

No. 19-930

IN THE
Supreme Court of the United States

CIC SERVICES, LLC,
Petitioner,

v.

INTERNAL REVENUE SERVICE; DEPARTMENT OF
TREASURY; UNITED STATES OF AMERICA,
Respondents.

**On Petition for a Writ of Certiorari to the United
States Court of Appeals for the Sixth Circuit**

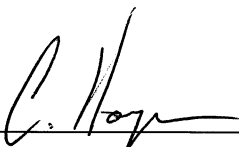
**BRIEF OF THE AMERICAN COLLEGE OF TAX
COUNSEL AS *AMICUS CURIAE* IN SUPPORT
OF PETITIONER**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 2,766 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 February 14, 2020.



Colin Casey Hogan
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