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CHANGES APRIL 1, 2010 THROUGH JANUARY 31, 2011

TITLE 25 Chapter III—Con.

542.16 Regulation at 73 FR 60498 eff. date delayed to 10–13–11 ..... **55270**
543.3 (c)(3) revised; eff. 10–13–11 ..... **55270**

Chapter V—Bureau of Indian Affairs, Department of the Interior, and Indian Health Service, Department of Health and Human Services (Parts 900—999)

900.6 Amended **31701**
900.156 (b) amended **31701**
900.165 (b) and (c) amended **31701**
900.172 (b) and (c) amended **31701**
900.177 Revised **31701**
900.216 (b) and (c) revised **31701**
900.222 (e) revised **31701**
900.253 (b) revised **31701**

Chapter VI—Office of the Assistant Secretary—Indian Affairs, Department of the Interior (Parts 1000—1099)

1000.421 (b) revised **31701**
1000.428 Amended **31701**
1000.429 Heading and introductory text revised **31701**
1000.430 Revised **31702**
1000.431 Revised **31702**

Proposed Rules:

1—299 (Ch. I) **59672**
..... 2617

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended **17856, 27931, 33991, 44903, 49386, 49401, 64084, 64135, 75899, 78161, 80701**
Technical correction **26061, 52267, 65567**
Technical correction 708
1.108(i)–0T Added **49401**
(b)(2)(i) corrected **57163**
1.108(i)–1T Added **49402**
(b)(2)(iii)(A) and (D) correctly amended **55677**
(b)(2)(B)(*iv*) corrected **57163**
1.108(i)–2T Added **49386**
1.108(i)–3T Added **49406**
1.132–5 (h) revised **27936**
1.162–24 Added **17856**
1.274–5 (k) and (l) revised; (m) amended **27936**
1.274–5T (k) and (l) revised **27937**
1.280F–6 (b)(2)(ii) revised **27937**
1.382–1 Introductory text revised; amended **33992**
1.382–1T Added **33991**
1.382–2T (h)(4)(vii)(A) heading and (x)(J) correctly revised **44138**
1.382–7 Added **33992**
1.382–7T Removed **33992**
1.401(a)(35)–1 Added **27931**
1.403(b)–4 (c)(5) *Example 12* correctly amended **65566**
1.403(b)–6 (e)(5) correctly amended **65566**
1.403(b)–7 (b)(1) correctly amended **65566**
1.403(b)–10 (b)(3) heading correctly revised; (b)(3)(i) heading correctly added **65566**
1.408–7 (d)(2) amended **64084**
1.411(a)(13)–1 Added **64135**
(e)(1)(iii)(E) corrected 4244
1.411(b)(5)–1 Added **64137**
(b)(1)(ii)(A) and (d)(1)(iii) correctly revised; (b)(1)(iv) *Example 4*, (c)(5) *Examples 2* and *3* and (f)(2)(iii) correctly amended **81456**
1.468A–0 Added **80701**
1.468A–0T Removed **80701**
1.468A–1 Added **80701**
1.468A–1T Removed **80701**
1.468A–2 Added **80701**
1.468A–2T Removed **80701**
1.468A–3 Added **80701**
1.468A–3T Removed **80701**
1.468A–4 Added **80701**
1.468A–4T Removed **80701**
1.468A–5 Added **80701**
1.468A–5T Removed **80701**
1.468A–6 Added **80701**
(e)(3) *Example 2* correctly amended 3837
1.468A–6T Removed **80701**
1.468A–7 Added **80701**
1.468A–7T Removed **80701**
1.468A–8 Added **80701**
1.468A–8T Removed **80701**
1.468A–9 Added **80701**

