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INFORMATION
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3282.207 (e) redesignated as (f); new (e) added; new (f) amended 27228
3288 Added 27229

Proposed Rules:

5....33844
92....33844
100....39540
200....20406
203....27048, 37500
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350....25926
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905....39546
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982....29744
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TITLE 25—INDIANS

Proposed Rules:

1....18417

TITLE 26—INTERNAL REVENUE

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

1 Technical correction 20424, 23771, 26542, 28854, 35659, 38477, 39138, 41890, 45159, 45890, 48742
Authority citation amended 21109, 28606, 32177, 32796, 38774, 39314, 39736, 40067, 41140, 41443, 44347
1.15–1 Redesignated from 1.21–1 45341
1.21–1 Redesignated as 1.15–1; new 1.21–1 added 45341
1.21–2 Added 45341
1.21–3 Added 45341
1.21–4 Added 45341
1.34–1 Revised 45893
1.34–2 Removed 45893
1.34–3 Removed 45893
1.34–4 Removed 45893
1.34–5 Removed 45893
1.34–6 Removed 45893
1.44A–1 Removed 45346
1.44A–2 Removed 45346
1.44A–3 Removed 45346
1.44A–4 Removed 45346
1.56–0 (e)(5) heading added 44347
1.56–1 (e)(4) revised; (e)(5) added 44347
1.101–1 (a)(2)(ii) amended 41159
1.125-2T Removed 41891
1.214–1 Removed 45346
1.214A–1 Removed 45346
1.214A–2 Removed 45346
1.214A–3 Removed 45346
1.214A–4 Removed 45346
1.214A–5 Removed 45346
1.302–2 (a) heading, (b) heading, (1) heading, (3), (4) and (c) heading added; (b)(2) and (d) revised 32796
1.302–2T Removed 32796
1.302–4 (a) and (h) revised; (b) through (f) and (g) introductory text headings added 32796
Introductory text amended 32808
1.302–4T Removed 32797
1.331–1 (a), (b), (c) and (e) headings added; (d) and (f) revised 32797
1.331–1T Removed 32797
1.332–6 Added 32797
1.332–6T Removed 32798
1.338–0 Amended 32798
1.338–10 (a)(4)(iii) and (c) revised 32798
1.338–10T Removed 32798
1.338(h)(10)–1 (f) amended 32808
1.351–3 Added 32798
1.351–3T Removed 32799
1.355–0 Amended 32799
1.355–5 Added 32799
1.355–5T Removed 32800
1.367(b)–2 (c)(1)(ii) and (d)(3)(i)(B)(*2*) amended; (c)(2) *Example 4* and (d)(3)(ii) removed; (d)(3)(iii) redesignated as new (d)(3)(ii) 41444
1.367(b)–4 (d) revised 41444
1.368–2T (l)(2)(iv) correctly revised 18576
1.368–3 Added 32800
1.368–3T Removed 32801
1.381(b)–1 (b)(3) and (e) revised 32801
1.381(b)–1T Removed 32801
1.382–1 Amended 32801
1.382–2T (a)(2)(ii) and (h)(4)(vi)(B) amended 32808
1.382–6 (b)(2)(i) amended 32808
1.382–7T (b)(2) correctly revised 41891

