AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

Regulation at 74 FR 36935 eff. date delayed 42755
533.7 Revised 36936
Regulation at 74 FR 36936 eff. date delayed 42755
535.1 Revised 36936
Regulation at 74 FR 36936 eff. date delayed 42755
535.3 Revised 36936
Regulation at 74 FR 36936 eff. date delayed 42755
537.1 Revised 36937
Regulation at 74 FR 36937 eff. date delayed 42755
537.3 Revised 36938
Regulation at 74 FR 36938 eff. date delayed 42755
539.1 Revised 36938
Regulation at 74 FR 36938 eff. date delayed 42755
539.2 Revised 36938
Regulation at 74 FR 36938 eff. date delayed 42755
542.7 Regulation at 73 FR 60498 eff. date delayed to 10–13–10 52138
542.16 Regulation at 73 FR 60498 eff. date delayed to 10–13–10 52138
543.3 (c)(3) revised 52139
556.2 Revised 36938
Regulation at 74 FR 36938 eff. date delayed 42755
556.3 Revised 36939
Regulation at 74 FR 36939 eff. date delayed 42755
558.2 Revised 36939
Regulation at 74 FR 36939 eff. date delayed 42755
571.12 Revised 36939
Regulation at 74 FR 36939 eff. date delayed 42755
571.13 Revised 36939
Regulation at 74 FR 36939 eff. date delayed 42755
571.14 Revised 36940
Regulation at 74 FR 36940 eff. date delayed 42755
573.6 (a)(13) added 36940
Regulation at 74 FR 36940 eff. date delayed 42755

Proposed Rules:

515 37180

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended 21439, 25147, 38837, 47438, 47728
Technical correction 27080, 46346, 50705, 57252
1.108–7 (d) and (e) redesignated as (e) and (f); new (d) and new (e) *Example 5*, *Example 6* and *Example 7* added; new (f) revised 56111
1.163–11T Added 21258
(e) correctly amended 27079
1.170A–12 (b)(2) and (3) revised; (f) added 21439
(e)(2) amended 21518
(e)(2) correctly amended 27079
1.170A–12T Added 21440
1.170A–14 (h)(4) *Example 2* amended 21518
1.401(a)(9)–1 Amended 45994
1.401(a)(9)–6 Amended 45994
1.403(b)–6 (e)(2) amended; (e)(8) added 45994
1.411(d)–3 (a)(1) amended 61276
1.421–1 (c)(1) and (j)(1) revised 59077
1.422–2 (b)(6) *Example 1* amended 59077
1.422–5 (f)(1) revised 59078
1.423–1 Revised 59078
1.423–2 Revised 59078
1.424–1 (a)(10) *Example 9* amended; (g)(1) revised 59087
1.430(d)–1 Added 53035
1.430(f)–1 Added 53046
1.430(g)–1 Added 53053
1.430(h)(2)–1 Added 53055
1.430(i)–1 Added 53058
1.436–0 Added 53060
1.436–1 Added 53061
1.482–0 Amended 38837
1.482–0T Amended 38838
1.482–1 (a)(1), (d)(3)(ii)(C) *Examples 3* through *6*, (v), (f)(2)(ii)(A), (iii)(B), (g)(4)(i), (iii) *Example 1*, (i) and (j)(6) revised 38839
(d)(3)(v) correctly amended 46345
1.482–1T (a), (b)(1), (2)(ii) and (c) through (j) revised; (b)(2)(i) and (iii) amended 38841

