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From:

Sent: Wednesday, September 15, 2010 2:12PM

To:

Cc:

Subject: RProc 2008-52 -- 133- bonus compensation

Hi,

Rev. Proc. 2008-52 has be amplified, modified, and clarified by Rev. Proc. 2009-39. Section 2.20 of Rev. Proc. 2009-39 allows the taxpayer to make an automatic change request for the situation where the employee has to be employed at the end of the year to receive the bonus and the bonus is paid with in 2 1/2 month of the taxable year end. Since the employee has to be employed at the end of year, the taxpayer would incur the liability for the bonus in the year of payment.

I hope this answer your question.