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CHANGES APRIL 3, 2000 THROUGH JANUARY 31, 2001

TITLE 25—INDIANS

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

15 Revised 7089
20 Revised **63159**
20.100 Corrected **76563**
20.206 Introductory text corrected **76563**
20.334 (b) corrected **76563**
20.335 Correctly designated **76563**
20.403 (a)(4)(ii) corrected **76563**
20.603 (a), (c), (d) introductory text and (2) corrected **76563**
20.701 Heading corrected **76563**
38 Authority citation revised **58183**
38.15 Added **58183**
103 Revised 3867
114 Removed 7094
115 Revised 7094
151 Revised 3458
162 Revised 7109
166 Revised 7126
170.4b Revised; eff. 6–16–00 through 9–30–00 ..... **37701**
Added; eff. 1–9–01 through 9–30–01 1580

Chapter VI—Office of the Assistant Secretary—Indian Affairs, Department of the Interior (Parts 1000—1099)

1000 Added **78703**

Proposed Rules:

15 ..... **43874, 43874**
38 ..... **26728**
70 ..... **20775, 38228, 64643**
84 ..... **43952, 43952**
103 ..... **53948**
114 ..... **43874, 43874**
115 ..... **43874, 43874**
142 ..... **47704**
162 ..... **43874, 43874**
166 ..... **43874, 43874**
292 ..... **55471**
542 ..... **70673**
580 ..... **45558, 75888**

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, 53586, 57096, 57733, 58650, 61269, 79722, 82927**
Technical correction **44573**
Authority citation amended ... 272, 715, 725, 1037, 1041, 2223, 2254, 2257, 2815
1.1(h)–1 Added **57096**
1.30–1 Undesignated centerheading revised 287
1.41–0 Undesignated centerheading removed; section revised 287
Added 295
1.41–1 Revised 288
1.41–2 (a)(3)(i), (ii), (4)(ii)(F) and (e)(1)(i) amended 288
1.41–3 Redesignated as 1.41–3A; new 1.41–3 added 289
1.41–4 Revised 290
1.41–5 Redesignated as 1.41–4A; new 1.41–5 redesignated from 1.41–6; heading amended 295
1.41–6 Redesignated as 1.41–5; new 1.41–6 redesignated from 1.41–8; (c) amended 295
1.41–7 Redesignated as 1.41–5A; new 1.41–7 redesignated from 1.41–9; heading and (e)(2) amended 295
1.41–8 Redesignated as 1.41–6; new 1.41–8 added 295
1.41–9 Redesignated as 1.41–7 295
1.41–0A—1.41–8A Undesignated centerheading and sections removed 289
1.41–0A—1.41–5A Undesignated center heading added 289
1.41–0A Added 295
1.41–3A Redesignated from 1.41–3 289
1.41–4A Redesignated from 1.41–5; amended 295
1.41–5A Redesignated from 1.41–7; amended 295
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**

