

JULY 2013

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CHANGES APRIL 1, 2013 THROUGH JULY 31, 2013

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended.....	23126,
28474, 39975, 39986	
Technical correction	23487
1.108(i)-0 Added	39986
1.108(i)-0T Removed	39987
1.108(i)-1 Added	39987
1.108(i)-1T Removed	39991
1.108(i)-2 Added	39975
1.108(i)-2T Removed	39984
1.108(i)-3 Added	39991
1.108(i)-3T Removed	39991
1.1271-0(b) Amended	23126
1.1275-3 (c)(4) added.....	23126
1.336-0 Added.....	28474
1.336-1 Added.....	28474
1.336-2 Added.....	28474
1.336-3 Added.....	28474
1.336-4 Added.....	28474
1.336-5 Added.....	28474
1.338-0 Amended.....	28489
1.338-1 (a)(1) and (c)(1) amended;	
(e) added	28489
1.338-5 (d)(3)(ii) amended; (h)	
added	28489
1.6045-1 (a)(3)(v), (vi), (8), (9), (14),	
(15)(i)(A), (d)(2)(ii), (3),	
(6)(ii)(B) heading, (iv) and	
(vii) <i>Example 4</i> 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) <i>Example 9</i> (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) redesi-	
gnated as (b)(5) through (12);	
(a)(1)(vi), (b)(3), (4), (12)(i)	
heading and (ii) added; (b)(1)	
introductory text and (v) re-	
vised; (b)(1)(vii), new (6), new	
(9)(ii), (iii) <i>Example 1</i> , <i>Exam-</i>	
<i>ple 2</i> and (10) amended;	
(b)(1)(viii) and (12) redesi-	
gnated 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) re-	
designated as (j); new (h)	
added; new (j) revised.....	23133
1.6049-9T Added.....	23133
1.704-1 (b)(5) <i>Example 32</i> (v) cor-	
rectly amended.....	35559
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 re-	
vised; (f)(5)(ii)(C)(I) and (m)	
amended	28490
40.0-1 (a) amended; (d) revised;	
(e) and (f) removed	34876
40.0-1T Removed	34876
40.6302(c)-1 (a)(1), (e)(1)(iii) and	
(iv) amended; (e)(1)(v) added;	
(f) revised; (g) removed.....	34876
40.6302(c)-1T Removed.....	34876
49.0-1 Revised.....	34876
49.0-3T Removed	34876
49.5000B-1T (Subpart G) Revised	
.....	34876
54 Authority citation amended	
.....	33176
54.9802-1 (f) revised.....	33176
54.9815-2705 Added	33181
54.9815-2713 (a)(1) introductory	
text and (iv) revised	39892
54.9815-2713A Added.....	39892
301.6103(c)-1 (b)(2) and (f) revised;	
(g) added.....	26507
301.6109-1 (d)(2)(ii) added	26245
602 Technical correction	23487
602.101 (b) table amended (OMB	
numbers).....	23134, 26246, 34878, 39984,
39992	

Proposed Rules:

1	19950, 20523, 23183, 25909, 27873, 29628,
	31454, 39644
53	20523, 29628, 31454
170.....	21861
301.....	38872

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

4.32 (a)(3) removed; (b)(3) added	
.....	34568

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TITLE 27 Chapter I—Con.

4.36 (a) revised	34568
5.22 (d) introductory text, (1) and (k)(3) amended; (d)(9) added	28742
40.11 Amended	38567
40.183 Introductory text, (a) through (d), and (f) through (i) revised; OMB number	38567
40.213 Revised	38567
40.233 Amended	38567
41.1 Revised	38568
41.11 Amended	38568
41.25 Amended	38568
41.39 Amended	38568
41.40 Revised	38568
41.41 Revised	38569
41.50 Amended	38569
41.62 Revised	38569
41.81 (a), (b) and (c) introductory text revised	38569
41.85 Revised	38569
41.85a Revised	38569
41.86 Revised	38570
41.115a (e) revised	38570
41.140 Amended	38570
41.141 Amended	38570
41.190 Revised	38570
41.191 Revised	38570
41.193 Revised	38571
41.194 Revised	38571
41.195 Revised	38571
41.196 Revised	38571
41.197 Revised	38571
41.199 Revised	38571
41.200 Revised	38571
41.201 Revised	38571

41.202 Revised	38571
41.203 Revised	38572
41.204 Revised	38572
41.220—41.228 (Subpart L) Revised	38572
41.240 Revised	38573
41.241 Revised	38573
41.242 Revised	38573
44 Authority citation revised	38573
44.11 Amended	38573
44.61 Revised	38573
44.62 Amended	38573
44.142 Revised	38574
44.181 Revised	38574

Chapter II—Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice (Parts 400—699)

447 Authority citation revised	23676
447.1 Revised	23676
447.11 Amended	23677
447.21 Introductory text revised; amended	23677

Proposed Rules:

9	20544, 38618, 40644, 41891
19	38628
20	38628
21	38628
27	38628
28	38628
40	38646
41	38646
44	38646