

No. 24-332

---

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 Reply to Brief in Opposition in *IBM v. New York State Tax Appeals Tribunal & New York State Comm’r of Tax’n & Fin.*, No. 24-332, were served via overnight mail on all parties required:

Barbara D. Underwood  
State of New York Solicitor General  
Office of the New York State Attorney General  
28 Liberty Street, 16th Floor  
New York NY 10005  
212-416-8016  
barbara.underwood@ag.ny.gov

*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: December 30, 2024

/s/ Yaakov M. Roth  
Yaakov M. Roth