

# Publications

## *Client Alert: IRS Finalizes Employee Stock Purchase Plan Regulations*

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On November 16, the IRS issued final regulations under Section 423 of the Internal Revenue Code applicable to qualified “employee stock purchase plans” or “ESPPs.” The final regulations apply to options to purchase shares granted under an ESPP on or after January 1, 2010.

Click on the link below to download the *Client Alert* which discusses these regulations.