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CHANGES APRIL 1, 1999 THROUGH MARCH 31, 2000

Chapter III—National Indian Gaming Commission (Parts 500—599)

516 Added **54542**

Proposed Rules:

1—299 (Ch. I) **18585**
20 ..... **24296, 34173**
151 ..... **17574, 30929, 49756, 55878, 66828**
500—599 (Ch. III) **22888**
504 ..... **61234, 72296**
516 ..... **38164**

TITLE 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)

1 Authority citation amended **23189, 26851, 36099, 36125, 36177, 37676, 43075, 43272, 43615, 48547, 60342, 61500, 69907, 72543, 72549, 72556**
Authority citation amended 1237, 1312, 2326, 3588, 3595, 3813, 3815, 3819, 3825, 5776, 5779, 11207
Technical correction 15862, 16317, 17149
Authority citation corrected 16319
1.42–5 (b)(1)(iv), (c)(1)(x), (4)(i), (ii), (iii) Example, (e)(2), (3)(i), (f)(1)(i) and (h) amended; (b)(3), (c)(1)(xii) and (5) added; (c)(1)(v), (vi), (xi), (2)(ii), (iii) and (d) revised; eff. in part 1–1–01 2326
(c)(1)(xi) corrected 16317
1.42–6 (c)(3), (d)(1) and (d)(4)(ii) amended; eff. in part 1–1–01 2328
(c)(3) corrected 16317
1.42–11 (b)(3)(ii)(A) amended; eff. 1–1–01 2328
1.42–12 (c) added; eff. 1–1–01 2328
1.42–13 (b)(3)(iii) introductory text revised; (b)(3)(vi), (vii) and (viii) added; (d) amended 2328
1.42–17 Added; eff. 1–1–01 2329
1.56(g)–1 (k)(1) amended 1237
1.61–8 (b) amended **26851**
1.62–2 (e)(2) revised; (m) amended 4122
1.62–2T Removed 4122
1.79–1 (d)(7) revised **29790**
1.79–3 (d)(2) revised; (e) and (f) redesignated as (f) and (g); new (e) added **29790**
1.125–4 Added 15550
1.125–4T (l) revised 15553
1.148–4 (h)(2)(v)(A) and (B) amended **48547**
1.148–11 (b)(4), (h) and (i) added **37037**
1.162–11 (a) amended 3825
1.163–5 Regulation at 62 FR 53416 eff. date delayed to 1–1–01 ..... **73408**
1.163–13 (e)(2) amended **48547**
1.165–12 Regulation at 62 FR 53416 eff. date delayed to 1–1–01 ..... **73408**
1.167(a)–3 Amended 3825
1.167(a)–6 (a) amended 3825
1.167(a)–14 Added 3825
1.170–14 (h)(4) amended **23228**
1.170A–6 (c)(5) Example 2 amended **23189**
(c)(5) Examples 1, 2 and 3 amended **23228**
(c)(5) Examples 2 and 3 corrected **33196**
1.170A–12 (b)(2), (c), (e)(2) and (3) amended **23228**
1.170A–12T Added **23189**
(b)(2) corrected **33195**
1.171–3 (b) amended **48547**
1.197–0 Added 3826
1.197–2 Added 3827
(g)(3), (4)(i), (ii), (k) Examples 6, 7 and 27 and (l)(4)(iii) corrected 16318
1.274–5 Added 4122
(c)(3) through (7) correctly added 15547
1.274–5T (c)(2)(iii), (f)(4), (g) and (j) revised; (m) amended 4123
1.274(d)–1 Removed 4124
1.274(d)–1T Removed 4124
1.337(d)–5T Added 5776
1.338–0 Removed 1237
1.338–0T Added 1237
1.338–1 Removed 1237
1.338–1T Added 1239
1.338–2 Removed 1237
1.338–2T Added 1241
1.338–3 Removed 1237
1.338–3T Added 1243
1.338–4 Redesignated as 1.338–8 1246
1.338–4T Added 1246
1.338–5 Redesignated as 1.338–9 1246

