

IRS Releases Guidance on Treatment of Incentive Stock Options in Reorganizations

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On May 8, 2015, the Office of Chief Counsel of the Internal Revenue Service released Chief Counsel Advice Memorandum No. 201519031 (available here) describing the difference in tax consequences of a disposition of shares acquired upon exercise of an incentive stock option in a merger that constitutes a reorganization as compared to a merger that does not constitute a reorganization... Continue Reading

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