

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

**26 CFR Parts 1, 5, 5c, 5f, 7, 11, 13, 16, 19, 20, 25, 31, 48, 49, 54, 55, 148, 301, 404, 601, and 602**

[TD 9849]

RIN 1545–BO17

**Eliminating Unnecessary Tax Regulations**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final regulations.

**SUMMARY:** This document contains final regulations that remove from the Code of Federal Regulations 296 regulations that are no longer necessary because they do not have any current or future applicability under the Internal Revenue Code and amend 79 regulations to reflect the removal of the 296 regulations. The removal and amendment of these regulations may affect various categories of taxpayers by simplifying the Code of Federal Regulations.

**DATES:** These regulations are effective on March 14, 2019.

**FOR FURTHER INFORMATION CONTACT:** Emily Lesniak of the Office of the Associate Chief Counsel (Procedure and Administration), (202) 317–3400 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background**

This document contains final regulations removing from the Code of Federal Regulations (CFR) 296 regulations that are no longer necessary because they do not have any current or future applicability under the Internal Revenue Code and amending 79 regulations to reflect the removal of the 296 regulations.

On February 24, 2017, the President issued Executive Order 13777, Enforcing the Regulatory Reform Agenda (82 FR 12285). Executive Order 13777 directed each agency to establish a Regulatory Reform Task Force. Each Regulatory Reform Task Force was directed to review existing regulations for regulations that: (i) Eliminate jobs, or inhibit job creation; (ii) are outdated, unnecessary, or ineffective; (iii) impose costs that exceed benefits; (iv) create a serious inconsistency or otherwise interfere with regulatory reform initiatives and policies; (v) are inconsistent with the requirements of the Information Quality Act (section 515 of the Treasury and General Government Appropriations Act of

2001) or OMB Information Quality Guidance issued pursuant to that provision; or (vi) derive from or implement Executive Orders or other Presidential directives that have been subsequently rescinded or substantially modified.

On April 21, 2017, the President issued Executive Order 13789, Presidential Executive Order on Identifying and Reducing Tax Regulatory Burdens (82 FR 19317). This executive order stated a policy that the “Federal tax system should be simple, fair, efficient, and pro-growth” and that “[t]he purposes of tax regulations should be to bring clarity to the already complex Internal Revenue Code . . . and to provide useful guidance to taxpayers.” Executive Order 13789 also directed that immediate action be taken to “reduce the burden existing tax regulations impose on American taxpayers and thereby to provide tax relief and useful, simplified tax guidance.” To further this goal, the executive order directed the Secretary of the Treasury to review all significant tax regulations issued on or after January 1, 2016.

As required by Executive Order 13789, on June 22, 2017, the Treasury Department issued an interim report (June report) identifying eight regulations to be revised or withdrawn. On October 2, 2017, the Treasury Department issued a second report (October report) recommending specific actions with respect to the regulations identified in the June report. In addition, in the October report the Treasury Department explained that “in furtherance of the policies stated in Executive Order 13789, Executive Order 13771, and Executive Order 13777, Treasury and the IRS have initiated a comprehensive review, coordinated by the Treasury Regulatory Reform Task Force, of all tax regulations, regardless of when they were issued. . . . This review will identify tax regulations that are unnecessary, create undue complexity, impose excessive burdens, or fail to provide clarity and useful guidance. . . .” In the October report, the Treasury Department noted that the IRS Office of Chief Counsel had already identified over 200 regulations for potential revocation. These regulations are in the CFR “but are, to varying degrees, unnecessary, duplicative, or obsolete, and force taxpayers to navigate unnecessarily complex or confusing rules.”

Pursuant to the policies stated in Executive Orders 13777 and 13789, on February 15, 2018, the Treasury Department and the IRS published in the **Federal Register** (83 FR 6806) a

notice of proposed rulemaking proposing to remove from the CFR 298 regulations as having no current or future applicability and, therefore, no longer providing useful guidance, and to amend 79 regulations to reflect the proposed removal of the 298 regulations (the notice of proposed rulemaking). The Treasury Department and the IRS received comments on the notice of proposed rulemaking, but no public hearing was requested or held. After consideration of the comments, the Treasury Department and the IRS are in this Treasury decision finalizing the rules proposed in the notice of proposed rulemaking, with the revisions described below.

**Summary of Comments and Explanation of Revisions**

Five comments were submitted under the regulation number for the notice of proposed rulemaking. Of the five comments submitted, four are responsive to the notice of proposed rulemaking and are addressed below. All of the comments are available for public inspection at <http://www.regulations.gov> or upon request.

One comment agreed with the principles expressed in Executive Orders 13777 and 13789 and stated that the progress in response to the executive orders is greatly welcomed. The comment also asserted that the Background section of the notice of proposed rulemaking stated that the regulations in the notice result from examination of a small sample of all regulations composed only of those “significant” regulations issued on or after January 1, 2016. The Treasury Department and the IRS, however, note that while the Background section to the notice of proposed rulemaking references significant tax regulations issued on or after January 1, 2016, when describing Executive Order 13789, nothing in the Background section or elsewhere in the notice of proposed rulemaking states that the 298 regulations proposed to be removed or the 79 regulations proposed to be amended are comprised only of such regulations. In the October report (as quoted in the Background section of the notice of proposed rulemaking), the Treasury Department described review “of all tax regulations, regardless of when they were issued. . . .”

The remaining responsive comments recommend the removal of various Treasury Regulations, including Treasury Regulation § 1.809–3. Treasury Regulation § 1.809–3 was proposed to be removed by the notice of proposed rulemaking, and these final regulations remove it from the CFR. However,

because none of the other regulations discussed in the comments were proposed to be removed by the notice of proposed rulemaking, these comments are beyond the scope of these final regulations to the extent they discuss regulations other than Treasury Regulation § 1.809–3. The Treasury Department and the IRS continue to consider which, if any, additional regulations ought to be removed or amended pursuant to the executive orders.

These final regulations do not remove Treasury Regulations §§ 1.921–1T and 1.921–2, which were proposed to be removed from the CFR in the notice of proposed rulemaking. The Treasury Department and the IRS have determined that these regulations should not be removed from the CFR because the regulations are cross-referenced in other regulations with continuing effect, and the cross references are important to the content of the other regulations.

#### Special Analyses

These regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (April 11, 2018) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations. Because the final regulations would not impose a collection of information on small entities, an analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required.

Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking that preceded these final regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small businesses. No comments were received on the proposed regulations.

#### Drafting Information

The principal author of these regulations is Mark A. Bond of the Office of the Associate Chief Counsel (Procedure and Administration).

#### List of Subjects

##### 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 5

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 5c

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 5f

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 7

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 11

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 13

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 16

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 19

Income taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 20

Estate taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 25

Gift taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 31

Employment taxes, Income taxes, Penalties, Pensions, Railroad retirement, Reporting and recordkeeping requirements, Social security, Unemployment compensation.

##### 26 CFR Part 48

Excise taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 49

Excise taxes, Reporting and recordkeeping requirements, Telephone, Transportation.

##### 26 CFR Part 54

Excise taxes, Pensions, Reporting and recordkeeping requirements.

