

CHANGES APRIL 2, 2012 THROUGH JANUARY 31, 2013

TITLE 25 Chapter I—Con.

162.701–162.703 (Subpart G)
Added**72508**

**Chapter III—National Indian
Gaming Commission, Depart-
ment of the Interior (Parts
500—599)**

502 Authority citation revised**47514**,
58772
502.22 Removed**58772**
502.24 Added**47514**
514 Nomenclature change 4785
524 Removed**58945**
537.1 (a)(4) revised**47516**
537.3 (b) introductory text, (c)
introductory text and (d) re-
vised**47516**
537.4 Revised**47516**
539 Removed**58945**
542.7 Regulation at 73 FR 60498
eff. date delayed to 4-22-14**60625**
542.16 Regulation at 73 FR 60498
eff. date delayed to 4-22-14**60625**
543 Revised**58712**
Regulation at 73 FR 60498 eff.
date delayed to 4-22-14**60625**
543.3 (c)(3) suspended through 10-
21-12**60626**
547 Revised**58479**
556 Revised 5279
558 Revised 5280
559 Revised**58772**
571.4 Added**47517**
573 Heading and authority cita-
tion revised**47518**
573.1 Revised**47518**
573.2 Added**47519**
(c) correctly revised 4324
573.3 (a) revised**47519**
573.4 Redesignated from 573.6;
heading, (a) introductory
text, (3), (6) through (9), (12),
(c) introductory text, (1), (2)
introductory text and (3) re-
vised**47519**
(c)(3) correctly revised 4324
573.5 Added**47519**
(a) correctly revised 4324
573.6 Redesignated as 573.4**47519**
577 Removed**58945**
580—585 (Subchapter H) Added**58945**

Proposed Rules:

30 6770
226**36226, 45301, 55777, 70964**

543**32444, 43196**
547**32465, 43196**
581 4366
584 4366
585 4366

TITLE 26—INTERNAL REVENUE

**Chapter I—Internal Revenue Serv-
ice, Department of the Treasury
(Parts 1—899)**

1 Authority citation amended**26178**,
27614, 30385, 36915, 45483
Technical correction**41048, 50373**
Authority citation amended 667,
5899
Technical correction 3325
1.36B-0 Added**30385**
1.36B-1 Added**30385**
1.36B-2 Added**30385**
1.36B-3 Added**30385**
(g)(3) *Example 1* correctly
amended**41048**
1.36B-4 Added**30385**
(b)(6) *Example 5* correctly
amended**41048**
(b)(6) *Example 9* corrected; CFR
correction**41270**
1.36B-5 Added**30385**
1.42-18 Added**26178**
1.45D-0 Amended**59546**
1.45D-1 (c)(1)(iii), (3)(ii) introduc-
tory text and (d)(1)(i) re-
vised; (h)(1) amended; (c)(8),
(d)(10) and (h)(4) added**59546**
1.61-21 (g)(14)(i) and (ii) revised;
(g)(14)(iii) added**45483**
1.162-3T (j) revised**74584**
1.162-4T (c) revised**74584**
1.162-11T (c) revised**74584**
1.163-11 Added**26699**
1.163-11T Removed**26699**
1.165-2T (d) revised**74584**
1.167(a)-4T (b)(1), (2) heading and
introductory text revised**74584**
1.167(a)-7T (f) revised**74584**
1.167(a)-8T (h) revised**74584**
1.168(i)-0 Amended**75016**
1.168(i)-1 (1)(2) and (3) revised**75016**
1.168(i)-1T (m)(1) revised; (m)(2)
and (3) redesignated as (m)(3)
and (4); new (m)(2) added;
new (m)(3) amended**74585**

NOTE: Boldface page numbers indicate 2012 changes.

