

No. 21-1195

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

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ALEXANDRU BITTNER,  
*Petitioner,*

v.

UNITED STATES,  
*Respondent.*

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

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**BRIEF OF THE AMERICAN COLLEGE OF  
TAX COUNSEL AS *AMICUS CURIAE*  
IN SUPPORT OF PETITIONER**

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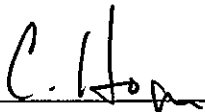
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 4,363 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 April 1, 2022.



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