IRS Issues Revised Form 3922 and Related Instructions

September 3, 2013

IRS Form 3922 must be filed by a corporation for certain transfers of shares of stock pursuant to the exercise of options granted under an employee stock purchase plan in which the exercise price is less than 100 percent of fair market value (or is not fixed or determinable) on the date of grant.? Ã¡ The IRS did not make substantive changes to Form 3922 or the related instructions. The forms and instructions can be found here: **Revised Form**. **Revised Instructions**.