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1.338–5T Added 1249
1.338–6T Added 1251
1.338–7T Added 1253
1.338–8 Redesignated from 1.338–4 1246
1.338–9 Redesignated from 1.338–5 1246
1.338–10T Added 1257
1.338(b)–1 Removed 1258
1.338(b)–2T Removed 1258
1.338(b)–3T Removed 1258
1.338(h)(10)–1 Removed 1258
1.338(h)(10)–1T Added 1259
1.338(i)–1 Removed 1262
1.338(i)–1T Added 1262
1.367(a)–3 (a) and (d)(3) Example 6 corrected **15687**
(c)(8) amended **72549**
(d)(3) Examples 11 and 11A, (e)(2) and (g)(2)(iv) amended 3596
1.367(b)–0 Added 3596
1.367(b)–1 Revised 3597
1.367(b)–2 Revised 3598
1.367(b)–3 Added 3601
1.367(b)–3T Added 3588
1.367(b)–4 (b)(5)(i) and (ii) Example corrected **15687**
Revised 3603
1.367(b)–5 Added 3606
1.367(b)–6 Added 3608
1.367(b)–7 Removed 3609
1.367(b)–8 Removed 3609
1.367(b)–9 Removed 3609
1.367(e)–0 Added **43075**
1.367(e)–0T Removed **43075**
1.367(e)–1 Added **43076**
(b)(2) and (d)(1) corrected 11467
1.367(e)–1T Removed **43075**
1.367(e)–2 Added **43077**
(b)(1)(ii)(B)(*2*), (C), (2)(iii)(A)(*2*), (*3*), (B) and (C)(*2*) corrected 11467
(b)(2)(iii)(D), (3)(i), (c)(2)(i)(A), (3)(i) and (e) corrected 11468
1.367(e)–2T Removed **43075**
1.368–1 (a) and (e)(6) Example 4 amended 1237
1.381(b)–1 (a)(1) amended 3609
1.382–1 Amended **36177**
Corrected **52650**
1.382–2 (a)(1)(iv) removed; new (a)(1)(iv), (5) and (6) redesignated from 1.382–2T (f)(1)(ii), (4) and (5) **36177**
(a)(1)(iii), (iv), (3)(i), (5) and (6) amended; (a)(1)(iv) added **36178**
1.382–2T (e)(2)(iv) Example 2 and (h)(2)(i)(A) amended; (f)(1)(ii), (4) and (5) redesignated as 1.382–2 (a)(1)(iv), (5) and (6); (f)(1) revised; new (f)(4) and (5) added **36177**
1.382–4 (b) revised **36178**
1.382–5 Removed; new 1.382–5 redesignated from 1.382–5T; heading revised; (e) amended **36178**
1.382–5T Redesignated as 1.382–5 .....**36178**
1.382–8 Removed; new 1.382–8 redesignated from 1.382–8T; heading revised; (b) introductory text, (1) and (2) redesignated as (b)(1) introductory text, (i) and (ii); new (b)(1) heading, (2) and (i) added; (f), (g) Examples 1, 2 and 4 and (h)(1) amended **36178**
1.382–8T Redesignated as 1.382–8 .....**36178**
1.401(b)–1 (b)(3), (c) and (d)(1)(iv) revised; (d)(1)(v) added 5433
1.401(b)–1T Removed 5433
1.402(f)–1 Amended; eff. 1–1–01 6005
1.411(a)–11 (c)(2)(i) and (iii) revised; (c)(2)(ii) and (3) amended; (f) and (g) added; eff. 1–1–01 6006
1.411(d)–4 Amended **38826**
1.451–1 (g) added **26851**
1.453–12 Added **45875**
1.461–1 (a)(1) amended; (a)(2)(iii)(E) added **26851**
1.461–4 (d)(3)(ii)(A) designation, heading and (B) added; (d)(7) introductory text amended **26851**
1.467–0 Added **26851**
1.467–1 Added **26852**
1.467–2 Added **26859**
1.467–3 Added **26860**
1.467–4 Added **26863**
1.467–5 Added **26865**
1.467–7 Added **26867**
1.467–8 Added **26875**
1.467–9 Added **26875**
1.469–1 (h)(2) amended **36099**
1.513–7 Added 5773
(b) Example 7 corrected 16143
1.597–2 (c)(5) amended **36099**
(d)(5)(iii)(B) amended 1237

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1.597–4 (g)(3) amended **36099**
1.597–5 (c)(3)(i) and (d)(2)(i) amended 1237
1.642(c)–6 Heading, (d) and (f) revised; (e) redesignated as 1.642(c)–6A(e); new (e) added **23190**
1.642(c)–6T Added **23190**
1.642(c)–6A Undesignated center heading revised **23199**
1.642(c)–6A (e) redesignated from 1.642(c)–6(e) **23190**
Heading, (e) heading, (2)(ii), (3), (4) and (5) introductory text revised; (e)(1) and (5) Table S amended **23199**
(e)(2)(i) amended **23228**
(e)(2)(i) corrected **33196**
1.643(h)–1 Added **43272**
1.663(a)–1 (b)(3) Examples 1, 2, and 3 revised **72543**
1.663(c)–1 Heading revised; (a) through (d) amended; (b)(2) removed; (b)(3) and (b)(4) redesignated as (b)(2) and (b)(3) **72543**
1.663(c)–2 Revised **72543**
1.663(c)–3 Heading revised; (a) amended; (f) removed **72543**
1.663(c)–4 Redesignated as 1.663(c)–5 ..... **72543**
Added **72544**
1.663(c)–5 Redesignated from 1.663(c)–4 ..... **72543**
Heading and introductory text revised; Example designated as Example 1 and amended; Examples 2 through 11 added **72544**
Example 4 corrected 16317
1.663(c)–6 Added **72545**
Corrected 16317
1.664–1 (a)(5)(ii)(*b*)(*1*) and (iv) introductory text amended **23228**
(e)(6) introductory text amended **23229**
1.664–2 (c) amended **23229**
(c) table corrected 12471
1.664–4 (a)(1) and (f) revised; (d) removed; (e) heading, (1) through (5), (6) heading, introductory text and Table U(1) redesignated as 1.664–4A(e) heading, (1) through (5), (6) heading, introductory text and Table U(1); (d) through (e)(5), new (6) heading and introductory text added **23199**
1.664–4T Added **23200**
1.664–4A Undesignated center heading revised **23209**
1.664–4A (e) heading, (1) through (5), (6) heading, introductory text, Table U(1) redesignated from 1.664–4(e) heading, (1) through (5), (6) heading, introductory text and Table U(1) **23199**
Heading, (d)(6) introductory text, (e) heading, (3), (4), (5) and (6) heading revised; (d)(4) and (e)(1) and (6) introductory text amended; (d)(6) Table D removed **23209**
1.671–2 (e) revised **43274**
1.671–2T Added **43274**
1.672(f)–1 Added **43275**
1.672(f)–2 Added **43276**
1.672(f)–3 Added **43276**
1.672(f)–4 Added **43278**
1.672(f)–5 Added **43280**
1.704–1 (b)(0) table corrected; CFR correction **67763**
1.732–1 (c), (d)(1)(ii), (vi) and (4)(iii) revised; (d)(1)(v) amended; (d)(5) added **69907**
1.732–2 (b) Example amended **69908**
1.734–1 (e) added **69908**
1.743–1 Revised **69909**
(h)(2)(iv) introductory text and Example corrected 9220
1.751–1 (a)(2), (3), (c)(3) and (g) Example 1 revised; (c)(4)(x) removed; (f) amended **69915**
1.754–1 (c)(1) designation, heading and (2) added **69916**
(c)(2) heading and section corrected 9220
1.755–1 Revised **69916**
(b)(2)(ii) Example 2 corrected 9220
1.832–4 (a)(3) revised; (a)(4) and (5) redesignated as (a)(13) and (14); new (a)(4) through (12) added 706
1.852–12 (d) added 5777
1.857–11 (e) added 5777
1.871–6 Regulation at 62 FR 53416 eff. date delayed to 1–1–01 ..... **73408**
1.871–7 Regulation at 62 FR 53416 eff. date delayed to 1–1–01 ..... **73408**

