

CHANGES APRIL 3, 2000 THROUGH JULY 31, 2000

TITLE 24 Chapter IX—Con.

902.77 (a)(1) revised	36046
902.79 (b)(1)(iv) revised	36046
905.10 (j)(3) removed	25446
960 Authority citation revised	42522
960.701—960.707 (Subpart G) Added	42522
964 Authority citation revised	42515
964.225 (h) through (k) redesignated as (i) through (l); new (h) added; new (j) revised	42515
982.501 (c) amended	42509
982.505 (c)(3), (4) and (5) revised; interim	42509
985.102 Reinstated	38194
985.103 Reinstated	38194
985.105 (a), (b), (d) and (e) reinstated	38194
985.107 Reinstated	38194

Proposed Rules:

15	42578
27	41538
30	39502
290	41538
888	25172
903	20686
990	42488
1000	21288
2003	32240
3280	31778
3282	31778

TITLE 25—INDIANS

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

170.4b Revised; eff. 6-16-00 through 9-30-00	37701
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Proposed Rules:

15	43874, 43874
38	26728
70	20775, 38228
84	43952, 43952
114	43874, 43874
115	43874, 43874
162	43874, 43874
166	43874, 43874
580	45558

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended	31078, 33754, 36909, 41332, 44437, 44681
Technical correction	44573
1.72(p)–1 Added	46591
1.72–17A (d)(1), (2) and (3) redesignated as (d)(2), (3) and (4); new (d)(1) added	46591
1.83–6 (d)(1) amended	31076
1.170A–12 (b)(2) and (3) revised	36909
(e)(2) amended	36943
1.170A–12T Removed	36910
1.354–1 (e) amended	31078
1.355–1 (c) amended	31078
1.356–3 (b) amended	31078
1.356–6 Redesignated from 1.356–6T; heading revised	31078
1.356–6T Redesignated as 1.356–6	31078
1.368–2 (d)(4) added	31806
1.401(a)–20 Amended	44682
1.401(a)(4)–4 (b)(2)(ii)(C) amended	44682
1.401(a)(26)–4 (d)(2) amended	44682
1.401(a)(26)–6 (c)(4) amended	44682
1.401(a)(31)–1 Amended	21314
(c) Example 1 corrected	34534
1.402(c)–2 Amended	21315
1.403(b)–2 Amended	21315
1.411(a)–7 (d)(4)(i) revised; (d)(4)(vi) and (vii) added	44681
1.411(a)–7T Removed	44681
1.411(a)–11 (c)(3) revised	44681
(b) and (c)(7) amended	44682
1.411(a)–11T Removed	44681
1.411(d)–4 Amended	44682
1.417(e)–1 (b)(2)(i) amended; (b)(2)(iii) added	44681
(b)(2)(i) amended	44682
1.642(c)–6 (d), (e) and (f) revised	36910
1.642(c)–6T Removed	36919
1.642(c)–6A (e)(2)(ii), (3) and (4) amended	36943
1.643(h)–1 (a)(2)(i), (b)(1), (2) and (g) Example 1 amended	41332
1.664–1 (a)(6) introductory text amended	36943
1.664–4 (a)(1), (d), (e)(1) through (5) and (f) revised; new (e) heading and (7) added	36919

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(e)(6) amended	36943	1.1461-1 (a)(1) amended; (b)(2), (3),	
1.664-4T Removed	36928	(c)(5), (6) and (7) removed;	
1.664-4A (e)(4) and (5) amended		(b)(4) and (c)(8) redesignated	
.....	36943	as (b)(2) and (c)(5); (c)(1)	
1.671-2 (e) revised	41332	through (4) revised	32201
1.671-2T Removed	41334	(b)(2) amended	32212
1.672(f)-2 (b)(1) and (d) Example 1		1.1502-3 Heading, (c), (d) and	
amended	41334	(e)(3) revised; (b)(3) added	33754
1.672(f)-3 (a)(1), (4) Example 2,		1.1502-3T Removed	33758
(b)(1) and (4) Examples 1 and		1.1502-4 (f)(3) and (g)(3) revised	
2 amended	41334		33758
1.672(f)-4 (c)(1), (d)(1) and (g) Ex-		1.1502-4T Removed	33759
ample 4 amended	41334	1.1502-13 (f)(6)(v) amended	31078
1.672(f)-5 (a)(1) amended	41334	1.1502-21 (c)(2)(ix) revised	33759
1.894-1 (d) revised	40997	1.1502-55 Added	33759
1.1032-2 (e) revised; (f) added	31076	1.1502-55T Removed	33760
1.1032-3 Added	31076	1.1502-98 Amended	33760
(c)(1) correctly revised	37481	1.1502-9A (a)(2) and (b)(1)(v)	
1.1441-0 Amended	32168	amended	33760
1.1441-1 (b)(2)(i) and (3)(i) amend-		1.6012-7T Removed	44438
ed; (b)(2)(iv)(A), (B)(3), (C),		1.6041-1 (d)(5) revised	32205
(v)(A), (B), (vii), (3)(ii),		1.6041-4 (a)(3) revised; (a)(6)	
(iii)(C), (D), (iv) through		added	32205
(vii), (6), (c)(2), (6), (d)(2), (3),		1.6041A-1 (d)(3)(i)(B) revised;	
(4), (e)(1)(ii)(A)(I), (3), (4), (3),		(d)(3)(i)(C) added	32205
(4)(ii)(A), (B)(1) through (4),		1.6042-3 (b)(1)(vi) revised	32205
(6), (iv), (vii), (ix)(C), (5)(i),		1.6045-1 (g)(1)(i) amended;	
(iii), (iv) and (v) revised;		(g)(3)(iv) and (4) Example 7	
(c)(12) through (29),		revised; (g)(4) Example 8 and	
(e)(4)(ii)(B)(8) and (ix)(A)(4)		9 added	32206
added	32170	(j) amended	32212
(b)(1), (2)(iii)(A), (B), (vi),		1.6049-4 (c)(1)(ii) introductory	
(4)(iii), (v), (xviii), (7)(i)(A),		text revised	32207
(iii), (9), (e)(1)(ii)(A)(2), (2)(i),		(c)(1)(ii)(A) amended	32212
(ii) and (4)(viii) amended	32211	1.6049-5 (b)(14), (c)(4), (d)(2)(i),	
1.1441-2 (a), (b)(1)(i) and (3) re-		(ii), (3) and (4) revised; (c)(6)	
vised; (b)(2)(i) amended;		Example 3 and (d)(5) re-	
(b)(2)(ii) removed; (b)(2)(iii)		moved; (c)(6) Examples 4 and	
redesignated as (b)(2)(ii)	32186	5 redesignated as (c)(6) Ex-	
1.1441-3 (b)(2)(i), (c)(1) and		amples 3 and 4; (b)(10)(ii), (11)	
(4)(i)(C) revised	32187	introductory text, (c)(1), new	
(c)(2)(i) introductory text		(6) Examples 3, new 4 and	
amended	32212	(d)(1) introductory text	
1.1441-4 (a)(3)(i) and (b)(1)(ii) re-		amended	32207
vised	32187	1.6049-7 (g) removed	37702
(a)(3)(ii) amended	32212	1.6061-2T Removed	44438
1.1441-5 (a) through (e) revised		1.6065-2T Removed	44438
.....	32188	1.6695-1 (b)(4)(i) revised; (g)	
1.1441-6 (b)(1), (2), (3), (c) and (e)		added; authority citation re-	
revised; (b)(4) removed; (b)(5)		moved	44437
redesignated as (b)(4)	32194	1.6695-1T Removed	44437
1.1441-7 (a), (b)(2) and (3) revised;		1.7520-1 (b)(2), (c)(1), (2) and (d)	
(b)(4) through (11) added	32197	revised	36928
(b)(1) amended	32212	(a)(2) amended	36943
1.1441-9 (b)(2) revised	32201	1.7520-1T Removed	36929

