

## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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CORRECTED

CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129  <b>Form 3922</b>  (Rev. September 2016)	<b>Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b> <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current version of the General Instructions for Certain Information Returns.</b>
		2 Date option exercised		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 Exercise price paid per share	6 No. of shares transferred	
		\$		
Street address (including apt. no.)		7 Date legal title transferred		
City or town, state or province, country, and ZIP or foreign postal code		8 Exercise price per share determined as if the option was exercised on the date shown in box 1		
Account number (see instructions)		\$		

Form **3922** (Rev. 9-2016)

Cat. No. 41180P

[www.irs.gov/form3922](http://www.irs.gov/form3922)

Department of the Treasury - Internal Revenue Service

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CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129	<b>Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)</b>	
		2 Date option exercised	<b>Form 3922</b> (Rev. September 2016)		
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date		<b>Copy B For Employee</b>  This is important tax information and is being furnished to the Internal Revenue Service.
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		\$			
Account number (see instructions)		7 Date legal title transferred			
		8 Exercise price per share determined as if the option was exercised on the date shown in box 1			
		\$			

Form **3922** (Rev. 9-2016)

(keep for your records)

[www.irs.gov/form3922](http://www.irs.gov/form3922)

Department of the Treasury - Internal Revenue Service

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**April 13, 2016**  
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## Instructions for Employee

You have received this form because (1) your employer (or its transfer agent) has recorded a first transfer of legal title of stock you acquired pursuant to your exercise of an option granted under an employee stock purchase plan, and (2) the exercise price was less than 100% of the value of the stock on the date shown in box 1 or was not fixed or determinable on that date.

No income is recognized when you exercise an option under an employee stock purchase plan. **However**, you must recognize (report) gain or loss on your tax return for the year in which you sell or otherwise dispose of the stock. Keep this form and use it to figure the gain or loss. For more information, see Pub. 525.

**Account number.** May show an account or other unique number your employer or transfer agent assigned to distinguish your account.

**Box 1.** Shows the date the option to purchase the stock was granted to you.

**Box 2.** Shows the date you exercised the option to purchase the stock.

**Box 3.** Shows the fair market value (FMV) per share on the date the option to purchase the stock was granted to you.

**Box 4.** Shows the FMV per share on the date you exercised the option to purchase the stock.

**Box 5.** Shows the price paid per share on the date you exercised the option to purchase the stock.

**Box 6.** Shows the number of shares to which legal title was transferred by you.

**Box 7.** Shows the date legal title of the shares was first transferred by you.

**Box 8.** If the exercise price per share was not fixed or determinable on the date entered in box 1, box 8 shows the exercise price per share determined as if the option was exercised on the date in box 1. If the exercise price per share was fixed or determinable on the date shown in box 1, then box 8 will be blank.

**Future developments.** For the latest information about developments related to Form 3922 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form3922](http://www.irs.gov/form3922).

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CORPORATION'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Date option granted	OMB No. 1545-2129	<b>Form 3922</b> (Rev. September 2016)	<b>Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)</b>
		2 Date option exercised			
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	4 Fair market value per share on exercise date	<b>Copy C For Corporation</b> This copy should be retained by the corporation.  For Privacy Act and Paperwork Reduction Act Notice, see the <b>current version of the General Instructions for Certain Information Returns.</b>	
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 Exercise price paid per share	6 No. of shares transferred		
City or town, state or province, country, and ZIP or foreign postal code		\$			
Account number (see instructions)		7 Date legal title transferred			
		8 Exercise price per share determined as if the option was exercised on the date shown in box 1			
		\$			

Form **3922** (Rev. 9-2016)

[www.irs.gov/form3922](http://www.irs.gov/form3922)

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## Instructions for Corporation

To complete Form 3922, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Forms 3921 and 3922.

To get or to order these instructions, go to [www.irs.gov/form3922](http://www.irs.gov/form3922).

**Due dates.** Furnish Copy B of this form to the employee by January 31 of the year following the year of first transfer of the stock acquired through the employee stock purchase plan.

File Copy A of this form with the IRS by February 28 of the year following the year of first transfer of the stock acquired through the employee stock purchase plan. If you file electronically, the due date is March 31 of the year following the year of first transfer of the stock acquired through the employee stock purchase plan. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

**Need help?** If you have questions about reporting on Form 3922, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

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