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1.83–6 (d)(1) amended **31076**
1.110–1 Added **53586**
1.118–2 Added 2254
1.125–4 (b)(2) *Example 2*, (c)(3)(i), (iii), (4) *Example 3*, *Example 4* and (i)(8) amended; (c)(1), (d)(1)(ii), (f), (g), (i)(3), (4) and (j) revised; (c)(2)(vi), (4)(iii), *Example 9*, *Example 10* and (i)(9) added 1840
1.125–4T Removed 1843
1.132–0 Amended 2244
1.132–5 (p)(4) added 2244
1.132–9 Added 2244
1.141–0 Amended 4664
1.141–7T Revised 4665
1.141–8T Revised 4669
1.141–15 (c), (d) and (e) revised 4670
1.141–15T Revised 4670
1.142(f)(4)–1 Added 4671
1.142(f)(4)–1T Removed 4671
1.150–5 Added 4671
1.150–5T Removed 4671
1.162–12 (a) amended **50643**
1.163–7 (e) revised; (f) added 2815
1.170A–6 (c)(2)(i)(A), (ii)(A) and (e) amended; authority citation removed 1041
1.170A–12 (b)(2) and (3) revised **36909**
(e)(2) amended **36943**
1.170A–12T Removed **36910**
1.197–2 (g)(3) corrected **60585**
(h)(12)(ii), (iii), (iv), (v), (vi)(A), (l)(1) and (2) revised; (h)(12)(vi)(B)(*2*)(*ii*), (vii)(B) and (iii) amended; (h)(12)(vi)(B)(*3*) removed; (k) *Examples 28* through *31* added **69671**
1.218–0 Removed 295
1.263A–0 Amended; introductory text revised **50643**
1.263A–0T Removed **50644**
1.263A–1 (b)(3) and (4) amended **50644**
(a)(3)(v) corrected **61092**
1.263A–4 Revised **50644**
(a)(2)(i)(B) and (d)(2) corrected **61092**
1.263A–4T Removed **50650**
1.301–1 (g) amended 725
1.301–1T Added 725
1.351–2 (e) added **58650**
1.354–1 (e) amended **31078**
(f) added **58651**
1.355–0 Amended; heading revised; introductory text added **79722**
1.355–1 (c) amended **31078**
(d) added **58651**
1.355–6 Revised **79723**
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**
1.356–7 Added **58651**
1.367(b)–0 Amended **66501**
Amended; introductory text revised 2257
1.367(b)–1 (c)(5) heading revised **66501**
1.367(b)–2 (c)(1)(i), (e)(4) *Example 3*, and (j)(2)(i) amended; (f)(4) introductory text revised **66501**
1.367(b)–3 (b)(2) revised; (d)(1) amended **66501**
1.367(b)–4 (a) and (d)(1) amended; (b)(2)(i)(B)(*2*) revised **66501**
1.367(b)–5 (a)(1), (g) *Examples 1* and *2* amended; (f) revised **66502**
1.367(b)–12 Added 2257
1.368–1 (e)(1)(ii) revised; (e)(2)(i) designation, (ii) and (6)*Example* 8 removed; (e)(6)*Example* 9 redesignated as (e)(6)*Example* 8; new (e)(6)*Example* 9 added; (e)(7) amended **52911**
1.368–1T Removed **52912**
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, 53906**
1.417(e)–1 (b)(2)(i) amended; (b)(2)(iii) added **44681**
(b)(2)(i) amended **44682**
1.444–4T Added **82927**

