

No. 18-1570

In the Supreme Court of the United States

SAMUEL EDELMAN, ET UX.,
PETITIONERS,

v.

NEW YORK STATE DEPARTMENT OF TAXATION AND
FINANCE, ET AL.,
RESPONDENTS.

ON PETITION FOR WRIT OF CERTIORARI TO THE
NEW YORK SUPREME COURT, APPELLATE DIVISION, FIRST
DEPARTMENT

**BRIEF OF THE TAX FOUNDATION
AS *AMICUS CURIAE*
IN SUPPORT OF PETITIONER**

CERTIFICATE OF COMPLIANCE

Pursuant to Supreme Court Rule 33, Counsel for *Amicus Curiae* The Tax Foundation certifies that, according to the Microsoft Word® processing program used to prepare this brief, this brief contains 4,164 words, not including the table of contents, table of citations, and certificates of counsel.

Dated: July 24, 2019

/s/ 
Stephen P. Kranz