

2311 Douglas Street  
Omaha, Nebraska 68102-1214

1-800-225-6964  
(402) 342-2831  
Fax: (402) 342-4850



E-Mail Address:  
contact@cocklelegalbriefs.com

Web Site  
www.cocklelegalbriefs.com

No. 19-930

CIC SERVICES, LLC,  
Petitioner,

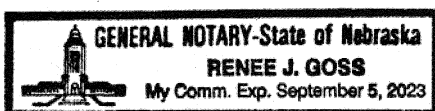
v.

INTERNAL REVENUE SERVICE; DEPARTMENT  
OF TREASURY; UNITED STATES OF AMERICA,  
Respondents.

**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the BRIEF OF PATRICK J. SMITH AS AMICUS CURIAE IN SUPPORT OF 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 5612 words, excluding the parts that are exempted by Supreme Court Rule 33.1(d), as needed.

Subscribed and sworn to before me this 16th day of July, 2020.  
I am duly authorized under the laws of the State of Nebraska to administer oaths.



*Renee J. Goss*  
\_\_\_\_\_  
Notary Public

*Andrew H. Cockle*  
\_\_\_\_\_  
Affiant