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CHANGES APRIL 2, 2001 THROUGH MARCH 29, 2002

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended **32902, 33463, 37889, 37899, 40590, 66310, 67083**
Authority citation corrected.....**41133**
Authority citation amended 12, 819, 1082, 4174, 11036, 12865, 15114
Technical correction 4177
Corrected 5061
1.32–3 Added **33637**
1.32–3T Removed.....**33637**
1.45D–1T Added (temporary).....**66310**
1.125–3 Added **52677**
Corrected **63920**
1.125–4 (g) amended **52680**
1.132–9 (b) corrected.....**18190**
1.141–3 (c)(3), (d)(3)(i)(A), (ii)(A), (f) *Examples 10*, *12*, *13*, *15* and *16* amended **58062**
1.141–15 (b) existing text designated as (b)(1); new (b)(1) heading and (2) added **58062**
1.197–2(k) *Example 23* corrected **22286**
1.301–1 (g) revised **49278**
1.301–1T Removed.....**49279**
1.337(d)–2 (g)(4) added.....11036
1.337(d)–2T Added.....11036
1.337(d)–5T Heading and (d) revised 12
1.337(d)–6T Added 12
1.337(d)–7T Added 12
1.355–0 Amended **40591**
1.355–7T Added **40591**
(n) corrected 8579
1.401(a)(4)–0 Amended.....**34540**
1.401(a)(4)–8 (b)(1) revised.....**34540**
1.401(a)(4)–9 (b)(2)(v) added; (c)(3)(ii) revised.....**34544**
1.401(a)(4)–12 Amended.....**34545**
1.420–1 Added **32900**
1.446–4 (d)(2), (3), (e)(7) and (9)(ii) amended 12866
1.460–1 (j) corrected.....**18357**
1.460–2 (b)(2)(ii) and (c)(1) corrected.....**18191**
1.460–4 (b)(3) and (g) corrected.....**18191**
1.472–8 (c) text redesignated as (c)(1); (b)(4), (c)(1) heading and (2) added; (e)(3) and (h) revised 1082
Corrected 5062, 5148
1.475(b)–1 (d)(2) amended.....12866
1.679–0 Added **37889**
1.679–1 Added **37889**
1.679–2 Added **37889**
1.679–3 Added **37889**
1.679–4 Added **37889**
1.679–5 Added **37889**
1.679–6 Added **37889**
1.679–7 Added **37889**
1.684–1 Added **37899**
1.684–2 Added **37899**
1.684–3 Added **37899**
1.684–4 Added **37899**
1.684–5 Added **37899**
1.705–1 (a)(7) added.....15114
1.705–2 Added 15114
1.732–3 Added **32902**
1.861–8 (e)(7)(iii) and (8) revised; authority citation removed **67083**
1.861–8T (e)(1) and (3) through (11) revised; (h) amended; authority citation removed **67083**
Heading corrected.....3812
1.865–1 Added **67083**
1.865–1T Removed.....**67085**
1.865–2 (a)(1) and (3)(ii) amended; (b)(1)(iv) *Example 6* and (4)((iv) *Example 3* added; (b)(4)(iii), (d)(3), (e)(1) and (2)(i) revised **67086**
(a)(4)(iv) *Example 3* corrected 3812
1.865–2T Removed.....**67086**
1.874–1 (b)(2) revised; (b)(3) and (4) redesignated as (b)(5) and (6); new (b)(3) and (4) added 4174
1.874–1T Added 4174
Corrected.....12471
1.882–4 (a)(3)(ii) revised; (a)(3)(iii), (iv) and (v) redesignated as (a)(3)(v), (vi) and (vii); new (a)(3)(iii) and (iv) added 4175
1.882–4T Added 4175
1.904–4 (c)(2)(ii)(A) amended.....**67086**
1.954–2 (a)(4)(ii)(A), (B), (g)(2)(ii)(B)(*2*) and (3)(i)(B) amended 12866
1.958–1 (b) amended.....**37897**
1.958–2 (c)(1)(ii)(*b*) amended.....**37897**
1.985–8 (c)(3)(ii) *Examples 1* and *2* correctly added **21447**
1.1031(k)–1 (k)(4) revised.....4909
1.1221–2 Revised 12866

