

Form 3922 (2025) — Transfer of Stock Acquired Through An Employee Stock Purchase Plan Under S

CSV Data Formatting Guide

Revised: 2026-05-27

Col	Field (*required field)	Example Value	Formatting Guidelines
A	Corporation TIN Type*	EIN	SSN or EIN Allowed values: SSN, EIN
B	Corporation 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	Corporation Business Name Line 1	John Finch Company	One of either Corporation Business Name or Corporation Person Name is required. Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
D	Corporation Business Name Line 2		Must contain only letters, numbers, #, -, (,), &, or apostrophe, with no leading/trailing/adjacent spaces. Must be 75 characters or fewer.
E	Corporation First Name	John	One of either Corporation Business Name or Corporation Person Name is required. Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
F	Corporation Middle Name	William	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
G	Corporation Last Name	Finch	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
H	Corporation Suffix	III	Must be 20 characters or fewer. Must contain only letters, numbers, hyphens, or apostrophes.
I	Corporation Country*	US	Must be a valid 2-character IRS country code (e.g., US, CA)
J	Corporation Address Line 1*	123 Business Rd	Must be 35 characters or fewer.
K	Corporation Address Line 2	Suite 21	Must be 35 characters or fewer.
L	Corporation City/Town	New York	City must contain only letters, spaces, hyphens, apostrophes, or periods. Must be 40 characters or fewer.
M	Corporation 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	Corporation ZIP/Postal Code	10055	Domestic: zip, zip+4, or zip+7. Foreign: Alpha-numeric characters only
O	Corporation 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 3922. 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 - Fair Market Value Per Share on Grant Date		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 - Exercise Price Paid Per Share		Up to 2 decimal places. Range: 0 to 999,999,999
AK	Box 6 - Number of Shares Transferred		Range: 0 to 9,999,999,999
AL	Box 7 - Date Legal Title Transferred	MM/DD/YYYY	Format: MM/dd/yyyy Range: 01/01/1900 to 12/31/2100
AM	Box 8 - Exercise Price Per Share Determined as if the Option was Exercised on the Date Shown in Box 1		Up to 2 decimal places. Range: 0 to 999,999,999