

Form 3921 (2025) — Exercise of an Incentive Stock Option Under Section 422(b)

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Transferor TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Transferor Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.
C	Transferor Business Name Line 1	John Finch Company	One of either Transferor Business Name or Transferor Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Transferor Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Transferor First Name	John	One of either Transferor Business Name or Transferor Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Transferor Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Transferor Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Transferor Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Transferor Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Transferor Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Transferor Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Transferor City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Transferor State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
N	Transferor ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Transferor Phone*	2145555555	Phone must be 10-20 digits.
P	Office Code	1234	This is an optional field. For users with multiple locations, this field may be used to identify the location of the office submitting the information returns. Office Code must be exactly 4 digits.

Col	Field (*required field)	Example Value	Formatting Guidelines
Q	Employee TIN Type*	SSN	SSN, EIN, ATIN, ITIN, QI-EIN, or UND Allowed values: SSN, EIN, ATIN, ITIN, QI-EIN, UND
R	Employee Taxpayer ID Number*	123231234	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated. The composite Employee TIN + Account Number must be unique
S	Employee Account Number	AA1234	The account number is required if you have multiple accounts for a employee for whom you are filing more than one Form 3921. Must be 20 characters or fewer. The composite Employee TIN + Account Number must be unique
T	Employee Business Name Line 1	Hello Mother Goose Inc	One of either Employee Business Name or Employee Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
U	Employee Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
V	Employee First Name	John	One of either Employee Business Name or Employee Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
W	Employee Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
X	Employee Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Y	Employee Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
Z	Employee Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AA	Employee Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
AB	Employee Address Line 2	Suite 21	Must be 35 characters or fewer.
AC	Employee City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AD	Employee State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
AE	Employee ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AF	Box 1 - Date Option Granted	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AG	Box 2 - Date Option Exercised	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100

Col	Field (*required field)	Example Value	Formatting Guidelines
AH	Box 3 - Exercise Price Per Share		Up to 2 decimal places. Range: 0 to 999,999,999
AI	Box 4 - Fair Market Value Per Share on Exercise Date		Up to 2 decimal places. Range: 0 to 999,999,999
AJ	Box 5 - Number of Shares Transferred		Range: 0 to 9,999,999,999
AK	Box 6 - If other than TRANSFEROR, provide name of corporation whose stock is being transferred		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
AL	Alternate Transferor Country	US	Must be a valid 2-character IRS country code (e.g., US, CA)
AM	Alternate Transferor Address Line 1	123 Business Rd	Must be 35 characters or fewer.
AN	Alternate Transferor Address Line 2	Suite 21	Must be 35 characters or fewer.
AO	Alternate Transferor City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
AP	Alternate Transferor State/Province/Territory	NY	Domestic: must be a valid US state/territory code (e.g., NY, TX). Foreign: Must be 17 characters or fewer.
AQ	Alternate Transferor ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
AR	Box 6 - If other than TRANSFEROR, provide TIN of corporation whose stock is being transferred	122353963	Enter the 9-digit TIN without dashes. TIN must be exactly 9 digits in length. TIN cannot be 123456789 TIN cannot consist of the same digit repeated.