

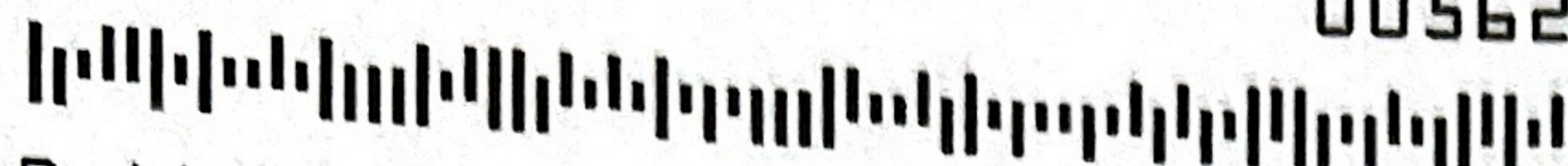
Computershare

Computershare Trust Company, N.A.  
PO Box 43021  
Providence RI 02940-3021  
888 IBM 6700  
781 575 2727  
ibm@computershare.com



**IMPORTANT TAX RETURN DOCUMENT ENCLOSED**

005628



Recipient  
ILLAYARAJA KANDASAMY  
649 COWBOYS PARKWAY  
APT 2067  
IRVING TX 75063

Control #: 1909 6384 5131

Holder Account Number C0011212468  
Company ID IBM



**IMPORTANT TAX INFORMATION ENCLOSED: SEE REVERSE SIDE FOR YOUR 1099-B**

Computershare and other brokers/agents are required to provide additional information to you, and to the IRS, when you sell securities. In addition to proceeds paid, all brokers and agents must report cost basis details, if known and applicable. Key data and terms related to cost basis include the following:

- Cost or other basis – This is the amount that you paid for the security, adjusted for any material changes such as fees, splits, and spinoffs. This may differ from your original investment due to rounding.
- Term of gain or loss – Shares sold within one year of acquisition are considered short term, and shares sold a year or more after acquisition are considered long term.
- Ordinary – For transactions that are denominated in a currency other than the U.S. dollar.
- Noncovered – Shares that were acquired prior to the date that the new reporting requirements went into effect are considered noncovered. Additionally, shares that are moved from another broker or agent to Computershare without basis information are also considered noncovered.
- Wash sale information – In accordance with IRS regulations, you cannot claim a loss on the sale of securities if you acquire identical shares within 30 days before or 30 days after the sale. Brokers and agents are required to report the amount of loss associated with shares you reacquired in the same account as "disallowed".

When reporting your sale to the IRS, we are required to report a breakdown of your sale into three holding types based on some of the information above. The three types of records to be reported to the IRS are the same breakdown provided to you on separate lines of this Form 1099-B: noncovered, short term, and long term. Not all transactions include all three categories, so we will only display what we are reporting to the IRS. To help you and your tax advisor reconcile this 1099-B to your account activity, we have included a summary line that provides a total for each transaction. If we are reporting more than one tax event on this Form 1099-B you will have an additional summary line for each such event.

PLEASE NOTE: Computershare will not report cost basis of noncovered shares to the IRS, but you are still required to report gain/loss details on your income tax return. You should obtain the necessary information by reviewing your records for historical purchase data, as you would have prior to mandatory broker/agent reporting. Computershare is unable to provide any tax advice or guidance. Please consult with your tax advisor, or find additional cost basis resources at our website: <http://www.computershare-na.com/costbasis>.

**IRS INSTRUCTIONS FOR RECIPIENT**

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B. Reporting is also required when your broker knows or has reason to know that a corporation in which you own stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, stock, or other property that was exchanged for the corporation's stock. If your broker reported this type of transaction to you, the corporation is identified in box 1a.

**Recipient's identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security (SSN), individual taxpayer identification (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**CUSIP number.** Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

**Applicable check box on Form 8949.** Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040), and which check box is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

**Box 1a.** Shows a brief description of the item or service for which amounts are being reported. For regulated futures contracts and forward contracts, "RFC" or other appropriate description may be shown. For Section 1256 option contracts, "Section 1256 option" or other appropriate description may be shown. For a corporation that had a reportable change in control or capital structure, this box may show the class of stock as C (common) (preferred), or O (other).

**Box 1b.** This box may be blank if box 5 is checked or if the securities sold were acquired on a variety of dates. For short sales, the date shown is the date you acquired the security delivered to close the short sale.

**Box 1c.** Shows the trade date of the sale or exchange.

**Box 1d.** Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving stocks, debt, commodities, forward contracts, non-Section 1256 option contracts, or securities futures contracts. May show the proceeds from the disposition of your interest(s) in a widely held fixed investment trust. May also show the aggregate amount of cash and the fair market value of any stock or other property received in a reportable change in control or capital structure arising from the corporate transfer of property to a foreign corporation. Losses on forward contracts or non-Section 1256 option contracts are shown in parentheses. This box does not include proceeds from regulated futures contracts or Section 1256 option contracts. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the instructions for Schedule D (Form 1040).