NOTE: **Boldface page numbers indicate 2010 changes.**

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1.468A–9T Removed **80701**
1.704–3 (a)(1) and (f) amended; (a)(10) revised **32660**
1.863–10T Added **76263**
(f) correctly revised **81457**
1.883–0 Amended **56861**
1.883–0T Removed **56861**
1.883–1 (c)(3)(i)(D), (G), (H), (I), (ii), (g)(1)(ix), (x), (xi), (3), (h)(1)(ii) and (3) revised **56861**
1.883–1T Removed **56862**
1.883–2 (d)(3)(ii), (e)(2), (f)(3) and (4)(ii) revised **56862**
(f)(4)(ii)(C) correctly revised **63380**
1.883–2T Removed **56863**
1.883–3 Revised **56863**
1.883–3T Removed **56865**
1.883–4 (b)(1)(ii), (c)(1), (d)(1), (4)(i)(C). (D), (e)(2) and (3) revised **56865**
1.883–4T Removed **56865**
1.883–5 (d) revised; (e) removed **56865**
(d) heading correctly revised **63380**
1.883–5T Removed **56866**
1.932–1 (e)(1) correctly revised 4244
1.1001–3 (b), (c)(2)(ii), (e)(5)(i) and (h) revised; (f)(7) added 1064
1.1012–1 (c)(1), (4), (6), (7)(ii), (iii) introductory text, (*a*), (e) heading, (1) through (4), (5) heading, (6) and (7) revised; (c)(8) through (11) and (e)(8) through (12) added **64084**
1.1301–1 Heading, (a), (b)(1), (3), (c)(1), (d)(3)(ii), (4), (e), (f)(2), (4) and (g) revised **78157**
1.1301–1T Removed **78160**
1.1397E–1 (a), (d), (h), (i), (j) and (m) revised **44904**
(m)(3) correctly amended **52267**
1.1397E–1T Removed **44907**
1.1461–1 (a)(1) amended **75899**
1.1502–21 (b)(3)(v) and (h)(9) added **35645**
1.1502–21T Revised **35645**
(b)(3)(v)(B), (C)(*1*) and (*2*) revised; (b)(3)(v)(E) *Examples 1* and *2* correctly amended **44901**
1.6011–4 (e)(1) correctly amended **26061**
1.6012–2 (a)(4) and (5) added **78161**
1.6033–5 Added **38702**
1.6033–5T Removed **38702**
1.6039–2 (c)(1) amended **64090**
1.6041–1 (a)(1)(ii) amended; (a)(1)(iv) and (v) amended; (j) revised **49827**
1.6041A–1 (d)(4) added **49828**
1.6042–4 (e)(1) amended **64090**
1.6044–5 (b) amended **64090**
1.6045–1 (c)(3)(xii), (q) and (p) removed; (c)(3)(xi), (d)(6), (7), (k)(3) and (r) redesignated as new (c)(2)(xii), (d)(8), (9), (k)(4) and new (p); (a)(9), (c)(2), (3)(i)(B)(*1*), (C), (d)(1), (2), (5), new (8), new (9), (e)(2)(i), (f)(2)(i), (k)(1) and (2) revised; (a)(14), (15), (16), (b) *Examples 9*, *10*, *11*, new (c)(3)(xi), (4) *Examples 7*, *8*, *9*, new (d)(6), new (7) and new (k)(3) added **64090**
1.6045–2 (d) revised **64097**
1.6045–3 (e) revised **64097**
1.6045–4 (m)(2) revised; (m)(3) added **64097**
1.6045–5 (a)(3) revised **64097**
1.6045A–1 Added **64097**
1.6045B–1 Added **64101**
1.6049–6 (c) and (e)(2) amended **64103**
1.6050W–1 Added **49828**
1.6050W–2 Added **49828**
1.6054–1 (d)(6)(i), (ii)(A), (B)(*2*) and (iii)(A) corrected **75896**
1.6109–2 Heading, (a)(2) and (d) revised; (e) through (i) added **60315**
1.6302–1 Heading, (a) and (b) heading revised; (b)(1) and (c) removed; (b)(2) and (d) redesignated as (b) and new (c); new (d) added **75899**
1.6302–2 Heading, (a)(1)(i), (ii), (iv), (b) heading and (1) revised; (b)(6) removed; (g) amended **75899**
1.6302–3 Heading, (a) and (c) revised; (d) added **75900**
1.6302–4 Revised **75900**
1.6411–2 (a) and (b) revised **51935**
1.6411–2T Removed **51935**
1.6411–3 (b), (c), (d)(1) introductory text, (ii), (iii), (2) and (3) revised **51935**
1.6411–3T Removed **51936**
31 Authority citation amended **75900**
Technical correction 708
31.3406–0 Amended **49834**

