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No. 23-125

SEAVIEW TRADING, LLC, AGK INVESTMENTS, LLC,  
TAX MATTERS PARTNER,  
Petitioner,  
vs.  
COMMISSIONER OF INTERNAL REVENUE,  
Respondent.

#### CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the AMICUS CURIAE BRIEF OF THE CENTER FOR TAXPAYER RIGHTS IN SUPPORT OF THE PETITIONER in the above entitled case complies with the typeface requirement of Supreme Court Rule 33.1(b), being prepared in New Century Schoolbook 12 point for the text and 10 point for the footnotes, and this brief contains 5981 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 8th day of September, 2023.  
I am duly authorized under the laws of the State of Nebraska to administer oaths.

State of Nebraska – General Notary  
ANDREW COCKLE  
My Commission Expires  
April 9, 2026

Andrew H. Cockle  
Notary Public

Renee J. Goss  
Affiant