

IN THE
Supreme Court of the United States

LEARNING RESOURCES, INC., *et al.*, *Petitioners*,
v.

DONALD J. TRUMP, PRESIDENT OF THE UNITED STATES, *et al.*, *Respondents*.

DONALD J. TRUMP, PRESIDENT OF THE UNITED STATES, *et al.*, *Petitioners*,
v.

V.O.S. SELECTIONS, INC., *et al.*, *Respondents*.

On Writ of Certiorari Before Judgment to the United
States Court of Appeals for the District of Columbia
Circuit and On Writ of Certiorari to the United States
Court of Appeals for the Federal Circuit

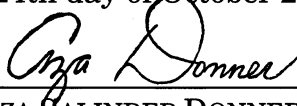
**BRIEF FOR TAX LAW PROFESSORS
AS AMICI CURIAE IN SUPPORT OF
PETITIONERS IN NO. 24-1287 AND
RESPONDENTS IN NO. 25-250**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 6,805 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.

Sworn to and subscribed before me this 24th day of October 2025.



AZA SALINDER DONNER
NOTARY PUBLIC
District of Columbia

My commission expires April 30, 2029.