##### 26 CFR Part 55

Excise taxes, Investments, Reporting and recordkeeping requirements.

##### 26 CFR Part 148

Excise taxes, Reporting and recordkeeping requirements.

##### 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

##### 26 CFR Part 404

Reporting and recordkeeping requirements, Taxes.

##### 26 CFR Part 601

Administrative practice and procedure, Freedom of information, Reporting and recordkeeping requirements, Taxes.

##### 26 CFR Part 602

Reporting and recordkeeping requirements.

#### Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 1, 5, 5c, 5f, 7, 11, 13, 16, 19, 20, 25, 31, 48, 49, 54, 55, 148, 301, 404, 601, and 602 are amended as follows:

#### PART 1—INCOME TAXES

■ **Paragraph 1.** The authority citation for part 1 is amended by:

- 1. Removing the entries for §§ 1.23–1–1.23–6, 1.42–2, 1.56–1, 1.58–9, 1.61–2T, and 1.132–0 through 1.132–8T;
- 2. Adding an entry in numerical order for §§ 1.132–0 through 1.132–8; and
- 3. Removing the entries for §§ 1.168(f)(8)–1T, 1.179A–1, 1.401–12, 1.475(b)–4, 1.809–10, “1.924(c)–1, 1.924(d)–1, and 1.924(e)–1”, 1.925(a)–1, 1.925(a)–1T, 1.925(b)–1T, 1.927(d)–1, 1.927(e)–1, 1.927(e)–2T, 1.927(f)–1, “1.6035–1 through 1.6035–3”, and 1.6050H–1T.

The authority citation reads in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

Sections 1.132–0 through 1.132–8 also issued under 26 U.S.C. 132.

\* \* \* \* \*

#### §§ 1.23–1 through 1.23–6 [Removed]

■ **Par. 2.** Sections 1.23–1 through 1.23–6 are removed.

#### § 1.42–2 [Removed and Reserved]

■ **Par. 3.** Section 1.42–2 is removed and reserved.

#### § 1.46–11 [Removed]

■ **Par. 4.** Section 1.46–11 is removed.

#### § 1.56–1 [Removed]

■ **Par. 5.** Section 1.56–1 is removed.

#### § 1.56(g)–1 [Amended]

■ **Par. 6.** In § 1.56(g)–1, paragraph (d)(2)(ii)(A) is removed and reserved.

#### §§ 1.56A–1 through 1.56A–5 [Removed]

■ **Par. 7.** Sections 1.56A–1 through 1.56A–5 are removed.

#### § 1.58–1 [Removed and Reserved]

■ **Par. 8.** Section 1.58–1 is removed and reserved.

**§ 1.58–9 [Removed]**

■ **Par. 9. Section.** Section 1.58–9 is removed.

**§ 1.61–2T [Removed]**

■ **Par. 10.** Section 1.61–2T is removed.

**§ 1.61–21 [Amended]**

■ **Par. 11.** Section 1.61–21 is amended by removing the last sentence in paragraph (a)(6).

**§ 1.72–15 [Amended]**

■ **Par. 12.** Section 1.72–15 is amended by removing the last sentence in paragraph (g).

**§ 1.72–17A [Amended]**

■ **Par. 13.** Section 1.72–17A is amended by removing the last sentence in paragraph (e)(2)(v).

**§ 1.72–18 [Amended]**

■ **Par. 14.** Section 1.72–18 is amended by removing the last sentence in paragraph (b)(1)(iii).

**§ 1.78–1 [Amended]**

■ **Par. 15.** Section 1.78–1 is amended by:

- 1. In paragraph (a), removing the fifth sentence.
- 2. In paragraph (f), removing “§ 1.902–1, § 1.904–5, § 1.960–3, § 1.960–4, and § 1.963–4” and adding in its place “§§ 1.902–1, 1.904–5, 1.960–3, and 1.960–4”.

**§ 1.101–5 [Removed and Reserved]**

■ **Par. 16.** Section 1.101–5 is removed and reserved.

**§ 1.101–6(a) [Amended]**

■ **Par. 17.** Section 1.101–6(a) is amended by removing the language “1.101–4, and 1.101–5” from the first sentence and adding in its place “and 1.101–4”.

**§§ 1.103–2 through 1.103–6 [Removed and Reserved]**

■ **Par. 18.** Sections 1.103–2 through 1.103–6 are removed and reserved.

**§§ 1.103(n)–1T through 1.103(n)–7T [Removed]**

■ **Par. 19.** Sections 1.103(n)–1T through 1.103(n)–7T are removed.

**§ 1.132–1 [Amended]**

■ **Par. 20.** Section 1.132–1 is amended by removing the last sentence of paragraph (g).

**§§ 1.132–1T, 1.132–2T, 1.132–3T, 1.132–4T, 1.132–5T, 1.132–6T, 1.132–7T, and 1.132–8T [Removed]**

■ **Par. 21.** Sections 1.132–1T, 1.132–2T, 1.132–3T, 1.132–4T, 1.132–5T, 1.132–

6T, 1.132–7T, and 1.132–8T are removed.

**§§ 1.148–1A through 1.148–6A, 1.148–9A, and 1.148–10A [Removed and Reserved]**

■ **Par. 22.** Sections 1.148–1A through 1.148–6A, 1.148–9A, and 1.148–10A are removed and reserved.

**§ 1.149(d)–1A [Removed]**

■ **Par. 23.** Section 1.149(d)–1A is removed.

**§ 1.150–1A [Removed]**

■ **Par. 24.** Section 1.150–1A is removed.

**§ 1.16225T [Amended]**

■ **Par. 25.** Section 1.162–25T(c) is amended by:

- 1. Designating *Examples 1 and 2* as paragraphs (c)(1) and (2), respectively.
- 2. Removing the language “1.61–2T” and adding “1.61–21(d)” in its place in the fourth sentence in newly designated paragraph (c)(1).
- 3. Removing the language “example (1)” and adding in its place “*Example 1* of paragraph (c)(1) of this section” in the first sentence of newly designated paragraph (c)(2).

**§ 1.165–13T [Removed]**

■ **Par. 26.** Section 1.165–13T is removed.

**§ 1.166–4 [Amended]**

■ **Par. 27.** Section 1.166–4 is amended by:

- 1. Removing paragraphs (d)(2) and (3).
- 2. Redesignating paragraph (d)(1) as paragraph (d).

**§ 1.168(f)(8)–1T [Removed]**

■ **Par. 28.** Section 1.168(f)(8)–1T is removed.

**§ 1.177–1 [Removed]**

■ **Par. 29.** Section 1.177–1 is removed.

**§§ 1.178–2 and 1.178–3 [Removed]**

■ **Par. 30.** Sections 1.178–2 and 1.178–3 are removed.

**§ 1.179A–1 [Removed and Reserved]**

■ **Par. 31.** Section 1.179A–1 is removed and reserved.

**§§ 1.244–1 and 1.244–2 [Removed]**

■ **Par. 32.** Sections 1.244–1 and 1.244–2 are removed.

