AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

Chapter IX—Office of Assistant Secretary for Public and Indian Housing, Department of Housing and Urban Development (Parts 900—999)

941.103 Amended **27125**
950 Authority citation revised **27126**
950.102 Regulation at 61 FR 46346 confirmed **24337**
950.660 (a)(3) revised **27126**
954 Regulation at 61 FR 32295 confirmed **58906**
968.102 (b) revised **27126**
968.112 (d)(3)(ii) amended **27126**
968.335 (a)(3) revised **27126**
971 Added; interim **49576**

Chapter XX—Office of Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Parts 3200—3899)

3280 Policy statement **24337**
3280.305 (c)(3)(i) table and (4) table amended **54547**
3282 Policy statement **24337**
3500 Authority citation revised 3236
3500.2 Amended **20088**
3500.17 (a), (b) and (i)(1) introductory text amended; (c)(2), (3), (i)(1)(iv) and (k) revised; (f)(2)(iii) added 3236
3500 Appendixes A and C amended 3237

Proposed Rules:

0—99 (Ch. I) **18306**
5 ..... **55324, 62928**
81 ..... **68060**
..... 1997
180 ..... **66488**
200 ..... **27486**
201 ..... **36194**
202 ..... **36194**
207 ..... **35716**
251 ..... **35716**
252 ..... **35716**
255 ..... **35716**
266 ..... **35716**
291 ..... **32251**
570 ..... **31944**
888 ..... **23552**
950 ..... **35718**
953 ..... **35718**
955 ..... **35718**
960 ..... **25728, 55324**
964 ..... **55324**
966 ..... **25728**
968 ..... **47740**
984 ..... **55324**
990 ..... **55324**
1000 ..... **35718, 43131, 47783, 54399**
1003 ..... **35718, 43131, 47783, 54399**
1005 ..... **35718, 43131, 47783, 54399**
3500 ..... **25740, 38489, 53912**

TITLE 25—INDIANS

Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)

12 Revised **15611**
46 Added **44081**
142 Revised **18516**
151 Determination **19927**
181 Added **55331**
247 Added; interim **50868**

Chapter IV—Office of Navajo and Hopi Indian Relocation (Parts 700—799)

700.801—700.843 (Subpart R) Revised **35078**

Proposed Rules:

11 ..... **61057**
41 ..... **15446**
181 ..... **27000**
248 ..... **55767**
291 3289
502 ..... **46227**
514 ..... **65775**

TITLE 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—799)

1 Authority citation amended **25506, 37492, 38028, 41273, 50503, 50505, 53416, 53500, 68166, 68175**
Technical correction **40270**
Authority citation amended ... 13, 1056, 1742, 1918, 4170
Technical correction 3186

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

TITLE 26 Chapter I—Con.

