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U.S. GOVERNMENT
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CHANGES APRIL 1, 2003 THROUGH JULY 31, 2003

TITLE 25 Chapter II—Con.

Regulation at 68 FR 35169 eff. date corrected 36745
309.26 Redesignated from 309.5.....35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.27 Redesignated from 309.6.....35170
Regulation at 68 FR 35169 eff. date corrected 36745

Proposed Rules:

1—299 (Ch. I) 32004, 39038, 42651
170.....23631

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended.....20069, 23588, 24350, 34295, 34798, 38178, 40130, 40767, 41070, 42259, 42592, 44617
Technical correction 24644
1.25A–3 (d)(2) *Example 4* corrected 15940
1.25A–5 (c)(4) *Example 1* corrected 15940
1.62–2 (e)(2) amended.....39011
1.66–1 Added.....41070
1.66–2 Added.....41070
1.66–3 Added.....41070
1.66–4 Added.....41070
1.66–5 Added.....41070
1.83–7 (d) added 39454
1.83–7T Added 39454
1.108–7T Added 42592
1.170A–6 (c)(2)(i)(E) and (c)(2)(ii)(D) revised 40131
1.274–5 (j)(3) revised; (m) amended.....39011
1.274–5T (j) revised.....39011
1.280F–6T (a)(1) (d)(3) amended; (c)(3)(iii) revised; authority citation removed.....40130
1.338–3 (c)(1)(i) amended.....40768
1.338(h)(10)–1 (c)(2), (3) and (4) redesignated as (c)(3), (4) and (5); new (c)(2) added 40768
1.338(h)(10)–1T Added (temporary) 40768
1.367(e)–2 (b)(2)(iii)(C)(*1*) amended; (d) revised 39453
1.382–1 Amended 38178
1.382.10T Added (temporary).....38178
Corrected.....41417
1.402(g)–2 Added 40515
1.408–4 (c)(1) amended 23588
1.408–11 Added.....23588
1.408A–5 amended.....23589
1.409(p)-1T Added (temporary).....42974
1.411(d)–6 Removed 17281
1.414(v)–1 Added 40515
1.417(e)–1 (b)(3)(i), (ii) introductory text and (C) revised; (b)(3)(iii) and (iv) redesignated as (b)(3)(viii) and (ix); new (b)(3)(iii) through (vii) added 41909
1.419A(f)(6)–1 added 42259
1.457–1 Revised.....41234
1.457–2 Revised.....41234
1.457–3 Revised.....41234
1.457–4 Revised.....41234
1.457–5 Added 41240
1.457–6 Added 41240
1.457–7 Added 41240
1.457–8 Added 41240
1.457–9 Added 41240
1.457–10 Added.....41240
1.457–11 Added.....41240
1.457–12 Added.....41240
1.752–6T Added 37416
1.755–1 (a), (b)(4)(ii)*Example*, (5) heading, (i) and (d) revised; (b)(3)(iii) redesignated as (b)(3)(iv); (b)(1)(i) heading, new (3)(iii) and (e) added; (b)(1)(i), (5)(iv) *Examples 1 and 2* and (c)(5) *Example* (i) amended 34295
1.755–2T Removed 34299
1.807–2 Added 24350
1.811–3 Added 24350
1.812–9 Added 24350
1.817A–0 Added.....24350
1.817A–1 Added.....24350
1.1017–1 (b)(4) added 42593
1.1017–1T Added 42593
1.1060–1 (e)(2) revised 34299
1.1361–1 (b)(1)(ii), (f), (h)(1)(ii), (iv), (3)(i)(B), (D), (ii)(A), (B), (j)(6)(iii)(C), (7)(ii), (k)(1) *Examples 2, 3, 4* and (k)(2)(i) revised; (j)(6)(iii)(D) and (k)(2)(ii) redesignated as (j)(6)(iii)(E) and (k)(2)(iii); new (j)(6)(iii)(D) and (k)(2)(ii) added 42252
1.1502–20T (i)(5) redesignated as (i)(6); (i)(3)(viii) and new (i)(5) added.....24353

