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CHANGES APRIL 1, 2005 THROUGH NOVEMBER 30, 2005

TITLE 25

Chapter III—National Indian Gaming Commission, Department of the Interior (Parts 500—599)

542.2 Amended 23021
542.3 (f) revised 47104
542.7 (g)(1)(i) revised 23021
(d)(2) revised 47106
542.8 (h)(1)(i) revised 23021
542.8 (f)(2) revised 47106
542.10 (f)(1)(ii) revised 47106
542.11 (e)(2)(ii) revised 47106
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
542 69293

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, 67358
Technical correction 18301, 28211, 36345, 36346, 37258, 43636, 46758, 57750, 67905
1.41–0 Amended 29601
1.41–6 Removed 29601
1.41–6T Added 29601
(e) *Example 2* correctly amended 47108, 47109
(e) *Examples 3*, *5* and (j) correctly amended 47109
1.41–8 Removed 29607
1.41–8T Added 29607
1.42–1 (h) and (j) revised 67356
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),

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(7) *Examples 1* through *4*, *6* and *8* amended; new (e)(8) revised 54634
(e)(7) *Example 3* 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
1.704–3 (a)(7) and (f) amended; (a)(8)(ii) and (iii) removed; (a)(8)(iv) and (12) added 30342
(a)(8)(ii) and (iii) added 45531
1.704–4 (d)(1) heading and (g) revised; (d)(1)(ii) and (iii) removed; (d)(1)(iv) added 30342
1.705–1 (a)(8) added 30342
1.737–2 (d)(3) heading revised; (d)(3)(ii) and (iii) removed; (d)(3)(iv) added 30342
(d)(3)(ii) and (iii) added 45531
1.737–5 Revised 30342
1.752–0 Amended 30342
1.752–1 (a)(4) added 30343
1.752–5 (a) amended 30343
1.752–6 Added 30343
1.752–6T Removed 30343
1.752–7 Added 30343
(g)(5) *Example* amended 39654
1.861–3 (a)(2) revised 18928
1.861–3T Added 18928
1.861–4 (a) heading and (b) revised; (a)(1) introductory text and (d) amended 40665
1.861–8 (f)(1)(vi)(E), (F) and (H) revised 18928
(a)(5)(i) amended; (e)(12) revised 40662
1.861–8T (e)(12) removed; (h) introductory text amended 40663
1.861–14 (d)(3) through (j) removed; new (d)(3) through (j) added 40663
1.861–14T (e)(6) removed 40663
1.863–6 Revised 18928
1.864–4 (c)(2)(iii)(*b*) revised 57510
1.871–1 (b)(6) removed; (b)(7) redesignated as (b)(6) 18928
1.871-10 (d)(3) and (e) amended 28717
1.876–1 Revised 18928
1.876–1T Added 18928
1.881–1 (c) amended 18929
1.881–5T Added 18929
1.883–5 Revised 45530
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
(d) *Example 1* correctly amended 32490
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
(e)(1)(ii) correctly amended 32490
1.937–1T Added 18940
(c)(4)(ii)(B) correctly amended 32490
1.937–2T Added 18942
1.937–3T Added 18944
(b) correctly amended 32490
1.951–1 (a)(2)(i), (iv) and (e) revised; (d) removed 49866
(a)(3) correctly designated; (e)(6)(i) *Examples 7* and *8* and (ii) *Example 5* correctly amended 67906
1.957–3 Revised 18945
1.957–3T Added 18945
1.957–4 Removed 18946
1.1031(a)–2 (b)(3) through (6), (7) *Examples 3* and *4* and (d) revised; (b)(8) added 28819
1.1031(a)–2T Removed 28820
1.1031(j)–1 (d) amended 28820
1.1363-2 (b), (c) and (d) redesignated as (d), (e) and (g); new (b), (c), (f) and (g)(3) added; new (d) and (e) revised 39921
1.1374–8T Revised 23790
1.1402(a)–11 (b) revised 18946