1.42–15 Added **50505**
1.42–16 Added **50503**
1.42–16T Removed **50503**
1.61–4 Amended **44546**
1.61–12 (c) revised **68175**
1.103–8 (a)(5) revised **25506**
1.103–8T Removed **25506**
1.125–4T Added; eff. 12–31–98 ..... **60166**
1.141–0 Amended 3259
1.141–2 (d)(3)(ii)(B) amended 3260
1.141–7 Removed 3260
1.141–8 Removed 3260
1.141–7T Added 3260
1.141–8T Added 3264
1.141–15 Revised 3265
1.141–15T Added 3266
1.142–4 Added **25506**
1.142(f)(4)–1T Added 3266
1.148–0 (c) amended **25506**
1.148–1 (b) amended; (c)(4)(ii)(A) revised; (e) added **25507**
1.148–1T Redesignated as 1.148–1A **25507**
1.148–2 (b)(2)(ii) revised **25507**
1.148–2T Redesignated as 1.148–2A **25507**
1.148–3 (h)(3) amended **25507**
1.148–3T Redesignated as 1.148–3A **25507**
1.148–4 (h)(2)(vi) and (vii) removed; (h)(2)(ii) through (v), (viii) and (ix) redesignated as (h)(2)(iii) through (viii); (b)(5), (g), (h)(1), (2) introductory text, (i), new (iv), new (v), new (vi), new (viii), (3), (4) and (5) revised; new (h)(2)(ii) and (6) added **25507**
1.148–4T Redesignated as 1.148–4A **25507**
1.148–5 (b)(2)(iii), (c)(2)(i), (3)(ii), (d)(3)(ii), (e)(2)(ii)(B) and (iii) revised **25511**
1.148–5T Redesignated as 1.148–5A **25507**
1.148–6 (d)(3)(iii)(C) revised **25512**
1.148–6T Redesignated as 1.148–6A **25507**
1.148–9 (c)(2)(ii)(B) and (h)(4)(vi) revised **25512**
1.148–9T Redesignated as 1.148–9A **25507**
1.148–10 (b)(2), (c)(2)(viii), (ix) and (e) revised; (c)(2)(x) added **25512**
1.148–10T Redesignated as 1.148–10A **25507**
1.148–11 (a), (b)(1), (c)(1) and (g) revised; (b)(3) added; (h) and (i) removed **25512**
1.148–11T Redesignated as 1.148–11A **25507**
1.149(d)–1 (f)(3) revised; (g)(3) added **25513**
1.149(d)–1T Redesignated as 1.149(d)–1A **25513**
1.150–1 (a)(2), (c)(1), (4)(iii) revised; (c)(6) added **25513**
1.150–1T Redesignated as 1.150–1A **25513**
1.150–5T Added 3266
1.148–1A—1.150–1A Undesignated center heading added **25507**
1.148–1A Redesignated from 1.148–1T; heading amended **25507**
1.148–2A Redesignated from 1.148–2T; heading amended **25507**
1.148–3A Redesignated from 1.148–3T; heading amended **25507**
1.148–4A Redesignated from 1.148–4T; heading amended **25507**
1.148–5A Redesignated from 1.148–5T; heading amended **25507**
1.148–6A Redesignated from 1.148–6T; heading amended **25507**
1.148–9A Redesignated from 1.148–9T; heading amended **25507**
1.148–10A Redesignated from 1.148–10T; heading amended **25507**
1.148–11A Redesignated from 1.148–11T; heading amended **25507**
(i) revised **25513**
1.149(d)–1A Redesignated from 1.149(d)–1T; heading amended **25513**
1.150–1A Redesignated from 1.150–1T; heading amended **25513**
1.162–12 (a) amended **44546**
1.163–5 (c)(2)(i)(B)(5) amended; eff. 1–1–99 ..... **53416**
1.163–8T (c)(2)(e) redesignated as (c)(3) **40270**
1.163–13 Added **68176**
1.165–12 (a), (c)(1)(i), (2)(iv) and (3)(iv) amended; (c)(1)(iii) removed; (c)(1)(iv) and (v) redesignated as (c)(1)(iii) and (iv); (c)(1)(ii) and new (iii) revised; eff. 1–1–99 ..... **53416**
Corrected **55849**
1.166–3 (a)(3) added 4396

