

No. 24-922

IN THE
Supreme Court of the United States

JAMES HARPER,
Petitioner,
v.

DOUGLAS O'DONNELL, IN HIS OFFICIAL CAPACITY AS ACTING COMMISSIONER OF THE
INTERNAL REVENUE SERVICE, *et al.*,
Respondents.

**ON PETITION FOR A WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE FIRST CIRCUIT**

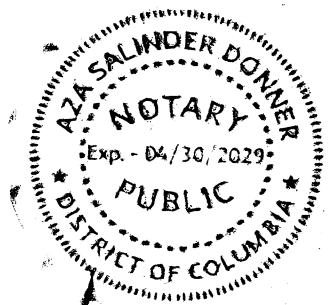
**BRIEF OF *AMICUS CURIAE*
AMERICANS FOR PROSPERITY FOUNDATION
IN SUPPORT OF PETITIONER**

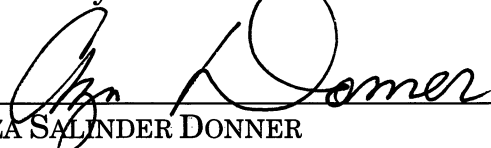
CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 4,865 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Sworn to and subscribed before me this 28th day of March 2025.





AZA SALINDER DONNER
NOTARY PUBLIC
District of Columbia

My commission expires April 30, 2029.