**§ 1.274–6T [Amended]**

■ **Par. 33.** Section 1.274–6T is amended by:

- 1. Removing the reference “§ 1.61–2T(f) (5) and (6)” and adding in its place “§ 1.61–21(f)(5) and (6)” in paragraphs (a)(3)(i)(E) and (a)(3)(ii)(E).
- 2. Removing the reference “§ 1.61–2T(f)(3)” and adding in its place

“§ 1.61–21(f)(3)” in paragraphs (a)(3)(i)(F), (a)(3)(ii) introductory text, and (a)(3)(ii)(F).

- 3. Removing the reference “§ 1.61–2T(d)(1)(ii)” and adding in its place “§ 1.61–21(d)(1)(ii)” in paragraphs (a)(3)(i)(E), (a)(3)(ii)(E), and (e)(3).
- 4. Removing the reference “§ 1.61–2T(e)(2)” and adding in its place “§ 1.61–21(e)(2)” in paragraph (e)(4).
- 5. Removing the reference “§ 1.132–5T(g)” and adding in its place “§ 1.132–5(g)” in the last sentence in paragraph (b)(1).
- 6. Removing the reference “§ 1.132–5T(g)(3)” and adding in its place “§ 1.132–5(g)(3)” in the last sentence in paragraph (b)(3).

**§§ 1.341–1 through 1.341–7 [Removed]**

■ **Par. 34.** The undesignated center heading “Collapsible Corporations; Foreign Personal Holding Companies” and §§ 1.341–1 through 1.341–7 are removed.

**§ 1.381(c)(11)–1 [Amended]**

■ **Par. 35.** Section 1.381(c)(11)–1 is amended by:

- 1. Removing “and § 1.404(a)–9” in the second sentence in paragraph (b)(1).
- 2. Removing “and § 1.401–5” in the last sentence in paragraph (b)(2).
- 3. Removing “§ 1.404(a)–7, paragraph (e) of § 1.404(a)–9, and” in the parenthetical of the second sentence of paragraph (d)(2).
- 4. Removing “computed in accordance with the rules in paragraph (e)(2) of § 1.404(a)–9 for computing limitations when a profit-sharing plan has terminated” in the third sentence of paragraph (d)(4).
- 5. Removing “and § 1.404(a)–9” in the second sentence in paragraph (i).

■ **Par. 36.** Section 1.401–1 is amended by:

- 1. Removing “(see paragraph (e) of § 1.401–11)” in paragraph (a)(3)(iii).
- 2. Removing “and, in addition, see § 1.401–12 for special rules as to plans covering owner-employees” in the parenthetical in paragraph (a)(3)(v).
- 3. Removing “§ 1.401–4” and adding “§§ 1.401(a)(4)–0 through 1.401(a)(4)–13” in its place in paragraph (a)(3)(vi).
- 4. Revising the last sentence in paragraph (a)(4).
- 5. Removing “1.401–4” and adding “1.401(a)(4)–0 through 1.401(a)(4)–13” in its place in the fifth sentence of paragraph (b)(1)(ii).
- 6. Removing “, 1.404(a)–2A,” from the last sentence in paragraph (e)(2).

The revision reads as follows:

**§ 1.401–1 Qualified pension, profit-sharing, and stock bonus plans.**

(a) \* \* \*

(4) \* \* \* See generally § 1.401–10.

\* \* \* \* \*

#### § 1.401–3 [Amended]

■ **Par. 37.** Section 1.401–3 is amended by:

■ 1. Removing “(see § 1.401–12)” in the last sentence of paragraph (a)(1).

■ 2. Adding “of the Treasury Regulations in effect on April 1, 2017” to the end of paragraph (e)(5).

#### §§ 1.401–4 and 1.401–5 [Removed and Reserved]

■ **Par. 38.** Sections 1.401–4 and 1.401–5 are removed and reserved.

#### § 1.401–6 [Amended]

■ **Par. 39.** Section 1.401–6 is amended by removing “(see paragraph (c) of § 1.401–4)” in paragraph (d).

#### § 1.401–8 [Removed and Reserved]

■ **Par. 40.** Section 1.401–8 is removed and reserved.

#### § 1.401–10 [Amended]

■ **Par. 41.** Section 1.401–10 is amended by removing the third through eighth sentences in paragraph (a)(1).

#### §§ 1.401–11 through 1.401–13 [Removed and Reserved]

■ **Par. 42.** Sections 1.401–11 through 1.401–13 are removed and reserved.

#### §§ 1.401(e)–1 through 1.401(e)–6 [Removed]

■ **Par. 43.** Sections 1.401(e)–1 through 1.401(e)–6 are removed.

#### § 1.401(f)–1 [Amended]

■ **Par. 44.** Section 1.401(f)–1 is amended by removing the last sentence in paragraph (a).

#### § 1.402(a)–1 [Amended]

■ **Par. 45.** Section 1.402(a)–1 is amended by:

■ 1. Removing and reserving paragraph (a)(6)(v).

■ 2. Removing the last sentence in paragraph (a)(6)(vi).

#### § 1.402(e)–1 [Removed and Reserved]

■ **Par. 46.** 1.402(e)–1 is removed and reserved.

#### § 1.403(a)–1 [Amended]

■ **Par. 47.** Section 1.403(a)–1 is amended by removing “through 1.401–13” in the last sentence in paragraph (f).

#### § 1.404(a)–1 [Amended]

■ **Par. 48.** Section 1.404(a)–1 is amended by removing “and § 1.404(e)–1” from the last sentence in paragraph (a)(1).

#### § 1.404(a)–2 [Amended]

■ **Par. 49.** Section 1.404(a)–2 is amended by removing “see § 1.404(a)–2A” and adding “and before December 31, 1975, see § 1.404(a)–2A of the Treasury Regulations in effect on April 1, 2017” in its place in the second sentence in paragraph (i).

#### § 1.404 (a)–2A [Removed]

■ **Par. 50.** Section 1.404(a)–2A is removed.

#### § 1.404 (a)–3 [Amended]

■ **Par. 51.** Section 1.404(a)–3 is amended in paragraph (a) by removing the tenth sentence and removing “(see § 1.404(a)–4)” in the last sentence.

#### §§ 1.404(a)–4 through 1.404(a)–7 [Removed and Reserved]

■ **Par. 52.** Sections 1.404(a)–4 through 1.404(a)–7 are removed and reserved.

#### § 1.404 (a)–8 [Amended]

■ **Par. 53.** Section 1.404(a)–8 is amended by removing the second sentence in paragraph (b).

#### § 1.404 (a)–9 [Removed and Reserved]

■ **Par. 54.** Section 1.404(a)–9 is removed and reserved.

#### § 1.404 (a)–10 [Amended]

■ **Par. 55.** Section 1.404(a)–10 is amended by:

■ 1. Removing “and § 1.404(a)–9” in the three places it appears in paragraph (b).

■ 2. Removing the second sentence in paragraph (b).

#### § 1.404 (a)(8)–1T [Removed]

■ **Par. 56.** Section 1.404(a)(8)–1T is removed.

#### § 1.404 (e)–1 [Removed and Reserved]

■ **Par. 57.** Section 1.404(e)–1 is removed and reserved.

#### § 1.404 (e)–1A [Amended]

■ **Par. 58.** Section 1.404(e)–1A is amended by removing the third sentence in paragraph (a).

