AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
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CHANGES APRIL 1, 2003 THROUGH AUGUST 29, 2003

Regulation at 68 FR 35169 eff. date corrected 36745
309.11 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.12 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.13 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.14 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.15 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
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Regulation at 68 FR 35169 eff. date corrected 36745
309.17 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.18 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.19 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.20 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.21 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.22 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.23 Added 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.24 Redesignated from 309.3 35170
Regulation at 68 FR 35169 eff. date corrected 36745
309.25 Redesignated from 309.4 35170
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, 45787
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, 45750, 51399
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
(a)(2) and *Examples 3* and *4* corrected 50711
1.141–0 Amended 45775
1.141–5 (c)(2)(ii) revised; (c)(2)(iii) and (iv) added 45775
1.141–15 (b)(3) added 45775
1.148–0 (c) amended 45775
1.148–1 (e)(1) and (2) revised 45775
1.148–11 (j) added 45777
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
1.280G–1 Added 45750
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

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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
(k) introductory text, (4)(i) and (ii) corrected 51446
1.457–3 Revised 41234
1.457–4 Revised 41234
(c)(1)(iv) *Examples 1* and *3* corrected 51446
1.457–5 Added 41240
(d) *Example 2* corrected 51446
1.457–6 Added 41240
(e)(2) corrected 51446
1.457–7 Added 41240
(i) *Example 1* corrected 51447
1.457–8 Added 41240
(b)(2) corrected 51447
1.457–9 Added 41240
(a) corrected 51447
1.457–10 Added 41240
(a)(2) and (b) corrected 51447
1.457–11 Added 41240
1.457–12 Added 41240
1.482–0 Amended 51177
1.482–1 (a)(1), (b)(2)(i) and (c)(1) amended; (j)(5) added 51177
1.482–5 (c)(2)(iv) amended 51177
1.482–7 (a)(3) redesignated as (a)(4); (d)(2) redesignated as (d)(3); new (a)(3), (d)(2) and (j)(2)(i)(F) added; (j)(2)(i)(D) and (E) amended; (k) revised 51177
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
1.833–0 Added 51399
1.883–1 Revised 51400
1.833–2 Added 51406
1.833–3 Added 51406
1.833–4 Added 51406
1.833–5 Added 51406
1.897–1 (p) amended 46082
1.897–2 (g)(1)(i)(B), (g)(1)(i) concluding text, (iii) heading, (A), (B) heading, introductory text, concluding text, (C), (D), (2)(i)(B), (iii) heading, (A), (B) heading, introductory text, concluding text, (C), (D), (iv), (h)(2)(v) and (4)(ii) amended 46083
1.897–3 (c) introductory text, (1) introductory text, (i), (d)(1), (2)(i), (f)(1) and (g)(1) amended; (h) added 46083
1.897–5 Added 46083
1.897–5T (d)(1)(iii)(F) revised 46084
1.897–6T (a)(2) amended; (a)(5) and (7) *Examples 2* and *3* removed 46084
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
1.1445–1 (c)(1), (2)(i)(B), (d)(1)(i), (ii), (2)(i), (iv)(B), (vi)(B), (f)(2) and (3)(i) amended; (g)(9) and (10) revised; (h) added 46084
1.1445–2 (b)(2)(iii) redesignated as (b)(2)(iv); new (b)(2)(iii), (d)(2)(iii), (iv) and (e) added; new (b)(2)(iv)(B) revised; (d)(2)(i)(B), (3)(iii)(A)(*2*) and (*3*) amended 46084
1.1445–3 (a), (b)(1), (f)(1), (2)(iii), (3)(i), (g) introductory text

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and (1) amended; (b)(2) revised; (b)(5), (6) and (h) added 46085
1.1445–4 (c)(2) amended.....46086
1.1445–5 (e)(2) redesignated as (e)(3); (b)(2)(ii), (B), (C), (5)(i), (7), (c)(3)(v) and new (e)(3)(iii)(B) amended; (b)(8)(iii) and (e)(1)(ii) revised; new (e)(2) and (h) added 46086
1.1445–6 Heading and (b)(3) revised; (a), (f)(1), (2)(iii), (f)(3)(i), (g) introductory text and (1) amended; (h) added 46086
1.1445–9T Removed.....46087
1.1502–20T (i)(5) redesignated as (i)(6); (i)(3)(viii) and new (i)(5) added.....24353
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
300.0 (b)(3) added; (c) revised.....48787
300.3 Added 48787
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
301.6109–1 (b)(2)(v), (vi) and (c) amended; (b)(2)(vii) added 46087
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,

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39013, 41073, 41250, 41911,42267, 44618, 45772, 46087, 51179, 51417

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, 46516, 46983, 48331, 50087, 50734, 51749, 51944
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25 34875
31.....34875,42329
49.....15690, 35828
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55 34875
54 24406
156.....34875
157.....32698
301.....33887, 39498, 40849, 40850, 40857, 41089, 41090, 44905, 49729
602 .....24406, 32698

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

4.21 (h)(2) introductory text revised 39455
4.22 (b)(5) revised 39455
4.25 Removed; new 4.25 redesignated from 4.25a 39455
4.25a Redesignated as 4.25.....39455
4.30 (a) amended 39455
4.35 Removed; new 4.35 redesignated from 4.35a 39455
4.35a Redesignated as 4.35.....39455
4.72 Removed; new 4.72 redesignated from 4.73 39455
4.73 Redesignated as 4.72.....39455
9.128 Added 39835
40.203 Removed 43295
275.37 Removed 43295

Proposed Rules:

1.....44689
4 .....24903, 39500
5 249030
7 .....24903, 32698
9.....20090, 25851, 38248, 38251, 48839
13 24903
24 39500
25 32698
73 17760
555.....37109