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1.1256(e)–1 (b) and (c) amended.....12866
Revised.....12870
1.1301–1 Undesignated center heading and section added 819
Corrected 5203
1.1441–1 (b)(3)(ii)(C) and (e)(5)(V)(C)(*2*) correctly revised; (b)(3)(vi), (vii)(B), (c)(14), (e)(3)(iii)(D), (iv)(C)(*1*), (*2*), (D)(*2*) and (*3*) corrected.....**18188**
1.1441–1T Added (temporary).....2328
1.1441–5 (e)(5)(*ii*) correctly designated as (e)(5)(ii); new (e)(5)(ii) corrected.....**18188**
1.1441–6 (b)(1) amended (temporary).....2328
1.1441–6T Added (temporary).....2328
1.1441–7 (b)(4)(i) correctly revised; (b)(5)(i)(A)(*1*) and (10)(ii) corrected.....**18189**
1.1461–1 Heading, (c)(1)(ii)(A)(*1*), (2)(i) and (ii)(H) corrected; (c)(2)(i)(M) correctly removed; (c)(2)(i)(N) correctly designated as (c)(2)(i)(M).....**18189**
(a)(1) amended.....**33831**
1.1502–5 (a)(1) amended **33831**
1.1502–20 (i) added 11037
1.1502–20T Added 11037
1.1502–32 (b)(4)(v) added.....11040
1.1502–32T Added 11040
1.1502–34 Amended.....**32902**
1.1502–78 (e) added **33463**
1.1502–78T Removed **33464**
1.6011–4T (b)(3)(i)(F) removed; (b)(3)(ii)(B) and (C) and (g) revised; (b)(5) amended **41135**
1.6045–1 (g)(1)(i) and (3)(iv) corrected.....**18189**
1.6049–5 (b)(12), (c)(4) introductory text, (d)(2)(i), (ii), (3)(i), (ii), (iii)(A) and (B) corrected **18189**
1.6050I–0 Amended.....**67687**
1.6050I–1 (a)(1) redesignated as (a)(1)(i); new (a)(1) heading and (ii) added.....**67687**
1.6151–1 (d)(1) amended **33831**
1.6302–1 (d) revised **32542**
(b)(1) amended.....**33831**
1.6302–2 (d) revised **32542**
(a)(1)(i), (ii), (iv) and (b)(1) amended.....**33831**
1.6302–3 (a) amended **33831**
20 Authority citation amended **38546**
20.6075–1 Revised; interim.....**38546**
20.6081–1 Revised; interim.....**38546**
31 Authority citation amended **28370**
31.6071(a)–1 (a)(1) and (c) amended.....**33832**
31.6151–1 (b) amended **33832**
31.6205–1 (a)(6) revised.....**39640**
31.6302–1 (f)(4) revised.....**28370**
(m)(1) revised.....**32542**
(i)(3) amended.....**33831**
(c)(1), (2)(i) introductory text, (3), (i)(3) and (5) amended **33832**
31.6302–1T Removed **28370**
31.6302(c)–2A (b)(1)(i) and (3) amended **33832**
31.6302(c)–3 (b)(2) amended.....**33831**
(a)(1)(i), (ii), (3) and (b)(2) amended **33832**
31.6302(c)–4 (a) revised.....**32542**
35.3405–1T Amended.....**33832**
36.3121(l)(10)–4 Amended **33832**
40 Authority citation revised.....**41776**
Authority citation amended.....5472
40.0–1 (d) and (e) removed; (f) redesignated as new (d) **41776**
40.6011(a)–1 (c) removed.....**41776**
40.6011(a)–2 (b)(2) amended; (d) removed.....**41776**
40.6071(a)–1 (a), (b)(2) and (c) revised **41776**
40.6071(a)–2 Removed.....**41776**
40.6071(a)–3 Added.....5472
40.6091–1 (d) removed.....**41776**
40.6101–1 Revised.....**41776**
40.6109(a)–1 Revised.....**41776**
40.6151(a)–1 Revised.....**41776**
40.6302(c)–1 (d)(1) amended.....**33832**
Revised.....**41776**
40.6302(c)–2 Revised.....**41777**
40.6302(c)–3 (b)(1)(ii), (3), (d) and (f)(4) introductory text amended; (f)(5), (7) and (h) removed; (f)(6) redesignated as new (f)(5); (g) revised.....**41778**
40.6302(c)–4 Removed **41778**
40.9999–1 Removed **41778**
48.4081–8 Revised.....**27597**
53.4958–0 Added 3083
53.4958–0T Removed.....3083
53.4958–1 Added 3083
53.4958–1T Removed.....3083
53.4958–2 Added 3083
53.4958–2T Removed.....3083

