



RETRIEVING FEDERAL REGULATIONS

What is a federal regulation?

When your law professors talk about federal regulations, they generally mean the detailed rules and regulations promulgated by specialized federal agencies such as the Internal Revenue Service, the Securities and Exchange Commission, and the Federal Communications Commission to implement and enforce the general statutes enacted by Congress.

These regulations are published by the federal government in two official publications.

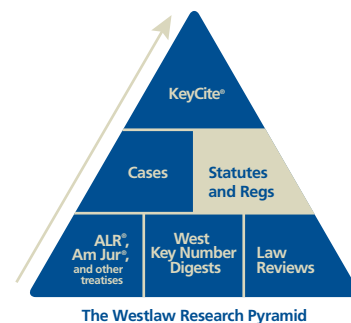
- The *Federal Register* has been issued every business day since 1936. It contains information such as proposals for new regulations, temporary rules and regulations, agency orders and opinions, and calendars of meetings. Final regulations are published chronologically. Documents from the *Federal Register* are available on Westlaw® in the Federal Register database (FR).
- Adopted regulations are arranged by subject in the *Code of Regulations* (CFR). The entire CFR is recompiled annually. The CFR is organized by title. Each title represents a broad subject such as Banks and Banking or Labor. All 50 titles in the current CFR are available on Westlaw in the Code of Federal Regulations database (CFR).

When you need to find federal regulations by subject, search CFR. On Westlaw, you have several ways to search besides a Natural Language description or Terms and Connectors query:

- The toolbar on the CFR Search page gathers together features that help you retrieve CFR documents such as Find by Citation.
- The Table of Contents service allows you to browse the CFR table of contents, find a relevant title, and quickly retrieve a section.
- The RegulationsPlus™ Index helps you search for a specific topic.
- Links within CFR documents and on the Links tab lead you to related documents in the CFR and the *Federal Register*.
- Notes of decisions for each CFR section tell you how the courts have interpreted the section.
- KeyCite® provides notice of proposed and pending regulations.

Westlaw is available on the Web at lawschool.westlaw.com.

For assistance, call **1-800-850-WEST** (1-800-850-9378). For technical support you can also send an e-mail message to west.support@thomson.com.



Easy browsing—Click a link to view all sections included in a part, chapter, or subchapter in a single document.

Additional links—Click links within the text to quickly view references to other CFR sections or to the USCA®.

Federal Register—Archives on Westlaw are available beginning with 1936 (volume 1, number 1).

◀ Previous Section 26 C.F.R. § 1.83-6 Next Section ▶
Treas. Reg. § 1.83-6
Effective: [See Federal Register] Prior
Approx. 4 pages

26 C.F.R. § 1.83-6
Treas. Reg. § 1.83-6
Code of Federal Regulations [Currentness](#)
Title 26. Internal Revenue
Chapter 1. Internal Revenue Service, Department of the Treasury
Subchapter A. Income Tax
Part 1. Income Taxes ([Refs & Annos](#))
[Normal Taxes and Surtaxes](#)
Computation of Taxable Income
Items Specifically Included in Gross Income
§ 1.83-6 Deduction by employer.

<For statute(s) affecting validity, see: [26 U.S.C.A. § 83](#).>

(a) Allowance of deduction--(1) General rule. In the case of a transfer of property in connection with the performance of services, or a compensatory cancellation of a nonlapse restriction described in [section 83\(d\)](#) and [§ 1.83-5](#), a deduction is allowable under [section 162](#) or [212](#) to the person for whom the services were performed. The amount of the deduction is equal to the amount included as compensation in the gross income of the service provider under [section 83\(a\)](#), (b), or (d)(2), but only to the extent the amount meets the requirements of [section 162](#) or [212](#) and the regulations thereunder. The deduction is allowed only for the taxable year of that person in which or with which ends the taxable year of the service provider in which the amount is included as compensation. For purposes of this paragraph, any amount excluded from gross income under [section 79](#) or [section 101\(b\)](#) or subchapter N is considered to have been included in gross income.