**Box 1e.** Shows the cost or other basis of securities sold. If the securities were acquired through the exercise of a non-compensatory option granted or acquired on or after January 1, 2014, the basis has been adjusted to reflect your option premium. If the securities were acquired through the exercise of a non-compensatory option granted or acquired before January 1, 2014, your broker is permitted, but not required, to adjust the basis to reflect your option premium. If the securities were acquired through the exercise of a compensatory option, the basis has not been adjusted to include any amount related to the option that was reported to you on a Form 8949.

**Box 1g.** Shows the amount of nondeductible loss in a wash sale transaction. For details on wash sales, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550. If box 5 is checked, box 1g may be blank.

**Box 2.** The short term and long term boxes pertain to short term gain or loss and long term gain or loss. If Box 2 shows Ordinary, your security may be subject to special rules. Please see the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your security.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your taxpayer identification number to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** If checked, the securities sold were noncovered securities and boxes 1b, 1e, 1g, and 2 may be blank. Generally, a noncovered security means: stock purchased before 2011, stock in most mutual funds purchased before 2012, stock purchased in or transferred to a dividend reinvestment plan before 2012, debt acquired before 2014, options granted or acquired before 2014, and securities futures contracts entered into before 2014.

**Box 12.** If checked, the basis in box 1e has been reported to the IRS and one or more of the classifications must show in box 2. If box 12 is checked on Form(s) 1099-B and NO adjustment is required, see instructions for Schedule D as you may be able to report your transaction directly on Schedule D. If the Ordinary box in box 2 is checked, an adjustment may be required.

**Boxes 14-16.** Shows state(s)/local income tax information.

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ILLAYARAJA KANDASAMY  
 649 COWBOYS PARKWAY  
 APT 2067  
 IRVING TX 75063

Payer's Details  
 COMPUTERSHARE  
 PO BOX 43078  
 PROVIDENCE RI 02940-3078  
 Payer's Federal ID Number: 43-1912740

Reported to IRS }  Gross Proceeds  
 Net Proceeds

Account Number: C0011212468  
 Recipient's ID No. ending in \*\*\*-\*\*-5848

OMB No.

1545-0715

**Form 1099-B - Proceeds From Broker and Barter Exchange Transactions**

**2023**

Issuer Name: Employee Stock Purchase Plan

Applicable check box on Form 8949	1a	Description of property	1b	Date acquired	1c	Date sold or disposed	1d	Proceeds (\$)	1e	Cost or other basis (\$)	1g	Wash sale loss disallowed	2	Type of gain or loss	4	FEDERAL INCOME TAX WITHHELD (\$)	5	Check if Noncovered security	12	Check if Basis reported to IRS	14	State name	15	State identification no.	16	State tax withheld (\$)
	D	9,069 of 113,59 Shares sold	MULTIPLE	19 Sep 2023	19 Sep 2023			1,320.40		984.21		0.00		Long Term		0.00		<input type="checkbox"/>		<input checked="" type="checkbox"/>					0.00	
	A	104,521 of 113,59 Shares sold	MULTIPLE	19 Sep 2023	19 Sep 2023			15,217.80		11,971.23		0.00		Short Term		0.00		<input type="checkbox"/>		<input checked="" type="checkbox"/>					0.00	

Your sale of 113,59 shares of IBM ESPP (CUSIP: 459200107) sold @ \$145.7712 on 19 Sep 2023 and totaling \$16,558.15 will be reported to the IRS as follows:

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NOTE: The Payer will report the amount in column 1d to the IRS. The difference between the reportable proceeds in column 1d and the net proceeds you received represents withholding taxes and nonstandard service fees or charges you may have paid.  
 Copy B - For Recipient (Keep for your records)  
 Department of the Treasury - Internal Revenue Service  
 This is important tax information and is being furnished to the Internal Revenue Service (except as indicated). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.



Name: ILLAYARAJA KANDASAMY  
 Company Name: Employee Stock Purchase Plan  
 Account Number: C0011212468

IRS regulations require that Computershare, and other brokers/agents, provide additional information to you, and to the IRS, when you sell certain securities. Key data and terms related to the new regulations can be found on the enclosed IRS Form 1099-B. All covered and noncovered information, set forth in this line-item details document, is for informational purposes. The information is based on data in our records as of the date of this mailing. Cost basis data may be subject to change based on events such as wash sales, splits, and spinoffs. As of January 1, 2014, the IRS requires that Computershare report only the purchase price of shares acquired through employee stock purchase plans (ESPPs) as the cost basis in Box 1e of your Form 1099-B. This cost basis does not include any compensatory income generated as a result of the sale of stock from an ESPP. Therefore, when you report this sale on your tax return, the complete cost basis may be different. Computershare cannot confirm the accuracy or completeness of the information related to noncovered transactions. If cost basis was not available, the information was left blank. You should review your own records for accurate information regarding the subject transactions and consult your tax advisor with any questions concerning your tax reporting obligations.

