

# ***TTB Online CPE* — Stock Options**

## **Learning Objectives/Table of Contents**

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### **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).