



APPLE INC  
MS 580-CSA  
5505 West Parmer Lane Bldg 6  
AUSTIN TX 78727

**Transfer of Stock  
Acquired Through an  
Employee Stock  
Purchase Plan Under  
Section 423(c)**

This is important tax information and is being furnished to the Internal Revenue Service.

Nikolai Schlegel  
6 Elizabeth Ln  
Danville CA 94526

**Copy B**  
**For Employee**  
(keep for your records)

**EMPLOYEE'S identification number: XXX-XX-7243**

Date option granted (Box 1)	Date option exercised (Box 2)	Fair market value per share on grant date (Box 3)	Fair market value per share on exercise date (Box 4)	Exercise price paid per share (Box 5)	No. of shares transferred (Box 6)	Date legal title transferred (Box 7)	Exercise price per share determined as if the option was exercised on the date shown in box 1. (Box 8)
--------------------------------	----------------------------------	--	---	--	--------------------------------------	---	---

**Account Number:** 2023\_ESPP-130572

08/01/2022	01/31/2023	\$161.51	\$144.29	\$122.65	131	01/31/2023	\$137.28
------------	------------	----------	----------	----------	-----	------------	----------

**Account Number:** 2023\_ESPP-130573

02/01/2023	07/31/2023	\$145.43	\$196.45	\$123.62	69	07/31/2023	\$123.62
------------	------------	----------	----------	----------	----	------------	----------

### 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.



# About IRS Form 3922

You're receiving the enclosed IRS Form 3922 because you purchased shares in 2023 under the Apple Employee Stock Purchase Plan (ESPP). Please keep this form with your important tax documents — it will be useful if you sold your ESPP shares or if you sell them later.

## Frequently Asked Questions

---

### **Why am I receiving Form 3922?**

You purchased shares under Apple's ESPP program, and those shares were deposited into a brokerage account during calendar year 2023. Apple is required to provide the information on this form to you and the IRS.

### **What should I do with this form?**

Retain this form for your records. The information contained on this form will help you or your tax preparer report any tax obligation as a result of the sale or disposition of your ESPP shares.

### **This form refers to options. I thought it was for ESPP?**

The IRS uses the term "option" to refer to purchases of stock under an ESPP.

### **Can you help me understand what's reported in each box?**

Here are explanations of each box:

Box 1 "Date option granted" — Beginning date of the purchase period

Box 2 "Date option exercised" — Purchase date

Box 3 "Fair market value per share on grant date" — Closing price of Apple stock on the beginning date of the purchase period

Box 4 "Fair market value per share on exercise date" — Closing price of Apple stock on the purchase date

Box 5 "Exercise price paid per share" — Actual purchase price

Box 6 "No. of shares transferred" — Shares purchased

Box 7 "Date of legal title transferred" — Purchase date

Box 8 "Exercise price per share determined as if the option was exercised on the date shown in Box 1" — Eighty-five percent of the price in Box 3.

### **What is the Account Number field on the form?**

The Account Number field is for internal IRS purposes only. You may disregard this field.

**I didn't sell any ESPP shares in the 2023 calendar year. Do I need to do anything with this form?**

No action is required at this time. Keep the form for your records to calculate your tax liability when you do sell or dispose any of your ESPP shares.

**What should I do if I don't understand how to file my taxes for the ESPP shares I sold or disposed of?**

Provide this form, along with any other applicable information you received from your broker, to a tax professional for assistance.

**Do I attach this form with my tax filing?**

No. This form is for your records only.

**What if I lose or misplace this form?**

You can find the details reported on this form in the Tax Center of your E\*TRADE from Morgan Stanley account.

**What if I have additional questions?**

Contact People Support <https://hcl.apple.com/peoplesupport> or call 800-473-7411 or 408-974-7411. You can also find information about ESPP and Taxes on the People site.

*This communication is not intended to be and should not be considered or relied upon as specific tax advice. For specific tax advice regarding your individual circumstances, please consult a tax professional.*