayer's formal characterization of a transaction fails to capture economic reality and would distort the meaning of the Code in the process." *Id.* at 787. Thus, because "[b]y congressional design, DISCs are all form and no substance" and "[t]he same is true for the Roth IRAs" economic substance principles did not give the IRS the power to override statutory text when it did not like the way these tax saving mechanisms were being used. *Id*. at 786.

Similarly, the Eleventh Circuit concluded that a taxpayer's choice to finance a transaction using debt or equity does not implicate the economic substance doctrine. *See United Parcel Serv. of Am., Inc. v. Comm'r*, 254 F.3d 1014, 1019 (11th Cir. 2001). The court ruled that while "[t]here may be no tax-independent reason for a taxpayer to choose between… different ways of financing the business [i.e., through debt or equity]," it does not follow that the decision is invalid under the

economic substance doctrine because nothing in the Tax Code suggests that economic reality or taxpayer motive is relevant to that choice. *Id.* "To conclude otherwise would prohibit tax-planning." *Id.*

Many statutory tax provisions invite taxpayers to engage in transactions principally or solely for their tax reasons. For example, a business may elect to file as an S corporation rather than as a C corporation, based entirely upon the tax benefits. S corporations, defined and regulated at 26 U.S.C. § 1361 *et seq.*, allows shareholders to elect to pass through taxation to the shareholders, thus eliminating double taxation and a possibly lower rate based on an individual's tax bracket. *See*, *e.g.*, *Gitlitz v. Comm'r*, 531 U.S. 206, 208 (2001) (describing benefits of S corporation election). These benefits are so significant that, since 1997, S corporations have continued to be the most common type of corporate tax status. Int. Rev. Serv., SOI Tax Stats — S Corporation Statistics *available at*: https://www.irs.gov/statistics/soi-tax-stats-s-corporation-statistics#basictables. And S corporations provide a major component of the American economy. S Corp. Ass'n, LARGE S CORPORATIONS AND THE TAX CUTS AND JOBS ACT: THE ECONOMIC FOOTPRINT OF THE PASS-THROUGH SECTOR AND THE IMPACT OF THE TCJA at i (Oct., 2019) (S Corporations "employ a majority of private sector workers (58%), and pay a significant share of all business taxes (51%)") *available at* https://s-corp.org/wp-content/uploads/2019/10/EY-S-Corporation-Association-report-Economic-

footprint-and-impact-of-TCJA-on-large-S-corporations-October-2019.pdf. All of this is made possible by the choice to take the favorable tax status of the S corporation.

Nor does the tax code always demand the highest economic efficiency in choices. Congress sometimes creates tax incentives to stimulate activity that would otherwise go underserved due to lack of economic incentive. For example, historic rehabilitation credits attract investors to preserve historic buildings that might otherwise be demolished or allowed to deteriorate. *See* 26 U.S.C. § 47. Renewable energy credits are designed to attract investment in new energy technologies. *See*, *e.g.*, *Sacks v. Comm'r*, 69 F.3d 982, 984 (9th Cir. 1995) (describing history of the 1970s oil crises and Congress' attempts to spur investment in non-fossil-fuel alternatives). Congress allows the transfer of certain tax credits supporting investment in carbon-neutral energy transition technologies as a way to help the environment. *See* 26 U.S.C. § 6418. Similarly, Congress provided that a tax deduction for conservation-related charitable contributions, 26 U.S.C § 170(h), which created a bargain for the government; approximately $2 billion to $9 billion each year is deducted from conservation easements on real estate, compared to the almost $19 billion spent on managing public lands. *See*, *e.g.*, Int. Rev. Serv., SOI Tax Stats — Individual Noncash Charitable Contributions (collecting data by tax year) *available at*: https://www.irs.gov/statistics/soi-tax-stats-individual-noncash-

charitable-contributions; Cong. R. Serv., FEDERAL LAND OWNERSHIP: OVERVIEW AND DATA 22 (Mar. 3, 2017), https://crsreports.congress.gov/product/pdf/R/R42346/15) (estimating $18 billion maintenance backlog for National Park Service, Bureau of Land Management, Fish & Wildlife Service, and Forest Service).