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53.4958–3 Added 3083
53.4958–3T Removed 3083
53.4958–4 Added 3083
(a)(3)(vii) Example 1 and (c)(4) Example 2 corrected 12472
53.4958–4T Removed 3083
53.4958–5 Added 3083
53.4958–5T Removed 3083
53.4958–6 Added 3083
53.4958–7 Added 3083
53.4958–7T Removed 3083
53.4958–8T Removed 3083
301 Authority citation amended **39438, 50544, 64352, 64742**
301.6103(j)(5)–1 Added **39438**
301.6103(j)(5)–1T Removed **39439**
301.6103(k)(9)–1 Added **64742**
301.6103(k)(9)–1T Removed **64743**
301.6103(p)(2)(B)–1 Removed **64352**
301.6103(p)(2)(B)–1T Added **64352**
301.6109–1 (g)(3) revised (temporary) 2329
301.6109–1T Added (temporary) 2329
301.6111–2T (b)(3) removed; (b)(4) through (7) redesignated as new (b)(3) through (6); new (b)(3) introductory text, (4) introductory text, (ii), (6) and (h) amended; (b)(1), new (3)(ii), (4)(i), (6) introductory text (c)(3) and (e)(2)(ii)(E) revised; new (b)(6) *Example 2* redesignated as *Example* and amended **41135**
Removed **64744**
301.6112–1T Authority citation removed **41137**
301.6221–1 Added **50544**
301.6221–1T Removed **50545**
301.6222(a)–1 Added **50545**
301.6222(a)–1T Removed **50545**
301.6222(a)–2 Added **50545**
301.6222(a)–2T Removed **50546**
301.6222(b)–1 Added **50546**
301.6222(b)–1T Removed **50546**
301.6222(b)–2 Added **50546**
301.6222(b)–2T Removed **50546**
301.6222(b)–3 Added **50546**
301.6222(b)–3T Removed **50547**
301.6223(a)–1 Added **50547**
301.6223(a)–1T Removed **50547**
301.6223(a)–2 Added **50547**
301.6223(a)–2T Removed **50547**
301.6223(b)–1 Added **50547**
301.6223(b)–1T Removed **50548**
301.6223(c)–1 Added **50548**
301.6223(c)–1T Removed **50549**
301.6223(e)–1 Added **50549**
301.6223(e)–1T Removed **50550**
301.6223(e)–2 Added **50550**
301.6223(e)–2T Removed **50550**
301.6223(f)–1 Added **50550**
301.6223(f)–1T Removed **50550**
301.6223(g)–1 Added **50550**
301.6223(g)–1T Removed **50551**
301.6223(h)–1 Added **50551**
301.6223(h)–1T Removed **50551**
301.6224(a)–1 Added **50551**
301.6224(a)–1T Removed **50551**
301.6224(b)–1 Added **50551**
301.6224(b)–1T Removed **50551**
301.6224(c)–1 Added **50551**
301.6224(c)–1T Removed **50552**
301.6224(c)–2 Added **50552**
301.6224(c)–2T Removed **50552**
301.6224(c)–3 Added **50552**
301.6224(c)–3T Removed **50553**
301.6226(a)–1 Added **50553**
301.6226(a)–1T Removed **50553**
301.6226(b)–1 Added **50553**
301.6226(b)–1T Removed **50554**
301.6226(e)–1 Added **50554**
301.6226(e)–1T Removed **50554**
301.6226(f)–1 Added **50554**
301.6226(f)–1T Removed **50554**
301.6227(b)–1T Removed **50554**
301.6227(c)–1 Added **50554**
301.6227(c)–1T Removed **50554**
301.6227(d)–1 Added **50555**
301.6229(b)–1 Added **50555**
301.6229(b)–1T Removed **50555**
301.6229(b)–2 Added **50555**
301.6229(b)–2T Removed **50555**
301.6229(e)–1 Added **50555**
301.6229(e)–1T Removed **50555**
301.6229(f)–1 Added **50555**
301.6229(f)–1T Removed **50556**
301.6230(b)–1 Added **50556**
301.6230(b)–1T Removed **50556**
301.6230(c)–1 Added **50556**
301.6230(c)–1T Removed **50556**
301.6230(e)–1 Added **50556**
301.6230(e)–1T Removed **50556**
301.6231(a)(1)–1 Added **50556**
301.6231(a)(1)–1T Removed **50557**
301.6231(a)(2)–1 Added **50557**
301.6231(a)(2)–1T Removed **50557**
301.6231(a)(5)–1 Added **50557**
301.6231(a)(5)–1T Removed **50558**
301.6231(a)(6)–1 Added **50558**
301.6231(a)(6)–1T Removed **50558**
301.6231(a)(7)–1 Added **50558**

