

OCTOBER 2005

67

CHANGES APRIL 1, 2005 THROUGH OCTOBER 31, 2005

542.12 (i)(4), (k)(1)(v), (ix) and (xvii) revised	23021
542.13 (h), (l)(4), (m)(6) and (7) revised	23021
(f)(1) revised	47106
542.14 (d)(2) and (3) revised; (d)(4) removed	47107
542.17 (b) introductory text and (c) revised; (d) removed	47107
542.18 Revised	24022
542.21 (t) and (u) redesignated as (v) and (w); new (t) and (u) added	23023
(f)(4)(ii) revised; (f)(4)(iii) and (12) removed	47107
542.22 (g) added	47107
542.23 (n)(3) introductory text revised	47107
542.31 (t) and (u) redesignated as (v) and (w); new (t) and (u) added	23024
(f)(4)(ii) revised; (f)(4)(iii) and (12) removed	47107
542.32 (g) added	47107
542.33 (q)(3) introductory text revised	47107
542.41 (t) and (u) redesignated as (v) and (w); new (t) and (u) added	23026
(f)(4)(ii) revised; (f)(4)(iii) and (12) removed	47107
542.42 (g) added	47107
543.43 (r)(3) introductory text revised	47108

Proposed Rules:

61.....	28859, 56611
517.....	60470

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended	18928,
20283, 29601, 30341, 39921, 47716	
Technical correction	18301, 28211,
36345, 36346, 37258, 43636, 46758,	
57750	
1.41-0 Amended	29601
1.41-6 Removed	29601
1.41-6T Added	29601
(e) <i>Example 2</i> correctly amended	47108, 47109

(e) <i>Examples 3, 5</i> and (j) correctly amended	47109
1.41-8 Removed	29607
1.41-8T Added	29607
1.79-1 (d)(3) revised	50971
1.83-3 (e) amended	50971
1.143(g)-1 Added	29449
1.170A-1 (j)(9) revised	18928
1.170A-1T Added	18928
1.179-0 Amended	40191
1.179-2 (b)(1) and (2)(ii) revised	40191
1.179-2T Removed	40191
1.179-4 Introductory text and (a) revised	40191
1.179-4T Removed	40191
1.179-5 (c) revised; (d) added	40191
1.179-5T Removed	40192
1.179-6 Removed	40192
1.179-6T Removed	40192
1.243-3 (a)(2)(iii) revised	18928
1.263A-1 (h)(2)(i)(D) revised; (k) and (l) added	44468
1.263A-1T Added	44468
1.263A-2 (b)(2)(i)(D) revised; (e) and (f) added	44469
1.263A-2T Added	44469
1.269B-1 Added	43758
1.355-0 Amended	20283
1.355-7 Added	20283
1.355-7T Removed	20291
1.358-5T Added	30341
1.358-7 Added	30341
1.367(b)-2 (g) revised	43759
1.368-1 (e)(2) through (7) redesignated as (e)(3) through (8); new (e)(2) added; (e)(1)(i), new (3) through (8), (4)(ii)(B), (7) <i>Examples 1</i> through 4, 6 and 8 amended; new (e)(8) revised	54634
(e)(7) <i>Example 3</i> corrected	60132
1.402(a)-1 (a)(1)(iii) and (2) revised	50971
1.408A-4 Amended	48871
1.408A-4T Added	48871
1.411(a)-4 (b)(4)(ii) removed; (b)(4)(iii) redesignated as new (b)(4)(ii)	47126
1.411(d)-3 Revised	47116
1.411(d)-4 Amended	47126
1.702-1 (c)(1)(iii) revised	18928
1.704-1 (b)(1)(ii)(a), (2)(iv)(b) introductory text, (2) and (5) amended	30341
1.704-2 (b)(3) amended	30342

CHANGES APRIL 1, 2005 THROUGH OCTOBER 31, 2005

TITLE 26 Chapter I—Con.

