

## Attention:

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 with the SSA. 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 the penalties section in the current General Instructions for Forms W-2 and W-3 for more information.

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.

You may file Forms W-2 and W-3 electronically on the SSA's website at [Employer Reporting Instructions & Information](#). You can create fill-in versions of Forms W-2 and W-3 for filing with SSA. You may also print out copies for filing with state or local governments, distribution to your employees, and for your records.

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

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VOID

CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129	<b>Form 3921</b> (Rev. October 2010)	<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>
		2 Date option exercised			
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	<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>most current version of the General Instructions for Certain Information Returns.</b>	
EMPLOYEE'S name		\$	\$		
Street address (including apt. no.)		5 No. of shares transferred			
City, state, and ZIP code		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			
Account number (see instructions)					

Form **3921** (Rev. October 2010)

Cat. No. 411790

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129 <b>Form 3921</b> (Rev. October 2010)	<p><b>Exercise of an Incentive Stock Option Under Section 422(b)</b></p> <p><b>Copy B For Employee</b></p> <p>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.</p>
		2 Date option exercised		
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	
EMPLOYEE'S name		\$	\$	
		5 No. of shares transferred		
Street address (including apt. no.)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		
City, state, and ZIP code				
Account number (see instructions)				

Form **3921** (Rev. October 2010)

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Employee

You have received this form because your employer (or transfer agent) transferred your employer's stock to you pursuant to your exercise of an incentive stock option (ISO). 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.

When you exercise an ISO, you may have to include in alternative minimum taxable income a portion of the fair market value of the stock acquired through the exercise of the option. For more information, see Form 6251, Alternative Minimum Tax—Individuals, and its instructions.

**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 exercise price per share of stock.

**Box 4.** Shows the fair market value (FMV) of a share of stock on the date the option was exercised.

**Box 5.** Shows the number of shares of stock transferred to you pursuant to the exercise of the option.

**Box 6.** Shows the name, address, and employer identification number (EIN) of the corporation whose stock is being transferred (if other than the corporation shown in TRANSFEROR boxes in the upper left corner of the form).

CORRECTED (if checked)

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129	<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>	
		2 Date option exercised	<b>Form 3921</b> (Rev. October 2010)		
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date		<b>Copy C For Corporation</b>  This copy should be retained by the corporation whose stock has been transferred under Section 422(b).
EMPLOYEE'S name  Street address (including apt. no.)  City, state, and ZIP code		\$	\$		
		5 No. of shares transferred			
Account number (see instructions)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred			

Form **3921** (Rev. October 2010)

(keep for your records)

Department of the Treasury - Internal Revenue Service

VOID     CORRECTED

TRANSFEROR'S name, street address, city, state, and ZIP code		1 Date option granted	OMB No. 1545-2129	<b>Exercise of an Incentive Stock Option Under Section 422(b)</b>
		2 Date option exercised	<b>Form 3921</b> (Rev. October 2010)	
TRANSFEROR'S federal identification number	EMPLOYEE'S identification number	3 Exercise price per share	4 Fair market value per share on exercise date	<b>Copy D</b> <b>For Transferor</b> For Privacy Act and Paperwork Reduction Act Notice, see the <b>most current version of the General Instructions for Certain Information Returns.</b>
EMPLOYEE'S name  Street address (including apt. no.)  City, state, and ZIP code		\$	\$	
		5 No. of shares transferred		
Account number (see instructions)		6 If other than TRANSFEROR, name, address, and EIN of corporation whose stock is being transferred		

## Instructions for Transferor

General and specific form instructions are provided as separate products. The products you should use to complete Form 3921 are the most current General Instructions for Certain Information Returns and the most current Instructions for Forms 3921 and 3922. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit [IRS.gov](http://IRS.gov) or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file with the IRS 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 exercise of the ISO.

Furnish Copy C of this form to the corporation whose stock is being transferred by January 31 of the year following the year of exercise of the ISO.

File Copy A of this form with the IRS by February 28 of the year following the year of exercise of the ISO. If you file electronically, the due date is March 31 of the year following the year of exercise of the ISO. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 3921, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.