AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

CHANGES APRIL 1, 2002 THROUGH FEBRUARY 28, 2003

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 Health and Human Services (Part 900)

900 Amended **34602**

Proposed Rules:

1—299 (Ch. I) **75828**
..... 2465
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**
Authority citation amended 4920
Technical correction 5346
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**
(d)(7)(iii) revised; (d)(7)(iv) added 4920
1.48–12T Revised **20030**
Removed 4920
1.72(p)–1 amended **71824**
Corrected 9532, 9533
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**
(e) correctly amended 6350
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**
(a)(4) and (b) revised; (c) added 4920
1.152–3T Added **20031**
Removed 4921
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**
1.368–2 (b)(1) revised 3387
1.368–2T Added 3387
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**

NOTE: **Boldface page numbers indicate 2002 changes.**

CHANGES APRIL 1, 2002 THROUGH FEBRUARY 28, 2003

TITLE 26 Chapter I—Con.

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**
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**
(h) added 4921
1.611–3T Added **20031**
Removed 4921
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**
(c)(1) added 4921
1.852–9T Added **20031**
Removed 4921
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**
1.954–0 (b) amended 4917
1.954–1 (g) added **48023**
1.954–2 (a)(5) added **48024**
(f)(2)(iii)(E) removed; (f)(2)(iv) heading and (g)(2)(iii) revised; (f)(2)(iv)(C), (v) (vi), (g)(2)(ii)(C)(*1*) through (*2*)(*iii*) added 4917
1.954–3 (a)(6) added **48025**
1.954–4 (b)(2)(iii) added **48025**
1.956–2 (a)(3) added **48025**
1.1041–1T (c) amended 1536
1.1041–2 Added 1536
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)

NOTE: **Boldface page numbers indicate 2002 changes.**

CHANGES APRIL 1, 2002 THROUGH FEBRUARY 28, 2003

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 (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**

NOTE: **Boldface page numbers indicate 2002 changes.**

CHANGES APRIL 1, 2002 THROUGH FEBRUARY 28, 2003

TITLE 26 Chapter I—Con.

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**
(a)(5) and (h) corrected 6081
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**
1.6045–2 (b)(2)(ii) amended **48759**
1.6045-3T Added **69472**
(d) corrected 6081
1.6049–4 (a)(2) revised **48759**
1.6050S–0 Amended **77681**
1.6050S–1 Added **77682**
(b)(2)(vii) correctly amended 6350
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 Authority citation amended 4923
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**
31.3406(j)–1 (a) and (f) revised 4923
31.3406(j)–1T Added 4923
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**
157 Added 7923
301 Technical correction **37671, 47427**
Authority citation amended **41621**
Authority citation amended 2693, 2696
301.6011–1 Removed **20032**
Added 4921
301.6011–1T Added **20032**
Removed 4921
301.6011–2 (b)(1) and (g)(1) revised; (g)(3) added **20907**
301.6103(j)(1)–1 Revised 2693
301.6103(j)(1)–1T Removed 2695
301.6103(j)(5)–1 (b)(2)(xiv) added; (d) revised **41621**
301.6103(p)(2)(B)–1 Added 2696
301.6103(p)(2)(B)–1T Removed 2696
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**

NOTE: **Boldface page numbers indicate 2002 changes.**

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**
(b) added 4921
301.6903–1T Added **20032**
Removed 4922
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, 47454, 48760, 54093, 69473, 77678, 78176, 78383, 78698**
(b) table amended; OMB numbers 1537, 2696, 4922, 7926

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**
..... 1020, 2466, 2930, 3477, 4969, 7453, 7454, 8868
20 ..... **48070, 63330, 64840**
25 ..... **48070, 61997, 63330, 64840**
31 ..... **30634, 44579, 45414, 50386, 64067, 64840, 67802**
..... 4970
41 ..... **38913, 53539, 58346**
..... 7454
48 ..... **34882, 38913, 53539, 58346**
..... 7454
53 ..... **64840**
54 ..... **19713, 35765, 43574, 64840**
56 ..... **64840**
145 ..... **38913, 53539, 58346**
..... 7454
157 7956
300 ..... **67573**
301 ..... **18839, 20072, 20923, 37736, 39915, 41362, 41892, 43574, 44579, 48823, 50840, 57354, 64067, 64840, 64842, 76132, 79538**
..... 4970
602 ..... **19713, 41892, 43574**
..... 7956

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

Chapter I Heading revised 3747
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**

NOTE: **Boldface page numbers indicate 2002 changes.**