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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	Transfer of Stock Acquired Through
			Form 3922	an Employee
		2 Date option exercised		Stock Purchase Plan Under
			(Rev. October 2024)	Section 423(c)
CORPORATION'S federal identification number	EMPLOYEE'S identification number	3 Fair market value per share on grant date	Fair market value per shall on exercise date	Copy A
EMPLOYEE'S name		\$	\$	Internal Revenue
		5 Exercise price paid per share	6 No. of shares transferred	Service Center
		\$		For filing information,
Street address (including apt. no.)		7 Date legal title transferred		Privacy Act, and
				Paperwork Reduction Act Notice, see the
City or town, state or province, country	y, and ZIP or foreign postal code			General Instructions
		8 Exercise price per share determined as if the option was		for Certain
Account number (see instructions)		exercised on the date shown	in box 1	Information Returns.
				www.irs.gov/Form1099

Form **3922** (Rev. 10-2024)

Form 3922 (Rev. 10-2024) Cat. No. 41180P www.irs.gov/Form3922 Department of the Treasury - Internal Revenue Service

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# June 5, 2024

☐ 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	Transfer of Stock Acquired Through an Employee		
	2 Date option exercised	(Rev. October 2024)	Stock Purchase Plan Under Section 423(c)		
CORPORATION'S federal identification number EMPLOYEE'S identification number	3 Fair market value per share	4 Fair market value per shar	e Copy B		
EMPLOYEE'S name	on grant date	on exercise date	For Employee		
IREAS	<b>5</b> Exercise price paid per share	6 No. of shares transferred	This is important tax information and is		
Street address (including apt. no.)	7 Date legal title transferred		being furnished to the Internal Revenue Service.		
City or town, state or province, country, and ZIP or foreign postal code  Account number (see instructions)	8 Exercise price per share dete exercised on the date shown		F		

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Form **3922** (Rev. 10-2024)

(keep for your records)

www.irs.gov/Form3922

Department of the Treasury - Internal Revenue Service

## ONLY DRAFT June 5, 2024 DO NOT FILE

#### **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 <a href="https://www.irs.gov/Form3922">www.irs.gov/Form3922</a>.

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