#### §§ 1.405–1 through 1.405–3 [Removed]

■ **Par. 59.** Sections 1.405–1 through 1.405–3 are removed.

#### § 1.410(a)–1 [Amended]

■ **Par. 60.** Section 1.410(a)–1 is amended by:

■ 1. Removing “§ 1.410(b)–1” and adding “§§ 1.410(b)–2 through 1.410(b)–10” in its place in paragraph (a)(3).

■ 2. Removing “Section 1.410(b)–1 provides” and adding “Sections 1.410(b)–2 through 1.410(b)–10 provide” in its place in paragraph (b)(8).

■ 3. Removing the second sentence in paragraph (c)(2).

#### § 1.410(b)–0 [Amended]

■ **Par. 61.** Section 1.410(b)–0 is amended by:

■ 1. Removing “§§ 1.410(b)–1” and adding “§§ 1.410(b)–2” in its place in the introductory text.

■ 2. Removing the entry for “§ 1.410(b)–1”.

#### § 1.410(b)–1 [Removed and Reserved]

■ **Par. 62.** Section 1.410(b)–1 is removed and reserved.

#### § 1.411(a)–1 [Amended]

■ **Par. 63.** Section 1.411(a)–1 is amended by removing and reserving paragraph (b)(9).

#### § 1.411(a)–5 [Amended]

■ **Par. 64.** Section 1.411(a)–5(b)(6) introductory text is amended by:

■ 1. Adding a period after the phrase “considered break in service rules”.

■ 2. Removing the last sentence.

#### § 1.411(a)–9 [Removed and Reserved]

■ **Par. 65.** Section 1.411(a)–9 is removed and reserved.

#### § 1.411(d)–2 [Amended]

■ **Par. 66.** Section 1.411(d)–2 is amended by removing the last sentence in paragraph (e).

#### § 1.411(d)–5 [Removed and Reserved]

■ **Par. 67.** Section 1.411(d)–5 is removed and reserved.

#### § 1.412(b)–5 [Removed]

■ **Par. 68.** Section 1.412(b)–5 is removed.

#### § 1.412(c)(1)–3T [Removed]

■ **Par. 69.** Section 1.412(c)(1)–3T is removed.

#### § 1.412(l)(7)–1 [Removed]

■ **Par. 70.** Section 1.412(l)(7)–1 is removed.

#### § 1.414(r)–8 [Amended]

■ **Par. 71.** Section 1.414(r)–8 is amended by removing “§§ 1.410(b)–1” and adding “§§ 1.410(b)–2” in its place in paragraphs (b)(2)(i) and (b)(3).

#### § 1.416–1 [Amended]

■ **Par. 72.** Section 1.416–1 is amended by removing “§ 1.410(b)–1(d)(3)” and adding “§ 1.410(b)–7(d)” in its place in the last sentence of Example 1 of Q&A T–6.

#### § 1.441–1 [Amended]

■ **Par. 73.** Section 1.441–1 is amended by removing and reserving paragraph (b)(2)(i)(A).

**§§ 1.453-4 through 1.453-6 and 1.453-10 [Removed and Reserved]**

■ **Par. 74.** Sections 1.453-4 through 1.453-6 and 1.453-10 are removed and reserved.

**§ 1.453A-0 [Amended]**

■ **Par. 75.** Section 1.453A-0 is amended by removing the entry for “§ 1.453A-2”.

**§ 1.453A-1 [Amended]**

■ **Par. 76.** Section 1.453A-1 is amended by removing the last sentence in paragraph (a).

**§ 1.453A-2 [Removed and Reserved]**

■ **Par. 77.** Section 1.453A-2 is removed and reserved.

**§ 1.475-0 [Amended]**

■ **Par. 78.** Section 1.475-0 is amended by removing “1.475(b)-4,” from the introductory text and removing the entry for “§ 1.475(b)-4”.

**§ 1.475(b)-4 [Removed]**

■ **Par. 79.** Section 1.475(b)-4 is removed.

**§ 1.475(g)-1 [Amended]**

■ **Par. 80.** Section 1.475(g)-1 is amended by removing and reserving paragraph (h).

**§ 1.501(c)(17)-1 [Amended]**

■ **Par. 81.** Section 1.501(c)(17)-1 is amended by removing “1.401-4” and adding “1.401(a)(4)-0 through 1.401(a)(4)-13” in its place in the second sentence in paragraph (a)(5).

**§ 1.501(c)(18)-1 [Amended]**

■ **Par. 82.** Section 1.501(c)(18)-1 is amended by removing “1.401-4” and adding “1.401(a)(4)-0 through 1.401(a)(4)-13” in its place in the second sentence in paragraph (b)(6).

**§ 1.501(k)-1 [Removed]**

■ **Par. 83.** Section 1.501(k)-1 is removed.

**§ 1.503(c)-1 [Amended]**

■ **Par. 84.** Section 1.503(c)-1 is amended by removing the last sentence from paragraph (d).

**§ 1.503(e)-4 [Removed]**

■ **Par. 85.** Section 1.503(e)-4 is removed.

**§§ 1.551-3 through 1.551-5 [Removed]**

■ **Par. 86.** Sections 1.551-3 through 1.551-5 are removed.

**§§ 1.552-1 through 1.552-5 [Removed]**

■ **Par. 87.** Sections 1.552-1 through 1.552-5 are removed.

**§ 1.553-1 [Removed]**

■ **Par. 88.** Section 1.553-1 is removed.

**§ 1.554-1 [Removed]**

■ **Par. 89.** Section 1.554-1 is removed.

**§§ 1.555-1 and 1.555-2 [Removed]**

■ **Par. 90.** Sections 1.555-1 and 1.555-2 are removed.

**§§ 1.556-1 through 1.556-3 [Removed]**

■ **Par. 91.** Sections 1.556-1 through 1.556-3 are removed.

**§§ 1.586-1 and 1.586-2 [Removed]**

■ **Par. 92.** Sections 1.586-1 and 1.586-2 are removed.

**§§ 1.593-1 through 1.593-6, 1.593-6A, 1.593.7, 1.593-8, 1.593-10, and 1.593-11 [Removed]**

■ **Par. 93.** Sections 1.593-1 through 1.593-6, 1.593-6A, 1.593.7, 1.593-8, 1.593-10, and 1.593-11 are removed.

**§ 1.595-1 [Removed]**

■ **Par. 94.** Section 1.595-1 is removed.

**§ 1.596-1 [Amended]**

■ **Par. 95.** Section 1.596-1 is amended by removing the last sentence of paragraph (a).

**§ 1.621-1 [Removed]**

■ **Par. 96.** The undesignated center heading “Exclusions From Gross Income” and § 1.621-1 are removed.

■ **Par. 97.** Section 1.643(d)-1 is amended by revising the last sentence of paragraph (a) to read as follows:

**§ 1.643(d)-1 Definition of “foreign trust created by a United States person”.**

(a) \* \* \* For provisions relating to the information returns which are required to be filed with respect to the creation of or transfers to foreign trusts, see section 6048.