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1.871–14 Regulation at 62 FR 53416 eff. date delayed to 1–1–01 ..... **73408**
(h) revised; eff. 1–1–01 ..... **73409**
(c)(3)(ii) Example amended; eff. 1–1–01 ..... **73412**
1.904–4 (c)(1) and (2)(i)(A) amended **32181**
1.904–5 (o) amended **37677**
Corrected **58782**
1.904–5T Removed **37677**
1.904(f)–3 (a) and (b) amended **36099**
1.921–1T (b)(1) amended 1237
1.936–11 Added 3815
1.936–11T Removed 3815
1.954–1 (c)(1)(iv) removed **37677**
1.954–1T Removed **37678**
1.954–2T Removed **37678**
1.954–9T Removed **37678**
1.988–0 Amended 2028
1.988–2 (b)(15), (d)(5), (e)(3)(iv) and (7) added 2028
1.1017–1 (g)(2)(iv) revised; (g)(2)(v) added **69921**
1.1031(d)–1T Amended 1237
1.1031(j)–1 (b)(2)(iii) amended 1237
1.1060–1T Revised 1262
1.1092(c)–1 Added 3813
1.1271–0 (b) amended **48547, 60343**
1.1275–2 (d) revised **60343**
1.1275–2T Added **60343**
1.1275–4 (a)(2)(vii) amended **48547**
1.1275–7 Redesignated from 1.1275–7T; heading amended **48547**
(g) removed **60343**
1.1275–7T Redesignated as 1.1275–7 ..... **48547**
1.1286–2 Redesignated from 1.1286–2T and amended **48547**
1.1286–2T Redesignated as 1.1286–2 ..... **48547**
1.1291–1 Redesignated from 1.1291–1T; heading revised 5779
1.1291–1T Redesignated as 1.1291–1 5779
1.1293–0 Corrected 16319
1.1293–1 Redesignated from 1.1293–1T; heading revised; (c)(1) amended 5779
(c)(1) and (2)(i) amended 5781
1.1293–1T Redesignated as 1.1293–1 5779
1.1295–0 Amended; introductory text revised 5779
Corrected 16319
1.1295–1 Redesignated from 1.1295–1T; heading, (b)(3)(iv)(B), (c)(2)(ii), (iii), (e), (g)(3) introductory text and (k) revised; (b)(4), (c)(2)(v) Example 3, (f)(1)(ii), (iii), (2)(i)(B), (C) and (h) amended; (d)(3), (4) and (5) redesignated as (d)(4), (5) and (6); (b)(3)(v), new (d)(3), (f)(3) and (g)(5) added; (f)(1)(iv) and (2)(i)(D) removed 5779
(b)(3)(iv)(A), (c)(2)(ii), (iv), (d)(1), (2)(i)(A), (ii), (iii), (6), (f)(1)(iii), (g)(1) introductory text, (ii)(A), (h), (i)(1)(iii) and (3)(iii) amended 5781
1.1295–1T Redesignated as 1.1295–1 5779
1.1295–3 Redesignated from 1.1295–3T; heading, (b)(1) and (c)(5)(i) revised; (a), (b)(2), (c)(3), (4)(i)(A), (6)(i), (d)(1), (f)(2)(i) introductory text, (4)(vi) and (g)(3) amended 5781
1.1295–3T Redesignated as 1.1295–3 5781
1.1296(e)–1 Added 3819
1.1361–0 Amended; introductory text revised 3848
1.1361–1 (d)(1)(i) and (3) removed; (d)(1)(ii) through (d)(1)(v) redesignated as (d)(1)(i) through (d)(1)(iv); (b)(1)(i) and new (d)(1)(i) revised; (e)(1) amended 3849
1.1361–2 Added 3849
1.1361–3 Added 3850
1.1361–4 Added 3850
(d) Example 3 corrected 16318
1.1361–5 Added 3852
(b)(1)(i) corrected 16318
1.1361–6 Added 3854
1.1362–0 Amended 3854
1.1362–2 (c)(5)(ii)(C) amended 3854
1.1362–3 (a) amended **61205**
1.1362–8 Added 3854
(d) Example 2 corrected 16318
1.1366–0 Added **71644**
1.1366–1 Added **71645**
1.1366–2 Revised **71646**
1.1366–3 Added **71648**
1.1366–4 Added **71648**
(c) corrected 12471
1.1366–5 Added **71648**
1.1367–0 Amended **71648**