CHANGES APRIL 2, 2012 THROUGH JANUARY 31, 2013

1.168(i)-7T (e)(1) revised; (e)(2) and (3) redesignated as (e)(3) and (4); new (e)(2) added.....	74585	1.904(f)-7 Revised	38579
1.168(i)-8T (i)(1) revised; (i)(2) and (3) redesignated as (i)(3) and (4); new (i)(2) added	74585	1.904(f)-7T Removed.....	38580
1.171-2T Added	667	1.904(f)-8 Revised	38580
1.171-3 (b) amended	668	1.904(f)-8T Removed.....	38580
1.181-0 Amended.....	72924	1.904(g)-0 Amended.....	38580
1.181-0T Removed	72924	1.904(g)-0T Removed	38580
1.181-1 (a)(1)(ii), (6), (b)(1)(ii), (2)(vi) and (c)(2) revised	72924	1.904(g)-1 Revised.....	38580
1.181-1T Removed	72924	1.904(g)-1T Removed	38581
1.181-6 Revised.....	72924	1.904(g)-2 Revised.....	38581
1.181-6T Removed	72924	1.904(g)-2T Removed	38582
1.263(a)-0T Amended.....	74585	1.904(g)-3 Revised.....	38582
1.263(a)-1T (g) revised.....	74585	1.904(g)-3T Removed	37585
1.263(a)-2T (k) revised	74585	1.956-2 (b)(1)(xi) added.....	27614
1.263(a)-3T (p) revised.....	74585	1.956-2T (a) through (d)(1) revised; (f) and (g) added	27614
1.263(a)-6T (c) revised.....	74586	1.988-5 (a)(6)(ii) revised; (a)(9)(iv) <i>Example 11</i> added.....	54809
1.263A-1T (m)(2) revised; (m)(3) redesignated as (n).....	74586	1.988-5T Added.....	54810
1.267(f)-1 (c)(1)(iv) revised; (1)(3) redesignated as (1)(4); (j) <i>Examples 9 and 10</i> and new (1)(3) added	22482	(i) corrected	57013
1.274-9 Added	45483	1.1016-3T (j)(3) revised	74586
1.274-10 Added	45483	1.1248-1 (b) and (g)(2) revised; (h) removed.....	24381
1.304-4 Revised.....	75845	1.1248-1T Removed	24381
1.304-4T Removed	75845	1.1271-0 Amended.....	56536
1.411(d)-4 Amended.....	66918	(b) amended	668
1.509(a)-4 (a)(6), (f)(5) and (1) added; (i) revised.....	76394	1.1273-1 (c)(6) added.....	56536
1.509(a)-4T Added.....	76399	1.1273-2 (b)(1) and (c)(1) amended; (f) revised	56536
1.642(c)-3 (b) heading and (2) revised; (b)(1) heading and (3) heading added; (b)(4) removed.....	22484	1.1274-3 (b)(4) added	56538
1.643(a)-5 (b) revised	22485	1.1275-2 (d)(2)(ii)(C) and (k)(2)(i) amended; (k)(3)(ii)(A), (iii)(A) and (5) revised; (k)(3)(iv) redesignated as (k)(3)(vi); new (k)(3)(iv) and (v) added.....	56538
1.704-1 (b)(2)(iii)(e) revised	76382	1.1275-4 (b)(9)(i)(E) amended	56538
1.871-16T (b) correctly amended	53141	1.1275-7 (b)(1) and (d)(2)(i) amended; (g) and (h) revised	668
1.881-3 (a)(2)(i)(A), (B), (3)(ii)(E)(2)(iii), (4)(ii)(B), (b)(1), (2)(i), (iii), (iv), (3)(i), (d)(1)(i), (ii)(A) and (e) <i>Examples 21, 23 and 24</i> correctly amended	22480	1.1275-7T Removed	668
1.904(f)-0 Amended.....	37578	1.1286-2 Amended	668
1.904(f)-0T Removed.....	37578	1.1361-4 (a)(8)(iii) added	37806
1.904(f)-1 (a)(2), (d)(4) and (g) revised	38578	1.1361-4T Added.....	37806
1.904(f)-1T Removed.....	38578	1.1471-0 Undesignated center heading and section added	5899
1.904(f)-2 (c)(1), (5) <i>Example 4</i> , (d)(1), (3) and (e) revised	38578	1.1471-1 Undesignated center heading, subheading, section and note removed	5899
1.904(f)-2T Removed.....	38579	1.1471-1 Added.....	5906
		1.1471-2 Added.....	5911
		1.1471-3 Added.....	5916
		1.1471-4 Added.....	5942
		1.1471-5 Added.....	5961
		1.1471-6 Added.....	5976
		1.1472-1 Added.....	5978
		1.1473-1 Added.....	5981
		1.1474-1 Added.....	5985

NOTE: Boldface page numbers indicate 2012 changes.