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

1.166–3T Removed 4396
1.171–1 Revised **68177**
1.171–2 Revised **68178**
1.171–3 Revised **68180**
1.171–4 Revised **68182**
1.171–5 Added **68182**
1.249–1 (c) revised; (d)(2) amended **68182**
1.263A–0 Amended **42054**
1.263A–0T Added **44546**
1.263A–1 (a)(2)(i) amended **42054**
(b)(3) and (4) amended **44546**
1.263A–4T Revised **44546**
1.263A–7 Added **42054**
1.263A–7T Removed **42062**
1.263A–15 Amended **42062**
1.280B–1 Added **67726**
1.302–2 (c) introductory text amended **38028**
1.338–2 (c)(3)(ii) revised; (c)(3)(iv)(B) amended 4178
1.354–1 (d) amended; (d) Example 4 added; (e) revised 410
1.355–1 (b) amended; (c) added 410
1.356–3 (b) redesignated as (c); new (b) added; new (c) amended 410
1.356–6T Added 411
1.368–1 (d)(1) removed; (d)(2), (3) and (4) redesignated as (d)(1), (2) and (3); (a), (b), new (d)(1), (5) introductory text and Examples 1 through 5 amended; new (d)(4) and (5) Examples 6 through 12 added 4178
1.368–1T Added 4185
1.368–2 (j)(3)(ii) revised; (j)(3)(iv) and (k) added; (j)(4) removed; (j)(5), (6) and (7) redesignated as (j)(4), (5) and (6); (a), (f), (j)(1), (3)(iii) and new (6) Examples 1 through 9 amended 4182
1.401(b)–1 (c), (d) and (e) redesignated as (d), (e) and (f); new (d)(2) undesignated text designated as (d)(3) and (4); (a), (b)(1), new (d)(1)(ii), (iii), (2) introductory text, (3), (4), (e)(1)(ii)(C), (2)(ii)(C), (3) introductory text, (4), (5) introductory text and (iii) amended **41273**
(b)(2)(iii) removed; (b)(3), (c) and (d)(1)(iv) added **41274**
1.401(b)–1T Added **41274**
1.446–1 (e)(3)(i) amended **26741**
(e)(3)(i) amended; (e)(3)(iii) revised **68169**
1.446–1T Added **26741**
(e)(3)(i)(B) corrected **28631**
Removed **68169**
1.453–11 Added 4170
1.460–0 Amended 1918
1.460–6T Added 1919
1.468A–2 (f)(3) redesignated as (f)(3)(i); (f)(3)(ii) added 2894
1.483A–3 (a)(4), (i)(1)(ii)(A), (iii)(A)(*3*) and (B) revised; (e)(5) and (i)(1)(iii)(C) added 2894
1.468A–8 (b)(12) added 2894
1.471–6 (c), (d) and (f) amended **44551**
1.501(c)(5)–1 (b) redesignated as (c); new (b) added **40449**
1.704–1 (b)(2)(iv)(*d*)(*1*), (*l*) and (5) Example 13 amended **25499**
1.704–2 (m) Example 1 reinstated; CFR correction **34634**
1.704–3 (a)(2) and (3)(i) amended **25500**
(a)(11) added; (f) revised **44215**
1.704–4 (a)(4)(ii) and (c)(3) revised **25500**
1.708–1 (b)(1)(ii) amended; (b)(1)(iv) revised; (b)(1)(v) added **25500**
1.737–2 (a) revised; (d)(1) amended **25501**
1.743–1 (d) added **25501**
1.761–1 (e) added **25501**
1.861–2 (a)(1) amended; (a)(7) added; (e) revised **53500**
1.861–3 (a)(1) and (d) amended; (a)(6) added **53501**
1.864–5 (b)(2)(ii) redesignated as (b)(2)(iii); new (b)(2)(ii) added **53501**
1.871–6 Revised; eff. 1–1–99 ..... **53416**
1.871–7 (b) amended; eff. 1–1–99 ..... **53416**
(b) redesignated as (b)(1); (b)(1) heading and (2) added; (f) amended **53501**
1.871–14 Added; eff. 1–1–99 ..... **53416**
1.881–2 (b) redesignated as (b)(1); (b)(1) heading and (2) added; (e) amended **53501**
1.894–1 (c) revised; (d) added **53502**
1.894–1T Added **35676**
(d)(1), (6) Example 11 corrected **46877**
1.905–2 (a)(2) amended 3813

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

TITLE 26 Chapter I—Con.