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1.671–2T Removed....**41334**
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1.741–1 (e) and (f) added....**57099**
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1.904–5 (a)(3), (d)(2), (h)(4), (i)(1), (m)(1) and (5) amended; (g), (i)(4) *Example 1* and (m)(4)(i) revised; (i)(3), (4) *Example 2* and *Example 3* added 277
1.963–6 (c)(5) amended 2819
1.985–1 (c)(6) amended 2216
1.985–4 (a) amended 2216
1.985–8 Added 2216
1.985–8T Removed 2218
1.988–1 (f) revised 280
1.992–3 (c)(3)(iv) amended 2819
1.1001–5 Added 2218
1.1001–5T Removed 2218
1.1032–2 (e) revised; (f) added **31076**
1.1032–3 Added **31076**
(c)(1) correctly revised **37481**
1.1036–1 (d) added **58652**
1.1223–3 Added **57099**
1.1271–0 (b) amended 2815
1.1275–1 (f) revised 2815
1.1275–2 (d) revised; (k) added 2816
1.1275–2T Removed 2817
1.1275–7 (g) added 2817
1.1397E–1 Redesignated from 1.1397E–1T; heading, (c), (f)(2), (i) and (j) revised; (k) added **57733**
1.1397E–1T Redesignated as 1.1397E–1 .....**57733**
1.1441–0 Amended **32168**
1.1441–1 (b)(2)(i) and (3)(i) amended; (b)(2)(iv)(A), (B)(*3*), (C), (v)(A), (B), (vii), (3)(ii), (iii)(C), (D), (iv) through (vii), (6), (c)(2), (6), (d)(2), (3), (4), (e)(1)(ii)(A)(*1*), (*3*), (*4*), (3), (4)(ii)(A), (B)(1) through (4), (6), (iv), (vii), (ix)(C), (5)(i), (iii), (iv) and (v) revised; (c)(12) through (29), (e)(4)(ii)(B)(*8*) and (ix)(A)(*4*) added **32170**
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1.1441–2 (a), (b)(1)(i) and (3) revised; (b)(2)(i) amended; (b)(2)(ii) removed; (b)(2)(iii) redesignated as (b)(2)(ii) **32186**
1.1441–3 (b)(2)(i), (c)(1) and (4)(i)(C) revised **32187**
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1.1441–4 (a)(3)(i) and (b)(1)(ii) revised **32187**
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1.1441–5 (a) through (e) revised **32188**
1.1441–6 (b)(1), (2), (3), (c) and (e) revised; (b)(4) removed; (b)(5) redesignated as (b)(4) **32194**
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1.1441–9 (b)(2) revised **32201**
1.1461–1 (a)(1) amended; (b)(2), (3), (c)(5), (6) and (7) removed; (b)(4) and (c)(8) redesignated as (b)(2) and (c)(5); (c)(1) through (4) revised **32201**
(b)(2) amended **32212**
1.1502–3 Heading, (c), (d) and (e)(3) revised; (b)(3) added **33754**
(d)(5) *Example* corrected **48379**
(d)(4)(i) corrected **50281**
1.1502–3T Removed **33758**
1.1502–4 (f)(3) and (g)(3) revised **33758**
1.1502–4T Removed **33759**
1.1502–13 (f)(6)(v) amended **31078**
1.1502–21 (c)(2)(ix) revised **33759**
1.1502–55 Added **33759**
1.1502–55T Removed **33760**
1.1502–78T Added 715
1.1502–98 Amended **33760**
1.1502–9A (a)(2) and (b)(1)(v) amended **33760**
1.6011–4T (a) and (d)(1) amended; (e) and (g) revised **49911**
1.6012–7T Removed **44438**
1.6041–1 (d)(5) revised **32205**
1.6041–2 (a)(3)(ii) revised **50406**
1.6041–4 (a)(3) revised; (a)(6) added **32205**
1.6041–6 Amended **50406**
1.6041A–1 (d)(3)(i)(B) revised; (d)(3)(i)(C) added **32205**
1.6042–2 (c) amended **50406**
1.6042–3 (b)(1)(vi) revised **32205**
1.6043–2 (a) revised **50406**
1.6044–2 (d) amended **50407**
1.6045–1 (g)(1)(i) amended; (g)(3)(iv) and (4)*Example 7* revised; (g)(4)*Example 8* and *9* added **32206**
(j) amended **32212**
(r) added **50407**
1.6045–2 (g)(3) revised **50407**
1.6045–4 (j) amended **50407**
1.6047–1 (a)(6) amended **50407**

