

INTERNATIONAL BUSINESS MACHINES CORP  
Form 8-K  
September 20, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT PURSUANT TO SECTION 13 OR 15 (d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

**Date of Report: September 19, 2007**  
(Date of earliest event reported)

**INTERNATIONAL BUSINESS MACHINES CORPORATION**  
(Exact name of registrant as specified in its charter)

**New York**  
(State of Incorporation)

**1-2360**  
(Commission File Number)

**13-0871985**  
(IRS employer Identification No.)

**ARMONK, NEW YORK**  
(Address of principal executive offices)

**10504**  
(Zip Code)

**914-499-1900**  
(Registrant's telephone number)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events**

International Business Machines Corporation (the Company) is submitting its financial statements for the quarter ended March 31, 2007 as part of the Securities and Exchange Commission's (SEC) eXtensible Business Reporting Language (XBRL) Voluntary Filing Program. XBRL is an emerging XML-based standard to define and exchange business reports and financial statements. The XBRL-tagged data submitted is on an unaudited basis for the purpose of testing the related format and technology.

Attached as Exhibit 100 to this Current Report on Form 8-K are the following financial statements from the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2007, filed with the SEC on April 24, 2007, formatted in XBRL: (i) the Consolidated Statement of Earnings for the three months ended March 31, 2007 and 2006, (ii) the Consolidated Statement of Financial Position at March 31, 2007 and December 31, 2006 and (iii) the Consolidated Statement of Cash Flows for the three months ended March 31, 2007 and 2006. Users of this data are advised pursuant to Rule 401 of Regulation S-T that the financial and other information contained in the XBRL documents is unaudited and these are not the official publicly filed financial statements of the Company. The purpose of submitting these XBRL-formatted documents is to test the related format and technology and, as a result, investors should continue to rely on the official filed version of the furnished documents and not rely on the information in this Current Report on Form 8-K, including Exhibit 100, in making investment decisions.

In accordance with Rule 402 of Regulation S-T, the information in this Current Report on Form 8-K, including Exhibit 100, shall not be deemed to be filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liability of that section, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

**Exhibit**

**Number**

**Description**

100	The following financial statements from International Business Machines Corporation Quarterly Report on Form 10-Q for the quarter ended March 31, 2007, filed on April 24, 2007, formatted in XBRL: (i) the Consolidated Statement of Earnings for the three months ended March 31, 2007 and 2006, (ii) the Consolidated Statement of Financial Position at March 31, 2007 and December 31, 2006 and (iii) the Consolidated Statement of Cash Flows for the three months ended March 31, 2007 and 2006.
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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

Date: September 19 , 2007

By: /s/ Timothy S. Shaughnessy  
Timothy S. Shaughnessy  
Vice President and Controller

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**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
Exhibit 100.INS	XBRL Instance Document
Exhibit 100.SCH	XBRL Taxonomy Extension Schema Document
Exhibit 100.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
Exhibit 100.LAB	XBRL Taxonomy Extension Label Linkbase Document
Exhibit 100.PRE	XBRL Taxonomy Extension Presentation Linkbase Document