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891 ..... **17548**
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965 ..... **71762**
966 ..... **17548, 71762**
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1003 ..... **47302**

TITLE 25—INDIANS

Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)

81 Revised **63106**
82 Removed **63115**
83 Policy statement **37538**
Revised; eff. 7-31-15 ..... **37887**
169 Revised **72534**
Regulation at 80 FR 72534 eff. date extended to 3-21-16 ..... **79258**
169.7 Amended **79258**
226 Revised **27018**
256 Revised **69596**

Chapter III—National Indian Gaming Commission, Department of the Interior (Parts 500—599)

502.1 Revised **31993**
513.4 (b) amended **31994**
513.32 (a) amended **31994**
514.8 Amended **31994**
514.10 Amended **31994**
514.17 (c) amended **31994**
516.4 (b) revised **31994**
522.5 Amended **31994**
522.7 Amended **31994**
522.10 (c) and (f) amended **31994**
531.1 (b)(4), (6) and (16) amended **31994**
533.2 Amended **31994**
533.3 (a)(1) and (2) amended **31994**
533.6 (b)(3) amended **31994**
535.1 (d)(2) and (3) amended **31994**
535.3 Amended **31994**
556.2 (a) amended **31994**
556.5 (a)(3) amended **31994**
556.8 Amended **31994**
559.1 (a) amended **31994**
559.4 Amended **31995**
559.5 Heading amended **31995**
571.3 Amended **31995**
571.4 Amended **31995**
571.11 (a) amended **31995**
573.1 Amended **31995**
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**

Proposed Rules:

1—299 (Ch. I) **30186**
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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, 75946**
1.36B-0 Amended **78974**
1.36B-1 (e)(1)(i), (ii)(B) and (n) revised **78974**
1.36B-2 (c)(3)(iv), (v)(A)(*4*) and (vi) revised; (c)(3)(v)(A)(*5*), (*6*) and (D) *Example 9*, ... **78974**
1.36B-3 (b)(2), (d), (f)(4), (g)(2), (j)(1) and (3) revised; (c)(2) and (3) redesignated as (c)(3) and (4); new (c)(2) and (e) added; (h), (j) and (k) amended **78975**
(d)(2)(i)(A) correctly revised 2088
1.36B-6 Added **78976**
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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TITLE 26 Chapter I—Con.

(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) *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**
(l)(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) redesignated 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**
(m)(4) *Example 5* and *Example 7* correctly amended **76205**
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)(*1*) 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)(*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**
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) *Examples 2*, *3*, *4* 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**
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**
1.509(a)-4 (i)(4)(ii)(C), (5)(ii)(A), (D), (iii)(D) *Examples 1* through *4*, (6)(iv) and (7)(ii) amended; (i)(5)(ii)(B), (C), (8) and (l) revised **79686**
1.509(a)-4T Removed **79687**
1.706-0 Added **45877**
Correctly amended **68243**
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**
(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**

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(a)(2), (3) and (4) introductory text correctly revised; (g) correctly amended **68243**
(a)(4) *Examples (iii)* through *(viii)*, (c)(4) *Examples 1* and *2*, (d)(2) *Examples (i)* through *(iv)* and (e)(4) *Examples 1* 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) 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**
(i)(4) *Example 1* and *Example 2 correctly amended; (r)(1) and (3) correctly revised; (r)(4) correctly added* **75946**
1.871-15T Added **56885**
(h)(7) *Example* (iv) correctly amended; (h)(7) *Example* (viii) correctly added **75946**
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**
(a)(1) through (c)(1) introductory text, (c)(2)(iii) introductory text through (D), (3), (d)(1) introductory text and (2)(iii) introductory text through (D) correctly revised; (j) correctly amended **66416**
1.956-1 (b)(4), (5), (f), (g)(1), (2) and (3) added; (e)(6)(vii) redesignated as (g)(4) and revised **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) *Example 1* and *Example 3* correctly amended **66416**
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**
(a)(9)(iv) *Examples 4* and *5* 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) redesignated as (d); new (c) added; new (d) *Examples 7* and *8* 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**
Second (e)(3)(ii)(E) correctly removed; (e)(3)(ii)(F) correctly added **75946**
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**
(f)(3) correctly amended **75946**
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**
(c)(2)(iii) correctly amended **75946**
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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(c)(1) and (g) correctly amended **23237**
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**
1.1502-78 (a), (b)(1) and (c) amended **17324**
1.6011-8 (a) revised **78977**
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**
20.2001-2T Removed **34285**
20.2010-0 Added **34285**
20.2010-0T Removed **34285**
20.2010-1 Added **34285**
20.2010-1T Removed **34285**
20.2010-2 Added **34285**
20.2010-2T Removed **34288**
20.2010-3 Added **34288**
20.2010-3T Removed **34290**
25 Authority citation amended **34290**
25.2505-0 Added **34290**
25.2505-0T Removed **34290**
25.2505-1 Added **34290**
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**
54.9801-3 Heading and (a)(1) revised **72238**
54.9815-1251 Added **72238**
54.9815-1251T Removed **72243**
54.9815-2704 Added **72243**
54.9815-2704T Removed **72243**
54.9815-2711 Added **72243**
54.9815-2711T Removed **72244**
54.9815-2712 Added **72244**
54.9815-2712T Removed **72245**
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**
54.9815-2713AT Removed **41344**
54.9815-2713T Removed **41344**
54.9815-2714 Added **72245**
54.9815-2714T Removed **72246**
54.9815-2715 Revised **34304**
54.9815-2719 Added **72246**
54.9815-2719A Added **72252**
54.9815-2719AT Removed **72256**
54.9815-2719T Removed **72256**
300.13 (b) removed **66794**
300.13T Added **66795**
301.6402-2 (a)(2), (b)(2), (c) and (d) revised; (g) added **43951**
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, 68244**
602.101 (b) table amended (OMB numbers) ... **17324, 34292, 35220, 45883**

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, 68288, 68794, 71769, 72649, 75956, 79795**
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301 ..... **22449, 33211, 35602, 39397, 47430, 52231, 64378**
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602 ..... **22449, 39397**

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**
9.252 Added **73660**
9.253 Added 3329
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**

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

447.21 Regulation at 79 FR 17028 confirmed **30617**
478 Authority citation revised 1318
478.39a Revised 1318
479 Authority citation revised 2721
479.11 Amended; eff. 7-13-16 2721
479.62 Revised; eff. 7-13-16 2721
479.63 Revised; eff. 7-13-16 2721
479.84 Revised; eff. 7-13-16 2722
479.85 Revised; eff. 7-13-16 2722
479.90 (b) amended; eff. 7-13-16 2723
479.90a Added; eff. 7-13-16 2723
555.11 Amended **59581**

Proposed Rules:

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

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