

CHANGES APRIL 1, 2015 THROUGH NOVEMBER 30, 2015

TITLE 25

Proposed Rules:

1—299 (Ch. I)	30186
30	69161
41	49946
300—399 (Ch. II)	30186
500—599 (Ch. III)	30186
900—999 (Ch. V)	30186
1000—1099 (Ch. VI)	30186
1200—1299 (Ch. VII)	30186

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, 68244, 74678	
1.41-0 Amended	18098
1.41-6 (c), (d)(1), (3) and (e) re-	
vised; (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) re-	
vised; (g)(4) and (5) added	18098
(f)(5), (g)(4) and (5) correctly	
revised	23238
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) <i>Example 8</i> revised;	
(d)(3), (4), (5) and (i)(2) red-	
esignated as (d)(4), (5), (6) and	
(i)(3); new (d)(3) and new	
(i)(2) added	65644
1.141-13 (d)(1) and (g) <i>Example 5</i>	
revised	65645
1.141-15 Heading, (a), (e) and (i)	
revised; (b)(4), (1) and (m)	
added	65645
(1)(1) correctly revised	74678
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) red-	
esignated as (c)(1); (c)(2) and	
(3) added	18099
1.280C-4T Added	18099
1.337(d)-3T Added	33408
(c)(2)(i) and (f)(2)(ii) correctly	
revised	38940
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
1.411(a)(13)-1 (d)(3)(i), (4)(ii)(A)	
and (C) amended	70683
(e)(2)(ii) revised	70684
1.411(b)(5)-1 (b)(1)(ii)(F), (iii),	
(2)(i), (d)(1)(iv)(A),	
(e)(2)(ii)(B)(I) and (3)(ii)(D)	
amended; (d)(1)(iv)(E),	
(e)(3)(vi) and (vii) added;	
(f)(2)(i)(B) revised	70684
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)(I) 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
1.430(h)(2)-1 (b)(2) revised	54390
1.430(j)-1 Added	54390
1.432(e)(9)-1T Added	35215
(g)(1)(v) correctly amended	46795
(h)(2) revised; (h)(3)(iv), (v), (7)	
and (8) added	52975
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) <i>Examples 2, 3, 4</i> and	
new (j)(1) heading revised;	
(j)(2) and (k) added	26440
(k) correctly removed	34051
1.446-3T Added	26440
(j)(2) correctly revised	61308

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1.482-0 Amended.....	55540		
1.482-1 (f)(2)(i) and (ii)(B) revised; (j)(7) added.....	55541		
1.482-1T Added	55541		
1.508-1T Correctly added.....	21170		
1.706-0 Added.....	45877		
Correctly amended	68243		
1.706-1 (c)(3) removed; (c)(4) re- designated 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		
(c)(2)(ii) correctly revised.....	68243		
1.706-2 Heading correctly revised	68243		
1.706-3 Heading correctly revised	68243		
1.706-4 Added.....	45878		
(a)(2), (3) and (4) introductory text correctly revised; (g) correctly amended	68243		
(a)(4) <i>Examples (iii) through</i> <i>(viii)</i> , (c)(4) <i>Examples 1 and 2</i> , (d)(2) <i>Examples (i) through</i> <i>(iv)</i> and (e)(4) <i>Examples 1</i> through 6 correctly amended	68244		
1.706-5 Added.....	45883		
1.732-1 (c)(1) and (5) revised.....	33411		
1.732-1T Added	33411		
(c)(5)(ii) correctly amended.....	38941		
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) redesi- gnated 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) re- vised; (c)(2)(iii)(E), (viii), (d)(2)(iii)(E), (v) and (j) added	52979		
1.954-2T Added	52980		
(a)(1) through (c)(1) introduc- tory text, (c)(2)(iii) introduc-			
tory text through (D), (3), (d)(1) introductory text and (2)(iii) introductory text through (D) correctly re- vised; (j) correctly amended	66416		
1.956-1 (b)(4), (5), (f), (g)(1), (2) and (3) added; (e)(6)(vii) re- designated as (g)(4) and re- vised.....	52981		
(g) introductory text through (3) correctly revised	66416		
1.956-1T (b)(4) revised; (b)(5), (e)(6), (g) and (h) added.....	52981		
(b)(4)(ii) and (g)(1) correctly revised; (b)(4)(iv) <i>Example 1</i> and <i>Example 3</i> correctly amended	66416		
1.956-2T (b)(1)(xi), (f) and (g) re- vised.....	26442		
1.988-5 (a)(6)(ii) and (9)(iv) <i>Exam- ple 11</i> added; (a)(10)(iv) re- vised.....	53733		
(a)(9)(iv) <i>Examples 4 and 5</i> amended	53735		
1.988-5T Removed.....	53735		
1.1001-1 (f)(4) amended	48250		
Regulation at 80 FR 48250 eff. date corrected	55543		
1.1014-5 (a)(1) amended; (c) redesi- gnated as (d); new (c) added; new (d) <i>Examples 7 and 8</i> added	48250		
Regulation at 80 FR 48250 eff. date corrected	55543		
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) redesi- gnated 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) re- designated as (h)(3); new (h)(2) added; new (h)(3) re- vised.....	56890		
1.1441-7 (a)(3) <i>Example 7</i> 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			

