Cairnul

83(b) filing checklist

One election, one route, thirty days. There is no extension, so work down the list and file early.

TRANSFER DATE	DAY 1, THE DAY AFTER	YOUR DEADLINE, DAY 30

- [ ] 01 **Find your transfer date**
  It is on your stock purchase agreement or grant paperwork. Not the cap table entry, and not the day you remember signing.
- [ ] 02 **Check the election fits**
  It is for restricted stock you already own. An RSU, or an option you have not exercised, does not qualify.
- [ ] 03 **Work out your deadline**
  Thirty days, counted from the day after the transfer. Weekends and holidays count.
- [ ] 04 **Gather your details and the company's**
  Your name, taxpayer ID and the address on your federal return. The company's legal name, EIN and address.
- [ ] 05 **Gather the share facts**
  Number of shares, class, price paid per share, value per share on the transfer date, and how the vesting works.
- [ ] 06 **Pick one route**
  Online, by post, or a written statement. One only. Never file the same election twice.
- [ ] 07 **Online: complete and submit Form 15620**
  Have your IRS Online Account ready first. Wait for the confirmation. A saved draft is not a filing.
- [ ] 08 **By post: sign it and send it tracked**
  To the IRS office where you file your return. Hand it over a counter so the receipt carries that day's date.
- [ ] 09 **Save your proof**
  The completed PDF, or the dated mailing receipt.
- [ ] 10 **Send a copy to your company**
- [ ] 11 **Store it with your equity records**

General information, not tax or legal advice. Your situation may be different. Confirm your deadline and your filing with your accountant or lawyer before relying on this.

Sources: IRS Form 15620 and instructions, irs.gov/pub/irs-pdf/f15620.pdf · IRS mobile-friendly forms, irs.gov/forms-pubs/mobile-friendly-forms