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1.382–8 (c)(2), (e)(4), (h) and (j)(4) revised 32801
(a), (c)(3), (4), (5), (f) and (g) *Examples* 1 through 5 amended 32808
1.382–8T Removed 32803
1.382–11 Added 32803
1.382–11T Removed 32803
1.401(a)–1 (b)(1)(iii) amended 16894
(b)(1)(i) revised; (b)(2), (3) and (4) added 28606
1.401(a)–2 (b) revised 16894
1.401(a)(4)–2 (c)(2)(ii) amended 16894
1.401(a)(9)–1 Amended 41159
1.401(a)(9)–5 Amended 16894
1.401(a)(31)–1 Amended 41159
1.401(k)–0 Amended 21109
1.401(k)–1 (e)(8) added 16894
(f)(2) through (5) redesignated as (f)(3) through (6); new (f)(2) added; new (f)(3) and (4)(ii) amended; (f)(1)(ii), (iii) and new (f)(6) revised 21109
1.402(b)–1 (a)(2) and (b)(2)(ii) revised 41140
1.402(c)–2 Amended 16894, 41159
1.402(f)–1 Introductory text amended 41159
1.402(g)–1 (a), (e)(3)(i)(A) and (5)(ii) amended; (b)(5), (6), (e)(5)(v) and (8)(iv) added; (d), (e)(2) introductory text, (i), (5)(i) and (iii) revised 21110
1.402(g)(3)–1 Added 41140
1.402A–1 Added 21111
Correctly amended 30974
Amended 41140
1.402A–2 Added 21111
Correctly amended 30974
1.403(a)–1 (a) amended 41159
1.403(b)–0 Added 41140
1.403(b)–1 Added 41141
1.403(b)–2 Added 41141
1.403(b)–3 Added 41141
1.403(b)–4 Added 41144
1.403(b)–5 Added 41144
1.403(b)–6 Added 41144
1.403(b)–7 Added 41144
1.403(b)–8 Added 41144
1.403(b)–9 Added 41144
1.403(b)–10 Added 41144
1.403(b)–11 Added 41144
1.403(c)–1 Amended 41159
1.403(d)–1 Removed 41158
1.408–2 (e)(8) revised 33388
1.408–2T Removed 33388
1.408A–10 Added 21115
1.409A–0 Added 19276
1.409A–1 Added 19276
(a)(3)(i), (b)(5)(iv)(B)(*2*)(*ii*), (c)(2)(i)(H) and (3)(viii) correctly revised; (a)(5), (b)(4)(i) introductory text, (D), (iii) *Examples 3* and *5*, (8)(iii), (9)(v)(A), (f)(1), (h)(1)(ii) and (i)(2) correctly amended 41620
1.409A–2 Added 19276
(a)(6), (9) and (b)(2)(ii)(A) correctly amended 41621
1.409A–3 Added 19276
(c), (i)(1)(ii)(B), (3)(ii), (j)(4)(vi), (ix)(B) and (5) correctly amended; (j)(5)(iv) correctly revised 41622
1.409A–4 Added 19276
1.409A–5 Added 19276
1.409A–6 Added 19276
(a)(3)(i), (ii) and (4)(iv) correctly revised 41623
1.411(d)–4 Amended 28607
1.414(c)–5 Redesignated as 1.414(c)–6; new 1.414(c)–5 added 41158
1.414(c)–6 Redesignated from 1.414(c)–5 41158
1.414(s)–1 (c)(2) amended 16894
1.415–1 Removed 16895
1.415–2 Removed 16895
1.415–3 Removed 16895
1.415–4 Removed 16895
1.415–5 Removed 16895
1.415–6 Removed 16895
1.415–7 Removed 16895
1.415–8 Removed 16895
1.415–9 Removed 16895
1.415–10 Removed 16895
1.415(a)–1 Added 16895
1.415(b)–1 Added 16899
(c)(5)(i)(A) correctly revised; (c)(6) *Example 6* correctly amended 28854
1.415(c)–1 Added 16911
1.415(c)–2 Added 16916
1.415(d)–1 Added 16919
Heading correctly revised 28854
1.415(f)–1 Added 16922
(d)(1) correctly amended 28854
1.415(g)–1 Added 16927
1.415(j)–1 Added 16928
1.416–1 Amended 16929
1.457–4 (d) revised 16930
1.457–5 (d) *Example 2* revised 16930

