

No. 24-922

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**In the Supreme Court of the United States**

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JAMES HARPER,

*Petitioner,*

v.

DOUGLAS O'DONNELL, ACTING COMMISSIONER  
OF THE INTERNAL REVENUE SERVICE,

*Respondent.*

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

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**CERTIFICATE OF COMPLIANCE**

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As required by Supreme Court Rule 33.1(h), I certify that the *Brief of Amici Curiae States of West Virginia, Kansas, Nebraska, North Dakota, and Ohio In Support Of Petitioner* contains 5,980 words, excluding the parts of the brief that are exempt by Supreme Court Rule 33.1(d)

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

Executed on March 28, 2025.



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