AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

CHANGES APRIL 1, 2002 THROUGH DECEMBER 31, 2002

TITLE 25 Chapter I—Con.

256.26 Redesignated as 256.25; new 256.26 redesignated from 256.27.....77922
256.27 Redesignated as 256.26; new 256.27 redesignated from 256.28.....77922
256.28 Redesignated as 256.27; new 256.28 redesignated from 256.29.....77922
256.29 Redesignated as 256.28.....77922

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

502.7 Revised.....41172
502.8 Revised.....41172
502.9 Revised.....41172
542 Revised.....43400

Chapter V—Bureau of Indian Affairs, Department of the Interior, and Indian Health Service, Department of the Interior (Part 900)

900 Amended.....34602

Proposed Rules:

1—299 (Ch. I).....75828
25.....47755
170.....51328, 62417
502.....20923
504.....46134
542.....19713, 37369

TITLE 26—INTERNAL REVENUE

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

1 Technical correction.....35732, 37671, 45311, 46855
Authority citation amended.....18994, 20899, 20904, 34394, 37999, 38002, 43540, 47285, 47693, 48756, 49864, 54089, 65698, 68513, 78361, 78376, 78691
1.25A–0 Added.....78691
1.25A–1 Added.....78691
1.25A–2 Added.....78691
1.25A–3 Added.....78691
1.25A–4 Added.....78691
1.25A–5 Added.....78691
1.46–1 (p)(2)(iv) amended.....35012
1.48–3 (d)(1)(iii) amended.....35012
1.48–12 (d)(7)(iii) added.....20030
1.48–12T Revised.....20030
1.72(p)–1 amended.....71824
1.121–1 Revised.....78361
1.121–2 Revised.....78361
1.121–3 Revised.....78361
1.121–3T Added.....78369
1.121–4 Revised.....78361
1.121–5 Removed.....78367
1.141–0 Table amended.....59759
1.141–2 (d)(e)(ii)(B) amended.....59759
1.141–7 Added.....59759
Corrected.....70845
1.141–7T Removed.....59763
1.141–8 Added.....59763
1.141–8T Removed.....59765
1.141–15 (a) revised; (f) through (i) added.....59765
1.152–3 (c) removed.....20031
1.152–3T Added.....20031
1.170A–9 (e)(6)(i) amended.....20437
1.274–5 (j)(3) added.....68513
1.274–5T (j) revised; (m) amended.....68513
Corrected.....72273
1.280H–1T (a) amended.....35012
1.334–1 (b) amended.....34605
1.337(d)–2T (a)(4) and (b)(4) added.....37999
1.338–1 (b)(2)(vii) amended.....43540
1.355–0 Heading revised; text amended.....20636
Corrected.....38200
1.355–7T Revised.....20636
(b)(3)(iii) and (j) *Example 4* corrected.....38200
1.358–1 (a) amended.....34604
1.362–1 (a) amended.....34605
1.381(c)(4)–1 (a)(2) amended.....34605
1.401(a)(2)–1 Added.....47693
1.401(a)(9)–0 Added.....18994
1.401(a)(9)–1 Added.....18994
1.401(a)(9)–2 Added.....18994
1.401(a)(9)–3 Added.....18994
1.401(a)(9)–4 Added.....18994
1.401(a)(9)–5 Added.....18994
1.401(a)(9)–6T Added.....18994
1.401(a)(9)–7 Added.....18994
1.401(a)(9)–8 Added.....18994
1.401(a)(9)–9 Added.....18994
Table corrected.....36676
1.403(b)–3 Added.....19023
1.408–8 Added.....19024
1.441–0 Added.....35012
1.441–1 Added.....35012