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1.482–2 (b) and (e) revised; (f) added 38842
1.482–2T (a) through (d) and (f)(2) revised; (f)(1) and (3) amended 38842
1.482–4 (f)(3) and (4) revised; (g) and (h) added 38842
1.482–4T (a) through (e), (f)(1), (2), (3)(i)(A), (ii), (4), (5), (6) and (h)(3) revised; (h)(1) and (3) redesignated as (h) and (i); (h)(2) removed; new (h) amended 38843
1.482–6 (c)(2)(ii)(B)(*1*), (D), (3)(i)(A), (B) and (ii)(D) revised; (d) added 38844
(c)(3)(i)(B)(*1*) correctly amended 46345
1.482–6T Removed 38845
1.482–8 (b) *Examples 10* through *18* revised; (c) added 38845
(b) *Example 10* correctly amended 46345
1.482–8T (b) *Examples 1* through *12* revised; (c)(1) and (3) redesignated as (c) and (d); (c)(2) removed; new (c) amended 38846
1.482–9 Added 38846
(b)(8) *Examples 22*, *23*, (e)(4) *Example 4*, (g)(2) *Example 2* and (k)(3) *Example 2* correctly amended 46345
1.482–9T (a) through (l), (m)(1), (2), (4), (5) and (n) revised; (o) added 38872
1.642(c)–6 (d) removed; (e) redesignated as 1.642(c)–6A(f); new (d) and (e) added; (f) revised 21440
1.642(c)–6T Added 21440
1.642(c)–6A Undesignated center heading, section heading, new (f) heading, (1) through (5), (6) introductory text and Table S heading revised; (f)(7) added 21464
1.664–1 (a)(6) introductory text amended 21518
1.664–2 (c) revised; (e) added 21464
1.664–4 (a)(1), (e)(6) heading, introductory text and (f) revised; (d) removed; (e) heading, (1), (2), (5) and (7) redesignated as 1.664–4A(f) heading, (1), (2), (5) and (6); new (d), (e)(1), (2), (5) and (7) added 21465
1.664–4T Added 21465
1.664–4A Undesignated center heading, section heading, new (f) heading, (1), (2) and (5) revised; (f)(3), (4) and (7) added; (f)(6) and Table U amended 21482
1.860A–0 Amended 47438
1.860A–1 (b)(6) added 47438
1.860G–2 (a)(8), (b)(3)(iii) and (iv) revised; (b)(3)(v), (vi) and (7) added 47438
1.861–8 (a)(5)(ii), (b)(3), (e)(4), (f)(4), (g) *Examples 17, 18, 30* and (h) revised 38872
(g) *Example 17* correctly amended 46346
1.861–8T (a)(3), (4), (5), (b), (e)(3) through (11), (f)(1)(i), (iii), (2) through (5), (g) *Examples 1* through *23* and *30* and (h) revised 38874
1.861–9 (a) through (f) and (g)(1)(i) revised; (h)(5)(iii) and (i)(4) removed; (k) added 27873
1.861–9T (b)(6)(viii) removed; (f)(3)(ii) amended; (f)(4) revised; (k) added 27874
(k) amended 38874
1.861–10T Heading revised; (f) added 38875
1.861–11T Heading revised; H added 38875
1.861–12 Added 27874
1.861–12T (c)(2)(i) introductory text and (B) removed; (c)(2)(i)(A) and (4) revised; undesignated text following (c)(2) designated as new (c)(2)(i)(B); new (c)(2)(i)(B) heading and (5) added 27875
Heading revised; (k) added 38875
1.861–14T (k) added 38875
1.882–0 Amended 49317
1.882–5 (a)(1), (2), (7), (i), (ii), (iii), (b)(2)(ii)(A), (3), (c)(2)(iv), (4), (d)(2)(ii)(B)(*2*), (*3*), (iii)(A), (5)(ii), (6) *Example 5* and (f)(1) revised 49317
(f)(1) correctly amended 57252
1.882–5T Removed 49320
1.884–1 (e)(3)(ii), (iv) and (5) *Example 2* revised 49320

