

No. 19-930

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In the  
Supreme Court of the United States

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CIC Services, LLC,  
*Petitioner,*

v.

Internal Revenue Service,  
Department of Treasury,  
United States of America,  
*Respondents.*

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

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

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Stephen M. West, states that all parties required to be served have been served and that three true and correct copies of the Brief of *Amicus Curiae* Professor Kristin E. Hickman in Support of Petitioners were served on the persons listed below on the 22nd day of July, 2020, by depositing them with the United States Post Office, with First Class Postage prepaid.

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\_\_\_\_\_  
Stephen M. West

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



\_\_\_\_\_  
Notary Public

