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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. April 2025)	<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>  For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the <b>General Instructions for Certain Information Returns.</b> <a href="http://www.irs.gov/Form1099">www.irs.gov/Form1099</a>
		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. 4-2025)

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>Form 3922</b> (Rev. April 2025)	<b>Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)</b>  <b>Copy B</b> <b>For Employee</b>  This is important tax information and is being furnished to the Internal Revenue Service.
		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. 4-2025)

(keep for your records)

[www.irs.gov/Form3922](http://www.irs.gov/Form3922)

Department of the Treasury - Internal Revenue Service

## 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).