

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 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 5,198 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 July 22, 2020.



Colin Casey Hogan
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