

No. 19-930

In The
Supreme Court of the United States

CIC Services, LLC,

Petitioner,

v.

Internal Revenue Service,

Respondents.

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

**BRIEF OF *AMICUS CURIAE*
PROFESSOR KRISTIN E. HICKMAN IN SUPPORT OF PETITIONERS**

RULE 33.1(h) CERTIFICATE OF WORD COUNT

As preparer of the document above, I hereby certify that the Brief of *Amicus Curiae* Professor Kristin E. Hickman in Support of Petitioners, Docket no. 19-930, complies with Rule 33.1 in that it contains the proper typeface in the proper size. I further certify that the document contains **5,266** words total, 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 2/24, 2020.



Stephen M. West
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Subscribed and sworn to before me this 24th day of February, 2020.


Notary Public

