

No. 24A-__

IN THE
Supreme Court of the United States

INTERNATIONAL BUSINESS MACHINES CORPORATION & COMBINED AFFILIATES,

Applicant,

v.

TAX APPEALS TRIBUNAL OF THE STATE OF NEW YORK ET AL.

Respondent.

**APPLICATION FOR AN EXTENSION OF TIME
TO FILE A PETITION FOR A WRIT OF CERTIORARI
TO THE STATE OF NEW YORK COURT OF APPEALS**

To the Honorable Sonia Sotomayor, Associate Justice of the Supreme Court and
Circuit Justice for the Second Circuit:

1. Pursuant to Supreme Court Rules 13.5, 22, and 30, Applicant International Business Machines Corporation & Combined Affiliates (“IBM”),¹ respectfully requests a 60-day extension of time, up to and including September 20, 2024, to file a petition for a writ of certiorari to the State of New York Court of Appeals, seeking review of that court’s decision in *In re Int’l Business Machines Corp. & Combined Affiliates v. Tax Appeals Tribunal of the State of New York*, No. 35, -- N.E.3d – (N.Y. Apr. 23, 2024). The Court of Appeals issued its decision on April 23, 2024. A copy of that order is attached as Appendix A. The jurisdiction of this Court will be invoked under 28 U.S.C. § 1257, and the time to file a petition for a writ of certiorari will otherwise expire on July 22, 2024. This Application for

¹ IBM has no parent company, and no publicly held corporation owns 10% or more of IBM’s stock.

Extension of Time is timely because it has been filed on July 9, 2024, more than ten days prior to the date on which the time for filing the petition is to expire.

2. Applicant has good cause for an extension of time. IBM has been historically represented in this matter by specialized tax counsel and only recently retained the law firm of Jones Day in connection with a petition for certiorari on its behalf. Given its experience and expertise in both Supreme Court practice and tax, Jones Day is better able to prepare a petition that will assist this Court in evaluating the case and the issues presented. The quality of the petition would greatly benefit from an extension of time to allow Jones Day to fully analyze the issues in this case and complete the requisite research and writing.

WHEREFORE, Applicant respectfully requests that an order be entered extending the time to file a petition for a writ of certiorari for 60 days, to and including September 20, 2024.

Dated: July 10, 2024

Respectfully submitted,



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