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(d) *Example 2* correctly amended....28854
1.457–6 (a) and (c) revised....16930
1.457–10 (b)(8) revised....16931
1.475–0 Amended....32177
1.475(a)–4 Added....32177
1.475(e)–1 Redesignated as 1.475(g)–1....32181
1.475(g)–1 Redesignated from 1.475(e)–1; (d) through (j) redesignated as (e) through (k); new (d) added....32181
1.871–14 (g) and (h) redesignated as new (h) and (i); new (g) added; new (i)(1) amended....18387
(g)(3)(ii) correctly amended....26543
1.881–2 (a)(6) added....18388
1.883–0 Amended....34604
1.883–0T Added....34604
1.883–1 (c)(3)(i)(D), (G), (H), (ii), (g)(1)(ix), (x), (3), (h)(1)(ii) and (3) revised; (c)(3)(i)(I) and (g)(1)(xi) added....34605
(h)(3) correctly revised....45159
1.883–1T Added....34605
1.883–2 (e)(2), (f)(3) and (4)(ii) revised....34606
1.883–2T Added....34606
1.883–3 Revised....34607
1.883–3T Added....34607
1.883–4 (e)(2) removed; (e)(3) and (4) redesignated as new (e)(2) and (3); d)(4)(i)(C), (D), new (e)(3) and (4) revised....34608
1.883–4T Added....34608
1.883–5 Heading revised; (d) and (e) added....34609
1.883–5T Added....34609
1.924(c)–1 (d)(6) amended....16894
1.954–2 (a)(5)(ii)(C) and (iii) *Example 2* revised....38474
1.954–2T Removed....38475
1.1001–1 (h) added....42293
1.1045–1 Added....45349
1.1081–11 Added....32803
1.1081–11T Removed....32804
1.1221–2 (e)(2)(iv) and (j) revised....32804
1.1221–2T Removed....32804
1.1248–1 (a)(1) amended; (a)(4) redesignated as (a)(5); new (a)(4), (5) *Example 4* and (g) added....41444
1.1248–2 (a)(1), (2)(ii), (3), (c)(4), (e)(1) introductory text, (2) and (3)(i) amended....41445
1.1248–3 (a)(1), (c)(1)(ii), (e)(2)(i), (3), (5), (6), (f)(2)(ii), (5)(ii) and (iv) amended....41445
1.1248–7 (b)(3)(i), (iii) and (4) introductory text amended....41445
1.1248–8 Added....41446
1.1361–4 (a)(1) introductory text amended; (a)(7) and (8) added....45893
1.1361–6 Amended....45893
1.1397E–1 (i), (j) and (k) redesignated as (k), (l) and (m); new (i) and (j) added; new (m) revised....38774
1.1397E–1T Added....38774
1.1441–1 (b)(7)(iii) revised; (b)(7)(v) removed....18388
1.1502–13 (f)(5)(ii)(E), (f)(6)(i)(C)(*2*) and (m) revised....32804
(a)(6)(ii) *Example* 13 amended....32808
1.1502–13T Removed....32804
1.1502–19 (d), (g) *Example 2*, and (h)(2)(iv) revised....39314
1.1502–19T Removed....39315
1.1502–31 (e)(2) and (j) revised....32804
1.1502–31T Removed....32805
1.1502–32 (b)(3)(iii)(D) revised; (k) added....17805
(b)(4)(iv) and (j) revised....32805
(b)(4)(v)(A) and (B) amended....32808
1.1502–32T (a) through (b)(4)(iii) revised; (k) added....17805
(b)(4)(iv) and (j) removed....32805
1.1502–33 (d)(5)(i)(D) and (k) revised....32805
1.1502–33T Removed....32805
1.1502–35 (g)(3), (h) and (j) revised; (g)(6) added....17805
(c)(4)(ii)(B) amended....39737
1.1502–35T (c)(4)(ii) through (j) revised....17805
1.1502–47 (b)(2) and (d)(12)(v) revised....39736
1.1502–47T Removed....39736
1.1502–76 (a), (b)(2)(ii)(D) and (d) revised....39736
(b)(2)(ii)(A)(*2*) amended....39737
1.1502–76T Removed....39737
1.1502–77 (e)(1) and (j) revised; (h)(3) added....40067
1.1502–77T Removed....40069
1.1502–80 (c) revised....39315
1.1502–80T Removed....39315
1.1502–90 Amended....32805