## Employee Stock Purchase Plan - EMPLOYEE EQUITY SALES REPORT - TAX YEAR 2023

Description of Property	Date Acquired	Date Sold or Disposed	Proceeds (USD)	Cost or Other Basis (USD)	Type of Gain/Loss	Gain/Loss (USD)	Ordinary Income (USD)
<b>Your sale of 113.59 shares of IBM ESPP (CUSIP: 459200101) sold @ \$145.7712 on 19 Sep 2023 and totaling \$16,538.20:</b>							
9.069 sh. of Employee Stock Purchase Plan		19 Sep 2023	1,320.40	1,157.91	Long Term	162.49	173.69
4.481 sh. of Employee Stock Purchase Plan	31 Aug 2022	19 Sep 2023	652.41	578.95		73.46	86.84
4.588 sh. of Employee Stock Purchase Plan	15 Sep 2022	19 Sep 2023	667.99	578.96		89.03	86.85
<b>104.521 sh. of Employee Stock Purchase Plan</b>		<b>19 Sep 2023</b>	<b>15,217.80</b>	<b>14,083.48</b>	<b>Short Term</b>	<b>1,134.32</b>	<b>2112.21</b>
4.803 sh. of Employee Stock Purchase Plan	30 Sep 2022	19 Sep 2023	699.30	578.86		120.44	86.79
4.777 sh. of Employee Stock Purchase Plan	14 Oct 2022	19 Sep 2023	695.51	578.92		116.59	86.80
4.205 sh. of Employee Stock Purchase Plan	31 Oct 2022	19 Sep 2023	612.23	578.99		33.24	86.83
4.018 sh. of Employee Stock Purchase Plan	15 Nov 2022	19 Sep 2023	585.00	578.91		6.09	86.83
3.921 sh. of Employee Stock Purchase Plan	30 Nov 2022	19 Sep 2023	570.88	578.97		(8.09)	86.85
3.985 sh. of Employee Stock Purchase Plan	15 Dec 2022	19 Sep 2023	580.20	578.94		1.26	86.83
4.130 sh. of Employee Stock Purchase Plan	30 Dec 2022	19 Sep 2023	601.31	578.94		22.37	86.85
3.942 sh. of Employee Stock Purchase Plan	13 Jan 2023	19 Sep 2023	573.94	571.83		2.11	85.78
4.298 sh. of Employee Stock Purchase Plan	31 Jan 2023	19 Sep 2023	625.77	578.98		46.79	86.86
4.262 sh. of Employee Stock Purchase Plan	15 Feb 2023	19 Sep 2023	620.53	578.91		41.62	86.82
4.457 sh. of Employee Stock Purchase Plan	28 Feb 2023	19 Sep 2023	648.92	578.88		70.04	86.82
4.724 sh. of Employee Stock Purchase Plan	15 Mar 2023	19 Sep 2023	687.79	578.83		108.96	86.78
4.442 sh. of Employee Stock Purchase Plan	31 Mar 2023	19 Sep 2023	646.74	578.93		67.81	86.84
4.503 sh. of Employee Stock Purchase Plan	14 Apr 2023	19 Sep 2023	655.62	579.00		76.62	86.86
4.579 sh. of Employee Stock Purchase Plan	28 Apr 2023	19 Sep 2023	666.68	579.01		87.67	86.86
4.890 sh. of Employee Stock Purchase Plan	15 May 2023	19 Sep 2023	711.97	601.57		110.40	90.22
4.683 sh. of Employee Stock Purchase Plan	31 May 2023	19 Sep 2023	681.82	601.53		80.29	90.19
4.359 sh. of Employee Stock Purchase Plan	15 Jun 2023	19 Sep 2023	634.65	601.50		33.15	90.19
4.481 sh. of Employee Stock Purchase Plan	30 Jun 2023	19 Sep 2023	652.41	601.48		50.93	90.20
4.455 sh. of Employee Stock Purchase Plan	14 Jul 2023	19 Sep 2023	648.63	594.43		54.20	89.14
4.175 sh. of Employee Stock Purchase Plan	31 Jul 2023	19 Sep 2023	607.86	601.49		6.37	90.22
4.243 sh. of Employee Stock Purchase Plan	15 Aug 2023	19 Sep 2023	617.76	601.49		16.27	90.21
4.088 sh. of Employee Stock Purchase Plan	31 Aug 2023	19 Sep 2023	595.19	601.51		(6.32)	90.22
4.101 sh. of Employee Stock Purchase Plan	15 Sep 2023	19 Sep 2023	597.09	601.58		(4.49)	90.22

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