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## Treasury and IRS Publish Final Regulations Under Code Section 409A for Nonqualified Deferred Compensation Arrangements

By

Anita B. Curran

On April 10, 2007, the Treasury Department and the IRS released final regulations under Code Section 409A, which governs how and when companies can provide deferred compensation. The final regulations are applicable to taxable years beginning on or after January 1, 2008, and affected plans and arrangements must comply with the regulations' documentation requirements by December 31, 2007 (operational compliance with Section 409A was required beginning January 1, 2005).

The final regulations generally implement the guidance issued in proposed regulations but include revisions that reflect public commentary. The final regulations are not intended to restrict otherwise applicable transition relief.

The final regulations and preamble run almost 400 pages, so look for future E\*Zines examining the regulations in greater detail.

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*Remember that these legal principles may change and vary widely in their application to specific factual circumstances. You should consult with counsel about your individual circumstances. For further information regarding these issues you may contact any of the attorneys contacted below.*

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