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1.1402(a)–12 Revised.....18946
1.1402(a)–12T Added.....18946
1.1443-1 (a) and (c)(1) revised.....28717
1.1446-0 Added.....28717
1.1446-1 Added.....28717
1.1446-2 Added.....28717
1.1446-3 Added.....28717
1.1446-4 Added.....28717
1.1446-5 Added.....28717
1.1446-6T Added.....28717
1.1446-7 Added.....28717
1.1461-1 (a)(1), (c)(1)(i), (2)(i) and (3) amended; (c)(1)(ii)(A)(*8*) redesignated as (c)(1)(ii)(A)(*9*); new (c)(1)(ii)(A)(*8*) added; (i) revised.....28740
1.1461-2 (a)(1) amended; (b) and (d) revised.....28741
1.1461-3 Added.....28741
1.1462-1 (b) and (c) revised.....28741
1.1463-1 (a) amended; (b) revised.....28741
1.1502-11 (c)(5) *Example 3* amended.....20049
1.6015(a)–1 Removed.....52300
1.6015(b)–1 Removed.....52300
1.6015(c)–1 Removed.....52300
1.6015(d)–1 Removed.....52300
1.6015(e)–1 Removed.....52300
1.6015(f)–1 Removed.....52300
1.6015(g)–1 Removed.....52300
1.6015(h)–1 Removed.....52300
1.6015(i)–1 Removed.....52300
1.6015(j)–1 Removed.....52300
1.6038–2 (d) revised.....18946
1.6038–2T Added.....18946
1.6045–1 (g)(4) correctly amended; CFR correction.....41343
1.6046–1 Heading and (f)(3) revised; (f)(3)(iii) concluding text removed.....18946
1.6046–1T Added.....18946
1.6050L-2T Added.....29452
Correctly amended.....36345
1.6081–2 Removed.....67358
1.6081–2T Added.....67358
1.6081–3 (a)(1) and (e) revised.....67359
1.6081–3T Added.....67359
1.6081–4 Removed.....67359
1.6081–4T Added.....67359
1.6081–5 (b) revised.....67359
1.6081–5T Added.....67359
1.6081–6 Removed.....67360
1.6081–6T Added.....67360
1.6081–7 Removed.....67360
1.6081–7T Added.....67360
1.6081–10T Added.....67360
1.6081–11T Added.....67361
1.6654–2 (e)(1)(ii) amended; (e)(5), (6) and (7) added.....52300
1.6654–3 (a) revised.....52301
1.6654–5 Redesignated as 1.6654–7; new 1.6654–5 added.....52301
1.6654–6 Added.....52301
1.6654–7 Redesignated from 1.6654–5.....52301
1.6664.2T (c)(5) *Example 3* and *Example 7* correctly redesignated as 1.6664-2T (c)(5) *Example 3* (i) and *Example 7* (i); *Example 3* and *Example 7* undesignated text correctly designated as (c)(5) *Example 3*.(ii) and *Example 7*.(ii); (c)(3)(i)(B), (ii)(A), (c), new (5) *Example 3*.(i) and *Example 4*. correctly amended.....36345
25 Authority citation amended.....67361
25.6081–1 Removed.....67361
25.6081–1T Added.....67361
26 Authority citation amended.....67361
26.2600–1 (b)(2) revised; (b)(3), (4) and (e) added.....37260
Amended.....41141
26.2612–1 (a)(1) heading and designation, (2) and (f) *Examples 6* and *7* removed; (f) *Examples 8* through *15* redesignated as *Examples 6* through *13*; (f) introductory text and new *Examples 7* and *11* amended.....41141
26.2632–1 (b)(2) and (c)(1) redesignated as (b)(4) and (c)(1)(i); new (b)(2), (3), (4)(iii) *Example 6*, (iv), (c)(1)(ii), (iii), (5) *Example 5* and (e) added; new (b)(4)(i), (ii)(A)(*1*), (B) and (d)(1) amended; new (b)(4)(iii) *Examples 1* through *5* and new (c)(1)(i) revised.....37260
26.2651–1 Added.....41142
26.2651–2 Added.....41142
26.2651–3 Added.....41142
26.6081–1T Added.....67361
31.3402(f)(2)–1 (g) revised.....19696
31.3402(f)(2)–1T Added.....19696
(g)(4) correctly amended.....28211
31.3402(f)(5)–1 (a) revised.....19697
31.3402(f)(5)–1T Added.....19697

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(a)(2) correctly amended 28211
40 Authority citation amended 49869
40.6302(c)–3 (b)(2)(ii) revised; (g) amended 49869
40.6302(c)–3T Removed 49870
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
49.4291–1 Existing text amended; (a) and (b) added 49870
49.4291–1T Removed 49870
53 Authority citation amended 67362
53.6081–1 Removed 67362
53.6081–1T Added 67362
54 Policy statement 55500, 59620
54.4980F–1 Amended 47126
54.9831–1 (c)(3)(iii)(B) correctly amended 21146
55 Authority citation amended 67362
55.6081–1 Removed 67362
55.6081–1T Added 67362
156 Authority citation amended 67363
156.6081–1 Removed 67363
156.6081–1T Added 67363
157 Authority citation amended 67363
157.6081–1 Removed 67363
157.6081–1T Added 67363
301 Authority citation amended 67363
301.269B–1 Added 43759
301.6020–1 Removed 41144
301.6020–1T Added 41144
301.6081–2T Added 67363
301.6109-1 (b)(2)(vi), (vii) and (c) amended; (b)(2)(viii) added 28742
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
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, 67220, 67397, 69919
11 31214
25 67397
26 67397
31 ..... 19029, 19721, 21163, 28231, 38057, 50228, 54680
35 40675
41 47160
48 ..... 21361, 47160
53 ..... 53599, 67397
54 ..... 40675, 50223
55 67397
145 47160
156 67397
157 67397
301 ..... 18949, 19722, 20099, 24999, 28743, 40675, 41165, 51116, 54324, 54681, 54687, 56611, 57523, 60475, 67397
601 56877
801 60256