

INTERNATIONAL BUSINESS MACHINES CORP
 Form 3
 January 13, 2014

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person * Â PICCIANO ROBERT J (Last) (First) (Middle) IBM CORPORATION,Â 294 ROUTE 100 (Street) SOMERS,Â NYÂ 10589 (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 01/01/2014	3. Issuer Name and Ticker or Trading Symbol INTERNATIONAL BUSINESS MACHINES CORP [IBM]	4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other (give title below) (specify below) Senior Vice President	5. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person
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Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	26,995.605	D	Â

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)

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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) Title	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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	Date Exercisable	Expiration Date		Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Rst. Stock Unit	Â (1)	Â (1)	Common Stock	8,772	\$ 0	D	Â
Rst. Stock Unit	Â (2)	Â (2)	Common Stock	2,476	\$ 0	D	Â
Rst. Stock Unit	Â (3)	Â (3)	Common Stock	10,583	\$ 0	D	Â
Rst. Stock Unit	Â (4)	Â (4)	Common Stock	7	\$ 0	I (5)	spouse

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
PICCIANO ROBERT J IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589	Â	Â	Â Senior Vice President	Â

Signatures

D. Cummins on behalf of R.J. Picciano
01/13/2014

__Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 21, 2014.

(2) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 18, 2017.

(3) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 17, 2018.

(4) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 1, 2015.

(5) The reporting person disclaims beneficial ownership of the securities, and this report shall not be deemed an admission that the reporting person is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

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