

The Supreme Court of Ohio

FILED

MAY 05 2010

CLERK OF COURT
SUPREME COURT OF OHIO

International Business Machines
Corporation and IBM Credit Corporation

Case No. 2009-1296

v.

JUDGMENT ENTRY

Richard A. Levin, Tax Commissioner of
Ohio

APPEAL FROM THE
BOARD OF TAX APPEALS

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the decision of the Board of Tax Appeals is affirmed consistent with the opinion rendered herein.

It is further ordered that a mandate be sent to the Board of Tax Appeals by certifying a copy of this judgment entry and filing it with the Board of Tax Appeals.

(Board of Tax Appeals; Nos. 2007Z1140, 2007Z1141, and 2007Z1143)



ERIC BROWN
Chief Justice