CHANGES APRIL 1, 2002 THROUGH DECEMBER 31, 2002

1.441–1T Removed 35019
1.441–2 Added 35012
1.441–2T Removed 35012
1.441–3 Added 35012
1.441–3T Removed 35019
1.441–4 Added 35012
1.441–4T Removed 35019
1.442–1 Revised 35019
1.442–2T Removed 35020
1.442–3T Removed 35020
1.443–1 (b)(1)(ii) amended 35012
1.444–1T (a)(1) amended 35012
1.444–2T (a) amended 35012
1.444–4 Added 34394
1.444–4T Removed 34394
1.446–1 (c)(2)(iii) added 76985
1.446–4 Corrected 31955
1.448–1 (h)(2)(ii)(B)(*1*) amended 35012
1.460–0 Amended 34605
1.460–4 (a) amended; (k) added 34605
1.460–6 (g) revised 34609
1.469–0 Amended 54089
1.469–1 (h)(4)(ii)(D) amended 35012
1.469–1T (g)(2)(i) amended 35012
1.469–7 Heading revised; (a) through (h) added 54089
1.469–11 (a)(3) amended; (a)(4) redesignated as (a)(5); new (a)(4) and (c)(1)(iii) added; (c)(1) and (i) headings revised 54093
1.471–6 (c) and (g) amended; (f) revised 65698
1.509(a)–3 (f)(1) amended; (f)(3) heading and introductory text revised; (f)(3) *Example* designated as *Example 1*; *Examples 2* and *3* added 20437
1.512(a)–1 (e) heading and introductory text revised; (e) *Example* designated as *Example 1*; (e) *Example 2* added 20437
1.513–4 Added 20438
1.611–3 (h) removed 20031
1.611–3T Added 20031
1.641(b)–3 (a) amended 78376
1.641(c)–0 Added 34394
1.641(c)–1 Added 34394
1.642(c)–1 (a)(1) amended 78376
1.645–1 Undesignated center heading and section added 78377
1.671–4 (d), (h) and (i) redesignated as (d)(1), (i) and (j); new (d)(1) heading, (2), new (h) and new (i)(3) added 78381
1.702–1 (a)(8)(ii) revised; (c)(1)(iii) and (iv) amended; (c)(1)(v) added 48023
1.706–1 (a) and (b) revised; (d) added 35020
(b)(5) and (6) revised; (b)(11) added 48019
1.706–1T Removed 35024
1.706–3T Removed 48020
1.708–1 (b)(4) and (5) corrected 57330
1.852–9 (c)(1) removed 20031
1.852–9T Added 20031
1.860A–0 Amended 47453
1.860E–1 (c)(4)(i) and (ii) amended; (c)(4)(iii), (iv), (5) and (10) added 47453
1.883–1 Corrected 58548
1.883–4 Corrected 58548
1.892–5 Added 49864
1.892–5T (a)(2) concluding text removed; (a)(3) added 49864
1.894–1 (d)(2)(ii) and (iii) added; (d)(6) revised 40160
1.952–1 (g) added 48023
1.954–1 (g) added 48023
1.954–2 (a)(5) added 48024
1.954–3 (a)(6) added 48025
1.954–4 (b)(2)(iii) added 48025
1.956–2 (a)(3) added 48025
1.1092(c)–1 Redesignated as 1.1092(c)–2; new 1.1092(c)–1 added 20899
Regulation at 67 FR 20899 suspended to 7–29–02 37671
1.1092(c)–2 Redesignated from 1.1092(c)–1 20899
(b) and (d) revised; (c) added; (d)(1) introductory text, (i) introductory text, (A) through (D), (ii) introductory text, (A), (B) and (2) redesignated as (a) introductory text, (1) introductory text, (i) through (iv), (2) introductory text, (i), (ii) and (f) in 1.1092(c)–4; (e) removed 20900
Regulation at 67 FR 20899 and 20900 suspended to 7–29–02 37671
1.1092(c)–3 Added 20900
Regulation at 67 FR 20900 suspended to 7–29–02 37671
1.1092(c)–4 Added; (a) introductory text, (1) introductory text, (i) through (iv), (2) introductory text, (i), (ii) and

CHANGES APRIL 1, 2002 THROUGH DECEMBER 31, 2002

TITLE 26 Chapter I—Con.