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1.1502–92 (e)(1) and (2) amended 32808
1.1502–94 (d) amended 32808
1.1502–95 (e)(8), (f) and (g) revised 32805
(b)(3) amended 32808
1.1502–95T Removed 32806
1.1503(d)–0 Correctly amended 20424
1.1503(d)–5 (a), (c)(4)(i)(A) and (d) correctly amended 20424
1.1503(d)–7 (c) *Examples 5* and *40* correctly amended 20424
1.1503(d)–8 (b)(1), (2) and (4) correctly amended.....20424
1.1563–3 (d)(2)(iv) and (e) revised; (d)(2)(v) added.....32806
(d)(2)(i) amended 32808
1.1563–3T Removed.....32807
1.6011–4 Revised 43149
1.6011–4T Removed.....43153
1.6012–2 (c) and (k) revised 32807
(f) revised 41442
1.6012–2T Removed.....32807
1.6033–5T Added 36870
(e)(1)(i) correctly revised.....45890
1.6038–2 (a)(1), (2), (f)(11), (12), (k)(1) and (m) revised; (k)(5) *Examples 3* and *4* added 38475
1.6038–2T (e) through (m) revised 38476
1.6038A–2 (b)(8) and (h) revised.....38476
1.6043–2 (a) amended 32808
1.6154–1 Removed 44348
1.6154–2 Removed 44348
1.6154–3 Removed 44348
1.6154–4 Removed 44348
1.6154–5 Removed 44348
1.6411–2 (a) and (b) amended.....48933
(c) added 48934
1.6411–2T Added 48934
1.6411–3 (a) introductory text, (2), (b), (c), (d)(1) introductory text, (iii) and (2) amended 48934
(e) added 48935
1.6411–3T Added 48935
1.6425–2 (a) revised; (c) added 44348
1.6425–3 (f) revised.....44348
1.6655–0 Added.....44348
1.6655–1 Revised 44349
1.6655–2 Revised 44349
1.6655–3 Revised 44358
1.6655–4 Added.....44360
1.6655–5 Redesignated as 1.6655–7; new 1.6655–5 added 44361
1.6655–6 Added.....44361
1.6655–7 Removed; new 1.6655–7 redesignated from 1.6655–5.....44361
Revised.....44365
11.415(c)(4)–1 Removed 16931
20.6011–4 Revised.....43153
25.6011–4 Revised.....43153
26 Authority citation amended 42294
26.2600–1 Amended 42294
26.2642–6 Added 42294
26.2654–1 (b)(4) *Example 3* and (c) added.....42297
31.3402(f)(2)–1 (g) revised 38481
31.3402(f)(2)–1T Removed.....38483
31.3402(f)(5)–1 (a) revised 38483
31.3402(f)(5)–1T Removed.....38484
31.3405(c)–1 Amended 41160
31.6011–4 Revised.....43154
48 Technical correction 48236
48.4081–1 (b) and (f)(2) amended 41223
48.4081–1T Removed 41223
48.4081–3 (c)(2)(ii), (iii), (iv) and (j) revised 41223
48.4081–3T Removed 41224
48.4081–5 (a) revised.....41224
53 Technical correction 50211
53.6011–1 (b) amended.....36872
53.6011–4 Revised.....43154
53.6071–1 (h) added.....36872
53.6071–1T Added 36872
(h)(2) correctly revised 45895
54 Technical correction 50211
54.4974–2 Amended 41160
54.6011–1 (d) added.....36873
54.6011–1T Existing text designated as (a); new (a) heading, (c) and (d) added 36873
(d)(2) correctly revised 45895
54.6011–4 Revised.....43154
56.6011–4 Revised.....43154
301 Technical correction 41022, 48236
Authority citation amended 43159
301.6011–5T (a) amended 32808
301.6033–5T Added 36871
301.6103(n)–1 Revised.....30976
301.6111–3 Added.....43159
301.6111–3T Removed.....43161
301.6112–1 Revised 43155
301.6154–1 Removed 44366
301.6155–1 Revised 44366
301.6343–2 (a)(1) introductory text, (b) introductory text and (e) revised; (a)(4), (b)(4), (c), (d)(1) and (2) amended 39739
301.6343–2T Added 39739

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301.6404–0T Added 34177
301.6404–4T Added 34177
301.7425–3 (a)(1), (b)(1), (2), (c)(1), (d)(2), (3) and (4) revised; (a)(2)(i), (ii)(C), (iii)*Examples 1*, *2* and *3* and (d)(1)(ii)(A) amended; (e) added 39739
301.7425–3T Added 39739
(c) correctly amended 48742
301.7701–2 (a) amended; (c)(2)(i) revised; (c)(2)(iv), (v), (e)(5) and (6) added 45893
602 Technical correction 48236
602.101 (b) table amended (OMB numbers).....21116, 32181, 32809, 34609, 38777, 41060, 41224, 42298, 44366, 45346, 45358

Proposed Rules:

1 .....17814, 24192, 26011, 26012, 26576, 26689, 29456, 31021, 31478, 31483, 32828, 33169, 33562, 33703, 33706, 33805, 34650, 36927, 37155, 38033, 38802, 39139, 39770, 41107, 41243, 41468, 41651, 42335, 43938, 45199, 46421, 46932, 48248, 48952, 50544
20 .....20080, 31487, 46586
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TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

Proposed Rules:

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