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1.1367–1 Heading, (e) introductory text, new (h) Example 1 heading and Example 4 heading revised; (f) and (g) redesignated as (g) and (h); new (h) Examples 2 and 3 redesignated as (h) Examples 3 and 4; new (f), (i), (j) and new (h) Examples 2 and 5 added; new (g) amended **71648**
(h) Example 5 corrected 12471
Corrected 16319
1.1367–3 Revised **71649**
1.1368–0 Amended **71649**
Amended 3855
1.1368–1 (d)(1) and (e) revised **71650**
1.1368–2 (a)(1), (3)(ii), (4) heading, introductory text and (d) heading revised; (a)(5) added **71650**
(d)(2) amended 3855
1.1368–3 Examples 2 through 6 redesignated as Example 3 and Examples 6 through 9; Example 1 heading and new 3 heading revised; new Examples 2, 4, and 5 added **71650**
1.1368–4 Revised **71651**
1.1397E–1T (b) and (j) revised; (h) redesignated as (i); new (h) added **35573**
1.1374–8 (b) amended 3855
1.1441–0 Regulation at 62 FR 53421 eff. date delayed to 1–1–01 ..... **73408**
1.1441–1 Regulation at 62 FR 53424 eff. date delayed to 1–1–01 ..... **73408**
(f) revised; eff. 1–1–01 ..... **73409**
(b)(4)(xix), (7)(v) Examples 1 and 2, (c)(6)(ii)(B) and (e)(4)(ii)(A) amended; eff. 1–1–01 ..... **73412**
(f)(2)(i) corrected 16319
1.1441–2 Regulation at 62 FR 53444 eff. date delayed to 1–1–01 ..... **73408**
(b)(3)(iv) and (f) amended; eff. 1–1–01 ..... **73412**
1.1441–3 Regulation at 62 FR 53446 eff. date delayed to 1–1–01 ..... **73408**
(h) amended; eff. 1–1–01 ..... **73412**
1.1441–4 Regulation at 62 FR 53450 eff. date delayed to 1–1–01 ..... **73408**
(g) revised; eff. 1–1–01 ..... **73409**
1.1441–4T Regulation at 62 FR 53452 eff. date delayed to 1–1–01 ..... **73408**
1.1441–5 Regulation at 62 FR 53452 eff. date delayed to 1–1–01 ..... **73408**
(g) revised; eff. 1–1–01 ..... **73410**
1.1441–6 Regulation at 62 FR 53458 eff. date delayed to 1–1–01 ..... **73408**
(g) revised; eff. 1–1–01 ..... **73410**
(g)(2) corrected 16319
1.1441–7 Regulation at 62 FR 53462 eff. date delayed to 1–1–01 ..... **73408**
(g) amended; eff. 1–1–01 ..... **73412**
1.1441–8 Regulation at 62 FR 53464 eff. date delayed to 1–1–01 ..... **73408**
(f) revised; eff. 1–1–01 ..... **73410**
1.1441–8T Regulation at 62 FR 53464 eff. date delayed to 1–1–01 ..... **73408**
1.1441–9 Regulation at 62 FR 53465 eff. date delayed to 1–1–01 ..... **73408**
(d) revised; eff. 1–1–01 ..... **73410**
1.1441–10 Added 1312
1.1442–1 Regulation at 62 FR 53466 eff. date delayed to 1–1–01 ..... **73408**
1.1442–2 Regulation at 62 FR 53466 eff. date delayed to 1–1–01 ..... **73408**
1.1442–3 Regulation at 62 FR 53466 eff. date delayed to 1–1–01 ..... **73408**
1.1443–1 Regulation at 62 FR 53466 eff. date delayed to 1–1–01 ..... **73408**
(c) revised; eff. 1–1–01 ..... **73411**
1.1445–5 Regulation at 62 FR 53467 eff. date delayed to 1–1–01 ..... **73408**
1.1461–1 Regulation at 62 FR 53467 eff. date delayed to 1–1–01 ..... **73408**
(i) amended; eff. 1–1–01 ..... **73412**
1.1461–2 Regulation at 62 FR 53470 eff. date delayed to 1–1–01 ..... **73408**
(a)(4) Examples 1, 2 and 3 and (d) amended; eff. 1–1–01 ..... **73412**

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1.1461–3 Regulation at 62 FR 53471 eff. date delayed to 1–1–01 ..... **73408**
1.1461–4 Regulation at 62 FR 53471 eff. date delayed to 1–1–01 ..... **73408**
1.1462–1 Regulation at 62 FR 53471 eff. date delayed to 1–1–01 ..... **73408**
(c) amended; eff. 1–1–01 ..... **73412**
1.1463–1 Regulation at 62 FR 53471 eff. date delayed to 1–1–01 ..... **73408**
(b) amended; eff. 1–1–01 ..... **73412**
1.1502–1 (f)(4) revised **36101**
1.1502–2 (h) amended **36099**
1.1502–3T (c)(2)(iii) amended **36099**
(c)(4) amended **43615**
1.1502–9 (a) amended **36099**
Redesignated as 1.1502–9A **43615**
Added **43616**
1.1502–9T Removed **43618**
1.1502–11 (a)(2), (3), (4), (b)(2)(iii) Examples 1 and 2 amended **36099**
1.1502–12 (b) amended **36099**
1.1502–13 (c)(7)(ii) Example 10, (g)(5) Example 4 and (h)(2) Examples 1 and 2 amended **36099**
1.1502–15 Added **36101**
(d) Examples 3 and 4 and (g)(6) Example 1 corrected; (g)(4)(i) and (ii) correctly revised **41784**
1.1502–15T Removed **36105**
1.1502–20 (c)(4) Example 7 and (g)(3) Examples 1 and 2 amended **36099**
(g)(5) redesignated as (g)(4); (g)(1), new (4)(i)(A) and new (B) amended; new (g)(4)(ii) redesignated as (g)(4)(iii); new (g)(4)(ii) added **36127**
1.1502–21 Added **36105**
(c)(2) introductory text, (viii) Examples 1, 2 and 3 and (g)(5) Examples 4, 5 and 9 corrected **41784**
1.1502–21T Removed **36114**
1.1502–22 Added **36114**
1.1502–22T Removed **36115**
1.1502–23 Added **36115**
(d)(1) corrected **41784**
1.1502–23T Removed **36116**
1.1502–26 (a)(1) amemded **36099**
1.1502–32 (b)(5)(ii) Example 2 amended **36099**
1.1502–42 (f)(4)(i)(A) amended **36100**
1.1502–43 (b)(2)(iv), (v), (vi)(A), (vii) and (viii) amended **36100**
1.1502–44 (b)(2) and (3) amended **36100**
1.1502–47 (h)(2)(i) through (iv), (3)(iii), (4)(i), (ii), (iii), (k)(5) introductory text, (l)(3)(i), (m)(2)(ii), (3)(i), (vi)(A), (vii)(A), (ix) and (q) amended **36100**
1.1502–55T (h)(4)(iii)(B)(*4*) amended **36100**
1.1502–75 (k) amended 1237
1.1502–76 (b)(1)(ii)(A)(*1*) designation added; (b)(2)(v), (4) and (5) redesignated as (b)(2)(vi), (5) and (6); (b)(1)(ii)(A)(1) heading, (*2*), (2)(v), (4) and (5) Example 7 added; (b)(6)(i) revised; (b)(1)(ii)(A)(1) and (5) Example 6 amended **61205**
(b)(1)(ii)(A)(*1*) amended 1237
1.1502–78 (a) amended **36100**
1.1502–79 (a), (b), (c)(1), (d)(1) and (e)(1) amended **36100**
1.1502–90 Added **36128**
1.1502–90T Redesignated as 1.1502–90A **36127**
1.1502–91 Added **36129**
1.1502–91T (a)(2), (c)(3) Example, (d)(1)(iii), (6) Examples 1 and 2 and (f)(2) Example **36100**
(a)(1), (3), (b) introductory text, (1), (c)(2), (3) Example, (d)(4), (5), (e)(2) Example, (f)(2) Example, (g)(1), (2)(i)(A), (B) and (j) amended **36125**
Redesignated as 1.1502–91A **36127**
1.1502–92 Added **36137**
1.1502–92T (b)(2) Example 3 amended **36100**
(a), (b)(1)(i)(A), (B), (ii) introductory text, (A), (2) Examples 1, 3, 4, (3)(iii) Examples 2 and 3, (4), (e)(1)(ii) and (2) amended **36125**
Redesignated as 1.1502–92A **36127**
1.1502–93 Added **36153**
1.1502–93T (e) amended **36100**
(a)(2) and (b)(2) amended **36125**
Redesignated as 1.1502–93A **36127**
1.1502–94 Added **36155**
1.1502–94T (a)(1)(i) and (b)(4) Example 1 amended **36100**

