

IRS Issues Final Regulations under Internal Revenue Code Section 83 Regarding Substantial Risk of Forfeiture Analysis

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Companies that compensate their employees with annual or long-term awards of restricted property such as restricted stock grants should take note of the final regulations relating to property transferred in connection with the performance of services under Internal Revenue Code Section 83 issued by the Internal Revenue Service on February 25, 2014 (the “Final Regulations”). These rules impact the timing of taxation of restricted stock grants and other compensatory transfers of property... [Continue Reading](#)