\* \* \* \* \*

**§ 1.665(f)-1A [Removed and Reserved]**

■ **Par. 98.** Section 1.665(f)-1A is removed and reserved.

**§ 1.665(g)-1A [Removed and Reserved]**

■ **Par. 99.** Section 1.665(g)-1A is removed and reserved.

**§ 1.667(a)-1A [Removed and Reserved]**

■ **Par. 100.** Section 1.667(a)-1A is removed and reserved.

**§ 1.669(a)-1A [Removed]**

■ **Par. 101.** Section 1.669(a)-1A is removed.

**§ 1.669(b)-1A [Removed]**

■ **Par. 102.** Section 1.669(b)-1A is removed.

**§§ 1.669(c)-1A through 1.669(c)-3A [Removed]**

■ **Par. 103.** Sections 1.669(c)-1A through 1.669(c)-3A are removed.

**§ 1.669(d)-1A [Removed]**

■ **Par. 104.** Section 1.669(d)-1A is removed.

**§ 1.669(e)-1A [Removed]**

■ **Par. 105.** Section 1.669(e)-1A is removed.

**§ 1.669(e)-2A [Removed]**

■ **Par. 106.** Section 1.669(e)-2A is removed.

**§§ 1.669(f)-1A and 1.669(f)-2A [Removed]**

■ **Par. 107.** Sections 1.669(f)-1A and 1.669(f)-2A are removed.

**§ 1.802(b)-1 [Removed and Reserved]**

■ **Par. 108.** Section 1.802(b)-1 is removed and reserved.

**§ 1.802-2 [Removed and Reserved]**

■ **Par. 109.** Section 1.802-2 is removed and reserved.

**§ 1.802-3 [Amended]**

■ **Par. 110.** Section 1.802-3 is amended by:

- 1. Removing the words “and paragraph (a) of § 1.802-4” from the first sentence in paragraph (a).
- 2. Removing the words “and paragraph (a) of § 1.802-5” from paragraph (e).

**§§ 1.802-4 and 1.802-5 [Removed]**

■ **Par. 111.** Sections 1.802-4 and 1.802-5 are removed.

**§§ 1.803-1 through 1.803-7 [Removed]**

■ **Par. 112.** Sections 1.803-1 through 1.803-7 are removed.

**§§ 1.806-1 and 1.806-2 [Removed and Reserved]**

■ **Par. 113.** Sections 1.806-1 and 1.806-2 are removed and reserved.

**§ 1.809-1 [Removed and Reserved]**

■ **Par. 114.** Section 1.809-1 is removed and reserved.

**§ 1.809-2 [Amended]**

■ **Par. 115.** Section 1.809-2 is amended by removing the words “and paragraphs (a) and (b) of § 1.809-3, respectively” from the second sentence in paragraph (a).

**§ 1.809-3 [Removed and Reserved]**

■ **Par. 116.** Section 1.809-3 is removed and reserved.

**§ 1.809–5 [Amended]**

■ **Par. 117.** Section 1.809–5 is amended by:

- 1. Removing the last sentence in paragraph (a)(3).
- 2. Removing paragraph (a)(5)(vi).
- 3. Removing “and § 1.809–7” from the first sentence and removing the second sentence in paragraph (a)(6)(ii).
- 4. Removing paragraph (a)(6)(iv).
- 5. Removing and reserving paragraph (a)(11).

**§§ 1.809–7 through 1.809–10 [Removed]**

■ **Par. 118.** Sections 1.809–7 through 1.809–10 are removed.

**§ 1.810–1 [Removed and Reserved]**

■ **Par. 119.** Section 1.810–1 is removed and reserved.

**§ 1.810–2 [Amended]**

■ **Par. 120.** Section 1.810–2 is amended by removing “and § 1.810–4” from the first sentence in paragraph (c)(4).

**§ 1.810–4 [Removed]**

■ **Par. 121.** Section 1.810–4 is removed.

**§ 1.815–4 [Amended]**

■ **Par. 122.** Section 1.815–4 is amended by removing “and § 1.802–5” in paragraph (e).

**§ 1.815–5 [Amended]**

■ **Par. 123.** Section 1.815–5 is amended by removing “and § 1.802–5” from the second sentence.

**§§ 1.821–1 through 1.821–5 [Removed]**

■ **Par. 124.** Sections 1.821–1 through 1.821–5 are removed.

**§§ 1.822–1 and 1.822–2 [Removed and Reserved]**

■ **Par. 125.** Sections 1.822–1 and 1.822–2 are removed and reserved.

**§ 1.822–3 [Amended]**

■ **Par. 126.** Section 1.822–3 is amended by removing “and shall be determined in accordance with § 1.803–6” from the second sentence.

**§ 1.822–4 [Amended]**

■ **Par. 127.** Section 1.822–4 is amended by removing “Sections 1.822–1 through 1.822–3 are applicable” and adding in its place “Section 1.822–3 is applicable” in the first sentence.

**§ 1.822–8 [Amended]**

■ **Par. 128.** Section 1.822–8 is amended by:

- 1. Designating the text of paragraph (a)(1) as paragraph (a)(1)(i).
- 2. Designating the undesignated paragraph following newly designated paragraph (a)(1)(i) as paragraph (a)(1)(ii).

■ 3. Removing “and paragraph (a) of § 1.825–1” from the fourth sentence in newly designated paragraph (a)(1)(ii).

**§ 1.822–12 [Amended]**

■ **Par. 129.** Section 1.822–12 is amended by removing “and paragraph (c)(2) of § 1.823–6” from the seventh sentence in paragraph (a).

**§§ 1.823–1 through 1.823–8 [Removed]**

■ **Par. 130.** Sections 1.823–1 through 1.823–8 are removed.

**§§ 1.825–1 through 1.825–3 [Removed]**

■ **Par. 131.** Sections 1.825–1 through 1.825–3 are removed.

**§ 1.831–2 [Amended]**

■ **Par. 132.** Section 1.831–2 is amended by removing the last sentence.

**§ 1.831–4 [Removed]**

■ **Par. 133.** Section 1.831–4 is removed.

**§ 1.832–7T [Removed]**

■ **Par. 134.** Section 1.832–7T is removed.

**§ 1.861–9T [Amended]**

■ **Par. 135.** Section 1.861–9T is amended by:

- 1. Removing the third and fourth sentences in paragraph (b)(3)(ii).
- 2. Redesignating paragraph (b)(3)(ii) as paragraph (b)(3)(ii)(A).
- 3. Designate the *Example* following paragraph (b)(3)(ii)(A) as paragraph (b)(3)(ii)(B).

**§ 1.871–1 [Amended]**

■ **Par. 136.** Section 1.871–1(a) is amended by:

- 1. Removing “Chapters 1, 5, and 24” and adding “Chapters 1 and 24” in its place in the fifth sentence.
- 2. Removing “and §§ 1.1491–1 through 1.1494–1 of this part” in the sixth sentence.

**§ 1.902–3 [Amended]**

■ **Par. 137.** Section 1.902–3 is amended by removing and reserving paragraph (g)(2).

**§ 1.92–3T [Removed]**

■ **Par. 138.** Section 1.921–3T is removed.

**§ 1.922–1 [Removed]**

■ **Par. 139.** Section 1.922–1 is removed.

