

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 COMPLIANCE

As required by Supreme Court Rule 33.1(h), I hereby certify that the Reply to Brief in Opposition in *IBM v. N.Y. State Tax Appeals Tribunal & New York State Comm’r of Tax’n & Fin.*, No. 24-332, complies with the word limitations, as it contains 2,965 words, excluding the words exempted by Supreme Court Rule 33.1(d).

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

Date: December 30, 2024

/s/ Yaakov M. Roth
Yaakov M. Roth