

**Publications**

# IRS Revises Code Section 162(m) Rules

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**SERVICES**

Last week the IRS issued proposed regulations under Code section 162(m) to address two equity compensation issues. The rule in the new regulations on one of these issues is the opposite of the holding in two fairly recent private letter rulings. The attached summarizes the new regulations.

[IRS Revises Code Section 162\(m\) RulesDownload](#)