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31.3406(a)–2 (a) revised **49835**
31.3406(b)(3)–5 Added **49835**
31.3406(d)–1 (d) revised **49835**
31.6051–4 (c)(2) revised **49835**
(c)(2) revised; (d) amended **64103**
31.6071(a)–1 (a)(1) and (c) revised; (g) added **75900**
31.6302–0 Amended **75901**
31.6302–1T (g)(1) and (n)(1) revised **75902**
31.6302–2 Heading and (d) revised **75903**
31.6302–4 (h)(2)(iii) redesignated as (h)(2)(iv); heading, (c)(1) through (4), (d) *Examples 1* through *5*, (h)(2)(ii), new (iv), (i)(1) and (3) revised; new (h)(2)(iii) and (iv) added; (i)(4), (5) and (6) removed; (o) added **75901**
31.6302–4 Heading and (d) revised; (e) added **75903**
31.6302(c)–2A Removed **75903**
31.6302(c)–3 Heading, (a)(1) introductory text, (i), (ii) introductory text, (b) and (c) revised; (a)(3) and (d) removed **75903**
40 Technical correction 708
40.0–1 (d) redesignated as (f); new (d) and (e) added; new (f) heading revised **33686**
40.0–1T Added **33686**
40.6302(c)–1 (a)(1) amended; (f) heading revised; (g) added **33686**
Heading, (d) and (f) revised; (b)(2)(v) amended **75903**
40.6302(c)–1T Added **33686**
Heading revised **75903**
40.6302(c)–2 (c) amended **75904**
40.6302(c)–3 Heading and (c) revised; (g) amended **75904**
(c) correctly amended 709
49.0–3T Added **33686**
49.5000B–1T (Subpart G) Added **33686**
53.4965–1 Added **38702**
53.4965–2 Added **38702**
(c)(6)(i) and (C) correctly revised **46844**
53.4965–3 Added **38702**
53.4965–4 Added **38702**
53.4965–5 Added **38702**
(c)(4) *Example* correctly amended **46844**
53.4965–6 Added **38702**
53.4965–7 Added **38702**
53.4965–8 Added **38702**
(e) and (f) *Example 1* correctly amended **46844**
53.4965–9 Added **38702**
53.6071–1 (g) and (h) revised **38708**
(g)(3) correctly revised **46845**
53.6071–1T (g) and (h) removed **38708**
54 Authority citation amended **34558, 37222, 41756, 43350**
54.6011–1 (c) and (d) revised **38708**
(c)(2) correctly revised **46845**
54.6011–1T (c) and (d) removed **38709**
54.9801–2 Amended; interim **37222**
54.9801–3 (a)(1)(i) revised; interim **37223**
54.9815–1251T Added **34558**
(a)(5) and (f)(2) removed; (a)(3) introductory text, (i), (ii) and (f)(1) redesignated as (a)(3)(i), (A), (B) and (f); (a)(1) and (g)(4) *Example 9* revised; new (a)(3)(ii) added; new (f) amended; interim **70120**
54.9815–2704T Added; interim **37223**
54.9815–2711T Added; interim **37223**
54.9815–2712T Added; interim **37225**
54.9815–2713T Added; interim **41756**
54.9815–2714T Added; interim **27134**
(h) and (i) revised **34562**
54.9815–2719AT Added; interim **37225**
54.9815–2719T Added; interim **43350**
300.0 (b)(9) added; (c) removed **60320**
300.1 (d) added **60320**
300.2 (d) added **60320**
300.3 (d) added **60320**
300.4 (d) added **60320**
300.5 (d) added **60320**
300.6 (d) added **60321**
300.7 (d) added **60321**
300.8 (d) added **60321**
300.9 Added **60321**
301 Authority citation amended **75904, 78898**
Technical correction 708
Authority citation correctly revised 709
301.6011(g)–1 Added **38709**
301.6033–5 Added **38710**
301.6033–5T Removed **38710**
301.6103(j)(1)–1 (b)(3)(xxv) added; (e) revised **52459**
301.6103(j)(1)–1T (b)(3)(xxix) and (xxx) added; (e) revised; (f) amended **52459**
301.6229(c)(2)–1 Added **78898**
301.6229(c)(2)–1T Removed **78899**

