

SECURITIES AND EXCHANGE COMMISSION

FORM 4

Statement of changes in beneficial ownership of securities

Filing Date: **2005-05-02** | Period of Report: **2005-04-29**
SEC Accession No. **0001181431-05-024799**

([HTML Version](#) on [secdatabase.com](#))

ISSUER

INTERNATIONAL BUSINESS MACHINES CORP

CIK: **51143** | IRS No.: **130871985** | State of Incorporation: **NY** | Fiscal Year End: **1231**
SIC: **3570** Computer & office equipment

Mailing Address
*1 NEW ORCHARD RD
ARMONK NY 10504*

Business Address
*1 NEW ORCHARD ROAD
ARMONK NY 10504
9144991900*

REPORTING OWNER

ELIX DOUGLAS T

CIK: **1180444**
Type: **4** | Act: **34** | File No.: **001-02360** | Film No.: **05791665**

Mailing Address
*C/O IBM CORPORATION
1133 WESTCHESTER
AVENUE
WHITE PLAINS NY 10604*

Business Address
*C/O IBM CORP
NEW ORCHARD ROAD
ARMONK NY 10504
9146426704*

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0287
 Expires: 02/28/2011
 Estimated average burden
 hours per response 0.5

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

1. Name and Address of Reporting Person ELIX DOUGLAS T			2. Issuer Name and Ticker or Trading Symbol INTERNATIONAL BUSINESS MACHINES CORP [IBM]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) Senior Vice President		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/29/2005			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		
IBM CORPORATION, 1133 WESTCHESTER AVENUE			4. If Amendment, Date Original Filed(Month/Day/Year)					
(Street) WHITE PLAINS, NY 10604								
(City)	(State)	(Zip)						

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)			

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					
Phantom Stock Unit	\$ 0 ⁽¹⁾	04/29/2005		A ⁽²⁾		13		⁽³⁾	⁽³⁾	Common Stock	13	\$ 0	3,117	D

Explanation of Responses:

- Phantom stock units convert to the cash value of the company's common stock on a one-for-one basis.
- Acquisition of phantom stock units under the IBM Executive Deferred Compensation Plan.
- Distribution of phantom stock units under the IBM Executive Deferred Compensation Plan is deferred until separation from the company.

Signatures

M. F. SooHoo for D. T. Elix by power-of-attorney

** Signature of Reporting Person

05/02/2005

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (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).

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.