

No. 22-323

IN THE
Supreme Court of the United States

OAKBROOK LAND HOLDINGS, LLC,
WILLIAM DUANE HORTON, TAX MATTERS PARTNER,
Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

**On Petition for a Writ of Certiorari to the United
States Court of Appeals for the Sixth Circuit**

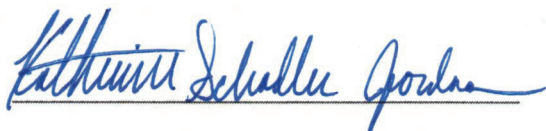
**BRIEF OF GBX GROUP AS *AMICUS CURIAE* IN SUPPORT OF
PETITIONER**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 4,417 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 October 31, 2022.



Katherine Schadler Jordan
Counsel of Record, GBX Group