

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 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**

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 7963 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 July 22, 2020.



Kristi Motch

Legal Brief Manager, Bachman Legal Printing

Subscribed and sworn to before me this 22nd day of July, 2020.



Notary Public