1.1001–4 Added 4396
1.1001–4T Removed 4396
1.1016–5 (b) revised **68183**
1.1016–9 Removed **68183**
1.1059(e)–1 Added **38028**
1.1202–0 Added **68166**
1.1202–2 Added **68166**
1.1245–1 (e)(2) revised **44216**
1.1271–0 Amended 1057
1.1275–1 (b)(2) redesignated as (b)(3); new (b)(2) added **68183**
(d) amended; (j) added 1057
1.1291–0 Amended 13
1.1291–0T Amended 13
1.1291–1T Added 13
1.1291–9 (i)(1) removed 13
1.1293–0 Added 13
1.1293–1T Added 14
1.1294–0 Heading and introductory text added 13
1.1295–0 Added 14
1.1295–1T Added 15
1.1295–3T Added 19
1.1297–0 Heading and introductory text added 13
1.1297–3T (c) added 24
1.1396–1 Undesignated center heading and section added **67727**
1.1397E–1T Added 673
1.1441–0 Added; eff. 1–1–99 .....**53421**
1.1441–1 Revised; eff. 1–1–99 .....**53424**
1.1441–2 Revised; eff. 1–1–99 .....**53444**
1.1441–3 Heading, (a) through (f) and (h) revised; (g), (i) and authority citation removed; (j) redesignated as (g); new (g)(1) and (2) amended; eff. 1–1–99 .....**53424**
1.1441–4 Heading, (a), (b)(1)(i), (ii), (2)(ii) heading, introductory text, (A), (v) and (c) through (g) revised; (b)(1)(vi) (2)(ii)(B), (C), (K) and (6) added; (b)(2)(ii)(B) through (H) redesignated as (b)(2)(ii)(D) through (J); (b)(1)(iii), (iv), (v), (2)(i), new (b)(2)(ii)(D) through (J), (iii) and (3) amended; (b)(2)(iv)(C) concluding text, (h), (i), authority citation removed; OMB number; eff. 1–1–99 .....**53450**
1.1441–4T Removed; eff. 1–1–99 .....**53452**
1.1441–5 Revised; eff. 1–1–99 .....**53452**
1.1441–6 Revised; eff. 1–1–99 .....**53458**
1.1441–7 (a), (b) and (c) revised; (d) redesignated as (f); new (d), (e) and (g) added; new (f)(1), (2)(i) and (3) amended; authority citation removed; eff. 1–1–99 .....**53462**
1.1441–8T Redesignated as 1.1441–8; eff. 1–1–99 .....**53458**
1.1441–8 Redesignated from 1.1441–8T; heading and (b) revised; (c) through (f) added; eff. 1–1–99 .....**53458**
1.1441–9 Added; eff. 1–1–99 .....**53465**
1.1442–1 Revised; eff. 1–1–99 .....**53466**
1.1442–2 Revised; eff. 1–1–99 .....**53466**
1.1442–3 Added; eff. 1–1–99 .....**53466**
1.1443–1 Revised; eff. 1–1–99 .....**53466**
1.1445–5 (b)(1) amended; eff. 1–1–99 .....**53467**
1.1461–1 Revised; eff. 1–1–99 .....**53467**
1.1461–2 Revised; eff. 1–1–99 .....**53470**
1.1461–3 Removed; eff. 1–1–99 .....**53471**
1.1461–4 Removed; eff. 1–1–99 .....**53471**
1.1462–1 Revised; eff. 1–1–99 .....**53471**
1.1463–1 Revised; eff. 1–1–99 .....**53471**
1.1502–3 (d) redesignated as (d)(1); (c)(3), (d)(2) and (e)(3) added 1742
1.1502–3T Added 1742
1.1502–4 (f)(3) and (g)(3) added 1744
1.1502–4T Added 1744
1.1502–5 (b)(5) corrected **23657**
1.1502–9 (a) amended 1744
1.1502–9T Added 1745
1.1502–21T (c)(1)(iii) Example 5 amended 1745
1.1502–23T (b) and (c) redesignated as (c) and (d); new (b) added 1745
1.1502–55T Added 1745
1.6013–2 (b)(1) amended **39117**
1.6038–2 (j)(2)(ii) redesignated as (j)(2)(iii); new (j)(2)(ii) added; eff. 1–1–99 .....**53385**
1.6041–1 (a)(1), (d)(1) introductory text and (3) revised; (a)(2), (d)(2) heading, (4) heading and (5) added; eff. 1–1–99 .....**53471**
1.6041–2 (c) revised **53472**
1.6041–3 (c) and (l) removed; (d), (e), (f), (h), (i), (j) and (o) amended; (d) through (k) and (m) through (p) redesignated as (c) through (n); introductory text, (a), (b), new (f) and

