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## **New Reporting Requirements for Incentive Stock Options and Employee Stock Purchase Plans**

As a reminder, the IRS has released a final version of IRS Form 3921, on which employers are required to report information relating to the exercise of incentive stock options (ISOs), and IRS Form 3922, on which employers are required to report information relating to purchases under employee stock purchase plans (ESPPs). These information returns are required to be furnished to employees no later than January 31, 2011, for exercises or purchases that occurred during 2010. In addition, they are required to be filed with the IRS no later than February 28, 2011 for paper filers, and no later than March 31, 2011 for electronic filers. Importantly, the new information returns do not apply to exercises of nonqualified stock options.

Please contact a member of the [ERISA & Employee Benefits Practice Group](#) if you have any questions regarding these requirements.

*The opinions expressed in this bulletin are intended for general guidance only. They are not intended as recommendations for specific situations. As always, readers should consult a qualified attorney for specific legal guidance. Should you need assistance from a Miller & Martin attorney, please call 1-800-275-7303.*

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