

No. 19-930

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In the  
Supreme Court of the United States

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CIC Services, LLC,  
*Petitioner,*

v.

Internal Revenue Service,  
*Respondents.*

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ON PETITION FOR A WRIT OF CERTIORARI  
TO THE UNITED STATES COURT OF APPEALS  
FOR THE SIXTH CIRCUIT

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**BRIEF OF *AMICUS CURIAE*  
PROFESSOR KRISTIN E. HICKMAN  
IN SUPPORT OF PETITIONERS**


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**AFFIDAVIT OF SERVICE**

Stephen M. West, states that all parties required to be served have been served and that three true and correct copies of the Brief of *Amicus Curiae* Professor Kristin E. Hickman in Support of Petitioners were served on the persons listed below on the 24th day of February, 2020, by depositing them with the United States Post Office, with First Class Postage prepaid.

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\_\_\_\_\_  
Stephen M. West

Subscribed and sworn to before me this 24th day of  
February, 2020.

  
Notary Public  KRISTI AUSTIN MOTCH  
NOTARY PUBLIC - MINNESOTA  
My Commission Expires Jan. 31, 2025