**Guidance for Using This Template**

**Introduction**

For early stock option exercises that require an 83(b) filing with the IRS, it must be completed within a short timeframe of being issued the stock (at the time of this writing it’s 30 days). Not doing so is a big, big problem because there are competing opinions on whether a viable path to correction even exists.

Additionally, the company that issued the stock grant will definitely want to get a copy of your filed 83(b) form and archive it for their records. Even better than a regular copy is a file-stamped copy from the IRS, which requires you to include a cover letter with that request, an extra copy of the 83(b) and a self-addressed stamped envelope. This file-stamped copy is especially valuable because it provides definitive proof that the form was filed within the required timeframe and actually received and processed by the IRS.

**Requesting a File-Stamped Copy**

1. Make sure to send the filing to the correct IRS office by doing a search on the phrase “where to file my 83(b) form”.
2. Mail the package of information using some form of certified mail. In fact, certified with return receipt requested is even better because you’ll get a postcard back from the US Post Office confirming that your package was delivered to the specific address.
3. Inside the envelope, include the following:
	1. The cover letter on the following page(s), edited with your specific information (see the yellow-highlighted sections and remove the highlighted color once done)
	2. Your completed and signed 83(b) form (the company that issued you the stock will likely provide this form and they might even fill in some of the info for you). Use blue ink for your signature on this original version of the form.
	3. A 2nd copy of the 83(b) form with a sticky note at the top with the written message “for file-stamped copy”.
	4. An envelope addressed to yourself and with a postage stamp on it. This is what the IRS will use to return your file-stamped copy. If you forget this or even just forget to add a postage stamp, the IRS will not administer your request.

**Other Recommendations:**

* Upon receiving your file-stamped copy, scan it as a PDF so that you can send to the issuing company and also archive for yourself (you’ll need it later).
* When it comes time to do your tax return for the year you were issued the stock and filed the 83(b), check with your accountant to determine if it’s still a requirement to include a physical copy of the 83(b) with your tax return. Yes, that means you wouldn’t be able to file an electronic return but rather need to send a physical package to the IRS at tax filing time. Crazy, right?

***Disclaimer:*** *This guidance is what I do for myself. I am not a licensed attorney nor a certified accountant. PLEASE involve yours for such an important IRS filing.*

Insert today’s date here

Insert your full legal name here

Insert your address line 1 here

Insert your address line 2 here

***Via Certified Mail***

Department of the Treasury

Internal Revenue Service Center

Insert correct city, state, zip for your IRS filing location here

 **Re: Election Under Section 83(b) – Taxpayer I.D. insert your tax ID # here**

To Whom It May Concern:

 Enclosed please find an originally executed Election Under Section 83(b) of the Internal Revenue Code of 1986, as amended.

 Also enclosed is a photocopy of the 83(b) election. Please file-stamp the photocopy to evidence the filing of the original, and return it to me in the enclosed, self-addressed, stamped envelope.

 If you have any questions regarding the enclosed items, please do not hesitate to call me at insert phone number here or email me at insert email address here.

Sincerely,

Physically sign or insert signature image here

Insert your name here

Enclosures