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No. 24-332

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.*

AFFIDAVIT OF SERVICE

I HEREBY CERTIFY that on October 23, 2024, three (3) copies of the BRIEF *AMICUS CURIAE* OF COUNCIL ON STATE TAXATION IN SUPPORT OF PETITIONER in the above-captioned case were served, as required by U.S. Supreme Court Rule 29.5(c), on the following:

JACOB MOSHE ROTH  
JONES DAY  
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*Party name: International Business Machines  
Corporation and Combined Affiliates*

BARBARA DALE UNDERWOOD  
*Solicitor General*  
OFFICE OF THE ATTORNEY GENERAL  
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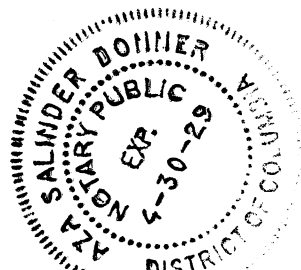
*Party name: New York State Tax Appeals  
Tribunal and New York State Commissioner  
of Taxation and Finance*

The following email addresses have also been served electronically:

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Sworn to and subscribed before me this 23rd day of October 2024.



AZA SALINDER DONNER  
NOTARY PUBLIC  
District of Columbia

My commission expires April 30, 2029.