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301.6302–1 Revised **75904**
301.6404–0 Amended **33993**
301.6404–4 Added **33993**
301.6404–4T Removed **33995**
301.6501(e)–1 Added **78899**
301.6501(e)–1T Removed **78900**
301.6656–1 (b) and (c) revised **75904**
301.6721–1 (g)(3)(xii) amended; (g)(3)(viii) through (xiii) redesignated as (g)(3)(ix) through (xiv); new (g)(3)(xiii) amended; new (g)(3)(viii) added **49836**
(g)(2) and (3) revised **64103**
301.6722–1 (d)(2)(xviii) amended; (d)(2)(xvi) through (xix) redesignated as (d)(2)(xvii) through (xx); new (d)(2)(xvi) added; new (d)(2)(xix) amended **49836**
(d)(2) revised **64104**
301.7502–2 Removed **75904**
301.9100–4T (a)(1) table amended; (a)(2)(iv) removed **17857**
602.101 (b) table amended (OMB numbers) **17857, 33688, 34562, 35647, 38710, 49394, 49407, 56866, 60316, L80716**
(b) table amended (OMB numbers); interim **27136, 37229, 43354, 44907, 64105**

Proposed Rules:

1 ..... **20941, 31736, 35710, 49427, 49428, 51433, 51707, 52485, 54541, 54802, 55698, 59172, 60371, 64197, 75439, 76321, 76940, 78940, 81543**
..... 1101, 1105, 2852
31 ..... **51707, 52485, 54541, 59172**
..... 1105, 2852
40 ..... **33740, 51707, 59172**
49 ..... **33740**
54 ..... **19297, 27141, 37242, 41787, 43109, 70159, 81544**
300 ..... **43110, 48880, 76940**
..... 2617
301 ..... **51707, 52485, 52486, 55699, 59172, 75439, 76940**
..... 2852

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

4.25 (e)(1)(i) and (2) revised 3500
9.0 Added 3500
9.1—9.3 (Subpart A) Revised 3500
9.11—9.14 (Subpart B) Revised 3500
9.28 Revised **81849**
9.183 Heading, (a), (b) introductory text and (c) introductory text revised; (d) added **67618**
9.218 Added **42604**
17 Regulation at 74 FR 37401 confirmed **16667**
17.1 Regulation at 74 FR 37401 confirmed **16667**
17.4 Regulation at 74 FR 37401 confirmed **16667**
17.11 Regulation at 74 FR 37402 confirmed **16667**
17.21—17.23 (Subpart C) Regulation at 74 FR 37402 confirmed **16667**
17.51—17.93 (Subpart D) Regulation at 74 FR 37402 confirmed **16667**
17.101 Regulation at 74 FR 37402 confirmed **16667**
17.134 Regulation at 74 FR 37402 confirmed **16667**
17.141 Regulation at 74 FR 37402 confirmed **16667**
17.146 Regulation at 74 FR 37402 confirmed **16667**
17.148 Regulation at 74 FR 37402 confirmed **16667**
17.161 Regulation at 74 FR 37402 confirmed **16667**
17.168 Regulation at 74 FR 37402 confirmed **16667**
17.171 Regulation at 74 FR 37402 confirmed **16667**
17.181 Regulation at 74 FR 37402 confirmed **16667**
17.182 Regulation at 74 FR 37402 confirmed **16667**
17.187 Regulation at 74 FR 37402 confirmed **16667**
19 Regulation at 74 FR 37403 confirmed **16667**

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