

Publications

# IRS Waives Reporting of 409A Deferrals for 2006, But 2005 and 2006 Violations of 409A Trigger Last Minute Reporting and Withholding Obligations

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As anticipated, yesterday the IRS announced in Notice 2006-100 that employers will not be required to report on 2006 Forms W-2 (or 1099-MISC) amounts deferred in 2006 that are subject to Code section 409A. However, the IRS decided not to waive reporting of section 409A violations that occurred in 2006 or 2005 or the withholding requirements related to 2006 violations. We summarize below what this “interim guidance” means for employers and employees.

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