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(e)(5) *Example 2* correctly amended 57252
1.884–1T Removed 49320
1.902–1 (a)(4)(ii), (6), (7), (8)(i), (c)(8), (d)(1), (2)(i) and (g) revised 27875
1.902–1T Removed 27876
1.904–0 Heading revised; text amended 27876
1.904–2 (a) and (h) revised 27877
1.904–2T (a) through (h) revised 27878
1.904–4 (c)(2)(i) removed; (c)(2)(ii)(A) and (B) redesignated as new (c)(2)(i) and (ii); new (c)(2)(i) and (ii) amended; (c)(3) and (4) revised; (n) added 27878
1.904–4T (c) through (g), (h)(1) and (2) revised 27878
1.904–5 (a) introductory text, (1), (4), (b), (c)(2)(iii), (4)(iii), (i)(1), (3), (4), (5) *Examples 4* and *5*, (m)(1), (2)(ii), (4)(i), (5)(i), (n) and (o)(2) revised 27878
1.904–5T (a) through (g), (h)(1), (2), (i) through (n), (o)(1) and (2) revised 27881
1.904–7 (f) revised 27881
1.904–7T (a) through (f) revised 27886
1.904(f)–0 Amended 27886
1.904(f)–12 (g) revised 27886
1.904(f)–12T (a) through (g) revised 27887
1.964–1 Undesignated text preceding (c)(1)(v) designated as (c)(1)(vi), (a)(1), (b)(1)(v), (c)(1)(v), new (vi) and (2) through (6) revised; (a)(2) amended; (c)(8) removed; (a)(3) and (d) added 27887
(c)(2) correctly amended; (c)(4)(i)(D) correctly revised 48151
1.964–1T Removed 27890
1.989(b)–1 Amended 27890
1.1446–6 (c)(2)(i) correctly revised; (d)(3)(ii), (e)(2) *Examples 2*, *4*, and *6* correctly amended; second (e)(1)(vi), (vii) and (viii) correctly redesignated as (e)(1)(vii), (viii) and (ix) 14931
1.1464–1 (c) correctly revised 14932
1.1502–13 (f)(5)(ii)(B) revised 45759
1.1502–13T (f)(5)(ii)(B)(*1*) and (*2*) revised; (f)(5)(ii)(F) added 45759
1.1563–1 Added 25148
1.1563–1T Removed 25153
1.1563–3 (d)(3) *Example 3* amended 25153
1.6033–6 Added 36396
1.6033–6T Removed 36397
1.6038A–1 (n)(3) removed; (n)(4) through (7) redesignated as new (n)(3) through (6) 38875
1.6038A–3 (a)(2) *Example 4* and (i) revised 38875
1.6038A–3T Removed 38875
1.6039–1 Revised 59090
1.6039–2 Added 59091
1.6045–4 (b)(2) introductory text redesignated as (b)(2)(i) introductory text; new (b)(2)(i) through (iv) further redesignated as (b)(2)(i)(A) through (D); undesignated text following new (b)(2)(i)(D) redesignated as new (b)(2)(ii) and amended; (b)(2)(i)(E) added; (c)(2)(i) and (s) revised 25430
1.6050H–3T Added 21258
1.6050P–0 Amended 47728
1.6050P–1 (b)(2)(i)(H), (v) and (h)(1) revised 47728
1.6050P–1T Removed 47729
1.6151–1 (e) correctly revised 14932
1.6662–6 (d)(2)(ii)(B), (iii)(B)(*4*), (*6*) and (g) revised 38875
1.6662–6T Removed 38876
1.7520–1 Heading, (a)(1), (2), (c)(1), (2) heading, introductory text and (d) revised; (b)(2) amended 21483
1.7520–1T Added 21483
1.7874–1 (e) revised 27926
1.7874–1T Added 27926
1.7874–2T Revised 27926
20 Authority citation amended 21484
Technical correction 27080
20.2031–0 Revised 21484
20.2031–7 (c), (d)(1) through (5) and (e) revised; (d)(7) redesignated as 20.2031–7A(f)(4); new (d)(7) added 21484
20.2031–7T Added 21484
20.2031–7A Undesignated center heading, section heading,

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new (f)(4) heading, introductory text, Table S heading and Table 90CM heading revised; (f)(5) added 21509
20.2032–1 (f)(1) revised 21509
(f)(1) correctly revised.....27080
20.2032–1T Added 21509
20.2051–1 Revised.....53657
20.2053–1 (d) redesignated as (e); (a), (b)(2) and (3) revised; (b)(4), new (d) and (f) added 53657
(d)(7) *Example 3* correctly amended 61525
20.2053–3 (b)(1) and (c)(1) revised; (b)(2), (c)(2), (d)(1) and (2) amended; (d)(3) and (e) added 53660
20.2053–4 Revised.....53660
(d)(3) correctly amended 61525
20.2053–5 Introductory text, (a) and (b) redesignated as (a), (1) and (2); new (a) revised; new (b) added.....53664
20.2053–6 (a) and (c) revised; (g) and (h) added 53664
20.2053–9 (a) and (c) amended; (f) added 53664
20.2053–10 (c) amended; (e) added 53665
20.2055–2 (e)(3) heading, (iii) and (4) revised.....21510
20.2055–2T Added 21510
20.2056A–4 (c)(4)(ii)(B) and (d) *Example 4* revised.....21510
20.2056A–4T Added 21510
20.7520–1 Heading, (a)(2), (c)(1), (2) and (d) revised; (a)(1) and (b)(2) amended 21511
20.7520–1T Added 21511
25 Authority citation amended 21512
Technical correction 27080
25.2512–0 Revised.....21512
25.2512–5 (c), (d) and (e) revised 21512
25.2512–5T Added 21512
25.2512–5A Undesignated center heading and section heading revised; (f) added 21515
25.2522(c)–3 (e) revised.....21515
25.2522(c)–3T Added 21515
25.7520–1 Heading, (a)(2), (c)(1), (2) and (d) revised; (a)(1) and (b)(2) amended 21516
25.7520–1T Added 21516
25.7520–3 (b)(2)(v) *Example 5* and (4) revised 21517
25.7520–3T Added 21517
31.3121(s)–1 (c)(2)(iii) and (d) revised 38876
31.3121(s)–1T Removed 38876
54 Authority citation amended 45997, 51678
Technical correction 51237
54.4980B–0 Amended 45997
54.4980B–2 Amended 45997
54.4980D–1 Added 45997
54.4980E–1 Added 45997
54.4980F–1 Amended 61276
54.4980G–1 Amended 45997
54.4980G–3 Heading revised; text amended 45998
54.4980G–4 Amended 45998
54.4980G–6 Added 45998
54.4980G–7 Added 45999
54.6011–2 Added 45999
54.6061–1 Added 46000
54.6071–1 Added 46000
54.6091–1 Added 46000
54.6151–1 Added 46000
54.9801–1 (a) revised; (b)(6) added; interim 51678
54.9801–2 Introductory text revised; amended; interim 51678
54.9802–1 (a)(1)(vi), (c)(2)(i), (iii) introductory text and *Example 1* revised; interim 51678
54.9802–3T Added; interim 51678
54.9831–1 (b) revised; interim 51678
301 Authority citation amended 49322
Technical correction 52677, 55136, 57252
301.6159–0 Added.....61528
301.6159–1 Revised 61528
301.6229(c)(2)–1T Added.....49322
301.6331–4 (d) revised; (e) added 61530
301.6501(e)–1 Removed 49322
301.6501(e)–1T Added 49322
301.6503(j)–1 Added 38097
301.7477–1 Revised 46347
(d)(2) correctly amended 55136
301.7701–2 (c)(2)(iii), (iv)(B) and (e)(2) revised; (c)(2)(v)(B) redesignated as (c)(2)(v)(C); new (c)(2)(v)(B) and new (C) *Example* (iv) added 46904
301.7701–2T Added 46904
602 Technical correction 50705

