

CHANGES APRIL 2, 2007 THROUGH SEPTEMBER 28, 2007

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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, 52003, 52470, 53684, 54350, 54351
Authority citation amended	21109, 28606, 32177, 32796, 38774, 39314, 39736, 40067, 41140, 41443, 44347, 48553, 51705
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(b)(1)(i) revised; (b)(2), (3) and (4) added	28606	1.408-2 (e)(8) revised	33388
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1.401(a)(4)-2 (c)(2)(ii) amended	16894	1.408A-10 Added	21115
1.401(a)(9)-1 Amended	41159	1.409A-0 Added	19276
1.401(a)(9)-5 Amended	16894	1.409A-1 Added	19276
1.401(a)(31)-1 Amended	41159	(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) <i>Examples 3</i> and <i>5</i> , (8)(iii), (9)(v)(A), (f)(1), (h)(1)(ii) and (i)(2) correctly amended	41620
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1.402(b)-1 (a)(2) and (b)(2)(ii) revised	41140	(c), (i)(1)(ii)(B), (3)(ii), (j)(4)(vi), (ix)(B) and (5) correctly amended; (j)(5)(iv) correctly revised	41622
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1.402(f)-1 Introductory text amended	41159	1.409A-5 Added	19276
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	1.409A-6 Added	19276
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1.402A-1 Added	21111	1.411(d)-4 Amended	28607
Correctly amended	30974	1.414(c)-5 Redesignated as 1.414(c)-6; new 1.414(c)-5 added	41158
1.402A-2 Added	21111	(g) <i>Example 3</i> correctly amended	54352
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1.457–4 (d) revised	16930	1.1221–2 (e)(2)(iv) and (j) revised	32804
1.457–5 (d) <i>Example 2</i> revised	16930	1.1221–2T Removed	32804
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1.457–10 (b)(8) revised	16931	1.1248–3 (a)(1), (c)(1)(ii), (e)(2)(i), (3), (5), (6), (f)(2)(ii), (5)(ii) and (iv) amended	41445
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1.883–0T Added	34604	1.1361–4 (a)(1) introductory text amended; (a)(7) and (8) added	45893
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	1.1361–6 Amended	45893
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1.883–2T Added	34606	1.1441–1 (b)(7)(iii) revised; (b)(7)(v) removed	18388
1.883–3 Revised	34607	1.1502–13 (f)(5)(ii)(E), (f)(6)(i)(C)(2) and (m) revised	32804
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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	1.1502–13T Removed	32804
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1.883–5 Heading revised; (d) and (e) added	34609	1.1502–19T Removed	39315
1.883–5T Added	34609	1.1502–31 (e)(2) and (j) revised	32804
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1.954–2T Removed	38475	(b)(4)(iv) and (j) revised	32805
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1.1060–1 (a)(3) and (c)(3) amended; (e)(1)(ii)(C) revised	51706		
1.1060–1T Removed	51706		

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1.1502-32T (a) through (b)(4)(iii) revised; (k) added	17805	1.6154-1 Removed	44348
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1.1502-33 (d)(5)(i)(D) and (k) re- vised	32805	1.6154-3 Removed	44348
1.1502-33T Removed	32805	1.6154-4 Removed	44348
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(c)(4)(ii)(B) amended	39737	1.6411-2 (a) and (b) amended	48933
1.1502-35T (c)(4)(ii) through (j) revised	17805	(c) added	48934
1.1502-47 (b)(2) and (d)(12)(v) re- vised	39736	1.6411-2T Added	48934
1.1502-47T Removed	39736	1.6411-3 (a) introductory text, (2), (b), (c), (d)(1) introductory text, (iii) and (2) amended	48934
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1.1502-80 (c) revised	39315	1.6655-1 Revised	44349
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1.1502-92 (e)(1) and (2) amended	32808	(g)(2) <i>Example</i> correctly amended	54350
1.1502-94 (d) amended	32808	1.6655-3 Revised	44358
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1.1503(d)-8 (b)(1), (2) and (4) cor- rectly amended	20424	20.6011-4 Revised	43153
1.1563-3 (d)(2)(iv) and (e) revised; (d)(2)(v) added	32806	25.6011-4 Revised	43153
(d)(2)(i) amended	32808	26 Authority citation amended	42294
1.1563-3T Removed	32807	26.2600-1 Amended	42294
1.6011-4 Revised	43149	26.2642-6 Added	42294
1.6011-4T Removed	43153	26.2654-1 (b)(4) <i>Example 3</i> and (c) added	42297
1.6012-2 (c) and (k) revised	32807	31.3402(f)(2)-1 (g) revised	38481
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1.6012-2T Removed	32807	31.3402(f)(5)-1 (a) revised	38483
1.6033-5T Added	36870	31.3402(f)(5)-1T Removed	38484
(e)(1)(i) correctly revised	45890	31.3405(c)-1 Amended	41160
1.6038-2 (a)(1), (2), (f)(11), (12), (k)(1) and (m) revised; (k)(5) <i>Examples 3</i> and <i>4</i> added	38475	31.6011-4 Revised	43154
1.6038-2T (e) through (m) revised	38476	48 Technical correction	48236
1.6038A-2 (b)(8) and (h) revised	38476	48.4081-1 (b) and (f)(2) amended	41223
1.6043-2 (a) amended	32808	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

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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
 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 I, 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,

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1 17814, 24192, 26011, 26012, 26576, 26689,
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TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS**Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury (Parts 1—399)**

24.246 Table amended 51709
 53 Authority citation revised 51711
 53.62 (c) added 51711

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4 41860, 51732, 53742
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