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S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA

In the Supreme Court

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Ralph King Anderson, III, Chief Administrative Law Judge

Supreme Court Appellate Case No. 2024-000625

Court of Appeals Case No. 2019-001706

Trial Court Case No. 17-SLJ-17-0238-CC

Amazon Services, LLC,.....Appellant,

v.

South Carolina Department of Revenue,.....Respondent.

**PROOF OF SERVICE**

I, the undersigned of the law firm Greenberg Traurig, LLP, attorneys for *amicus* Institute for Professionals in Taxation, hereby certify that I have served all counsel of record in this action with a copy of the pleading(s) hereinbelow specified in e-mailing a PDF copy of the same to the following e-mail addresses pursuant to SC Supreme Court’s April 24, 2024 Order regarding the Methods of Electronic Filing and Service Under Rule 262:

Pleadings                    BRIEF OF *AMICUS CURIAE* INSTITUTE FOR PROFESSIONALS IN TAXATION IN SUPPORT OF APPELLANT AMAZON SERVICES, LLC

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By

  
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**Date:** Friday, November 22, 2024 5:35:32 PM  
**Attachments:** [image001.png](#)  
[2024.11.22 Brief of Amicus Curiae.pdf](#)

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Dear Clerk of the Court,

Attached please find The Institute for Professionals in Taxation's Brief of *Amicus Curiae* in Support of Amazon Services, LLC to be filed.

Thank you,

**Elias Tapia**  
Legal Support Specialist

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