CHANGES APRIL 2, 2012 THROUGH JANUARY 31, 2013

TITLE 26 Chapter I—Con.

1.1474-2 Added.....	5991	31.6302-4 (b)(4), (5) and (e) re-	
1.1474-3 Added.....	5992	vised; (b)(6) removed.....	24612
1.1474-4 Added.....	5992	40.0-1 (a) amended.....	72728
1.1474-5 Added.....	5992	40.6011(a)-1 (a)(2)(i) amended; (c)	
1.1474-6 Added.....	5993	added.....	72728
1.1474-7 Added.....	5994	40.6071(a)-1 (c) revised; (d) added	
1.1502-9 Revised.....	37585		72728
1.1502-9T Removed.....	37587	40.6091-1 (a) amended.....	72728
1.1502-13 (f)(5)(ii)(B)(I) and (2) re-		40.6302(c)-1 (e)(1)(iv) revised.....	72728
vised; (f)(5)(ii)(F) added.....	36915	46 Heading revised.....	72728
1.1502-13T Removed.....	36916	46.0-1 Amended.....	72728
1.6011-8 Added.....	30400	46.0-2 Removed.....	72728
1.6049-4 (b)(5) revised.....	23394	46.4375-1—46.4377-1 (Subpart C)	
1.6049-5 (b)(12) and (f) amended.....	23394	Added.....	72728
1.6049-6 (e)(4) revised; (e)(5)		46.4701-1 (Subpart C) Redesign-	
amended.....	23394	nated as Subpart D.....	72728
1.6049-8 Heading and (a) revised		46.4701-1 (Subpart D) Redesign-	
.....	23395	nated from Subpart C.....	72728
1.7874-1 (e) revised; (g) amended		48 Authority citation amended	
.....	34791		72934
1.7874-1T Removed.....	34791	48.0-1 Amended.....	72934
1.7874-2 Added.....	34791	48.4191-1—48.4191-2 (Subpart L)	
1.7874-2T Removed.....	34797	Added.....	72934
1.7874-3T Added.....	34787	48.4216(c)-1 (e) added.....	72938
20 Authority citation amended		48.4221-1 (a)(2)(vii) added.....	72938
.....	36156	48.6416(b)(2)-2 (a)(4) added.....	72938
20.2001-2T Added.....	36156	53.4943-11 Heading revised; (f)	
20.2010-0T Added.....	36156	and (g) added.....	76400
20.2010-1T Added.....	36157	301 Authority citation amended	
20.2010-2T Added.....	36157		5994
20.2010-3T Added.....	36160	301.1474-1 Added.....	5994
25 Authority citation amended		301.7216-0 Amended.....	76403
.....	36161	301.7216-0T Removed.....	76403
25.2505-0T Added.....	36161	301.7216-2 (n), (o), (p) and (s) re-	
25.2505-1T Added.....	36161	vised.....	76404
25.2505-2T Added.....	36161	301.7216-2T Removed.....	76406
31.3402(t)-0 Removed.....	24611	301.7425-4 (b)(5) <i>Example 1</i> cor-	
31.3402(t)-1 Removed.....	24611	rected; CFR correction.....	64033
31.3402(t)-2 Removed.....	24611	301.7701-2 (c)(2)(vi) and (e)(9)	
31.3402(t)-3 Removed.....	24611	added.....	37807
31.3402(t)-4 Removed.....	24611	301.7701-2T (a) through (e)(4) re-	
31.3402(t)-5 Removed.....	24611	vised; (e)(9) added.....	37807
31.3402(t)-6 Removed.....	24611	Correctly revised.....	43158
31.3402(t)-7 Removed.....	24611	602.101 (b) table amended (OMB	
31.3406(g)-1 (d) revised.....	23395	numbers).....	26181, 30400, 36163,
31.3406(g)-2 (h) and (i) removed.....	24611	36916, 56538, 72736, 76400	
31.6011(a)-4 (b)(4), (5) and (d) re-			
vised; (b)(6) removed.....	24611		
31.6051-5 Removed.....	24612		
31.6071(a)-1 (a)(3)(i) revised; (g)			
removed.....	24612		
31.6302-1 (e)(1)(iii)(C) and (n) re-			
vised; (e)(1)(iii)(E) removed			
.....	24612		

Proposed Rules:

1.....	22515, 22516, 24657, 27669, 31783,
	31786, 34884, 34887, 36228, 36229,
	37349, 37352, 38148, 37837, 37838,
	39452, 39655, 42462, 45520, 46987,
	47787, 51496, 54482, 54862, 57452,
	59878, 60959, 63287, 64768, 66938,
	72268, 72612, 73965, 76426
	218, 687, 6272, 6273, 6772, 6781

NOTE: Boldface page numbers indicate 2012 changes.

