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This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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 VOID 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 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		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. 8-2013)

Cat. No. 41180P

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 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy B For Employee 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.) City or town, state or province, country, and ZIP or foreign postal code		\$		
		7 Date legal title transferred		
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.		
		\$		

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 percent 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, Taxable and Nontaxable Income.

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.

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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 Form 3922 (Rev. August 2013)	Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c) Copy C For Corporation This copy should be retained by the corporation. For Privacy Act and Paperwork Reduction Act Notice, see the current version of the General Instructions for Certain Information Returns.
		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.) City or town, state or province, country, and ZIP or foreign postal code		\$		
		7 Date legal title transferred		
Account number (see instructions)		8 Exercise price per share determined as if the option was exercised on the date shown in box 1.		
		\$		

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 order these instructions and additional forms, go to www.irs.gov/form3922 or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.

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, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The IRS does not provide a fill-in form option.

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).