

Publications

IRS Provides Limited Relief from Section 409A Deadline

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SERVICES

On September 10, 2007, the IRS issued a Notice providing limited transition relief and additional guidance under Code section 409A. The Notice provides welcome news on certain issues. However, the Notice provides minimal relief from the December 31, 2007 deadline for 409A compliance.

Attached is a discussion of the Notice and its impact on what employers need to do in 2007 to address section 409A.

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