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[T.D. 7554, [43 FR 31919](#), July 24, 1978; T.D. 8599, [60 FR 36997](#), July 19, 1995; T.D. 8883, [65 FR 31076](#), May 16, 2000; T.D. 9092, [68 FR 54352](#), Sept. 17, 2003]

[NOTES OF DECISIONS](#)

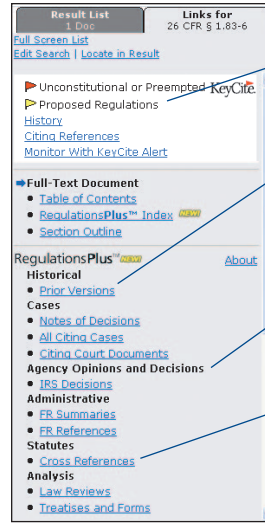
26 C.F.R. § 1.83-6
Current through December 28, 2005; 70 FR 76935

A CFR document on Westlaw

Search Tools on Westlaw

Using the Links Tab

Click a link on the Links tab for a CFR document to display information related to your document, including KeyCite history and citing references, prior versions of the regulation, notes of decisions, enabling statutes, cases and administrative decisions that interpret the regulation, and related documents in the *Federal Register*.



The Links tab

Proposed regulations—KeyCite citations to proposed regulations alert you to pending changes that may affect your regulation.

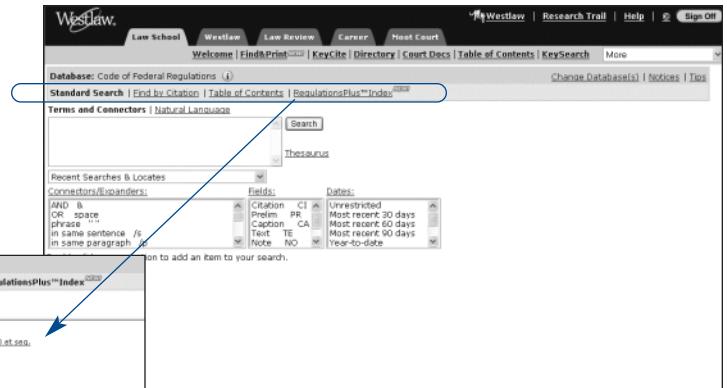
Versions—Quickly retrieve prior versions of your regulation.

Administrative materials—Retrieve relevant agency opinions and decisions, the *Federal Register*, and other administrative materials from the Links tab.

Enabling statutes—Quickly retrieve the statutory basis for your CFR regulation.

Search Page Toolbar

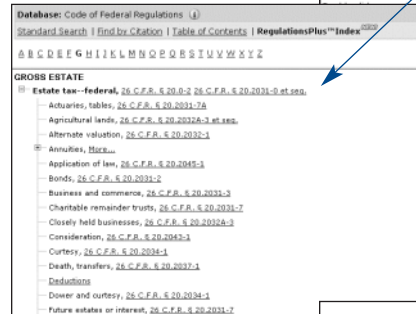
A toolbar on the Search page collects Westlaw features—Find by Citation, the Table of Contents service, and the new RegulationsPlus Index—that help you retrieve CFR documents.



Search page for CFR

RegulationsPlus Index for CFR

West's editorially created RegulationsPlus Index for CFR is a robust and comprehensive topical index that gives you a new easy-to-use finding tool. It works just like indexes written by West editors for West annotated statutes.

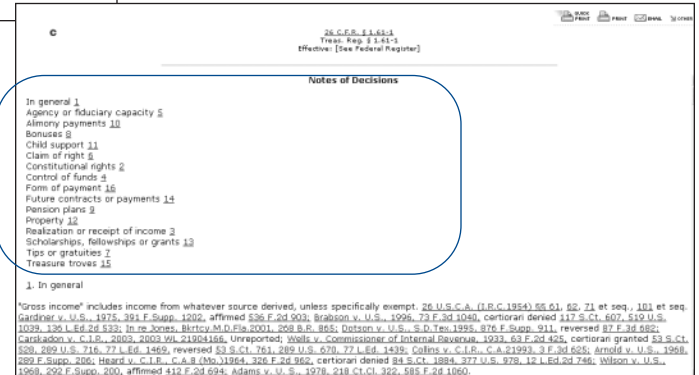


New RegulationsPlus Index

Interpreting CFR Regulations

CFR Notes of Decisions

RegulationsPlus notes of decisions are written by West attorney-editors (similar to the notes of decisions found in West annotated statutes). They provide an easy guide to retrieving cases that apply, construe, or interpret provisions of the CFR.



Subject outline for notes of decisions