**§ 1.923–1T [Removed]**

■ **Par. 140.** Section 1.923–1T is removed.

**§ 1.924(a)–1T [Removed]**

■ **Par. 141.** Section 1.924(a)–1T is removed.

**§ 1.924(c)–1 [Removed]**

■ **Par. 142.** Section 1.924(c)–1 is removed.

**§ 1.924(d)–1 [Removed]**

■ **Par. 143.** Section 1.924(d)–1 is removed.

**§ 1.924(e)–1 [Removed]**

■ **Par. 144.** Section 1.924(e)–1 is removed.

**§§ 1.925(a)–1 and 1.925(a)–1T [Removed]**

■ **Par. 145.** Sections 1.925(a)–1 and 1.925(a)–1T are removed.

**§ 1.925(b)–1T [Removed]**

■ **Par. 146.** Section 1.925(b)–1T is removed.

**§ 1.926(a)–1 [Removed]**

■ **Par. 147.** Section 1.926(a)–1 is removed.

**§ 1.926(a)–1T [Removed]**

■ **Par. 148.** Section 1.926(a)–1T is removed.

**§ 1.927(b)–1T [Removed and Reserved]**

■ **Par. 149.** Section 1.927(b)–1T is removed and reserved.

**§ 1.927(d)–1 [Removed and Reserved]**

■ **Par. 150.** Section 1.927(d)–1 is removed and reserved.

**§§ 1.927(e)–1 and 1.927(e)–2T [Removed]**

■ **Par. 151.** Sections 1.927(e)–1 and 1.927(e)–2T are removed.

**§ 1.927(f)–1 [Removed]**

■ **Par. 152.** Section 1.927(f)–1 is removed.

**§§ 1.941–1 through 1.941–3 [Removed]**

■ **Par. 153.** The undesignated center heading “China Trade Act Corporations” and §§ 1.941–1 through 1.941–3 are removed.

**§ 1.943–1 [Removed]**

■ **Par. 154.** Section 1.943–1 is removed.

**§ 1.951–2 [Removed and Reserved]**

■ **Par. 155.** Section 1.951–2 is removed and reserved.

**§ 1.962–1 [Amended]**

■ **Par. 156.** Section 1.962–1 is amended by:

- 1. Designating the undesignated paragraph following paragraph (a)(2) as paragraph (a)(3).
- 2. Removing the last sentence of newly designated paragraph (a)(3).

**§ 1.962–2 [Amended]**

■ **Par. 157.** Section 1.962–2 is amended by:

■ 1. Removing “Except as provided in § 1.962–4, a” and adding in its place “A” in the first sentence of paragraph (b) introductory text.

■ 2. Removing “and § 1.962–4” in paragraph (c)(1).

**§ 1.962–4 [Removed]**

■ **Par. 158.** Section 1.962–4 is removed.

**§§ 1.963–1, 1.963–4, and 1.963–5 [Removed and Reserved]**

■ **Par. 159.** Sections 1.963–1, 1.963–4, and 1.963–5 are removed and reserved.

**§§ 1.963–7 and 1.963–8 [Removed]**

■ **Par. 160.** Sections 1.963–7 and 1.963–8 are removed.

**§ 1.964–4(e) [Removed and Reserved]**

■ **Par. 161.** Section 1.964–4 is amended by removing and reserving paragraph (e).

**§ 1.1034–1 [Removed]**

■ **Par. 162.** Section 1.1034–1 is removed.

**§ 1.1038–1 [Amended]**

■ **Par. 163.** Section 1.1038–1 is amended by removing the second sentence in paragraph (a)(5).

**§ 1.1223–1 [Amended]**

■ **Par. 164.** Section 1.1223–1 is amended by removing the second sentence in paragraph (g).

**§ 1.1232–1 [Amended]**

■ **Par. 165.** Section 1.1232–1 is amended by:

■ 1. In paragraph (a), removing “(1)” and “(2)” from the first sentence and removing “(i)” and “(ii)” from the last sentence.

■ 2. In paragraphs (a), (c)(1), and (d), removing “§§ 1.1232–2 through 1.1232–4” and adding in its place “§§ 1.1232–3 and 1.1232–3A”.

**§ 1.1232–2 [Removed and Reserved]**

■ **Par. 166.** Section 1.1232–2 is removed and reserved.

**§ 1.1232–4 [Removed]**

■ **Par. 167.** Section 1.1232–4 is removed.

**§§ 1.1247–1 through 1.1247–5 [Removed]**

■ **Par. 168.** Sections 1.1247–1 through 1.1247–5 are removed.

**§ 1.1402(e)(4)–1 [Amended]**

■ **Par. 169.** Section 1.1402(e)(4)–1 is amended by removing “§§ 31.3121(b)(8)–1 and 31.3121(k)–1” and adding “§ 31.3121(b)(8)–1” in its place in the last sentence.

**§ 1.1402(g)–1 [Amended]**

■ **Par. 170.** Section 1.1402(g)–1 is amended by removing the first sentence in paragraph (c).

**§ 1.1491–1 [Removed]**

■ **Par. 171.** The undesignated center heading “Tax on Transfers To Avoid Income Tax” and § 1.1491–1 are removed.

**§ 1.1492–1 [Removed]**

■ **Par. 172.** Section 1.1492–1 is removed.

**§ 1.1493–1 [Removed]**

■ **Par. 173.** Section 1.1493–1 is removed.

**§§ 1.1494–1 and 1.1494–2 [Removed]**

■ **Par. 174.** Sections 1.1494–1 and 1.1494–2 are removed.

■ **Par. 175.** Section 1.6012–2 is amended by revising paragraph (k) to read as follows:

**§ 1.6012–2 Corporations required to make returns of income.**

\* \* \* \* \*

(k) *Other provisions.* For returns by fiduciaries or corporations, see § 1.6012–3. For information returns by corporations regarding payments of dividends, see §§ 1.6042–1 through 1.6042–3, inclusive; regarding corporate dissolutions or liquidations, see § 1.6043–1; regarding distributions in liquidation, see § 1.6043–2; regarding payments of patronage dividends, see §§ 1.6044–1 through 1.6044–4, inclusive; and regarding certain payments of interest, see §§ 1.6049–1 and 1.6049–1. For returns as to formation or reorganization of foreign corporations, see §§ 1.6046–1 through 1.6046–3, inclusive.

\* \* \* \* \*

**§ 1.6012–4 [Amended]**

■ **Par. 176.** Section 1.6012–4 is amended by removing the third sentence.

**§ 1.6035–1 [Removed and Reserved]**

■ **Par. 177.** Section 1.6035–1 is removed and reserved.

**§ 1.6035–3 [Removed]**

■ **Par. 178.** Section 1.6035–3 is removed.

**§ 1.6049–7T [Removed]**

■ **Par. 179.** Section 1.6049–7T is removed.

**§ 1.6050H–1 [Amended]**

■ **Par. 180.** Section 1.6050H–1 is amended by removing the second sentence in paragraph (g)(1).

**§ 1.6050H–1T [Removed]**

■ **Par. 181.** Section 1.6050H–1T is removed.