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(a)(1)(i), (ii), (3) and (4) amended **36125**
(a)(4), (5), (b)(4) Examples 1, 2 and 3, (c) and (d) amended **36126**
Redesignated as 1.1502–94A **36128**
1.1502–95 Added **36159**
1.1502–95T (b)(1)(i), (4) Example 1 and (c)(7) Example 7 amended **36101**
(a)(3), (b)(1) introductory text, (2) introductory text, (4) Example 2, (c)(2) introductory text, (7) Example 1, (d)(2) Examples 1 and 3 and (e)(1) introductory text amended **36126**
Redesignated as 1.1502–95A **36128**
1.1502–96 Added **36170**
1.1502–96T (a)(1) introductory text, (2), (5), (b)(2)(ii)(A) and (B) amended **36101**
(a)(2) introductory text, (ii), (3), (5), (b)(1) introductory text, (3) and (c) amended **36126**
Redesignated as 1.1502–96A **36128**
1.1502–97 Added **36174**
1.1502–97T Redesignated as 1.1502–97A **36128**
1.1502–98 Added **36174**
1.1502–98T Amended **36126**
Redesignated as 1.1502–98A **36128**
1.1502–99 Added **36174**
1.1502–99T (c)(2)(i) and (ii) amended **36101**
(a), (b), (c)(1)(ii), (iii), (2)(i), (ii) and (d)(1) amended **36126**
(d)(3) amended **36127**
Redesignated as 1.1502–99A **36128**
1.1502–100 (c)(2) amended **36101**
1.1503–2 (d)(2)(i), (ii), (4) Example 1, (g)(2)(vii)(B)(*1*), (*2*), (G) Examples 1 and 2 and (h)(3) amended **36101**
1.1502–9A Undesignated center heading added **43615**
1.1502–9A Redesignated from 1.1502–9; heading revised; (a) redesignated as (a)(2); (a) heading, (1), (b)(1)(v) and (vi) added **43615**
1.1502–23A (a) and (b) amended **36099**
1.1502–41A (c) amended **36099, 36100**
1.1502–79A Undesignated centerheading added **36127**
1.1502–90A Redesignated from 1.1502–90T; amended; heading and introductory text revised **36127**
1.1502–91A Redesignated from 1.1502–91T; heading revised; (h)(2) amended **36127**
1.1502–92A Redesignated from 1.1502–92T; heading revised **36127**
1.1502–93A Redesignated from 1.1502–93T; heading revised; (c) amended **36128**
1.1502–94A Redesignated from 1.1502–94A; heading revised; (b)(4) Example 3 amended **36128**
1.1502–95A Redesignated from 1.1502–95T; heading revised **36128**
1.1502–96A Redesignated from 1.1502–96T; heading revised **36128**
1.1502–97A Redesignated from 1.1502–97T; heading revised; **36128**
1.1502–98A Redesignated from 1.1502–98T; heading revised **36128**
1.1502–99A Redesignated from 1.1502–99T; heading and (a) revised; (b)(2)(ii) and (c)(2)(i) amended **36128**
1.1503–2A (f)(1)(i) introductory text, (C), (2)(i) and (ii) amended **36101**
1.6011–4T Added 11207
1.6031–1 Removed **61500**
1.6031(a)–1 Added; eff. in part 1–1–01 ..... **61500**
1.6063–1 (c) added **61502**
1.6038–2 (j)(2)(i)(C) amended; (l) added **72550**
1.6038–3 Added **72550**
1.6038B–1 (b)(1)(i), (3) introductory text, (c) and (g) corrected **15686**
(b)(2)(i) introductory text corrected **15687**
(a) amended; (b)(1)(i), (d), (e) and (g) revised **43082**
Heading, (b)(2)(i)(B)(3) and (g) revised; (b)(1)(i) amended; (b)(2)(i)(A)(*4*) and (B)(*4*) added **72554**
1.6038B–1T Heading and (e) revised; (g) amended **43083**
1.6038B–2 (j)(1)(ii) corrected **15686**
(a)(5) and (c)(4) revised; (c)(6) and (j)(1) introductory text amended; (j)(3) added **72554**
1.6041–1 Regulation at 62 FR 53471 eff. date delayed to 1–1–01 ..... **73408**

