

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

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WASHINGTON BANKERS ASSOCIATION,  
a Washington Public Benefit Corporation, and  
AMERICAN BANKERS ASSOCIATION,  
a District of Columbia Non-Profit Corporation,

*Petitioners,*

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE OF  
THE STATE OF WASHINGTON, and VIKKI SMITH,  
as Director of the Department of Revenue of the  
State of Washington,

*Respondents.*

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**On Petition for a Writ of Certiorari to the  
Supreme Court of Washington**

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**BRIEF OF THE INSTITUTE FOR  
PROFESSIONALS IN TAXATION AS  
AMICUS CURIAE IN SUPPORT OF PETITIONERS**

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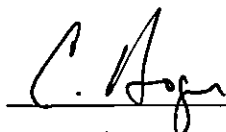
**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 5,023 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 March 3, 2022.



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Colin Casey Hogan  
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