

IN THE
Supreme Court of the United States

NORTH CAROLINA DEPARTMENT OF REVENUE,
Petitioner,

v.

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST,
Respondent.

**On Writ of Certiorari to the
Supreme Court of North Carolina**

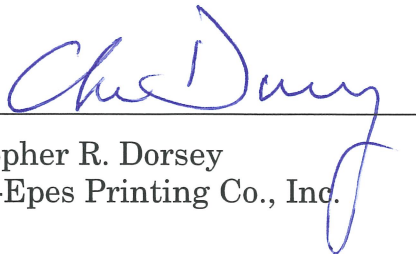
**BRIEF OF AMERICAN COLLEGE OF
TAX COUNSEL AS *AMICUS CURIAE*
IN SUPPORT OF RESPONDENT**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 8,624 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.

Executed on March 25, 2019.



Christopher R. Dorsey
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