CHANGES APRIL 2, 2012 THROUGH JANUARY 31, 2013

20	36229, 60960	40.91—40.114 (Subpart F) Regula-	
25	36229, 60960	tion at 74 FR 29409 confirmed	
31	24660, 72268		37301
.....	6056, 6273	40.161—40.255 (Subpart H) Regu-	
40	22691, 47573	lation at 74 FR 29409 con-	
46	22691, 47573	firmed	37301
51	46653, 48111	40.182 Regulation at 74 FR 29409	
53	23429, 58796	confirmed	37301
54	70620	Revised	37302
.....	218	40.201 Regulation at 74 FR 29409	
301	25378, 37352, 37838, 42462, 48922,	confirmed	37301
.....	74798	40.202 Regulation at 74 FR 29409	
.....	218, 6273	confirmed	37301
		(b) revised; OMB number	37302
		40.211 Regulation at 74 FR 29409	
		confirmed	37301
		40.216a Regulation at 74 FR 29410	
		confirmed	37301
		40.216b Regulation at 74 FR 29410	
		confirmed	37301
		40.216c Regulations at 74 FR	
		29410, 37552 and 48654 con-	
		firmed	37301
		40.251 Regulation at 74 FR 29410	
		confirmed	37301
		40.256 Regulations at 74 FR 29410	
		and 37552 confirmed	37301
		Amended	37303
		40.257 Regulation at 74 FR 29410	
		confirmed	37301
		40.491—40.534 (Subpart L) Regu-	
		lation at 74 FR 29410 con-	
		firmed	37301
		40.491 (b)(3) revised	37303
		40.493 Regulation at 74 FR 37552	
		confirmed	37301
		40.496 Regulation at 74 FR 37552	
		confirmed	37301
		40.502 Added	37303
		40.513 Regulation at 74 FR 37552	
		confirmed	37301
		40.521 Revised	37303
		40.522 Regulation at 74 FR 37552	
		confirmed	37301
		(d) revised	37304
		40.528 Regulation at 74 FR 37552	
		confirmed	37301
		40.531 (a)(2) amended	37304
		41 Regulation at 74 FR 29414 con-	
		firmed	37301
		41.1 Regulation at 74 FR 29414	
		confirmed	37301
		41.11 Regulation at 74 FR 29414	
		confirmed	37301
		Amended	37304

TITLE 27—ALCOHOL, TOBACCO
PRODUCTS AND FIREARMSChapter I—Alcohol and Tobacco
Tax and Trade Bureau, Depart-
ment of the Treasury (Parts
1—399)

4.27 (a) introductory text and (2)	
amended	56541
4.32 (d) added	22488
4.34 (b)(5) amended	56541
5.32 (b)(6) added	22488
7.22 (b)(5) added	22488
9.225 Added	56548
9.226 Added	56544
9.227 Added	64035
25.93 (a)(2) amended; (a)(3) added;	
eff. 12-7-12 through 12-7-15	72941
40 Regulation at 74 FR 29408 con-	
firmed	37301
40.1 Regulation at 74 FR 29408	
confirmed	37301
40.11 Regulation at 74 FR 29408	
confirmed	37301
Amended	37302
40.25a Regulations at 74 FR 29408	
and 48653 confirmed	37301
(b)(2) and (3)(ii) amended	37302
40.47 Regulation at 74 FR 29408	
confirmed	37301
(b) revised	37302
40.61—40.76 (Subpart E) Regula-	
tion at 74 FR 29409 confirmed	
.....	37301
40.61 Regulation at 74 FR 29409	
confirmed	37301
40.72 Regulation at 74 FR 29409	
confirmed	37301
(b) revised	37302

NOTE: Boldface page numbers indicate 2012 changes.