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(L); new (c)(2)(i)(M) and (ii)(J) added.....	56890	54.9801-3 Heading and (a)(1) revised.....	72238
1.1473-1 (a)(4)(viii) added; (f) amended.....	56890	54.9815-1251 Added.....	72238
1.1502-77 Redesignated as 1.1502-77B; new 1.1502-77 added.....	17318	54.9815-1251T Removed.....	72243
(c)(1) and (g) correctly amended.....	23237	54.9815-2704 Added.....	72243
1.1502-77A (e)(2), (3), (4) and (iii) amended; (g) heading revised.....	17318	54.9815-2704T Removed.....	72243
1.1502-77B Redesignated from 1.1502-77; heading and (h)(1)(i) revised; undesignated center heading added.....	17318	54.9815-2711 Added.....	72243
1.1502-78 (a), (b)(1) and (c) amended.....	17324	54.9815-2711T Removed.....	72244
1.6033-2 (k)(4) correctly revised.....	25230	54.9815-2712 Added.....	72244
1.6045A-1T (f) correctly amended.....	31996	54.9815-2712T Removed.....	72245
1.6081-8 Revised; eff. 7-1-16.....	48435	54.9815-2713 (a)(1)(i), (ii) and (iii) added; (a)(2) through (5), (b) and (c) revised.....	41342
1.6081-8T Added; eff. 7-1-16.....	48435	54.9815-2713A (a), (b), (c)(1) and (2)(i) introductory text revised.....	41343
1.7874-3 Added.....	31841	54.9815-2713AT Removed.....	41344
1.7874-3T Removed.....	31841	54.9815-2713T Removed.....	41344
20 Authority citation amended.....	34284	54.9815-2714 Added.....	72245
20.2001-2 Added.....	34284	54.9815-2714T Removed.....	72246
20.2001-2T Removed.....	34285	54.9815-2715 Revised.....	34304
20.2010-0 Added.....	34285	54.9815-2719 Added.....	72246
20.2010-0T Removed.....	34285	54.9815-2719A Added.....	72252
20.2010-1 Added.....	34285	54.9815-2719AT Removed.....	72256
20.2010-1T Removed.....	34285	54.9815-2719T Removed.....	72256
20.2010-2 Added.....	34285	300.13 (b) removed.....	66794
20.2010-2T Removed.....	34288	300.13T Added.....	66795
20.2010-3 Added.....	34288	301.6402-2 (a)(2), (b)(2), (c) and (d) revised; (g) added.....	43951
20.2010-3T Removed.....	34290	301.6402-3 (a) introductory text, (c) and (f) revised; (b) removed.....	43951
25 Authority citation amended.....	34290	301.6402-4 Revised.....	43951
25.2505-0 Added.....	34290	301.6501(c)-1 (g)(5)(i)(D) correctly amended.....	23444
25.2505-0T Removed.....	34290	602 Technical correction.....	23238, 25230, 46795, 68244
25.2505-1 Added.....	34290	602.101 (b) table amended (OMB numbers).....	17324, 34292, 35220, 45883
25.2505-1T Removed.....	34290		
25.2505-2 Added.....	34290		
25.2505-2T Removed.....	34292		
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 Authority citation amended.....	72238		
54.4971(c)-1 Added.....	54400		
54.9801-2 Amended.....	72238		

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301.....22449, 33211, 35602, 39397, 47430,
52231, 64378
602 22449, 39397

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

9.251 Added 47409
9.252 Added 73660
24.10 Amended 55248
24.66 (a) amended; OMB number
..... 55248
24.295 Undesignated center head-
ing revised.....55248
24.295 Heading and (a) revised;
(b) and (c) amended; OMB
number 55248

24.312 Heading revised; introduc-
tory text amended; OMB
number 55248
70.411 (c)(10) amended 55248
70.413 (c)(2)(ii) and (d)(2) amend-
ed; OMB number.....55249
70.414 (d)(3) amended.....55249

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

447.21 Regulation at 79 FR 17028
confirmed 30617
555.11 Amended 59581

Proposed Rules:

9 19895, 19901, 19908, 34857, 34864, 38147,
46883, 65670
555.....30633