1.704-3 (a)(7) and (f) amended; (a)(8)(ii) and (iii) removed; (a)(8)(iv) and (12) added	30342	1.933-1T Added	18934
(a)(8)(ii) and (iii) added.....	45531	1.934-1 Revised.....	18935
1.704-4 (d)(1) heading and (g) re- vised; (d)(1)(ii) and (iii) re- moved; (d)(1)(iv) added	30342	1.934-1T Added	18935
1.705-1 (a)(8) added	30342	(d) <i>Example 1</i> correctly amended	32490
1.737-2 (d)(3) heading revised; (d)(3)(ii) and (iii) removed; (d)(3)(iv) added	30342	1.935-1 Heading, (a)(1), (2), (3), (b)(1), (3) and (c) through (f) revised; (b)(5), (6), (7) and (g) added	18937
(d)(3)(ii) and (iii) added.....	45531	1.935-1T Added	18937
1.737-5 Revised.....	30342	(e)(1)(ii) correctly amended.....	32490
1.752-0 Amended	30342	1.937-1T Added	18940
1.752-1 (a)(4) added	30343	(c)(4)(ii)(B) correctly amended	32490
1.752-5 (a) amended.....	30343	1.937-2T Added	18942
1.752-6 Added	30343	1.937-3T Added	18944
1.752-6T Removed	30343	(b) correctly amended	32490
1.752-7 Added	30343	1.951-1 (a)(2)(i), (iv) and (e) re- vised; (d) removed	49866
(g)(5) <i>Example</i> amended	39654	1.957-3 Revised.....	18945
1.861-3 (a)(2) revised.....	18928	1.957-3T Added	18945
1.861-3T Added.....	18928	1.957-4 Removed.....	18946
1.861-4 (a) heading and (b) re- vised; (a)(1) introductory text and (d) amended.....	40665	1.1031(a)-2 (b)(3) through (6), (7) <i>Examples 3 and 4</i> and (d) re- vised; (b)(8) added.....	28819
1.861-8 (f)(1)(vi)(E), (F) and (H) revised.....	18928	1.1031(a)-2T Removed.....	28820
(a)(5)(i) amended; (e)(12) re- vised.....	40662	1.1031(j)-1 (d) amended.....	28820
1.861-8T (e)(12) removed; (h) in- troductory text amended	40663	1.1363-2 (b), (c) and (d) redesi- gnated as (d), (e) and (g); new (b), (c), (f) and (g)(3) added; new (d) and (e) revised.....	39921
1.861-14 (d)(3) through (j) re- moved; new (d)(3) through (j) added	40663	1.1374-8T Revised	23790
1.861-14T (e)(6) removed.....	40663	1.1402(a)-11 (b) revised	18946
1.863-6 Revised.....	18928	1.1402(a)-12 Revised.....	18946
1.864-4 (c)(2)(iii)(b) revised.....	57510	1.1402(a)-12T Added.....	18946
1.871-1 (b)(6) removed; (b)(7) re- designated as (b)(6).....	18928	1.1443-1 (a) and (c)(1) revised.....	28717
1.871-10 (d)(3) and (e) amended	28717	1.1446-0 Added	28717
1.876-1 Revised.....	18928	1.1446-1 Added	28717
1.876-1T Added	18928	1.1446-2 Added	28717
1.881-1 (c) amended	18929	1.1446-3 Added	28717
1.881-5T Added	18929	1.1446-4 Added	28717
1.883-5 Revised.....	45530	1.1446-5 Added	28717
1.884-0 (b) redesignated as (c); new (b) added.....	18930	1.1446-6T Added	28717
1.884-0T Added	18930	1.1446-7 Added	28717
1.901-1 (g) revised.....	18930	1.1461-1 (a)(1), (c)(1)(i), (2)(i) and (3) amended; (c)(1)(ii)(A)(8) redesignated	28740
1.901-1T Added	18930	as (c)(1)(ii)(A)(9); new (c)(1)(ii)(A)(8) added; (i) re- vised	28740
1.931-1 Revised.....	18930	1.1461-2 (a)(1) amended; (b) and (d) revised.....	28741
1.931-1T Added	18930	1.1461-3 Added	28741
1.932-1 Revised.....	18931	1.1462-1 (b) and (c) revised.....	28741
1.932-1T Added	18931	1.1463-1 (a) amended; (b) revised	28741
1.933-1 (a) and (c) revised; (d) and (e) added	18934		