For individuals, the mortgage interest deduction encourages home ownership and affects how and when families refinance their home loans. *See generally* Tess Scharlemann and Eileen van Straelen, American Economic Ass'n, MORE TAX, LESS REFI? THE MORTGAGE INTEREST DEDUCTION AND MONETARY POLICY PASS-THROUGH 30–31 (Dec. 20 2022) *available at*: https://www.aeaweb.org/conference/2023/program/paper/Skh8KZEs (concluding that the impact of the Tax Cuts and Jobs Act expansion of the standard deduction resulted in the less frequent use of the mortgage interest deduction that "cannot be explained by other factors that drive refinancing, like pre-tax refinance savings"). Even moving money from a brokerage account into a tax-favored Roth retirement account could fail both elements of § 7701(o)—after all, the move was done precisely for the tax benefit and there is no profit at the end of the deal because the same amount of savings remains.

Many other examples could be found by looking at the ever-complex Internal Revenue Code. But "[t]o apply the economic substance doctrine," in such instances, "would be poor policy" that thwarts the designs of Congress. Jonathan H. Choi, *The Substantive Canons of Tax Law*, 72 STAN. L. REV. 195, 203–04 (2020). To do

otherwise would invariably favor the government. Indeed, the "economic substance doctrine usually produces a result that is inconsistent with the text of the tax code" which "raises concerns about predictability and determinacy" in the revenue laws. Alexandra M. Walsh, *Formally Legal, Probably Wrong: Corporate Tax Shelters, Practical Reason and the New Textualism*, 53 STAN. L. REV. 1541, 1560 (2001).

The economic substance doctrine should therefore be sparingly used and applied narrowly. The best way to do so is for the IRS to write formal rules delineating when it will try to apply the doctrine, not a case-by-case approach that encourages litigation burdening this Court. Given that the IRS has chosen otherwise, then this Court should articulate a test that gives taxpayers notice going forward.

CONCLUSION

For the foregoing reason, *Amicus Curiae* requests that this Court apply a relevance test before invoking 26 U.S.C. § 7701(o) and, if relevant, use a narrower application of the economic substance doctrine.

Respectfully submitted,

s/ Joseph D. Henchman
Joseph D. Henchman (T.C. No. HJ2T613)
NATIONAL TAXPAYERS UNION FOUNDATION
122 C St. N.W., Suite 700
Washington, D.C. 20001
(703) 683-5700
jbh@ntu.org

Dated: May 1, 2026

Counsel for Amicus Curiae

CERTIFICATE OF COMPLIANCE

This brief complies with the type-volume limitation of this Court and the briefing Order because this brief is less than 50 pages.

This brief complies with the typeface and type style requirements because this brief has been prepared in a proportionally-spaced typeface using Microsoft Word in Times New Roman 14-point font.

s/ Joseph D. Henchman
Joseph D. Henchman
NATIONAL TAXPAYERS UNION FOUNDATION

Dated: May 1, 2026

Counsel for Amicus Curiae

CERTIFICATE OF SERVICE

I hereby certify that I today mailed a copy of the foregoing *Amicus Curiae* Brief in the above-entitled case, first class postage prepaid, and sent by electronic mail, to:

Raul Escatel
Alexander Lee
Ascendant LLP
500 North Central Avenue, Suite 930
Glendale, CA 91203
raul@ascendantllp.com
alex@ascendantllp.com
Counsel for Petitioners

Vincent Gonzales
Kevin Coy
Adam Snider
Michelle Monroy
Kris An
Jeremy Eggerth
Internal Revenue Service
25520 Commercentre Drive
Lake Forest, CA 92630
vincent.a.gonzalez@irscounsel.treas.gov
kevin.w.coy@irscounsel.treas.gov
adam.r.snider2@irscounsel.treas.gov
michelle.a.monroy@irscounsel.treas.gov
kris.h.an@irscounsel.treas.gov
jeremy.j.eggerth@irscounsel.treas.gov
Counsel for Respondent

s/ Joseph D. Henchman
Joseph D. Henchman
NATIONAL TAXPAYERS UNION FOUNDATION

Dated: May 1, 2026

Counsel for Amicus Curiae