

No. 18-457

IN THE  
SUPREME COURT OF THE UNITED STATES

NORTH CAROLINA DEPARTMENT OF REVENUE,

*Petitioner,*

v.

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST,

*Respondent.*

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the Brief of Tax Law Professors as *Amici Curiae* in Support of Petitioner contains 7,529 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

  
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Erik R. Zimmerman

February 28, 2019