

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

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QUAD GRAPHICS, INC.,  
*Petitioner,*  
v.

NORTH CAROLINA DEPARTMENT OF REVENUE,  
*Respondent.*

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

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**BRIEF OF AMERICAN COLLEGE OF TAX  
COUNSEL AS AMICUS CURIAE IN SUPPORT  
OF PETITIONER**

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**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 5,730 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 13th day of April 2023.



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MARCUS WASHINGTON  
NOTARY PUBLIC  
District of Columbia

My commission expires March 14, 2028.