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

new (j) revised; new (o), new (p) and (q) added; eff. 1–1–99 ..... **53472**
1.6041–4 Revised; eff. 1–1–99 ..... **53473**
1.6041–7 Heading revised; (a) amended; eff. 1–1–99 ..... **53473**
1.6041–8 Added; eff. 1–1–99 ..... **53474**
1.6041A–1 Added; eff. 1–1–99 ..... **53474**
1.6042–2 Heading, (a)(1)(i), (ii), (d) and (e) heading; (a)(1) introductory text added; (a)(1)(iii), (4) and (e) amended; eff. 1–1–99 ..... **53474**
1.6042–3 (a) introductory text, (2) and (b) revised; (a)(2) concluding text and authority citation removed; (a)(3) added; eff. 1–1–99 ..... **53475**
1.6042–4 (d)(2)(i)(F) and (f) revised; eff. 1–1–99 ..... **53476**
1.6043–2 (a) amended; eff. 1–1–99 ..... **53476**
1.6044–2 Heading, (e) and (f) heading revised; (a)(1) and (f) amended; eff. 1–1–99 ..... **53476**
1.6044–3 (c) revised; eff. 1–1–99 ..... **53476**
1.6044–5 (c) revised; eff. 1–1–99 ..... **53476**
1.6045–1 (a) heading, introductory text, (1), (d)(4), (6), (g), (j), (k) and (l) revised; (a)(12) and authority citation removed; (a)(13), (b) Examples (1) through (8), (c)(5)(i)(*a*) through (c)(5)(i)(*f*), (ii), (ii) Examples (1) through (4), (6)(i)(*a*), (*b*), (ii)(*a*), (*b*), and and (h)(2) Examples (1) and (2) redesignated as (a)(12) and (b) Examples 1 through 8, (c)(5)(1)(A) through (F), (iii), (iii) Examples 1 through 4, (6)(i)(A), (B), (ii)(A) and (B) and (h)(2) Examples 1 and 2; (a)(13) and new (c)(5)(ii) added; (b) new Example 1 and (f)(2)(3) introductory text amended; eff. 1–1–99 ..... **53476**
1.6045–1T Removed; eff. 1–1–99 ..... **53480**
1.6045–2 (b)(2)(i)(A) through (F) amended; (b)(2)(i)(G) and (g)(4) added; (g)(2) revised; eff. 1–1–99 ..... **53480**
1.6045–2T Removed; eff. 1–1–99 ..... **53480**
1.6046–1 (g) amended; eff. 1–1–99 ..... **53385**
1.6049–4 (a), (b)(1), (3), (c)(1), (d)(3) and (7) heading revised; (b)(2) introductory text, (iv), (4), (5)(i), (c)(2)(i), (ii) concluding text, (d)(2), (7), (8), (9)(ii) introductory text, (e)(4), (5)(iv), (f)(4)(i) and (ii) amended; (g)(3) added; eff. 1–1–99 ..... **53480**
1.6049–5 (a)(6) amended; (b) revised; (c) redesignated as (f); new (c), (d), (e) and (g) added; eff. 1–1–99 ..... **53483**
1.6049–6 (d) amended; (e)(3) revised; eff. 1–1–99 ..... **53491**
1.6049–7 (c)(4) revised; eff. 1–1–99 ..... **53491**
1.6049–8 (a) amended; eff. 1–1–99 ..... **53491**
1.6050A–1 (a) introductory text, concluding text, (b) and (c)(1) amended; (d) added; eff. 1–1–99 ..... **53492**
1.6050H–1 (d)(2)(ii)(A) and (B) amended; eff. 1–1–99 ..... **53492**
1.6050N–1 Heading, (c) and (d) revised; (e) added; eff. 1–1–99 ..... **53492**
1.6071–1 (c)(7), (8), (11), (13) and (15) revised; eff. 1–1–99 ..... **53492**
1.6091–1 (b)(15) revised; eff. 1–1–99 ..... **53493**
1.6302–1 (b) heading revised; (b) redesignated as (b)(1); new (b)(1) heading and (2) added; OMB number **37492**
1.6302–1T Removed **37492**
1.6302–2 (b) heading revised; (c) redesignated as (b)(6); new (c) added; OMB number **37492**
1.6302–2T Removed **37492**
1.6302–3 (c) revised **37492**
1.6302–3T Removed **37492**
1.6302–4 Added **37492**
1.6302–4T Removed **37492**
1.6662–6 (d)(2)(ii)(E) amended **46877**
1.7701(l)–1 (a) designation, heading and (b) removed **53502**
20.2041–3 (d)(6)(i) amended; (d)(6)(iii) added **68184**
20.2046–1 Revised **68184**
20.2056(d)–2 (a) amended; (b) revised; (c) added **68184**
25 Authority citation amended **68185**
25.2511–1 (c)(1) amended; (c)(3) added **68185**

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

TITLE 26 Chapter I—Con.