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1.6041–2 (a)(1) corrected; CFR correction **55137**
Regulation at 62 FR 53472 eff. date delayed to 1–1–01 ..... **73408**
1.6041–3 Regulation at 62 FR 53472 eff. date delayed to 1–1–01 ..... **73408**
1.6041–4 Regulation at 62 FR 53473 eff. date delayed to 1–1–01 ..... **73408**
(d) amended; eff. 1–1–01 ..... **73412**
1.6041–7 Regulation at 62 FR 53473 eff. date delayed to 1–1–01 ..... **73408**
1.6041–8 Regulation at 62 FR 53474 eff. date delayed to 1–1–01 ..... **73408**
1.6041A–1 Regulation at 62 FR 53474 eff. date delayed to 1–1–01 ..... **73408**
(d)(3)(v) amended; eff. 1–1–01 ..... **73412**
1.6042–2 Regulation at 62 FR 53474 eff. date delayed to 1–1–01 ..... **73408**
1.6042–3 Regulation at 62 FR 53475 eff. date delayed to 1–1–01 ..... **73408**
(b)(5) revised; eff. 1–1–01 ..... **73411**
1.6042–4 Regulation at 62 FR 53476 eff. date delayed to 1–1–01 ..... **73408**
1.6043–2 Regulation at 62 FR 53476 eff. date delayed to 1–1–01 ..... **73408**
1.6044–2 Regulation at 62 FR 53476 eff. date delayed to 1–1–01 ..... **73408**
1.6044–3 Regulation at 62 FR 53476 eff. date delayed to 1–1–01 ..... **73408**
1.6044–5 Regulation at 62 FR 53476 eff. date delayed to 1–1–01 ..... **73408**
1.6045–1 Regulation at 62 FR 53477 eff. date delayed to 1–1–01 ..... **73408**
(g)(5) revised; eff. 1–1–01 ..... **73411**
(d)(6)(ii)(B) amended; eff. 1–1–01 ..... **73412**
1.6045–2 Regulation at 62 FR 53480 eff. date delayed to 1–1–01 ..... **73408**
1.6046A–1 Added **72556**
1.6049–4 Regulation at 62 FR 53480 eff. date delayed to 1–1–01 ..... **73408**
(d)(3)(ii)(B) amended; eff. 1–1–01 ..... **73412**
1.6049–5 Regulation at 62 FR 53483 eff. date delayed to 1–1–01 ..... **73408**
(g) revised; eff. 1–1–01 ..... **73411**
(c)(4)(v) amended; eff. 1–1–01 ..... **73412**
1.6049–6 Regulation at 62 FR 53491 eff. date delayed to 1–1–01 ..... **73408**
1.6049–7 Regulation at 62 FR 53491 eff. date delayed to 1–1–01 ..... **73408**
1.6049–8 Regulation at 62 FR 53491 eff. date delayed to 1–1–01 ..... **73408**
1.6050A–1 Regulation at 62 FR 53492 eff. date delayed to 1–1–01 ..... **73408**
1.6050H–1 Regulation at 62 FR 53492 eff. date delayed to 1–1–01 ..... **73408**
1.6050N–1 Regulation at 62 FR 53492 eff. date delayed to 1–1–01 ..... **73408**
(e) amended; eff. 1–1–01 ..... **73412**
1.6071–1 Regulation at 62 FR 53492 eff. date delayed to 1–1–01 ..... **73408**
1.6091–1 Regulation at 62 FR 53493 eff. date delayed to 1–1–01 ..... **73408**
1.6109–2 (a) introductory text amended; (d) added **43911**
1.6109–2T Added **43911**
1.6302–4 Revised **37676**
1.7520 (c)(1) heading, (2) heading, introductory text and (d) revised; (b)(2) and (c)(2)(iii) amended **23210**
1.7520–1 (a)(2), (3) and (c)(1) amended **23229**
1.7520–1T Added **23210**
(c)(2) heading and (iii) corrected **33195**
1.7701(l)–0 Added 1313
1.7701(l)–3 Added 1313
(g)(2)(iii) Example 1 corrected 16317
7 Technical correction **15687**
Authority citation amended 3609
7.367(b)–1 Removed 3609
7.367(b)–2 Removed 3609
7.367(b)–3 Removed 3609
7.367(b)–4 Removed 3609
7.367(b)–5 Removed 3609

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7.367(b)–6 Removed 3609
7.367(b)–7 Removed 3609
7.367(b)–8 Removed 3609
7.367(b)–9 Removed 3609
7.367(b)–10 Removed 3609
7.367(b)–11 Removed 3609
7.367(b)–12 (a) revised 3609
7.367(b)–13 Removed 3609
20 Authority citation amended **23211, 37676**
20.2001–1 Revised **67769**
20.2013–4 (b)(2) amended; (b)(3) redesignated as (b)(4); new (b)(3) added **67764**
20.2031–0 Revised **23211**
20.2031–7 Heading, (c) through (d)(5), (6) heading, introductory text and (e) revised; (d)(6) Tables S and 80CNSMT transferred to 20.2031–7A **23212**
20.2031–7T Added **23212**
(c) table and (d)(7) table corrected **33195**
20.2031–7A Undesignated center heading revised **23211**
20.2031–7A Heading revised; (e) added **23211**
(e)(4) Tables S and 80CNSMT transferred from 20.2031–7 and amended **23212**
(e)(4) corrected **33195**
20.2032–1 (f)(1) amended **23229**
20.2055–2 (f)(4) revised **23222**
(f)(2)(iv) Examples 1, 2 and 3 amended **23229**
(f)(2)(iv) Example 3 corrected **33196**
20.2055–3 Heading revised; (a) existing text, (b) and (c) redesignated as (a)(1), (a)(2) and (a)(3); new (b) added **67764**
(b)(1)(ii) corrected **71022**
20.2056(b)–4 (a) amended; (d) redesignated as (e); new (d) added **67765**
(d)(1)(ii) and (5) Examples 5 and 7 corrected **71022**
20.2056A–4 (c)(4)(ii)(B) and (d) Example 4 amended **23229**
(c)(4)(ii)(B) corrected **33196**
20.6302–1 Added **37676**
20.7520–1 (b)(2) and (c)(2)(iii) amended; (c)(1) heading, (2) heading, introductory text and (d) revised **23222**
(a)(2), (3) and (c)(1) amended **23229**
20.7520–1T Added **23223**
(c)(2) heading corrected **33195**
25 Authority citation amended **23223, 37676**
25.2504–1 (d) amended **67770**
25.2504–2 Revised **67770**
25.2511–2 (j) revised **67771**
25.2512–0 Revised **23223**
25.2512–5 Heading, (c), (d) and (e) revised **23224**
25.2512–5T Added **23224**
25.2512–5A Undesignated center heading revised **23226**
25.2512–5A Heading revised; (e) added **23226**
25.6302–1 Added **37676**
25.7520–1 (b)(2) and (c)(2)(iii) amended; (c)(1) heading, (2) heading, introductory text and (d) revised **23227**
(a)(2), (3) and (c)(1) amended **23229**
(c)(1) corrected **33196**
25.7520–1T Added **23227**
(c)(2) heading corrected **33195**
25.7520–3 (b)(2)(v) Example 5 and (4) Example revised **23228**
31 Authority citaiton amended **32408**
31.3121(v)(2)–1 (b)(5) Examples 10 and 11 and (g)(5) Example 8 corrected **15687**
31.3221–4 Added **42833**
31.3401(a)(6)–1 Regulation at 62 FR 53493 eff. date delayed to 1–1–01 ..... **73408**
(e) and (f) amended; eff. 1–1–01 ..... **73412**
31.3406–0 Regulation at 62 FR 53493 eff. date delayed to 1–1–01 ..... **73408**
31.3406(d)–3 Regulation at 62 FR 53493 eff. date delayed to 1–1–01 ..... **73408**
31.3406(g)–1 Regulation at 62 FR 53493 eff. date delayed to 1–1–01 ..... **73408**
(e) amended; eff. 1–1–01 ..... **73412**
31.3406(h)–2 Regulation at 62 FR 53493 eff. date delayed to 1–1–01 ..... **73408**
(d) amended; eff. 1–1–01 ..... **73412**
31.6302–1 (f)(4) revised **32409**
(h)(2) heading and (ii) revised; (j), (k), (m) redesignated as (k), (m) and (n); (h)(2)(i)

