

(2) If the loss described in subsection (a)(2) was taken into account as a loss from the sale or exchange of a capital asset, the amount included in gross income under this section shall be treated as long-term capital gain.

**(d) Treatment under foreign expropriation loss recovery provisions**

This section shall not apply to any recovery of a foreign expropriation loss to which section 1351 applies.

(Added Pub. L. 89-384, §1(b)(1), Apr. 8, 1966, 80 Stat. 101; amended Pub. L. 94-455, title XIX, §§1901(b)(3)(K), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1793, 1834; Pub. L. 98-369, div. A, title II, §211(b)(2), July 18, 1984, 98 Stat. 754.)

**Editorial Notes**

AMENDMENTS

1984—Subsec. (a). Pub. L. 98-369 substituted “801” for “802”.

1976—Subsec. (b). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (c)(1). Pub. L. 94-455, §1901(b)(3)(K), substituted “ordinary income” for “gain from the sale or exchange of property which is neither a capital asset nor property described in section 1231”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 215 of Pub. L. 98-369, set out as an Effective Date note under section 801 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1901(b)(3)(K) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

EFFECTIVE DATE

Pub. L. 89-384, §1(b)(3), Apr. 8, 1966, 80 Stat. 102, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this subsection [enacting this section] shall apply to taxable years beginning after December 31, 1965, but only with respect to losses described in section 80(a)(2) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by paragraph (1) of this subsection) which were sustained after December 31, 1958.”

**[§ 81. Repealed. Pub. L. 100-203, title X, § 10201(b)(1), Dec. 22, 1987, 101 Stat. 1330-387]**

Section, added Pub. L. 89-722, §1(b)(1), Nov. 2, 1966, 80 Stat. 1152; amended Pub. L. 93-625, §4(c)(1), Jan. 3, 1975, 88 Stat. 2111; Pub. L. 94-455, title VI, §605(b), Oct. 4, 1976, 90 Stat. 1575; Pub. L. 99-514, title VIII, §805(c)(1)(A), Oct. 22, 1986, 100 Stat. 2362, included increase in vacation pay suspense account in gross income.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1987, see section 10201(c)(1) of Pub. L. 100-203, set out as an Effective Date of 1987 Amendment note under section 404 of this title.

**§ 82. Reimbursement of moving expenses**

Except as provided in section 132(a)(6), there shall be included in gross income (as compensa-

tion for services) any amount received or accrued, directly or indirectly, by an individual as a payment for or reimbursement of expenses of moving from one residence to another residence which is attributable to employment or self-employment.

(Added Pub. L. 91-172, title II, §231(b), Dec. 30, 1969, 83 Stat. 579; amended Pub. L. 103-66, title XIII, §13213(d)(3)(A), Aug. 10, 1993, 107 Stat. 474; Pub. L. 115-141, div. U, title IV, §401(a)(34), Mar. 23, 2018, 132 Stat. 1186.)

**Editorial Notes**

AMENDMENTS

2018—Pub. L. 115-141 substituted “of moving expenses” for “for expenses of moving” in section catchline.

1993—Pub. L. 103-66 substituted “Except as provided in section 132(a)(6), there shall” for “There shall”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable to reimbursements or other payments in respect of expenses incurred after Dec. 31, 1993, see section 13213(e) of Pub. L. 103-66, set out as a note under section 62 of this title.

EFFECTIVE DATE

Section applicable to taxable years beginning after December 31, 1969, except that it does not apply to moving expenses paid or incurred before July 1, 1970, in connection with the commencement of work by the taxpayer as an employee at a new principal place of work of which the taxpayer had been notified by his employer on or before December 19, 1969, see section 231(d) of Pub. L. 91-172, set out as an Effective Date of 1969 Amendment note under section 217 of this title.

MOVING EXPENSES OF MEMBERS OF THE UNIFORMED SERVICES

Withholding, reporting, inclusion within adjusted gross income, and deduction for reimbursement for moving expenses of members of the uniformed services, see section 2 of Pub. L. 93-490, Oct. 26, 1974, 88 Stat. 1466, set out as a note under section 217 of this title.

**§ 83. Property transferred in connection with performance of services**

**(a) General rule**

If, in connection with the performance of services, property is transferred to any person other than the person for whom such services are performed, the excess of—

(1) the fair market value of such property (determined without regard to any restriction other than a restriction which by its terms will never lapse) at the first time the rights of the person having the beneficial interest in such property are transferable or are not subject to a substantial risk of forfeiture, whichever occurs earlier, over

(2) the amount (if any) paid for such property,

shall be included in the gross income of the person who performed such services in the first taxable year in which the rights of the person having the beneficial interest in such property are transferable or are not subject to a substantial risk of forfeiture, whichever is applicable. The preceding sentence shall not apply if such per-