(f) redesignated from (d)(1) introductory text, (i) introductory text, (A) through (D), (ii) introductory text, (A), (B) and (2) in 1.1092(c)–2 20900
(a)(1)(iv), (2) introductory text and (i) revised; (b) through (e) and (g) added 20901
Regulation at 67 FR 20900 and 20901 suspended to 7–29–02.....37671
1.1256(e)–1 Corrected 31955
1.1271-0 (k) introductory text through (3) added 30548
1.1275-1 (k) added 30548
1.1361–0 Amended 34396
1.1361–1 (h)(1)(vi), (3)(i)(F), (j)(12) and (m) added; (h)(3)(ii) introductory text and (k)(2)(i) amended 34397
1.1361–5 (c)(1) amended.....65313
1.1362–2 (c)(6) *Example 2* amended 34610
1.1362–7 Heading revised; (a) amended 34401
1.1374–4 (g) amended 34610
1.1377–0 Amended 34401
1.1377–1 (a)(2)(iii) and (c) *Example 3* added 34401
1.1377–3 Revised 34401
1.1398–3 Added 78367
1.1441–0 Amended 70312
1.1441–1 (b)(7)(i)(D) added 70312
1.1441–1T Regulation at 67 FR 2328 and 2387 confirmed 70311
1.1441–1T Removed.....70312
1.1441–6 (g) redesignated as (h); new (g) added; (b)(1) and new (h)(2) amended; new (h) heading and (1) revised 70312
1.1441–6T Regulation at 67 FR 2328 and 2387 confirmed 70311
Removed.....70313
1.1502–6 (b) amended 43540
1.1502–13 (a)(3)(i) amended 76985
1.1502–20T (i)(3)(v) and (i)(4) revised 38000
1.1502–21 (b)(3)(ii)(C) added.....38002
1.1502–21T Added 38002
1.1502–41B Undesignated center heading added.....43540
1.1502–77 Redesignated as 1.1502–77A; new 1.1502–77 added 43540
1.1502–77A Redesignated from 1.1502–77; Heading revised; (a) through (d) amended; (e) removed; (f) and (g) added 43540
(e) redesignated from 1.1502–77T (a) 43544
1.1502–77T (a) redesignated as 1.1502–77A(e); removed 43544
Regulation at 67 FR 43544 corrected 77678
1.1502–78 (a) revised; (b)(1), (2), (c) *Examples* 1, 2 and 3 amended; (e)(2)(v) removed; (f) added 43544
1.1502–79A Undesignated center heading added.....43545
1.1561–1 (c)(2) amended.....35012
1.6011–4T Heading, (a)(1), (b)(1), (4)(i), (5) *Example 3*, (c)(2) *Example* and (e) amended; (a) heading, (c)(1)(iii), (v), (d)(1) and (g) revised; (a)(2), (3), (b)(1)(i) and (ii) added 41327
1.6011–4T Revised 64802
1.6012–3 (a)(1)(iv) added 78382
1.6013–4 (d) added 47285
1.6013–5 Removed 47285
1.6015–0 Added 47285
1.6015–1 Added 47285
1.6015–2 Added 47285
1.6015–3 Added 47285
1.6015–4 Added 47285
1.6015–5 Added 47285
(b)(3) corrected 54735
1.6015–6 Added 47285
1.6015–7 Added 47285
1.6015–8 Added 47285
1.6015–9 Added 47285
1.6031(a)–1 (a)(1) amended 41328
1.6037–1 (c) amended.....41328
1.6038–3 (b)(9) *Example 1* amended; (g)(1)(i) through (v) redesignated as (g)(1)(ii) through (vi); new (g)(1)(i) added; (j) and (l) revised.....78175
1.6038–3T Added 78176
1.6041–1 (b)(1) and (c) amended; (e), (f) and (g) redesignated as (g), (h) and (i); new (e), (f) and (j) added.....48756
1.6041–3 (d) revised; (n) removed; (o), (p) and (q) redesignated as (n), (o) and (p) 48758
1.6043-4T Added 69469
1.6045–1 (a) introductory text and (c)(3) revised; (g)(3)(iv) and (4) *Examples 1*, *4*, *5*, *6*, *7*(i), *8*(i) and *9*(i) amended 48758