CHANGES APRIL 1, 2005 THROUGH OCTOBER 31, 2005

1.1502-11 (c)(5) <i>Example 3</i> amended.....	20049	(b)(4)(i), (ii)(A)(I), (B) and (d)(1) amended; new (b)(4)(iii) <i>Examples 1</i> through <i>5</i> and new (c)(1)(i) revised	37260
1.6015(a)-1 Removed	52300	26.2651-1 Added	41142
1.6015(b)-1 Removed	52300	26.2651-2 Added	41142
1.6015(c)-1 Removed	52300	26.2651-3 Added	41142
1.6015(d)-1 Removed	52300	31.3402(f)(2)-1 (g) revised	19696
1.6015(e)-1 Removed	52300	31.3402(f)(2)-1T Added	19696
1.6015(f)-1 Removed	52300	(g)(4) correctly amended	28211
1.6015(g)-1 Removed	52300	31.3402(f)(5)-1 (a) revised	19697
1.6015(h)-1 Removed	52300	31.3402(f)(5)-1T Added	19697
1.6015(i)-1 Removed	52300	(a)(2) correctly amended	28211
1.6015(j)-1 Removed	52300	40 Authority citation amended	49869
1.6038-2 (d) revised	18946	40.6302(c)-3 (b)(2)(ii) revised; (g) amended	49869
1.6038-2T Added	18946	40.6302(c)-3T Removed	49870
1.6045-1 (g)(4) correctly amended; CFR correction.....	41343	48 Authority citation amended	21333
1.6046-1 Heading and (f)(3) revised; (f)(3)(iii) concluding text removed	18946	48.4082-1 (d) and (e) revised	21333
1.6046-1T Added	18946	48.4082-1T Added	21333
1.6050L-2T Added	29452	48.4101-1 (h)(3)(iv) revised	21334
Correctly amended	36345	48.4101-1T Added	21334
1.6654-2 (e)(1)(ii) amended; (e)(5), (6) and (7) added.....	52300	49.4291-1 Existing text amended; (a) and (b) added.....	49870
1.6654-3 (a) revised	52301	49.4291-1T Removed	49870
1.6654-5 Redesignated as 1.6654-7; new 1.6654-5 added	52301	54 Policy statement	55500
1.6654-6 Added	52301	54.4980F-1 Amended	47126
1.6654-7 Redesignated from 1.6654-5.....	52301	54.9831-1 (c)(3)(iii)(B) correctly amended	21146
1.6664.2T (c)(5) <i>Example 3</i> and <i>Example 7</i> correctly redesignated as 1.6664-2T (c)(5) <i>Example 3</i> (i) and <i>Example 7</i> (i); <i>Example 3</i> and <i>Example 7</i> undesignated text correctly designated as (c)(5) <i>Example 3</i> (ii) and <i>Example 7</i> (ii); (c)(3)(i)(B), (ii)(A), (c), new (5) <i>Example 3</i> (i) and <i>Example 4</i> , correctly amended.....	36345	301.269B-1 Added	43759
26.2600-1 (b)(2) revised; (b)(3), (4) and (e) added	37260	301.6020-1 Removed	41144
Amended	41141	301.6020-1T Added	41144
26.2612-1 (a)(1) heading and designation, (2) and (f) <i>Examples 6</i> and <i>7</i> removed; (f) <i>Examples 8</i> through <i>15</i> redesignated as <i>Examples 6</i> through <i>13</i> ; (f) introductory text and new <i>Examples 7</i> and <i>11</i> amended.....	41141	301.6109-1 (b)(2)(vi), (vii) and (c) amended; (b)(2)(viii) added	28742
26.2632-1 (b)(2) and (c)(1) redesignated as (b)(4) and (c)(1)(i); new (b)(2), (3), (4)(iii) <i>Example 6</i> , (iv), (c)(1)(ii), (iii), (5) <i>Example 5</i> and (e) added; new (b)(4)(i), (ii)(A)(I), (B) and (d)(1) amended; new (b)(4)(iii) <i>Examples 1</i> through <i>5</i> and new (c)(1)(i) revised	37260	301.6343-3 Added	40670
		301.6688-1 Revised	18947
		301.6688-1T Added	18947
		301.6721-1 (g)(4) revised.....	28742
		301.7602-1 (b) and (d) revised	16711
		301.7602-1T Removed.....	16712
		301.7701-2 (b)(8)(vi) added	19698
		301.7701-2T (b)(8)(vi) and (e) added	19698
		301.7701-3 (c)(1)(v)(C) and (h)(3) revised.....	29453
		301.7701-3T Removed	29453
		301.7701(b)-1 (d) revised.....	18947
		301.7701(b)-1T Added	18947
		Correctly amended	32490
		602.101 (b) table amended (OMB numbers).....	18948, 21334, 28742, 29452, 30358, 37263, 39923, 40193, 40669
		801.1 Undesignated center heading added; (b) removed	60215

