

## Internal Revenue Code Section 83(h)

Property transferred in connection with performance of services

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 (h) Deduction by employer.

In the case of a transfer of property to which this section applies or a cancellation of a restriction described in subsection (d) , there shall be allowed as a deduction under section 162 , to the person for whom were performed the services in connection with which such property was transferred, an amount equal to the amount included under subsection (a) , (b) , or (d)(2) in the gross income of the person who performed such services. Such deduction shall be allowed for the taxable year of such person in which or with which ends the taxable year in which such amount is included in the gross income of the person who performed such services.

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