

SC-2026-0815

IN THE SUPREME COURT OF ALABAMA

Ex parte Pfizer, Inc.

(In re: Pfizer, Inc.

v.

Alabama Department of Revenue)

**From the Circuit Court of Montgomery County
(09-CV-2022-901481)**

**MOTION OF PROSPECTIVE *AMICUS CURIAE*
COUNCIL ON STATE TAXATION FOR LEAVE TO FILE BRIEF
IF CERTIORARI REVIEW IS GRANTED**

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Pursuant to Ala. R. App. P. 29, prospective *amicus curiae*, the Council on State Taxation (“COST”), respectfully moves this Honorable Court for permission to appear and file a brief as *amicus curiae* in support of Petitioner Pfizer, Inc. (“Pfizer”) in the event that this Court grants Pfizer’s Petition for a Writ of Certiorari.

COST is a nonprofit trade association consisting of more than 450 multistate corporations engaged in interstate and international business. COST’s objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce. COST members share a fundamental interest in ensuring states do not impede the ability of all businesses engaged in both interstate and international commerce to fairly compete in any state, including Alabama.

COST has a compelling interest in this case given the importance and impact of the question of first impression before the Court concerning the interpretation and scope of Alabama’s add-back statute. This case

involves complex, multi-jurisdictional corporate transactions. COST believes that the decision by the Alabama Court of Civil Appeals is based on a flawed application of the yet-undefined term “indirect,” as well as skewed by an incomplete record resulting from the manner in which the Alabama Department of Revenue litigated its position at trial and on appeal and a lack of legal guidance. Allowing this inaccurate decision to stand would reverberate across the nation and have a negative impact on COST’s mission to promote fair and equitable taxation of businesses operating in both interstate and international commerce. Accordingly, COST seeks permission to have its perspective and experience on this important issue brought to the Court’s attention.

WHEREFORE, in the event that this Court decides to grant certiorari review, COST respectfully requests this Court to grant leave to COST to file an *amicus curiae* brief in support of Petitioner Pfizer, Inc.

Respectfully submitted,

/s/ Matthew Mantle

Attorney for Prospective *Amicus Curiae*
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CERTIFICATE OF COMPLIANCE

The undersigned counsel certifies that this Motion complies with the font and word requirements of the Alabama Rules of Appellate Procedure. This Motion is presented in 14-point Century Schoolbook font and contains 339 words.

/s/ Matthew Mantle

Attorney for *Amicus Curiae*
Council On State Taxation

CERTIFICATE OF SERVICE

I hereby certify that a copy of this Motion was electronically filed on the 6th day of October, 2026, with the Clerk of the Court, and that a copy of the same will be served upon the Circuit Court and listed counsel of record by email:

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