

Publications

IRS Again Extends Section 409A Transition Period

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SERVICES

On October 22nd, the IRS issued Notice 2007-86, generally extending through 2008 the transition relief that applies in 2007 under Internal Revenue Code section 409A. The attached summarizes the key portions of the new Notice and its impact on employers and employees.

The attached also addresses another IRS Notice issued on October 23rd which grants relief from certain 409A reporting requirements on 2007 Forms W-2.

[2008 ExtensionDownload](#)