25.2514–3 (c)(5) amended; (c)(7) added **68185**
25.2518–1 (a)(1) revised; (a)(2) Example amended; (a)(3) added **68185**
25.2518–2 (c)(3) existing text, (5) Examples (9) and (10) redesignated as (c)(3)(i) and (5) Examples (12) and (11); new (c)(3)(i) and (5) Example 11 amended; (c)(3)(ii), (5) Examples (8), new (9), new (10), (13) and (14) added; (c)(4), (5) Examples (7) and new (12) revised; (5) Examples (8) removed **68185**
26.2652–1 (a)(4) and (5) Examples 9 and 10 removed; (a)(5), (6) and Example 11 redesignated as (a)(4), (5) and Example 9 ..... **27498**
25.2702–5 (a) redesignated as (a)(1); (a)(2) and (c)(9) added; (b)(1) amended; (c)(5)(ii)(C) revised **66988**
25.2702–7 Amended **66989**
31 Authority citation amended **33009, 37492, 53493**
31.0–1 (a) amended **37492**
31.0–3 (f) amended **37493**
31.3401(a)(6)–1 Heading, revised; (e) amended; (f) added; authority citation removed; eff. 1–1–99 ..... **53493**
31.3406–0 Table amended; eff. 1–1–99 ..... **53493**
31.3406(d)–3 (a) and (b) amended; (c) revised; eff. 1–1–99 ..... **53493**
31.3406(g)–1 (e) added; eff. 1–1–99 ..... **53493**
31.3406(h)–2 (a)(3)(i) revised; (d) amended; (e)(1) designation, heading and (2) removed; eff. 1–1–99 ..... **53493**
31.3406(j)–1 Added **33009**
31.6302–1 (h) redesignated as (i); new (h) added **37493**
31.6302–1T Removed **37494**
31.6302(c)–3 (b) heading and (c) revised; (d) added **37494**
31.6302(c)–3T Removed **37494**
31.6413(a)–3 (a)(1)(ii) and (iii) amended; (a)(1)(iv) added; (a)(2) and (b)(2) revised; eff. 1–1–99 ..... **53494**
31.9999–0 Added; eff. 10–14–97 through 1–1–99 ..... **53494**
35a Authority citation amended **33009, 53494**
35a.3406–3 Removed **33009**
35a.9999–0 Added; eff. 10–14–97 through 1–1–99 ..... **53494**
35a.9999–0T Removed **53494**
35a.9999–1 Removed; eff. 1–1–99 ..... **53494**
35a.9999–2 Removed; eff. 1–1–99 ..... **53494**
35a.9999–3 Removed; eff. 1–1–99 ..... **53494**
35a.9999–3A Removed; eff. 1–1–99 ..... **53494**
35a.9999–4T Removed; eff. 1–1–99 ..... **53494**
35a.9999–5 Removed; eff. 1–1–99 ..... **53494**
40 Authority citation amended **37494**
40.0–1T Added **67569**
40.6011(a)–1 (b)(2)(vi) amended 25
40.6011(a)–1T Added **67569**
40.6302(c)–1 (d) redesignated as (d)(1); (d)(1) heading and (2) added **37494**
40.6302(c)–1T Removed **37494**
Added **67569**
40.6302(c)–2T Added **67569**
48 Authority citation amended 25
48.4081–1 (b) and (c)(1)(i) amended; (d) revised 25
48.4082–5T Redesignated as 48.4082–5 25
48.4082–5 Redesignated from 48.4082–5T; Heading and (b) amended; (f) and (g) redesignated as (g) and (h); new (f) added; new (h) revised 25
48.6416(b)(4)–1 Removed 26
48.6421–3 (d)(2) amended 26
48.6427–3 (d)(2) amended 26
48.6715–1 (a)(3) revised 26
48.6715–2T Removed 26
53.6071–1 (f) redesignated from 53.6071–1T(f) **52257**
53.6071–1T (f) redesignated as 53.6071–1(f); removed **52257**
54 Authority citation amended **16927, 66952**
Technical correction **17004**
Clarification **67688, 67689**
54.9801–1T Added; interim **16927**
(c) corrected **31691**
(a) revised; interim **66952**
54.9801–2T Added; interim **16928**
Corrected **31691**