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1.6049–4 (c)(1)(ii) introductory text revised **32207**
(c)(1)(ii)(A) amended **32212**
(g)(1) and (2) amended **50407**
1.6049–5 (b)(14), (c)(4), (d)(2)(i), (ii), (3) and (4) revised; (c)(6)*Example 3* and (d)(5) removed; (c)(6)*Examples 4* and *5* redesignated as (c)(6)*Examples 3* and *4*; (b)(10)(ii), (11) introductory text, (c)(1), new (6)*Examples 3*, new *4* and (d)(1) introductory text amended **32207**
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1.6050A–1 (b) revised **50407**
1.6050D–1 (b) revised **50407**
1.6050E–1 (h) amended **50408**
1.6050H–2 (a)(4) amended **50408**
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1.6050P–1 (a)(4)(i) revised **50408**
1.6052–1 (b)(1)(ii) revised **50408**
1.6061–2T Removed **44438**
1.6065–2T Removed **44438**
1.6081–2 (f) amended 2819
1.6081–3 (d) amended 2819
1.6081–4 (c) amended 2819
1.6081–6 (d) amended 2819
1.6081–7 (d) amended 2819
1.6695–1 (b)(4)(i) revised; (g) added; authority citation removed **44437**
1.6695–1T Removed **44437**
1.6695–2 Added **61269**
1.6695–2T Removed **61269**
1.7520–1 (b)(2), (c)(1), (2) and (d) revised **36928**
(a)(2) amended **36943**
1.7520–1T Removed **36929**
7 Authority citation amended 2257
7.367(b)–12 Removed 2257
7.367(c)–1 Removed 2822
7.367(c)–2 Removed 2822
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**
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20.7520–1 (a)(2), (b)(2), (c)(1), (2) and (d) revised **36939**
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25 Authority citation amended **36940**
25.2512–0 Amended **36940**
25.2512–5 (c), (d) and (e) revised **36940**
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(d)(2)(v)(A) and (B) corrected **58222**
25.2512–5T Removed **36942**
25.2512–5A (e)(1) amended **36943**
25.2522(c)–3 (c)(2)(vi)(*a*), (c)(2)(vii)(*a*) and (e) amended 1043
25.2702–3 (b)(1)(i) and (c)(1)(i) amended; (b)(3) and (c)(3) revised; (b)(4) redesignated as (b)(5); new (b)(4), (c)(4) and (d)(5) added **53588**
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26.2600–1 (b)(4) revised; (b)(5) added **79738**
26.2601–1 (b)(1)(i), (2)(vii)(B) and (c) amended; (b)(4) redesignated as (b)(5); new (b)(4) added **79738**
31 Authority citation amended **76153**
31.3121(b)(7)–2 (d)(2)(i) amended **44682**
31.3402(q)–1 (f)(1) introductory text amended **50408**
31.3405(c)–1 Amended **21315**
31.3406(h)–3 (a) introductory text amended **32212**
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31.6053–3 (a)(4) amended **50408**
31.6053–4 (a)(1) and (2) amended **77820**
31.6071(a)–1 (a)(3)(i) revised **50408**
31.6302–1 (f)(4) amended **76153**

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31.6302–1T Added **76153**
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**
53.4958–0T Added; eff. to 1–9–04 2156
53.4958–1T Added; eff. to 1–9–04 2156
53.4958–2T Added; eff. to 1–9–04 2156
53.4958–3T Added; eff. to 1–9–04 2156
53.4958–4T Added; eff. to 1–9–04 2156
53.4958–5T Added; eff. to 1–9–04 2156
53.4958–6T Added; eff. to 1–9–04 2156
53.4958–7T Added; eff. to 1–9–04 2156
53.4958–8T Added; eff. to 1–9–04 2156
53.4963–1 (a), (b) and (c) amended; eff. to 1–9–04 2171
54 Authority citation amended 1848
54.4980B–0 Amended 1848
54.4980B–1 Amended 1849
54.4980B–2 Amended 1849
54.4980B–3 Amended 1852
54.4980B–4 Amended 1852
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54.4980B–9 Amended 1855
54.4980B–10 Amended 1859
54.9802–1T Removed; interim 1396
54.9802–1T Added; interim 1397
54.9802–1 Added; interim 1396
301 Authority citation amended **71256, 78411**
Authority citation revised 2258, 2263
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301.6112–1T Amended **49912**
301.6212–2 Added 2820
301.6213–1 (e) amended; eff. to 1–9–04 2171
301.6302–1T Added **81356**
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NOTE: **Boldface page numbers indicate 2000 changes.**

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