602.101 (b) table amended (OMB numbers).....25153, 27890, 38876, 45760, 47439, 49320, 53084, 56113

Proposed Rules:

1.....16161, 17119, 21295, 21519, 23134, 27947, 30249, 32818, 34523, 45789, 47152, 47500, 48672, 48888, 49829, 50758, 55162, 58574, 61294
17.....47500
20.....19913, 21519, 26597
25.....21519
26.....46705
31.....30249, 61294
53.....48672, 58574
54.....19155, 51710
301.....25177, 36973, 39003, 46705, 46957, 49354, 51527, 52708, 59943, 61294, 61589

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury (Parts 1—399)

9.215 Added.....19415
9.216 Added.....29400
9.217 Added.....51776
17 Authority citation revised.....37401
17.1 Amended; eff. through 7–30–12.....37401
17.4 Revised; eff. through 7–30–12.....37401
17.11 Amended; eff. through 7–30–12.....37402
17.21—17.23 (Subpart C) Revised; eff. through 7–30–12.....37402
17.51—17.93 (Subpart D) Removed; eff. through 7–30–12.....37402
17.101 Revised; eff. through 7–30–12.....37402
17.134 Amended; eff. through 7–30–12.....37402
17.141 Amended; eff. through 7–30–12.....37402
17.146 Itroductory text amended; (a) removed; eff. through 7–30–12.....37402
17.148 (a) and (b) amended; OMB number; eff. through 7–30–12.....37402
17.161 Amended; eff. through 7–30–12.....37402
17.168 (a) amended; eff. through 7–30–12.....37402
17.171 Amended; OMB number; eff. through 7–30–12.....37402
17.181 Amended; eff. through 7–30–12.....37402
17.182 Amended; eff. through 7–30–12.....37402
17.187 Amended; eff. through 7–30–12.....37402
19 Authority citation revised.....37403
19.11 Amended; eff. through 7–30–12.....37403
19.49—19.52 (Subpart Ca) Revised; eff. through 7–30–12.....37403
19.63 Amended; eff. through 7–30–12.....37403
19.65 Amended; eff. through 7–30–12.....37403
19.67 (a)(1) and (2) amended; eff. through 7–30–12.....37403
19.71 (a) amended; eff. through 7–30–12.....37403
19.374 Amended; eff. through 7–30–12.....37403
19.906 Revised; eff. through 7–30–12.....37403
20.38—20.40a (Subpart Ca) Removed; eff. through 7–30–12.....37403
20.241 Amended; eff. through 7–30–12.....37403
22 Authority citation revised.....37403
22.37—22.40 (Subpart Ca) Removed; eff. through 7–30–12.....37404
22.102 (d) amended; eff. through 7–30–12.....37404
22.171 (a) amended; eff. through 7–30–12.....37404
24 Authority citation revised.....37404
24.50 Undesignated center heading revised; section removed; eff. through 7–30–12.....37404
24.51 Revised; eff. through 7–30–12.....37404
24.52 Revised; eff. through 7–30–12.....37404
24.53 Revised; eff. through 7–30–12.....37404
24.54 Revised; eff. through 7–30–12.....37404
24.55 Removed; eff. through 7–30–12.....37404