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

Amended; interim **66952**
54.9801–3T Added; interim **16929**
(a)(1)(iii) and (b)(1)(ii) Example corrected **31691**
54.9801–4T Added; interim **16930**
(a)(2) and (b)(2)(iv) corrected **31669**
(b)(2)(iv) Examples 6 and 7 and (v)(B) Example corrected **31691**
(a)(2) revised; interim **66952**
54.9801–5T Added; interim **16932**
(a)(6) and (b)(2) corrected **31669**
(a)(1)(i), (iv)(B)(*1*), (*2*) Example, (2)(iv) Examples 4 and 5 and (5)(i)(A) corrected **31691**
(a)(5)(i)(B) Example, (6)(ii), (c)(2)(ii) and (d)(3) Example 3 corrected **31692**
(a)(3)(vi) amended; interim **66952**
54.9801–6T Added; interim **16937**
(a)(3) corrected **31669**
(b)(2), (4) introductory text and (6) corrected **31692**
54.9802–1T Added; interim **16938**
54.9804–1T Added; interim **16939**
(a) and (b)(4) corrected **31670**
Redesignated as 54.9831–1T; interim **66952**
54.9806–1T Added; interim **16940**
(a)(1), (2), (d), (e)(1)(i) and (iv) corrected **31692**
Redesignated as 54.9833–1T; interim **66952**
54.9812–1T Added; interim **66953**
54.9831–1T Redesignated from 54.9804–1T; (b)(1) revised; interim **66952**
54.9833–1T Redesignated from 54.9806–1T; (a)(1) revised; (a)(2) amended; interim **66952**
301 Authority citation amended **53494**
301.6109–1 (d)(2)(iii) added **25502**
(b)(2)(iv), (v) and (c) revised; (b)(2)(vi) added; eff. 1–1–99 ..... **53494**
(h)(2)(iii) added **62520**
301.6109–1T Added **62520**
301.6109–3T Added **62520**
301.6114–1 (a)(1)(ii), (b)(4)(ii) introductory text and (c)(1)(i) revised; (b)(4)(ii)(B)(*7*) amended; (b)(4)(ii)(C), (D) and (c)(6) added; eff. 1–1–99 ..... **53495**
301.6114–1 (b)(4) introductory text, (5) introductory text, (6) and (7) amended; (c) introductory text, (1) through (6), (7) introductory text, (i), (ii) and (iii) redesignated as (c)(1) introductory text, (i) through (vi), (vii) introductory text, (A), (B) and (C); (c) concluding text removed; (b)(8) and new (c)(2) through (5) added; new (c)(1)(ii) and (d) revised **53385**
301.6334–1 (a)(2) and (e) revised; (a)(3) and (11)(i) amended; (f) added **39117**
301.6402–3 (e) revised; authority citation removed; eff. 1–1–99 ..... **53495**
301.6601–1 (f)(3) and (4) revised; (f)(5) redesignated as (f)(6); new (f)(5) added **39117**
301.6651–1 (a)(3) revised; (g) added **39117**
301.6656–3 Added **39118**
301.6721–0 Table amended; eff. 1–1–99 ..... **53496**
301.6724–1 (g) revised; eff. 1–1–99 ..... **53496**
301.7122–1 (e) revised **39118**
301.7430–0 Amended **39118**
301.7430–1 (b)(4) added **39118**
301.7430–2 (b)(2), (c)(3) introductory text and (ii)(C) amended; (c)(3)(i)(B) revised **39118**
301.7430–4 (b)(3)(i), (iii)(B), (C), (D) and (c)(2)(ii) amended; (b)(3)(ii) revised **39118**
301.7430–5 (a) revised; (c)(3) added **39119**
301.7430–6 Revised **39119**
301.7623–1 (g) added **53231**
301.7623–1T Added (temporary) **53231**
301.7701(b)–0 Amended **53386**
301.7701(b)–3 (b)(3) and (4) revised **53386**
301.7701(b)–7 (c)(1) revised; (c)(2) added **53387**
301.7701(b)–8 (b)(1) and (2) revised **53387**
301.9100–0 Added **68169**
301.9100–1 Revised **68169**
301.9100–1T (h) amended **26741**
Removed **68173**
301.9100–2 Added **68170**
301.9100–2T Removed **68173**
301.9100–3 Added **68171**
301.9100–3T (c)(2)(i) revised **26741**
Removed **68173**
502 Removed; eff. 1–1–99 ..... **53497**

NOTE: **Boldface page numbers indicate 1997 changes.**

CHANGES APRIL 1, 1997 THROUGH JANUARY 30, 1998

TITLE 26 Chapter I—Con.