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301.6231(a)(7)–1T Removed....**50559**
301.6231(a)(12)–1 Added....**50559**
301.6231(a)(12)–1T Removed....**50559**
301.6231(c)–1 Added....**50559**
301.6231(c)–1T Removed....**50560**
301.6231(c)–2 Added....**50560**
301.6231(c)–2T Removed....**50560**
301.6231(c)–3 Added....**50560**
301.6231(c)–3T Removed....**50561**
301.6231(c)–4 Added....**50561**
301.6231(c)–4T Removed....**50561**
301.6231(c)–5 Added....**50561**
301.6231(c)–5T Removed....**50561**
301.6231(c)–6 Added....**50561**
301.6231(c)–6T Removed....**50561**
301.6231(c)–7 Added....**50561**
301.6231(c)–7T Removed....**50561**
301.6231(c)–8 Added....**50561**
301.6231(c)–8T Removed....**50562**
301.6231(d)–1 Added....**50562**
301.6231(d)–1T Removed....**50562**
301.6231(e)–1 Added....**50562**
301.6231(e)–1T Removed....**50562**
301.6231(e)–2 Added....**50562**
301.6231(e)–2T Removed....**50563**
301.6231(f)–1 Added....**50563**
301.6231(f)–1T Removed....**50563**
301.6233–1 Added....**50563**
301.6233–1T Removed....**50563**
301.6302–1 (a), (b)(1) and (2) amended....**33832**
301.6302–1T Removed....**33831**
301.6311–1 (a)(1)(i) amended....**64743**
301.6311–2 Added....**64743**
(d)(2)(i)(D) corrected....1416
301.6320–1 Added....2561
301.6320–1T Removed....2568
301.6323(j)–1 Added....**33465**
301.6330–1 Added....2551
301.6330–1T Removed....2558
301.6656–1 Removed; new 301.6656–1 redesignated from 301.6656–3....**32542**
301.6656–2 Removed....**32542**
301.6656–3 Redesignated as 301.6656–1....**32542**
301.7611–1 Amended....3099
Corrected....12472
301.7701–3 (g)(2) redesignated as (g)(2)(i); new (g)(2)(i) heading and (ii) added; (g)(4) amended....**64912**
301.7701–7 (d)(1)(iv) introductory text and (v) *Example 1* revised; (d)(1)(iv)(H) redesignated as (d)(1)(iv)(J); new (d)(1)(iv)(H), (I), (v) *Example 5* and (e)(3) added....**41779**
301.9100–5T (c) concluding text amended....**33832**
601.401 (a)(5) heading, (iii) and (iv) amended....**33832**
602 Technical correction....4177, 5062, 12471
602.101 (b) table amended (OMB numbers)....**32542, 33637, 38546, 50563, 64352, 66314**
(b) table corrected....**64076**
Corrected; CFR correction....**43478**
(b) table amended (OMB numbers)....17, 822, 1095, 3099, 11040, 12871

Proposed Rules:

1....**17517, 17518, 19104, 21110, 21297, 21844, 23868, 26823, 28407, 28408, 31197, 31850, 32279, 32782, 34136, 35112, 40659, 41169, 41170, 44565, 49576, 53555, 56262, 57021, 57023, 57400, 63203, 64385, 64904, 66362, 66376**
....48, 1672, 2387, 2841, 3461, 3846, 4217, 4218, 5074, 5076, 5148, 7630, 7656, 8912, 9631, 9929, 10640, 11070, 12494, 15132
5c....**31850, 41170, 49576**
5f....**31850, 41170, 49576**
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31....**28408, 32279, 57023**
....3846, 5076, 8912
46....707, 8912, 10652
48....**53564**
53....**26824**
301....**17518, 23868, 26824, 28408, 31850, 32279, 41169, 41170, 49576, 64386**
....1421, 2387, 4938, 8912, 9631, 9929
602....**17518, 64386**
....1421

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

1.1 (a) amended....**42733**
1.31 Amended....**42733**
1.35 Amended....**42733**
1.50 Amended....**42733**
1.51 Amended....**42733**

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