AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
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CHANGES APRIL 1, 2005 THROUGH APRIL 29, 2005

42 Revised 22218
44 Added 22219
47 Added 22221

Proposed Rules:

TITLE 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)

1 Authority citation amended 18928, 20283
Technical correction 18301
1.170A–1 (j)(9) revised 18928
1.170A–1T Added 18928
1.243–3 (a)(2)(iii) revised 18928
1.355–0 Amended 20283
1.355–7 Added 20283
1.355–7T Removed 20291
1.702–1 (c)(1)(iii) revised 18928
1.861–3 (a)(2) revised 18928
1.861–3T Added 18928
1.861–8 (f)(1)(vi)(E), (F) and (H) revised 18928
1.863–6 Revised 18928
1.871–1 (b)(6) removed; (b)(7) redesignated as (b)(6) 18928
1.876–1 Revised 18928
1.876–1T Added 18928
1.881–1 (c) amended 18929
1.881–5T Added 18929
1.884–0 (b) redesignated as (c); new (b) added 18930
1.884–0T Added 18930
1.901–1 (g) revised 18930
1.901–1T Added 18930
1.931–1 Revised 18930
1.931–1T Added 18930
1.932–1 Revised 18931
1.932–1T Added 18931
1.933–1 (a) and (c) revised; (d) and (e) added 18934
1.933–1T Added 18934
1.934–1 Revised 18935
1.934–1T Added 18935
1.935–1 Heading, (a)(1), (2), (3), (b)(1), (3) and (c) through (f) revised; (b)(5), (6), (7) and (g) added 18937
1.935–1T Added 18937
1.937–1T Added 18940
1.937–2T Added 18942
1.937–3T Added 18944
1.957–3 Revised 18945
1.957–3T Added 18945
1.957–4 Removed 18946
1.1402(a)–11 (b) revised 18946
1.1402(a)–12 Revised 18946
1.1402(a)–12T Added 18946
1.1502-11 (c)(5) *Example 3* amended 20049
1.6038–2 (d) revised 18946
1.6038–2T Added 18946
1.6046–1 Heading and (f)(3) revised; (f)(3)(iii) concluding text removed 18946
1.6046–1T Added 18946
31.3402(f)(2)–1 (g) revised 19696
31.3402(f)(2)–1T Added 19696
31.3402(f)(5)–1 (a) revised 19697
31.3402(f)(5)–1T Added 19697
48 Authority citation amended 21333
48.4082-1 (d) and (e) revised 21333
48.4082-1T Added 21333
48.4101-1 (h)(3)(iv) revised 21334
48.4101-1T Added 21334
54.9831–1 (c)(3)(iii)(B) correctly amended 21146
301.6688–1 Revised 18947
301.6688–1T Added 18947
301.7602–1 (b) and (d) revised 16711
301.7602–1T Removed 16712
301.7701(b)–1 (d) revised 18947
301.7701(b)–1T Added 18947
301.7701–2 (b)(8)(vi) added 19698
301.7701–2T (b)(8)(vi) and (e) added 19698
602.101 (b) table amended (OMB numbers) 18948, 21334

Proposed Rules:

1 ..... 18949, 20099, 20315
31 ..... 19029, 19721, 21163
48 21361
301 ..... 18949, 19722, 20099

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

17.187 Amended 19882
19.3 Amended 19882
19.49 (b)(1) amended 19882
19.634 Amended 19882

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TITLE 27 Chapter I—Con.

24.4 Amended 19882
24.52 (d) amended 19882
25.24 (a)(2) and (6) amended 19883
25.112 Amended 19883
26.44 Amended 19883
26.163 Amended 19883
26.210 Amended 19883
26.272 Amended 19883
26.319 Amended 19883
27.30 Amended 19883
27.133 Amended 19883
27.209 Amended 19883
28.3 Amended 19883
31 Redesignated from Part 194 19884
31 Heading revised 19884
31.1 Amended 19884
31.4 Amended 19884
31.11 Amended 19884
31.21 Amended 19884
31.23 (a), (b) and (c) amended 19884
31.24 (a), (b) and (c) amended 19884
31.25 (a), (b) and (c) amended 19884
31.26 (a), (b) and (c) amended 19884
31.29 Amended 19885
31.41 (a) amended; (b) revised 19884
31.42 Amended 19885
31.51 Amended 19885
31.54 Amended 19885
31.55 (c) amended 19885
31.56 Amended 19885
31.71 Amended 19885
31.72 (b) amended 19885
31.94 Amended 19885
31.104 Amended 19885
31.104a Amended 19885
31.105 Amended 19885
31.106 (a), (b) and (c) amended 19885
31.107 Amended 19885
31.109 Amended 19885
31.110 (b) amended 19885
31.111 Amended 19885
31.121 Amended 19885
31.121a Amended 19885
31.123 Amended 19885
31.124 Amended 19885
31.125 Amended 19885
31.126 Amended 19885
31.127 Amended 19885
31.131 Amended 19885
31.132 Amended 19885
31.133 Amended 19885
31.134 Amended 19885
31.135 Amended 19885
31.136 Amended 19885
31.137 Amended 19885
31.138 Amended 19885
31.139 Amended 19885
31.151 (a) and (b) amended 19885
31.152 Amended 19885
31.153 Amended 19885
31.161 Amended 19885
31.169 Amended 19886
31.170 Amended 19886
31.182 (a) and (b) amended 19886
31.183 (a) and (b) amended 19886
31.183a (a) and (b) amended 19886
31.184 (a) and (b) amended 19886
31.187a Amended 19886
31.187b Amended 19886
31.193 Amended 19886
31.201 Amended 19886
31.211 Amended 19886
31.221 Amended 19886
31.222 Amended 19886
31.223 Amended 19886
31.227 Amended 19886
31.228 Amended 19886
31.229 (a) amended 19887
31.230 (a) and (d) amended 19887
31.232 Amended 19887
31.233 (a), (b) and (c) amended 19887
31.234 (a) amended 19887
31.235 Amended 19887
31.236 Amended 19887
31.237 Amended 19887
31.262 Amended 19887
31.264 Amended 19887
31.271 (a), (b) and (c) amended 19887
31.292 Amended 19887
31.293 Amended 19887
45.31 Revised 19890
45.46 Amended 19890
70.411 (c)(16) amended 19883
70.414 (h) amended 19883
194 Redesignated as Part 31 19884

Proposed Rules:

4 22274
5 22274
7 22274
9 ..... 17940, 22283
479 17624