

No. 21-1195

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IN THE  
**Supreme Court of the United States**

\_\_\_\_\_  
ALEXANDRU BITTNER,  
*Petitioner,*

*v.*

UNITED STATES OF AMERICA,  
*Respondent.*

\_\_\_\_\_  
**On Petition for a Writ of Certiorari to the United  
States Court of Appeals for the Fifth Circuit**  
\_\_\_\_\_

**BRIEF OF CENTER FOR TAXPAYER RIGHTS  
AS *AMICUS CURIAE* IN SUPPORT OF PETITIONER**

\_\_\_\_\_  
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF OF CENTER FOR TAXPAYER RIGHTS AS *AMICUS CURIAE* IN SUPPORT OF PETITIONER in the above-captioned case contains 5,471 words, excluding the parts of the brief that are exempted by Rule 33.1(d).

/s/ Guinevere M. Moore  
Guinevere M. Moore

April 1, 2022