
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,

Respondent.

**On Petition for Writ of Certiorari to the
New York Court of Appeals**

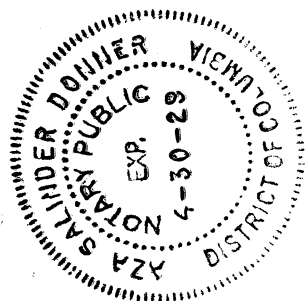
**BRIEF AMICUS CURIAE OF
COUNCIL ON STATE TAXATION
IN SUPPORT OF PETITIONER**

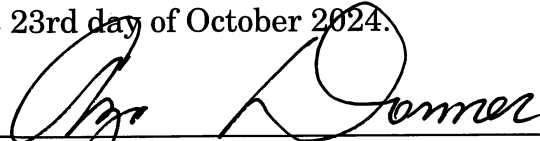
CERTIFICATE OF COMPLIANCE

As required by Supreme Court Rule 33.1(h), I certify that the document contains 3,766 words, excluding the parts of the document that are exempted by Supreme Court Rule 33.1(d).

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

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.