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1.1502–21T (b)(2) through (3)(iv) corrected 16430
1.1502–32T (b)(4) through (4)(v) corrected 16431
(b)(4)(vii) added 24354
1.1502–35T (b)(3)(i)(C), (ii)(B), (6)(ii), (e) and (f)(1) corrected; (b)(3)(ii)(C) correctly designated as (b)(3)(ii)(D); new (b)(3)(ii)(C) correctly added 16431
(b)(2)(ii)(B) corrected 24880
(b)(3)(ii)(B) through (E) corrected 33382
1.1503–2 (g)(2)(iv)(B)(*1*)(*ii*) removed; (g)(2)(iv)(B)(*1*)(*iii*), (*iv*), (*2*) introductory text and (*iii*) redesignated as new (g)(2)(iv)(B)(*1*)(*ii*), (*iii*), (*3*) introductory text and (*iii*); (g)(2)(iv)(B)(*1*) introductory text, (*i*) introductory text and (*iii*) revised; new (g)(2)(iv)(B)(*2*) and (D) added; (h)(1) amended 44617
1.6038–3 (j) and (l) revised 39012
1.6038–3T Removed 39013
1.6081–1T Removed 34798
1.6081–8T Added 34798
1.6081–9T Added 34799
1.6107–2T Added 20069
1.6695–1 (b) revised 20069
1.6695–1T Added 20069
20.2055–2 (e)(2)(vi)(f), and (vii)(e) revised; (f)(2)(iv) *Example (4)* removed 40131
20.2207A–1 (a)(2) amended 42594
(b) added 42595
25.2519–1 (c)(1) amended; (c)(4) heading revised; (c)(4) text added; (g) introductory text revised 42595
25.2522(c)–3 (c)(2)(vi)(*f*) and (vii)(*e*) revised; (d)(2)(iv) *Example (4)* removed 40132
31.3406(d)–5 (d)(2)(ii), and (g)(4) revised 22595
31.6011(a)–5 (b) revised 34799
31.6051–1 (d)(2)(i)(*c*) amended 34799
31.6051–2 (c) amended 34799
31.6081(a)–1 (a)(2) removed; (a)(3) redesignated as (2); new (a)(2)(i) revised 34799
31.6081(a)–1T Added 34799
40.6302(c)–3 (d) amended 15941
48.4041–21 (b)(1)(i) amended 15941
48.4081–1 (b) and (c)(2)(i) amended 15941
48.4081–3 (g)(2) and (3) revised 15941
48.6427–8 (d) introductory text amended 15942
49.4291–1 Amended 15942
54 Authority citation revised 17281
54.4980F–1 Added 17281
301 Technical correction 24644
Authority citation amended 33857, 40769, 41075
301.6103(c)–1 Added 22598
301.6103(c)–1T Removed 22600
301.6103(j)(5)–1 Removed 33857
301.6103(j)(5)–1T Added 33857
301.6103(k)(6)–1 Removed 41075
301.6103(k)(6)–1T Added (temporary) 41075
301.6104(a)–6 (d) amended 40769
301.6104(b)–1 (d)(4) amended 40769
301.6104(d)–1 (d)(3)(i) amended 40769
301.6724–1 (f)(1)(ii), (5)(vi), (g)(1), and (k) *Examples 3, 5, 6* and *7* amended; (f)(2), and (3) revised 22595
301.7430–1 (f) corrected 16351
602 Technical correction 24644
602.101 (b) table corrected (OMB numbers) 15943
(b) table amended (OMB numbers) 17291, 22600, 34299, 34799, 39013, 41073, 41250, 41911, 42267, 44618

Proposed Rules:

1 ..... 15801, 16462, 17002, 17759, 20089, 23632, 23931, 24404, 24405, 24406, 24898, 24903, 25310, 25845, 27493, 34344, 34874, 34875, 37434, 38247, 39498, 40218, 40224, 40579, 40581, 40583, 40848, 41087, 42476, 42562, 43047, 43055, 43058, 43059, 44499, 44904
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31 ..... 34875, 42329
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156 34875
157 32698
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602 ..... 24406, 32698