



Winter Tax Forum

01.19.2023

The Williams Mullen 2023 Winter Tax Forum covered three topics: 1) The tax issues impacting equity compensation, with a focus on IRC sections 83 and 409A as well as 3121, 3401 and 280G; 2) Updates to IRC section 118, including references to historically relevant cases, the application of 118 to non-corporate entities and compliance; and 3) Tax issues in transactions, specifically the assumption vs. fragmentation approach.

Employee benefits and executive compensation partner Nona Massengill will provide an overview of the tax issues that impact equity compensation, with a focus on IRC sections 83 and 409A. She will be joined by transactional tax partner Anna Derewenda who will cover two transactional tax topics: (1) an update on IRC section 118 and (2) certain cash to accrual issues in acquisitions.

Continuing Education Credit

This program will be submitted for 1.0 hour of CFP and CPE credit.

Contact:

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Disclaimer:

This webinar is for information purposes only and does not constitute legal advice nor automatically form an attorney-client relationship with participants.

Related People

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- Anna K. Derewenda ? 804.420.6094 ? aderewenda@williamsmullen.com

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