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heading, (C), (iii) and new (j) added **37676**
31.6302–1T Removed **32409**
31.6413(a)–3 Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
31.9999–0 Amended; eff. 1–1–01 ..... **73412**
35 Heading and authority citation revised; eff. 1–1–01 6007
35.3405–1 Redesignated as 35.3405–1T; new 35.3405–1 added; eff. 1–1–01 6007
Corrected 8234, 17149
35.3405–1T Redesignated from 35.3405–1; heading revised; eff. 1–1–01 6007
Corrected 8234
35a.9999–1 Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
35a.9999–2 Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
35a.9999–3 Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
35a.9999–3A Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
35a.9999–4T Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
35a.9999–5 Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
40 Authority citation amended **37677**
40.6011(a)–1 (b)(2) introductory text and (v) amended 17153
40.6302(a)–1 Added **37677**
41.0–1 Revised 17153
41.0–2 Removed 17153
41.0–3 Removed 17153
41.4481–1 (a), (b) and (c)(3) introductory text revised; (c)(1) introductory text, (d)(1) and (e) introductory text amended 17153
41.4481–1T Removed 17153
41.4481–2 (a)(1) revised 17153
41.4482(a)–1 (a)(2) amended; (c) removed 17153
41.4482(b)–1 (b), (c), (d) and authority citation removed; (e) and (f) redesignated as (b) and (c); (a) and new (b) heading revised; new (b)(1) and (2) amended 17153
41.4482(b)–1T Removed 17154
41.4482(c)–1 Heading, (a), (b) and (c) revised 17154
41.4483–1 Revised 17154
41.4483–2 (a), (e) introductory text, (1), (2) and (f) Example 1 amended 17154
41.4483–3 (a)(2), (b) and (f) amended 17154
41.4483–5 Removed 17154
41.4484–1 Removed 17154
41.6001–1 (a)(6), (7) and (b) amended 17154
41.6001–2 (a), (c)(1)(ii) introductory text, (iii), (d) Examples 1 and 2 amended; (d) Example 4 removed 17154
41.6011(a)–1 Revised 17154
41.6071(a)–1 (a) revised; (b), (d), (e) and (f) removed; (c) redesignated as (b) and amended 17155
41.6081(a)–1 Removed 17155
41.6091–1 Revised 17155
41.6101–1 Revised 17155
41.6109–1 Revised 17155
41.6151(a)–1 Revised 17155
41.6161(a)(1)–1 Removed 17155
41.6302(b)–1 Removed 17155
41.7805–1 Removed 17155
47 Removed 17155
48 Authority citation amended 17155
48.0–2 (a)(2) removed 17155
48.4041–21 (c)(1) amended 17155
48.4052–1 Added 17155
48.4081–1 (b), (c)(1)(i) introductory text and (A) amended; (c)(2) and (d) revised; (e) and (f) added 17155
48.4081–1T Removed 17156
48.4081–2 (b) and (c)(3) amended; (e) revised; (f) added 17156
48.4081–3 (a), (b)(1) introductory text, (i), (ii), (iii), (c)(1) introductory text, (d)(1), (e)(1) introductory text and (f)(1) amended; (i) revised; (j) added 17156
48.4081–6 (b)(3) revised 17157
48.4081–7 (c)(2), (4)(v) and (f) Example 1 amended 17157
48.4081–8 (a) revised 17157
48.4081–9 Removed 17157