**§ 1.6050H–2 [Amended]**

■ **Par. 182.** Section 1.6050H–2 is amended by removing the second sentence in paragraph (g)(1).

**§ 1.6071–1 [Amended]**

■ **Par. 183.** Section 1.6071–1 is amended by removing and reserving paragraph (c)(5).

**§ 1.6072–4 [Amended]**

■ **Par. 184.** Section 1.6072–4 is amended by removing and reserving paragraph (b).

**§ 1.6091–1 [Amended]**

■ **Par. 185.** Section 1.6091–1 is amended by removing and reserving paragraph (b)(5).

**§ 1.6654–4 [Removed and Reserved]**

■ **Par. 186.** Section 1.6654–4 is removed and reserved.

**PART 5—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1978**

■ **Par. 187.** The authority citation for part 5 continues to read as follows:

Authority: 26 U.S.C. 7805.

**§ 5.856–1 [Removed]**

■ **Par. 188.** Section 5.856–1 is removed.

**PART 5c—TEMPORARY INCOME TAX REGULATIONS UNDER THE ECONOMIC RECOVERY TAX ACT OF 1981**

■ **Par. 189.** The authority citation for part 5c continues to read as follows:

Authority: 26 U.S.C. 168(f)(8)(G) and 7805.

**§§ 5c.103–1 through 5c.103–3 [Removed]**

■ **Par. 190.** Sections 5c.103–1 through 5c.103–3 are removed.

**§§ 5c.168(f)(8)–1 through 5c.168(f)(8)–11 [Removed]**

■ **Par. 191.** Sections 5c.168(f)(8)–1 through 5c.168(f)(8)–11 are removed.

**PART 5f—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982**

■ **Par. 192.** The authority citation for part 5f continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

**§ 5f.103–3 [Removed]**

■ **Par. 193.** Section 5f.103–3 is removed.

**§ 5f.168(f)(8)–1 [Removed]**

■ **Par. 194.** Section 5f.168(f)(8)–1 is removed.

**PART 7—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1976**

■ **Par. 195.** The authority citation for part 7 continues to read as follows:

**Authority:** 26 U.S.C. 7805, unless otherwise stated.

**§ § 7.105–1 and 7.105–2 [Removed]**

■ **Par. 196.** Sections 7.105–1 and 7.105–2 are removed.

**§ 7.704–1 [Removed]**

■ **Par. 197.** Section 7.704–1 is removed.

**PART 11—TEMPORARY INCOME TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974**

■ **Par. 198.** The authority citation for part 11 continues to read as follows:

**Authority:** 26 U.S.C. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805), unless otherwise noted.

**§ 11.401(d)(1)–1 [Removed]**

■ **Par. 199.** Section 11.401(d)(1)–1 is removed.

**§ 11.402(e)(4)(A)–1 [Removed]**

■ **Par. 200.** Section 11.402(e)(4)(A)–1 is removed.

**§ 11.402(e)(4)(B)–1 [Removed]**

■ **Par. 201.** Section 11.402(e)(4)(B)–1 is removed.

**§ 11.404(a)(6)–1 [Removed]**

■ **Par. 202.** Section 11.404(a)(6)–1 is removed.

**PART 13—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1969**

■ **Par. 203.** The authority citation for part 13 continues to read as follows:

**Authority:** 26 U.S.C. 7805.

**§ 13.4 [Removed and Reserved]**

■ **Par. 204.** Section 13.4 is removed and reserved.

**PART 16—[Removed]**

■ **Par. 205.** Under the authority of 26 U.S.C. 7805, part 16 is removed.

**PART 19—TEMPORARY REGULATIONS UNDER THE REVENUE ACT OF 1964**

■ **Par. 206.** Under the authority of 26 U.S.C. 7805, part 19 is removed.

**PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954**

■ **Par. 207.** The authority citation for part 20 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**§ 20.0–1 [Amended]**

■ **Par. 208.** Section 20.0–1 is amended by removing “§§ 20.2201–1 to” and adding “§§ 20.2203–1 through” in its place in paragraph (b)(3).

**§ 20.2201–1 [Removed]**

■ **Par. 209.** Section 20.2201–1 is removed.

**PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954**

■ **Par. 210.** The authority citation for part 25 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**§ 25.2522(a)–2 [Removed]**

■ **Par. 211.** Section 25.2522(a)–2 is removed.

**PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE**

■ **Par. 212.** The authority citation for part 31 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**§ 31.03 [Amended]**

■ **Par. 213.** Section 31.0–3 is amended by removing “(1)” and “,” and (2) to the extent provided in § 31.3121(k)–3, to services performed before 1955 the remuneration for which was paid before 1955” from the fourth sentence in paragraph (a).

**§ 31.3121(a)(9)–1 [Removed and Reserved]**

■ **Par. 214.** Section 31.3121(a)(9)–1 is removed and reserved.

**§ 31.3121(b)(8)–2 [Removed]**

■ **Par. 215.** Section 31.3121(b)(8)–2 is removed.

**§ 31.3121(b)(10)–1 [Amended]**

■ **Par. 216.** Section 31.3121(b)(10)–1 is amended by removing “§ 31.3121(b)(8)–2, relating to services performed in the employ of religious, charitable, educational, and certain other organizations exempt from income tax;” from paragraph (b).

**§ § 31.3121(k)–1 through 31.3121(k)–4 [Removed]**

■ **Par. 217.** Sections 31.3121(k)–1 through 31.3121(k)–4 are removed.

**§ 31.3121(r)–1 [Amended]**

■ **Par. 218.** Section 31.3121(r)–1 is amended by removing paragraph (e).

**§ 31.3501(a)–1T [Amended]**

■ **Par. 219.** Section 31.3501(a)–1T is amended by:

■ 1. In A–7:

■ i. Removing “§ 1.61–2T and § 1.132–1T” and adding “§§ 1.61–21 and 1.132–1 of this chapter” in its place in the first sentence.

■ ii. Removing “Q/A–11 of § 1.61–2T” and adding “§ 1.61–21” in its place in the first parenthetical.

■ iii. Removing “§ 1.61–2T” and adding “§ 1.61–21” in its place wherever it appears in the third sentence.

■ 2. Removing “§ 1.61–2T” and adding “§ 1.61–21 of this chapter” in its place wherever it appears in Q–8.

**PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES**

■ **Par. 220.** The authority citation for part 48 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**§ 48.4041–18 [Removed and Reserved]**

■ **Par. 221.** Section 48.4041–18 is removed and reserved.

**§ 48.4091–3 [Removed and Reserved]**

■ **Par. 222.** Section 48.4091–3 is removed and reserved.

**PART 49—FACILITIES AND SERVICES EXCISE TAXES**

■ **Par. 223.** The authority citation for part 49 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**§ 49.4251–3 [Removed and Reserved]**

■ **Par. 224.** Section 49.4251–3 is removed and reserved.

**§ § 49.4252–1 and 49.4252–3 [Removed and Reserved]**

■ **Par. 225.** Sections 49.4252–1 and 49.4252–3 are removed and reserved.

**§ § 49.4252–6 and 49.4252–7 [Removed]**

■ **Par. 226.** Sections 49.4252–6 and 49.4252–7 are removed.

