

IN THE  
**Supreme Court of the United States**

---

INTERNATIONAL BUSINESS MACHINES  
CORPORATION & COMBINED AFFILIATES,

*Petitioner,*

v.

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

*Respondents.*

---

**ON PETITION FOR A WRIT OF CERTIORARI TO  
THE NEW YORK STATE COURT OF APPEALS**

---

**BRIEF IN OPPOSITION FOR  
COMMISSIONER OF TAXATION AND FINANCE**

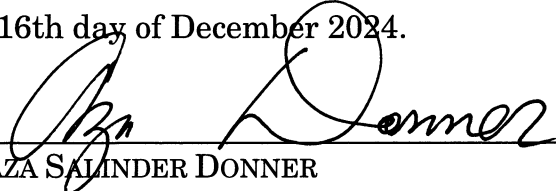
---

**CERTIFICATE OF COMPLIANCE**

As required by Supreme Court Rule 33.1(h), I certify that the document contains 6,645 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 16th day of December 2024.

  
\_\_\_\_\_  
AZA SALINDER DONNER  
NOTARY PUBLIC  
District of Columbia

My commission expires April 30, 2029.

