



## Section 83(b) Election

**Document 1332A**

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**[Note: This form must be filed with the IRS within 30 days of receipt of the property by the taxpayer, or the right to make the election is lost. There is no method of curing a late filing.]**

### **SECTION 83(b) ELECTION**

This election is made under Section 83(b) of the Internal Revenue Code of 1986, as amended, pursuant to Treasury Regulations Section 1.83-2.

1. The taxpayer who performed the services (the “**Taxpayer**”) is:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Social Security No.: \_\_\_\_\_

2. The property with respect to which the election is made is [[\_\_\_\_]] shares of Common Stock of [NAME OF COMPANY] [a limited partnership interest in [NAME OF PARTNERSHIP]] [a membership interest in [NAME OF LLC] (the “**Issuer**”).
3. The property was transferred on [\_\_\_\_], 20[\_\_\_\_].
4. The taxable year for which the election is made is the calendar year [YEAR].
5. The property is subject to a repurchase right pursuant to which the Issuer has the right to repurchase the property at its original purchase price if the Taxpayer’s service with the Issuer is terminated prior to the time at which the property becomes fully vested.
6. The fair market value of such property at the time of transfer (determined without regard to any restriction other than a restriction which by its terms will never lapse) is \$[\_\_\_\_].
7. The amount paid for such property is \$[\_\_\_\_].
8. A copy of this statement was furnished to the Issuer.
9. This statement is executed on [\_\_\_\_], 20[\_\_\_\_].

\_\_\_\_\_  
[Name]