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U.S. GOVERNMENT
INFORMATION
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573.2 (a) amended 31995
573.4 (a)(1)(ii), (5), (10) and (c)(3) amended 31995
575.6 Amended 31995
575.7 Redesignated from 575.9; (a) amended 31995
575.9 Redesignated as 575.7....31995
580.6 Amended 31995
580.12 Amended 31995

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TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended....17317, 31841, 31997, 33408, 45877, 52979, 54383, 55245, 55540
Technical correction 20413, 23237, 23238, 25230, 38941, 46795, 60293, 66416
1.41-0 Amended 18098
1.41-6 (c), (d)(1), (3) and (e) revised; (j)(4) and (5) added....18098
1.41-6T Added....18098
1.45G-0 Amended....18098
1.45G-1 (f)(4), (5)(i) and (ii) revised; (g)(4) and (5) added 18098
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1.45G-1T Added 18099
1.141-0 Amended....65642
1.141-1 (e) added 65643
1.141-3 (g)(2)(v) redesignated as (g)(2)(vi); new (g)(2)(v) added 65643
1.141-6 Revised 65643
1.141-12 (d)(1) amended; (i)(1), (j) and (k) *Example 8* revised; (d)(3), (4), (5) and (i)(2) redesignated as (d)(4), (5), (6) and (i)(3); new (d)(3) and new (i)(2) added....65644
1.141-13 (d)(1) and (g) *Example 5* revised....65645
1.141-15 Heading, (a), (e) and (i) revised; (b)(4), (l) and (m) added 65645
1.145-2 (b)(4) and (5) added; (c)(2) amended 65646
1.150-5 (a)(1) revised 65646
1.199-0 Amended....51941
1.199-2 (c) revised 51941
1.199-2T Added 51941
1.199-8 (i)(10) added 51941
1.199-8T Added 51941
1.269B-1 (c) amended 56912
1.280C-4 (b)(2) revised; (c) redesignated as (c)(1); (c)(2) and (3) added 18099
1.280C-4T Added 18099
1.337(d)-3T Added 33408
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1.338-1 (b)(2)(viii) amended....17318
1.367(a)-1 (d)(4), (5), (g)(1), (2) and (3) revised; (e) and (f) added; (g)(4) amended 56912
1.367(a)-1T (e) and (f) revised 56912
1.368-2 (m) added....56912
1.381(b)-1 (a)(1) amended 56915
1.382-3 (j)(17) revised 31997
1.382-3T Removed....31998
1.430(a)-1 Added 54383
1.430(f)-1 (b)(5) heading, (ii), (d)(1)(i)(B) heading and (*2*) removed; (b)(5)(i) and (d)(1)(i)(B)(*1*) redesignated as (b)(5) and (d)(1)(i)(B); new (b)(5) heading and new (d)(1)(i)(B) heading revised; new (b)(5), new (d)(1)(i)(B), (f)(1)(i), (2)(i) and (3)(i) amended; (f)(1)(iii) added....54389
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1.430(j)-1 Added 54390
1.432(e)(9)-1T Added 35215
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1.436-1 (h)(4)(iii)(C)(*7*) and (*8*) amended; (h)(4)(iii)(C)(*9*) added....54400
1.446-3 (j) redesignated as (j)(1); (g)(4), (6) *Examples 2, 3, 4* and new (j)(1) heading revised; (j)(2) and (k) added 26440
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1.446-3T Added 26440
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1.482-0 Amended....55540

