

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

INTERNATIONAL BUSINESS)	
MACHINES CORPORATION,)	
Petitioner,)	
v.)	16-TT-115
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

NOTICE OF FILING

TO: Marc.simonetti@sutherland.com
Andrew.Appleby@sutherland.com

Marc A. Simonetti
Andrew Appleby
SUTHERLAND ASBIL & BRENNAN, LLP
The Grace Building, 40th Floor
1114 Avenue of the Americas
New York, NY 10036-7703

The undersigned representative for the Illinois Department of Revenue (the "Department") certifies that, on July 19, 2016, she filed the Department's Affidavit for its Answer previously filed on July 15, 2016, with the Illinois Independent Tax Tribunal.



Susan Budzileni
Special Assistant Attorney General

CERTIFICATE OF SERVICE

The undersigned representative for the Illinois Department of Revenue certifies that, on July 19, 2016, she served the Department's Affidavit for its Answer previously filed on July 15, 2016, on the individuals identified above, at the email addresses shown above.



Susan Budzileni
Special Assistant Attorney General

Illinois Department of Revenue
100 West Randolph Street Level 7-900
Chicago, IL 60601
(312) 814-1716
Susan.budzileni@illinois.gov

ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS

INTERNATIONAL BUSINESS)	
MACHINES COPRORATION,)	
Petitioner,)	
)	
v.)	16 TT 115
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT OF REVENUE,)	
Respondent.)	

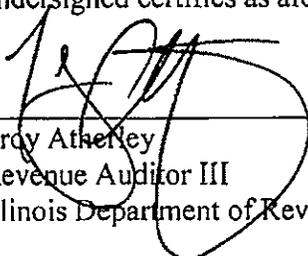
**AFFIDAVIT OF TROY ATHERLEY
PURSUANT TO TRIBUNAL RULE 5000-310(b)(3)**

STATE OF NEW YORK)
) SS
COUNTY OF NASSAU)

Under penalties as provided by Section 1-109 of the Code of Civil Procedure, 735 ILCS §5/1-109, I, TROY ATHERLEY, being first duly sworn on oath, depose and states as follows:

1. I am currently employed by the Illinois Department of Revenue.
2. My current title is Revenue Auditor III.
3. I reviewed the audit of International Business Machines Corporation for the tax period commencing January 1, 2009 and ending on December 31, 2010.
4. I lack the personal knowledge required to either admit or deny the allegations alleged in Taxpayer's Petition paragraphs 13, 14, 20, 21, 22, 26, 27, 28, 29, 40, 50, 60, 63, 65, 67, 88, 104, 117, and 118.
5. I am an adult resident of the State of New York and can truthfully and competently testify as to the matters contained herein based upon my own personal knowledge.

Under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matter the undersigned certifies as aforesaid that he verily believes the same to be true.



Troy Atherley
Revenue Auditor III
Illinois Department of Revenue

Date: 7/18/16