

***TTB Online CPE* — Stock Options**

Learning Objectives/Table of Contents

Chapter

A Learning Objective A

Differentiate between statutory and nonstatutory stock options.

B Learning Objective B

Recognize the restrictions on an incentive stock option (ISO).

C Learning Objective C

Identify the holding period requirements for an employee stock purchase plan (ESPP).

D Learning Objective D

Recognize the requirements for the inclusion deferral election of a qualified equity grant.

E Learning Objective E

Determine the type of income generated by the sale of a nonstatutory stock options (NSO).