**§ § 49.4253–8 and 49.4253–9 [Removed and Reserved]**

■ **Par. 227.** Sections 49.4253–8 and 49.4253–9 are removed and reserved.



**§§ 49.4263–1 through 49.4263–4**  
[Removed and Reserved]

■ **Par. 228.** Sections 49.4263–1 through 49.4263–4 are removed and reserved.

**§ 49.4263–6** [Removed]

■ **Par. 229.** Section 49.4263–6 is removed.

**PART 54—PENSION EXCISE TAXES**

■ **Par. 230.** The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

**§ 54.4972–1** [Removed]

■ **Par. 231.** Section 54.4972–1 is removed.

**§ 54.4981A–1T** [Removed]

■ **Par. 232.** Section 54.4981A–1T is removed.

**PART 55—EXCISE TAX ON REAL ESTATE INVESTMENT TRUSTS AND REGULATED INVESTMENT COMPANIES**

■ **Par. 233.** The authority citation for part 55 is amended by removing the entry for § 55.4981–1 to read in part as follows:

Authority: 26 U.S.C. 6001, 6011, 6071, 6091, and 7805 \* \* \*

**§ 55.4981–1** [Removed and Reserved]

■ **Par. 234.** Section 55.4981–1 is removed and reserved.

**§ 55.4981–2** [Amended]

■ **Par. 235.** Section 55.4981–2 is amended by removing the third sentence.

**PART 148—CERTAIN EXCISE TAX MATTERS UNDER THE EXCISE TAX TECHNICAL CHANGES ACT OF 1958**

■ **Par. 236.** Under the authority of 26 U.S.C. 7805, part 148 is removed.

**PART 301—PROCEDURE AND ADMINISTRATION**

■ **Par. 237.** The authority citation for part 301 is amended by removing the entries for §§ 301.6241–1T and 301.6245–1T to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

**§ 301.6035–1** [Removed]

■ **Par. 238.** Section 301.6035–1 is removed.

**§ 301.6048–1** [Removed]

■ **Par. 239.** Section 301.6048–1 is removed.

**§ 301.6096–2** [Removed]

■ **Par. 240.** Section 301.6096–2 is removed.

**§ 301.6241–1T** [Removed]

■ **Par. 241.** Section 301.6241–1T is removed.

**§ 301.6245–1T** [Removed]

■ **Par. 242.** Section 301.6245–1T is removed.

**§§ 301.6501(o)–1 through 301.6501(o)–3**  
[Removed]

■ **Par. 243.** Sections 301.6501(o)–1 through 301.6501(o)–3 are removed.

**§ 301.6511(d)–7** [Removed]

■ **Par. 244.** Section 301.6511(d)–7 is removed.

**§ 301.6511(g)–1** [Removed]

■ **Par. 245.** Section 301.6511(g)–1 is removed.

**§ 301.6723–1A** [Removed]

■ **Par. 246.** Section 301.6723–1A is removed.

**PART 404—TEMPORARY REGULATIONS ON PROCEDURE AND ADMINISTRATION UNDER THE TAX REFORM ACT OF 1976**

■ **Par. 247.** The authority citation for part 404 continues to read as follows:

Authority: Sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

**§ 404.6048–1** [Removed and Reserved]

■ **Par. 248.** Section 404.6048–1 is removed and reserved.

**PART 601—STATEMENT OF PROCEDURAL RULES**

■ **Par. 249.** The authority citation for part 601 continues to read in part as follows:

Authority: 5 U.S.C. 301 and 552 \* \* \*

**§ 601.201** [Amended]

■ **Par. 250.** Section 601.201 is amended by removing “§ 1.401–4(c) of the Income Tax Regulations” and adding “§ 1.401(a)(4)–5 of this chapter” in its place in paragraph (q)(2)(ii).

**PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

■ **Par. 251.** The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

**§ 602.101** [Amended]

■ **Par. 252.** Section 602.101 is amended by removing the entries for §§ 1.23–5, 1.42–2, 1.46–11, 1.56–1, 1.56A–1 through 1.56A–5, 1.58–9(c)(5)(iii)(B), 1.58–9(e)(3), 1.61–2T, 1.103–15AT, 1.103–18, 1.103(n)–2T, 1.103(n)–4T, 1.132–1T, 1.132–2T, 1.132–5T, 1.168(f)(8)–1T, 1.177–1, 1.341–7, 1.401–

12(n), 1.404(a)–4, 1.412(b)–5, 1.453–10, 1.453A–2, 1.475(b)–4, 1.551–4, 1.552–3 through 1.552–5, 1.556–2, 1.586–2, 1.593–1, 1.593–6, 1.593–6A, 1.593–7, 1.595–1, 1.821–1, 1.821–3, 1.821–4, 1.823–2, 1.823–5, 1.823–6, 1.825–1, 1.831–4, 1.921–3T, 1.923–1T, 1.924(a)–1T, 1.925(a)–1T, 1.925(b)–1T, 1.926(a)–1T, 1.927(b)–1T, 1.927(d)–1, 1.927(e)–1T, 1.927(f)–2T, 1.927(f)–1, 1.962–4, 1.1034–1, 1.1247–1, 1.1247–2, 1.1247–4, 1.1247–5, 1.1492–1, 1.1494–1, 1.6035–1, 1.6035–3, 1.6049–7T, 1.6050H–1T, 1.6654–4, 5c.168(f)(8)–1, 5c.168(f)(8)–2, 5c.168(f)(8)–6, 5c.168(f)(8)–8, 5f.103–3, 16.3–1, 31.3121(k)–4, 48.4041–18, 48.4091–3, 54.4972–1, 54.4981A–1T, 301.6035–1, 301.6241–1T, 301.6501(o)–2, 301.6723–1A(d), and 404.6048–1.

**Kirsten Wielobob,**

*Deputy Commissioner for Services and Enforcement.*

Approved: November 27, 2018.

**David J. Kautter,**

*Assistant Secretary of the Treasury (Tax Policy).*

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**DEPARTMENT OF JUSTICE**

**Bureau of Alcohol, Tobacco, Firearms, and Explosives**

**27 CFR Parts 447, 478, and 479**

[Docket No. 2018R–22F; AG Order No. 4406–2019]

**RIN 1140–AA52**

**Bump-Stock-Type Devices**

**AGENCY:** Bureau of Alcohol, Tobacco, Firearms, and Explosives; Department of Justice.

**ACTION:** Final rule; ratification.

**SUMMARY:** The Attorney General is ratifying a final rule, published in the *Federal Register* on December 26, 2018, that amended the definition of “machinegun” (or “machine gun”) in Department of Justice regulations. The ratification is issued as a prudential matter in light of pending litigation.

**DATES:** March 14, 2019.

**FOR FURTHER INFORMATION CONTACT:** Vivian Chu, Office of Regulatory Affairs, Enforcement Programs and Services, Bureau of Alcohol, Tobacco, Firearms, and Explosives, U.S. Department of Justice, 99 New York Ave. NE, Washington, DC 20226; telephone: (202) 648–7070.

**SUPPLEMENTARY INFORMATION:** On December 26, 2018, the Department of Justice published a final rule in the