CHANGES APRIL 1, 2002 THROUGH DECEMBER 31, 2002

1.6045–2 (b)(2)(ii) amended 48759
1.6045-3T Added 69472
1.6049–4 (a)(2) revised 48759
1.6050S–0 Amended 77681
1.6050S–1 Added 77682
1.6050S–1T Redesignated as 1.6050S–2T 20904
1.6050S–2T Redesignated as 1.6050S–4T; new 1.6050S–2T redesignated from 1.6050S–1T 20904
1.6050S–4T Redesignated from 1.6050S–2T 20904
1.6072–1 (a) text redesignated as (a)(1); new (a)(1) heading and (2) added 78382
1.6115–1 Undesignated center heading added 52863
1.6109–2 Redesignated as 1.6109–2A; new 1.6109–2 added 52863
1.6109–2A Redesignated from 1.6109–2; (d) amended 52863
1.6109–2T Removed 52863
1.6654–2 (a) amended 35012
1.6655–2 (a)(4) amended 35012
1.7476–1 (e) added 47456
1.7476–2 (b), (c) and (d) revised; (e) added 47456
3.1378–1 Added 35024
5c.442–1 Removed 35024
5f Authority citation amended 48759
5f.442–1 Removed 35025
5f.6045–1 Removed 48759
18.1378–1 Removed 35025
20.6011–4T Added 64805
25.6011–4T Added 64805
31.3406–0 (b) and (d) tables amended 48759
31.3406(a)–2 Revised 48759
31.3406(a)–4 (c)(1) and (3) amended 48760
31.3406(b)(3)–2 (b)(5) amended 48760
31.3406(d)–4 (a)(1) introductory text amended 48760
31.3406(h)–1 (c) amended 48760
31.3406(h)–2 (c), (d) and (f)(6) amended 48760
31.6011–4T Added 64806
46.4374-1 Revised 70846
52.4974–2 Regulation at 67 FR 19028 corrected 35732
53.6011–4T Added 64806
54 Authority citation amended 19026
54.4974–2 Added 19026
54.6011–4T Added 64806
56.6011–4T Added 64806
301 Technical correction 37671, 47427
Authority citation amended 41621
301.6011–1 Removed 20032
301.6011–1T Added 20032
301.6011–2 (b)(1) and (g)(1) revised; (g)(3) added 20907
301.6103(j)(5)–1 (b)(2)(xiv) added; (d) revised 41621
301.6109–1 Regulation at 67 FR 2329 and 2388 confirmed 70311
(g)(3) revised 70313
301.6109–1T Regulation at 67 FR confirmed 70311
Removed 70313
301.6112–1T Revised (temporary) 64809
301.6011–2 (b)(1) amended; (g)(3) revised 77687
301.6109–1 (a)(2)(iii) removed; (a)(3) through (6) added 78382
301.6111–2T (a)(3) and (h) amended 41329
(a)(3) and (b)(3)(i) revised; (c)(3) and (h) amended 64806
301.6331–3 Added 77417
301.6331–4 Added 77417
301.6903–1 (b) removed 20032
301.6903–1T Added 20032
301.7122–0 Added 48029
301.7122–0T Removed 48032
301.7122–1 Added 48029
(d)(2) corrected 53879
301.7122–1T Removed 48032
301.7602–1 (b) revised 57331
301.7602–1T Added; eff. to 9–9–05 57331
301.7602–2 Added 77421
301.7701–2 (b)(6) and (c)(2)(ii) revised; (e) amended 49864
301.7701–15 (a)(7)(iii) and (iv) amended; (a)(7)(v) through (viii) added 77419
301.7701(b)–6 (a) amended 35012
601.201 (o)(3)(xv) and (xxi) amended; (o)(3)(xvi) introductory text and (xvii) revised 47457
601.701 Removed 69675
601.702 Revised 69675
602 Technical correction 35732, 37671, 45311
602.101 (b) table amended; OMB numbers 19028, 20032, 20907, 34401, 34610, 35025, 38003, 43545, 47296,

CHANGES APRIL 1, 2002 THROUGH DECEMBER 31, 2002

TITLE 26 Chapter I—Con.