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48.4082–1 Heading and (b) introductory text revised; (a) introductory text, (3) and (b)(1) amended 17157
48.4082–2 Revised 17157
48.4082–4 Heading, (a)(1), (b) heading, (1) and (d) revised; (c)(4) and (10) removed; (c)(5) through (9) redesignated as (c)(4) through (8); (a)(2)(i), new (c)(7) and new (8) amended 17157
48.4082–5 Heading revised; (a), (b), (c) introductory text, (3), (d)(1) introductory text, (2), (g) and (h) amended 17157
48.4082–6 Added 17158
48.4082–7 Added 17158
48.4082–6T Removed 17159
48.4082–7T Removed 17159
48.4082–8T Removed 17159
48.4082–9T Removed 17159
48.4082–10T Removed 17159
48.4083–1 (c)(2) amended; (d) revised 17159
48.4091–3T Redesignated as 48.4091–3 17159
48.4091–3 Redesignated from 48.4091–3T; heading amended 17159
48.4101–1 Heading, (c)(1), (d), (f)(1)(i) heading, (ii) heading, introductory text, (h)(2)(iii) and (3)(i) revised; (a)(1), (2), (h)(1)(iii), (3)(ii) heading, introductory text, (v), (i)(2)(ii), (iii), (k) and (l)(2) amended; (a)(6), (b)(7), (8), (9), (h)(2)(iv) and (l)(4) added 17159
48.4101–2 Revised 17160
48.4101–3T Removed 17160
48.4102–2T Removed 17160
48.4221–1 (a)(2)(ii) amended 17160
48.4221(b)–1 (c) amended 17160
48.6416(b)(2)–1 Amended 17160
48.6416(b)(2)–2 (a) revised 17160
48.6420–7 Removed 17161
48.6420(c)–2 Removed 17161
48.6421–2 (a) amended 17161
48.6427–8 Heading, (a), (b)(1), (d)(2), (3) and (f) revised; (b)(2) Examples 1 and 2, (d)(1), (4) and (5) amended 17161
48.6427–9 Heading, (a), (b)(2), (c) introductory text, (1), (2) introductory text, (e)(1)(i), (ii) and (g) revised; (b) introductory text, (e)(1) introductory text, (iv), (v)(A), (vi) and (2)(ii) amended; (e)(1)(vii) removed 17161
48.6427–10 Added 17162
48.6427–11 Added 17162
48.6427–10T Removed 17163
48.6427–11T Removed 17163
48.6715–1 Heading, (a)(1), (2) and (4) amended 17163
49 Authority citation revised 1057
49.4251–4 Added 1057
(e) Example 6 corrected 10153
54 Technical correction **15873**
Comment request **57520**
145.4051–1 (f) amended 17164
145.4052–1 (a)(2)(ii) revised; (a)(7) removed 17164
301 Authority citation amended **17285, 51242, 61503**
Technical correction **41783**
Authority citation amended 216, 2033, 11213, 11218
301.6011–3 Added **61503**
301.6031–1 Removed **61502**
301.6031(a)–1 Added **61502**
301.6103(j)(5)–1T Added (temporary) 216
301.6104(d)–0 Redesignated from 301.6104(d)–2 and revised 2033
301.6104(d)–1 Removed; new 301.6104(d)–1 redesignated from 301.6104(d)–3; (a), (b) introductory text, (1), (2), (3)(iii)(B), (4)(i) and (ii) amended; (b)(3)(iii)(C) redesignated as (b)(3)(iii)(D); new (b)(3)(iii)(C) added; (h) revised 2033
301.6104(d)–2 Added **17285**
Redesignated as 301.6104(d)–0 2033
Redesignated from 301.6104(d)–4; (a) amended; (e) revised 2034
301.6104(d)–3 Added **17285**
Redesignated as 301.6104(d)–1 2033
Redesignated from 301.6104(d)–5; (a) amended; (g) revised 2034
301.6104(d)–4 Added **17288**
Redesignated as 301.6104(d)–2 2034
301.6104(d)–5 Added **17289**
Redesignated as 301.6104(d)–3 2034
301.6109–1 (a)(1)(i), (ii) introductory text, (A), (B) and (h)(2)(iii) revised **51242**

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(d)(2)(ii) removed; (h) redesignated as (i); new (h) added; new (i)(1) amended **66583**
Regulation at 62 FR 53494 eff. date delayed to 1–1–01 ..... **73408**
(i) redesignated as (j); new (i) added; new (j)(1) amended 3856
301.6109–1T Removed **51242**
301.6109–3 Added **51242**
301.6109–3T Removed **51243**
301.6111–2T Added 11218
301.6112–1T Amended 11213
301.6114–1 Regulation at 62 FR 53495 eff. date delayed to 1–1–01 ..... **73408**
(b)(4)(ii)(C) introductory text and (D) amended; eff. 1–1–01 ..... **73413**
301.6311–2T (c)(2) amended **36569**
301.6402–3 Regulation at 62 FR 53495 eff. date delayed to 1–1–01 ..... **73408**
301.6402–5 (h) added **48548**
301.6402–6 (n) revised **48548**
301.6402–7 (g)(2)(iii), (3) Example 2 and (h)(1)(ii) Example amended **36101**
301.6501(c)–1 (e) heading revised; (f) added **67771**
(f)(5) corrected 1059
301.6721–0 Regulation at 62 FR 53496 eff. date delayed to 1–1–01 ..... **73408**
301.6721–1 (a)(2)(ii) amended **61504**
301.6724–1 Regulation at 62 FR 53496 eff. date delayed to 1–1–01 ..... **73408**
(g)(2) and (3) amended; eff. 1–1–01 ..... **73413**
301.7122–1 Removed **39024**
301.7122–0T Added **39024**
Correctly designated **56246**
301.7211–1T Added **39024**
301.7701–2 (b)(8)(i) amended; (b)(8)(ii) heading, introductory text, (A) and (B) redesignated as (b)(8)(ii)(A) heading, introductory text, (*1*) and (*2*); (b)(8)(ii) heading, (A)(*3*) and (B) added; (b)(8)(ii)(A)(1), (iii), (iv) and (e) revised **66583**
301.7701–3 (f)(1) amended **37678**
Corrected **58782**
(c)(1)(iii) and (iv) amended; (f) redesignated as (h); (c)(2)(iii), (d)(1) heading, new (f) and (g) added; new (h)(1) revised **66583**
301.7701–3T Removed **37678**
502 Regulation at 62 FR 53497 eff. date delayed to 1–1–01 ..... **73408**
503 Regulation at 62 FR 53497 eff. date delayed to 1–1–01 ..... **73408**
509–1—509.10 (Subpart) Regulation at 62 FR 53497 eff. date delayed to 1–1–01 ..... **73408**
509.103 Regulation at 62 FR 53497 eff. date delayed to 1–1–01 ..... **73408**
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