

IN THE
Supreme Court of the United States

JOHN M. PAZ,

Petitioner,

v.

DIRECTOR, NEW JERSEY DIVISION OF TAXATION,

Respondent.

**On a Petition for Writ of Certiorari to the
Superior Court of New Jersey,
Appellate Division**

**BRIEF OF *AMICUS CURIAE*
TAX EXECUTIVES INSTITUTE
IN SUPPORT OF THE PETITIONER**

CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 2,115 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.

Executed on February 24, 2020.



Colin Casey Hogan
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