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1 Authority citation amended 23126, 28474
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1.6045-1 (a)(3)(v), (vi), (8), (9), (14), (15)(i)(A), (d)(2)(ii), (3), (6)(ii)(B) heading, (iv) and (vii) *Example 4* revised; ; (a)(15)(i)(C) redesignated as (a)(15)(i)(G); (a)(3)(vii), (viii), new (15)(i)(C), (F), (17), (18), (xiii), (m) and (n) added; (a)(15)(ii), (c)(3)(vii)(C), (D), (x), (xi)(C), (4)*Example 9* (i), (d)(2)(i), (iii), (5), (6)(i), (ii)(A), (iii)(A), (7)(i) and (8)(i)(A) amended 23126
1.6045A-1 (b)(2) through (9) redesignated as (b)(5) through (12); (a)(1)(vi), (b)(3), (4), (12)(i) heading and (ii) added; (b)(1) introductory text and (v) revised; (b)(1)(vii), new (6), new (9)(ii), (iii) *Example 1*, *Example 2* and (10) amended; (b)(1)(viii) and (12) redesignated as (b)(2) and (12)(i); new (b)(2) introductory text, new (5), new (8)(ii), (9)(iii) and (d) revised 23132
1.6045B-1 (a)(3) amended; (h) redesignated as (j); new (h) added; new (j) revised 23133
1.6049-9T Added 23133
1.901-2 (f)(5) redesignated as (f)(6); new (f)(5) added; (h)(4) amended 28489
1.1502-13 (f)(5)(ii)(C) heading revised; (f)(5)(ii)(C)(*1*) and (m) amended 28490
301.6103(c)-1 (b)(2) and (f) revised; (g) added 26507
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602 Technical correction 23487
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