47454, 48760, 54093, 69473, 77678, 78176, 78383, 78698

Proposed Rules:

1 .....17309, 18834, 18835, 19713, 20072, 20711, 20923, 21187, 30634, 30826, 31995, 35064, 35765, 37369, 37736, 38025, 38039, 38040, 38214, 40629, 40896, 41362, 41653, 41892, 42210, 43574, 45414, 45683, 45933, 46612, 48067, 48070, 48596, 48823, 48997, 49634, 49892, 50386, 50510, 50840, 53327, 54388, 56244, 56509, 57543, 58346, 59767, 59797, 62417, 63330, 64331, 64840, 65060, 65842, 67132, 68539, 69496, 70031, 70707, 70891, 75899, 76123, 77450, 77701, 78202, 78398, 78761, 79538, 79894
20 .....48070, 63330, 64840
25.....48070, 61997, 63330, 64840
31....30634, 44579, 45414, 50386, 64067, 64840, 67802
41 .....38913, 53539, 58346
48.....34882, 38913, 53539, 58346
53 64840
54.....19713, 35765, 43574, 64840
56 64840
145.....38913, 53539, 58346
300.....67573
301.....18839, 20072, 20923, 37736, 39915, 41362, 41892, 43574, 44579, 48823, 50840, 57354, 64067, 64840, 64842, 76132, 79538
602.....19713, 41892, 43574

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

4 Amended 30797
4.1—4.4 (Subpart A) Undesignated cross-references and center heading removed 62857
4.5 Added 62857
4.91 Amended 56481
4.101 (Subpart K) Added 62858
5.2 Amended 30797
Revised 62858
5.71 (Subpart I) Added 62858
7.4 Amended 30798
Revised 62858
7.81 (Subpart I) Added 62858
9.107 (b) and (c) revised 56484
9.174 Added 72839
9.176 Added 77924
13.1 Amended 62858
13.3 Added 62858
13.51 Amended 62858
13.61 (a) text redesignated as (a)(1); new (a)(1) heading and (2) added 62859
13.101 (Subpart G) Added 62859
19.3 Amended 30798
19.524 (a)(1), (b)(1) and (3) amended.....30798
19.538 (a)(1)(iii) amended.....30798
20.3 Amended 17938, 30798
20.21 (a) amended 17938
20.22 (a)(3) removed; (a)(4) redesignated as new (a)(3).....17938
20.26 Removed.....17938
20.43 (a)(2) and (b) revised 17938
20.58 Amended 17939
20.59 (b) removed; (c) and (d) redesignated as new (b) and (c) 17939
20.61 Amended 17939
20.62 (a) designation, heading and (b) removed.....17939
20.68 (b) removed; (c) redesignated as new (b) 17939
20.71—20.82 (Subpart E) Removed 17939
20.175 (c) revised 17939
Corrected.....20868
20.177 (b) amended 17939
20.232 (b) removed; (c) redesignated as new (b) 17939
20.241 Amended 17939
22.3 Amended 30798
22.171 (b) amended 30798
24.4 Amended 30798
24.272 (a)(1), (b)(1) and (3) amended.....30798
25.165 (a)(1), (b)(1) and (3) amended.....30798
26.112a (a)(1), (b)(1) and (3) amended 30798
26.267 (a) amended 30798
27 Redesignated from Part 251.....30799
27.3 Amended 30799
27.11 Amended 30799
27.31 Amended 30799
27.40 (c) amended 30799
27.44 Amended 30799
27.74 Amended 30799
27.76 (c)(3) amended 30799