

## 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).