

No. 24-____

IN THE
Supreme Court of the United States

INTERNATIONAL BUSINESS MACHINES CORPORATION
AND COMBINED AFFILIATES,

Petitioner,

v.

NEW YORK STATE TAX APPEALS TRIBUNAL AND NEW
YORK STATE COMMISSIONER OF TAXATION AND
FINANCE,

Respondents.

CERTIFICATE OF SERVICE

As required by Supreme Court Rule 29.5, I certify that three copies of the
Petition for a Writ of Certiorari in *Int'l Bus. Machs. Corp. & Combined Affiliates v.*
New York State Tax Appeals Tribunal & New York State Comm'r of Tax'n & Fin.,
No. 24-____, were served via overnight mail on all parties required:

Letitia James, New York State Attorney General
Barbara D. Underwood, State of New York Solicitor General
Jeffrey W. Lang, State of New York Deputy Solicitor General
Federick A. Brodie, State of New York Assistant Solicitor General Counsel
Managing Attorney's Office
Office of the New York State Attorney General
28 Liberty Street, 16th Floor
New York NY 10005

Counsel for Respondent, New York State Commissioner of Taxation and Finance

I declare under penalty of perjury that the foregoing is true and correct.

Date: September 19, 2024



Yaakov M. Roth