

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM SD

Specialized Disclosure Report

**INTERNATIONAL BUSINESS MACHINES
CORPORATION**

(Exact name of registrant as specified in its charter)

| | | |
|---|---|---|
| NEW YORK (State or other jurisdiction of incorporation or organization) | 1-2360 (Commission File Number) | 13-0871985 (IRS Employer Identification No.) |
|---|---|---|

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|--|----------------------------|
| ONE NEW ORCHARD ROAD ARMONK, NEW YORK (Address of principal executive offices) | 10504 (Zip Code) |
|--|----------------------------|

JANE EDWARDS
VICE PRESIDENT, ASSISTANT GENERAL COUNSEL AND SECRETARY
(914) 499-1900
(Name and telephone number, including area code, of the person to contact in connection
with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed,
and provide the period to which the information in this form applies:

☒ Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting
period from January 1 to December 31, 2023.

Section 1 — Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Conflict Minerals Disclosure

This Form SD of International Business Machines Corporation (the “Company”) is filed pursuant to Rule 13p-1 promulgated under the Securities Exchange Act of 1934, as amended, for the reporting period January 1, 2023 to December 31, 2023.

A copy of the Company’s Conflict Minerals Report is provided as Exhibit 1.01 to this Form SD and is publicly available at <https://www.ibm.com/procurement/responsibleminerals>.

Item 1.02 Exhibit

As specified in Section 2, Item 2.01 of this Form SD, the Company is hereby filing its Conflict Minerals Report as Exhibit 1.01 to this report.

Section 2 — Exhibits

Item 2.01 Exhibit

The following exhibit is filed as part of this report.

| Exhibit Number | Description |
|------------------------------|---|
| Exhibit 1.01 | Conflict Minerals Report of International Business Machines Corporation |

SIGNATURES

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 duly authorized undersigned.

INTERNATIONAL BUSINESS MACHINES CORPORATION

/s/ Ric Lewis

May 24, 2024

Name: Ric Lewis

Date

Title: Senior Vice President, Infrastructure