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1.482-1 (f)(2)(i) and (ii)(B) revised; (j)(7) added....55541
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1.508-1T Correctly added....21170
1.706-0 Added....45877
1.706-1 (c)(3) removed; (c)(4) redesignated as new (c)(3); (a)(2), (b)(6)(iii), (v)(B), (D) and (c)(3) amended; (b)(6)(v)(A), (C), (c)(2) and (d) revised; new (c)(4) added....45877
1.706-4 Added....45878
1.706-5 Added....45883
1.732-1 (c)(1) and (5) revised....33411
1.732-1T Added....33411
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1.851-3 Revised....55245
1.851-5 Revised....55245
1.871-14 (h) and (i) redesignated as (i) and (j); new (h) and (j)(3) added....56879
1.871-15 (d)(1) introductory text, (i) through (iv) and (o) redesignated as (d)(1)(i), (A) through (D) and (r)(2); new (r)(2) heading revised; new (d)(1)(i) and new (r)(2) amended; (a), (b), (c), new (d)(1) introductory text, (ii), (2), (e) through (q), (r)(1) and (3) added....56879
1.871-15T Added....56885
1.954-2 (c)(1)(i), (iv), (2)(ii), (d)(1)(i), (ii) and (2)(ii) revised; (c)(2)(iii)(E), (viii), (d)(2)(iii)(E), (v) and (j) added....52979
1.954-2T Added....52980
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1.956-1 (b)(4), (5), (f), (g)(1), (2) and (3) added; (e)(6)(vii) redesignated as (g)(4) and revised....52981
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1.956-1T (b)(4) revised; (b)(5), (e)(6), (g) and (h) added....52981
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1.956-2T (b)(1)(xi), (f) and (g) revised....26442
1.988-5 (a)(6)(ii) and (9)(iv) *Example 11* added; (a)(10)(iv) revised....53733
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1.988-5T Removed....53735
1.1001-1 (f)(4) amended....48250
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1.1014-5 (a)(1) amended; (c) redesignated as (d); new (c) added; new (d) *Examples 7* and *8* added....48250
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1.1441-1 (b)(4)(xxi) redesignated as (b)(4)(xxiv); new (b)(4)(xxi), (xxii), (xxiii), (e)(3)(ii)(E), (6) and (f)(4) added....56888
1.1441-1T (e)(3)(ii)(E) redesignated as (e)(3)(ii)(F); new (e)(3)(ii)(E) and (6) added; (e)(5)(i) revised; (f)(3) and (g) amended....56889
1.1441-2 (e)(8) added; (f) amended....56890
1.1441-3 (h)(1) amended; (h)(2) redesignated as (h)(3); new (h)(2) added; new (h)(3) revised....56890
1.1441-7 (a)(3) *Example 7* added; (a)(4) amended....56890
1.1461-1 (c)(2)(i)(M), (N), (ii)(J) and (K) redesignated as (c)(2)(i)(N), (O), (ii)(K) and (L); new (c)(2)(i)(M) and (ii)(J) added....56890
1.1473-1 (a)(4)(viii) added; (f) amended....56890
1.1502-77 Redesignated as 1.1502-77B; new 1.1502-77 added....17318
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1.1502-77A (e)(2), (3), (4) and (iii) amended; (g) heading revised....17318
1.1502-77B Redesignated from 1.1502-77; heading and (h)(1)(i) revised; undesignated center heading added....17318

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1.1502-78 (a), (b)(1) and (c) amended....17324
1.6033-2 (k)(4) correctly revised 25230
1.6045A-1T (f) correctly amended 31996
1.6081-8 Revised; eff. 7-1-16 48435
1.6081-8T Added; eff. 7-1-16 48435
1.7874-3 Added 31841
1.7874-3T Removed 31841
20 Authority citation amended 34284
20.2001-2 Added....34284
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25.2505-0 Added....34290
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25.2505-1 Added....34290
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53 Technical correction 25230
53.4942(a)-3 (a)(2) introductory text, (i) and (6) revised; (f) added 57715
53.4945-5 (a)(1), (5), (6)(ii) and (b)(5) revised; (f)(3) added 57716
54.4971(c)-1 Added....54400
54.9815-2713 (a)(1)(i), (ii) and (iii) added; (a)(2) through (5), (b) and (c) revised 41342
54.9815-2713A (a), (b), (c)(1) and (2)(i) introductory text revised 41343
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54.9815-2715 Revised....34304
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301.6402-3 (a) introductory text, (c) and (f) revised; (b) removed....43951
301.6402-4 Revised....43951
301.6501(c)-1 (g)(5)(i)(D) correctly amended 23444
602 Technical correction 23238, 25230, 46795
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Proposed Rules:

1 ....18171, 20454, 22449, 22954, 23244, 25970, 26500, 26873, 28872, 33211, 33451, 33452, 34111, 34856, 35262, 35602, 36301, 39397, 42439, 43652, 45466, 45905, 46882, 47430, 48472, 50239, 50240, 50814, 51975, 51978, 52678, 53058, 53068, 55568, 55802, 56415, 58229, 61332, 64378, 65670, 66485
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TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

9.251 Added 47409
24.10 Amended 55248
24.66 (a) amended; OMB number 55248
24.295 Undesignated center heading revised....55248
24.295 Heading and (a) revised; (b) and (c) amended; OMB number 55248
24.312 Heading revised; introductory text amended; OMB number 55248
70.411 (c)(10) amended 55248
70.413 (c)(2)(ii) and (d)(2) amended; OMB number....55249
70.414 (d)(3) amended....55249

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447.21 Regulation at 79 FR 17028 confirmed 30617