

This direct pay permit only applies when the applicable Purchase Order states DO NOT BILL New York tax, NY Direct pay permit #DP 3876. Please note that this certificate supersedes all previously issued direct pay permits.



New York State Department of Taxation and Finance – Audit Division
New York State and Local Sales and Use Tax

Direct Payment Permit

This permit constitutes authority to make direct payment of sales and use tax to the **Department of Taxation and Finance** in lieu of payment to the vendor.

This permit may be revoked for failure to comply with conditions under which it is issued, or for other reasons constituting misuse of the authority granted under the permit.

IBM Corp
150 Kettletown Road, Bldg. B3
Southbury, CT 06488

Identification number	B-13-0871985
Permit number	DP 3876
Effective date	12/1/10



Authorizing signature