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TITLE 26 Chapter I—Con.

20 Authority citation amended	36929
20.2031–0 Amended	36929
20.2031–7 (c) and (d)(1) through (5) revised; new (d) heading and (7) added; (d)(6) introductory text and (e) revised.....	36929
20.2031–7T Removed	36939
20.2031–7A (e)(1) amended.....	36943
20.2055–2 (f)(4) amended.....	36943
20.7520–1 (a)(2), (b)(2), (c)(1), (2) and (d) revised.....	36939
20.7520–1T Removed	36940
25 Authority citation amended	36940
25.2512–0 Amended	36940
25.2512–5 (c), (d) and (e) revised	36940
(d)(2)(C)(v)(A) Example cor- rected	39470
25.2512–5T Removed	36942
25.2512–5A (e)(1) amended.....	36943
25.7520–1 (b)(2), (c)(1), (2) and (d) revised.....	36942
(a)(2) amended.....	36943
25.7520–1T Removed	36943
25.7520–3 (b)(2)(v) Example 5 amended	36943
31.3121(b)(7)–2 (d)(2)(i) amended	44682
31.3405(c)–1 Amended	21315
31.3406(h)–3 (a) introductory text amended	32212
40.0–1 (a) amended	36326
40.0–1T Removed.....	36326
40.6011(a)–1 (a)(2)(iii) added.....	36326
40.6011(a)–1T Removed	36326
40.6302(c)–1 (c)(2)(iv) added; (f)(1) amended	36326
40.6302(c)–1T Removed	36327
40.6302(c)–2 (b)(2)(iii) added	36327
40.6302(c)–2T Removed	36327
48.4101–1 (c)(1)(v) and (c)(1)(vi) redesignated as (c)(1)(vi) and (c)(1)(vii); new (c)(1)(v) added; (l)(2) amended.....	26488
48.4101–2T Removed	26489
48.6427–11 (e)(2)(iii) revised	26489
602.101 (c) table amended (OMB numbers)	44438

Proposed Rules:

1	17829, 17835, 19702, 20403, 24897, 26542, 31115, 31118, 31841, 31853, 33504, 37728, 38229, 39112, 39319, 41610, 42900, 43723, 44491, 44709, 46677
20	17835
25	17835
20	38229
25	38229
301	17617, 37728

**TITLE 27—ALCOHOL, TOBACCO
PRODUCTS AND FIREARMS****Chapter I—Bureau of Alcohol, To-
bacco and Firearms, Depart-
ment of the Treasury (Parts
1—299)**

47.2 (d) added	38197
47.21 Amended	38197
47.34 (b) amended.....	38197
47.35 (b) removed; (c) redesi- gnated as (b).....	38197
47.41 (a) and (c) revised.....	38197
47.42 (a) revised.....	38197
47.43 (c) amended	38197
47.45 (a) and (b) revised.....	38197
47.57 (a), (b) and (c) revised.....	38198
178.112 (b), (c) and (d) revised; OMB number	38198
178.113 (b) and (c) revised; OMB number	38199
178.113a (b) and (c) revised; OMB number	38200
178.114 (a) and (b) revised; OMB number	38200
178.129 (d) amended.....	38201
270.216c Revised	40051
275.72c Added	40051
275.117 (e) corrected	31079
Removed.....	45523
295.45c Revised.....	40051

Proposed Rules:

4	17839, 24158
5	24158
7	24158
9	31853, 35871, 45739
275	17477