503 Removed; eff. 1–1–99.....**53497**
509 Authority citation added.....**53497**
509.1—509.10 (Subpart) Removed; eff. 1–1–99.....**53497**
509.103 (e) removed; eff. 1–1–99.....**53497**
509.117 (a) removed; eff. 1–1–99.....**53497**
509.119 Removed; eff. 1–1–99.....**53497**
509.122 Removed; eff. 1–1–99.....**53497**
513 Authority citation revised.....**53497**
513.1 Removed; eff. 1–1–99.....**53497**
513.2 Revised; eff. 1–1–99.....**53497**
Corrected.....2723
513.3 Revised; eff. 1–1–99.....**53497**
513.4 Revised; eff. 1–1–99.....**53498**
513.5 Revised; eff. 1–1–99.....**53498**
514 Authority citation added.....**53498**
514.1—514.32 (Subpart) Authority citation removed.....**53498**
514.1—514.10 Undesignated center heading removed; eff. 1–1–99.....**53498**
514.20 Removed; eff. 1–1–99.....**53498**
514.21 Removed; eff. 1–1–99.....**53498**
514.22 (c) removed; eff. 1–1–99.....**53498**
514.23 Removed; eff. 1–1–99.....**53498**
514.24 Removed; eff. 1–1–99.....**53498**
514.25 Removed; eff. 1–1–99.....**53498**
514.26 Removed; eff. 1–1–99.....**53498**
514.27 Removed; eff. 1–1–99.....**53498**
514.28 Removed; eff. 1–1–99.....**53498**
514.29 Removed; eff. 1–1–99.....**53498**
514.30 Removed; eff. 1–1–99.....**53498**
514.31 Removed; eff. 1–1–99.....**53498**
514.32 Removed; eff. 1–1–99.....**53498**
514.101—514.117 (Subpart) Undesignated center heading and sections removed; eff. 1–1–99.....**53498**
516 Removed; eff. 1–1–99.....**53498**
517 Removed; eff. 1–1–99.....**53498**
520 Removed; eff. 1–1–99.....**53498**
521 Authority citation revised.....**53498**
521.1—521.8 (Subpart) Removed; eff. 1–1–99.....**53498**
521.103 (d) removed; eff. 1–1–99.....**53498**
601.204 (b) amended.....**26741, 68173**
601.204T Added.....**26741**
(b)(2) corrected.....**28631**
Removed.....**68173**
602.101 (c) table amended (OMB numbers).....**25514, 35905, 53232, 53387, 53498, 62521, 66989, 68173, 68183**
(c) table amended (OMB numbers).....24, 1919, 2723, 2894

Proposed Rules:

1.....**17572, 18730, 19072, 19957, 19958, 23408, 26755, 27563, 30785, 32054, 35752, 35755, 37818, 37819, 38197, 40316, 41322, 43295, 44103, 44607, 49183, 52953, 53503, 53504, 53588, 55768, 60196, 64190, 66575, 67780**
.....35, 39, 42, 453, 707, 1803, 1932, 1933, 3057, 3296, 3677, 4204, 4205, 4408
25.....**19072, 44103, 53588**
31.....**67304**
.....3688
40.....**67589**
52.....**67013**
54.....**16977, 66967**
.....708
301.....**26755, 30785, 30796, 37819, 38197, 40316, 50533, 53274, 55768, 62538, 68241, 68242**
.....1086, 3186
601.....**26755**

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

Chapter I—Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury (Parts 1—299)

4.28 (e) added.....**16490**
(e)(2) corrected.....**33747**
9.158 Added.....**55516**
24.148 Revised.....**29666**
24.278 Revised; OMB number.....**29666**
24.279 Revised; OMB number.....**29667**
47.52 (a) revised; (b), (c) and (d) redesignated as (d), (e) and (f); new (b) and new (c) added; new (f) amended.....**61234**
47.57 (c) amended.....**61235**
178.11 Amended.....**19444, 34638**
178.32 (e) added.....**34639**
178.124 (c) introductory text and (f) amended; (c)(1), (d) and (e) revised.....**19444**
178.125 (f) introductory text amended; (f)(1), (2) and (3) added.....**19445**
178.130 (a)(2) revised.....**19445***

Proposed Rules:

9.....**16502, 24622, 34027, 39984, 54398, 59029**

NOTE: **Boldface page numbers indicate 1997 changes.**