



CERTIFICATE OF COMPLIANCE

No. 18-1570

SAMUEL EDELMAN, *et ux.*,

*Petitioners,*

v.


NEW YORK STATE DEPARTMENT OF TAXATION AND  
FINANCE, *et al.*,

*Respondents.*

As required by Supreme Court Rule 33.1(h), I certify that the Brief of Professor Donald T. Williamson, the Kogod Tax Policy Center, and the National Society of Tax Professionals as Amici Curiae in Support of Petitioners contains 3,758 words, excluding the parts of the Brief that are exempted by Supreme Court Rule 33.1(d).

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 24, 2019.

  
\_\_\_\_\_  
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Sworn to and subscribed before me by said Affiant  
on the date designated below.

Date: July 27, 2019

John N. Kelly  
Notary Public

[seal]



JOHN D. GALLAGHER  
Notary Public, State of Ohio  
My Commission Expires  
February 14, 2023