

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

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NORTH CAROLINA DEPARTMENT OF REVENUE,  
*Petitioner,*

v.

THE KIMBERLEY RICE KAESTNER 1992 FAMILY TRUST,  
*Respondent.*

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**On Petition for *Writ of Certiorari* to the  
Supreme Court of North Carolina**

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**BRIEF *AMICUS CURIAE* OF  
COUNCIL ON STATE TAXATION  
IN SUPPORT OF RESPONDENT**

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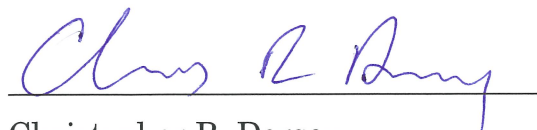
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,957 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.

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Executed on March 25, 2019.



Christopher R. Dorsey  
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