CHANGES APRIL 1, 2005 THROUGH OCTOBER 31, 2005

TITLE 26 Chapter I—Con.

801.1T—801.8T Undesignated center heading added	60215
801.1T Added	60215
801.2T Added	60215
801.3T Added	60215
801.4T Added	60215
801.5T Added	60215
801.6T Added	60215
801.7 Added	60215
801.7T Added	60215
801.8T Added	60215

Proposed Rules:

1	18949, 20099, 20315, 24999, 28230, 28743, 29460, 29662, 29663, 29671, 29675, 29868, 30036, 30380, 31214, 32552, 35570, 38057, 39695, 40675, 43811, 44535, 47155, 48924, 49894, 49897, 51116, 52051, 52952, 53973, 53599, 54324, 54859, 56418, 56611, 56877, 57523, 57807, 57930, 60475
11	31214
31	19029, 19721, 21163, 28231, 38057, 50228, 54680
35	40675
41	47160
48	21361, 47160
53	53599
54	40675, 50223
145	47160
301	18949, 19722, 20099, 24999, 28743, 40675, 41165, 51116, 54324, 54681, 54687, 56611, 57523, 60475
601	56877
801	60256

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS**Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury (Parts 1—399)**

4.45 Heading revised; existing text designated as (a); new (a) amended; (b) added	49482
9.66 (b) and (c)(8) through (14) revised; (c)(15) through (26) redesignated as (c)(23) through (34); new (c)(15) through (22) added	53299
9.175 Added	59995
9.177 Added	38003
9.182 Added	31344

9.186 Added	53303
9.188 Added; eff. 8-1-05	38007
9.189 Added	38001
9.190 Added	60001
17 Authority citation revised	62241
17.21 Existing text designated as (a) and amended; (b) added	62241
17.22 Amended	62241
17.23 Amended	62241
17.24 Existing text designated as (a) and amended; (b) added	62241
17.31 Amended	62241
17.32 (a)(5) amended; (b) revised	62241
17.51 Existing text designated as (a) and amended; (b) added	62241
17.61 Revised	62241
17.62 Amended	62242
17.71 Existing text designated as (a) and amended; (b) added	62242
17.73 Amended	62242
17.75 Revised	62242
17.76 Revised	62242
17.77 Revised	62242
17.81 Amended	62242
17.82 Amended	62242
17.83 Amended	62242
17.187 Amended	19882
19 Authority citation revised	62242
19.3 Amended	19882
19.49 (b)(1) amended	19882
(a)(3) added; (b)(2) and (c) revised	62242
19.50 (a) and (b) amended	62243
19.51 (a), (b)(5) and (c) revised	62243
19.53 (a) revised	62243
19.54 (a) amended; (b) and (d) revised	62243
19.634 Amended	19882
19.906 (a) amended	62243
24 Authority citation revised	62244
24.4 Amended	19882
24.50 (a) and (b) amended; (c) and authority citation added; OMB number	62244
24.51 (a) and (b) amended	62244
24.52 (d) amended	19882
(a) through (d) amended	62244
24.53 (a), (b)(5), (c) introductory text, (1) and (2) amended	62244
24.54 (a) revised	62244