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CHANGES APRIL 1, 2016 THROUGH APRIL 29, 2016

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended.....20882, 24483
Technical correction.....24702
1.304-6 Added.....20882
1.367(a)-3 (c)(11) redesignated as (c)(11)(i); (c)(3)(iii)(B) heading and new (11)(i) heading revised; (c)(3)(iii)(C), (11) heading and (ii) added; (c)(11)(i) amended.....20883
1.367(a)-3T Added.....20883
1.367(b)-4 (a), (b) introductory text and (d)(1) revised; (b)(1)(i)(A)(*2*) and (B)(*2*) amended; (b)(1)(i)(C) and (h) added.....20883
1.367(b)-4T Revised.....20883
1.382-1 Introductory text revised; amended.....24483
1.382-12 Added.....24483
1.432(e)(9)-1 Added.....25557
1.432(e)(9)-1T Removed.....25573
1.955A-3 (e) heading revised; CFR correction.....18749
1.956-2 (a)(4), (5) and (i) added; (d)(2) revised.....20886
1.956-2T (a)(4), (c)(5), (i) and (j) added; (d)(2) revised.....20886
1.1288-1 Added.....24484
1.1445-5 (b)(3)(ii)(A) correctly amended.....24484
1.6045-1 (n)(4) correctly amended.....24702
1.6045A-1 (b)(3)(ix) and (4)(iii) correctly amended.....24702
1.6049-9 (c) correctly amended.....24702
1.7701(l)-4T Added.....20888
1.7874-1 (f) and (g) redesignated as (g) and (h); (h) further redesignated as (h)(1); (c)(2)(iii), new (f), new (h) heading and (2) added; new (h)(1) heading revised; new (h)(1) amended.....20894
1.7874-1T Added.....20894
1.7874-2 (l) redesignated as (l)(1); (a), (b) introductory text, (c)(2), (f)(1) introductory text and new (l)(1) heading revised; (b)(5) through (9) redesignated as new (b)(2) through (6); new (b)(7) through (13), (c)(4), (f)(1)(iv), (k)(2) *Example 21*, (l) heading, (2) added; (b)(2), (3), (4), new (6), (d)(e), (e), (g)(2)(i), (ii), (6), (h)(3)(i), (ii), (4)(ii), (i)(2)(i), (ii), (j)(1), (3), (k)(2) *Examples 7*, *11* through *16*, *19* and *20* and (l) amended.....20894
1.7874-2T Added.....20895
1.7874-3 (f) redesignated as (f)(1); (a) amended; (b) introductory text, (d)(10) and new (f)(1) heading revised; (b)(4), (f) heading and (2) added.....20896
1.7874-3T Added.....20896
1.7874-4T (j) *Example 3* through *Example 8* redesignated as *Example 4* through *Example 9*; (d)(1)(i), (i)(6), (7)(iv) and (k)(1) revised; (j) new *Example 3*, (9), (10) and (11) added; (c)(1)(i), (ii)(B), (2), (d)(1)(ii), (h), (i)(7)(iii)(C), (j) *Examples 1*, *2*, new *Examples 4*, *5*, *6* and *9*, (7) and (8) amended.....20897
1.7874-6T Added.....20898
1.7874-7T Added.....20900
1.7874-8T Added.....20902
1.7874-9T Added.....20904
1.7874-10T Added.....20905
1.7874-11T Added.....20907
1.7874-12T Added.....20908
53.4944-3 (a)(2)(ii) amended; (b) *Examples 11* through *19* and (c) added.....24017
301 Authority citation amended.....25334
301.6708-1 Added.....25334

Proposed Rules:

1.....20587, 20588, 20912, 21795

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

9.74 (b), (c)(38), (39) and (40) revised; (d) added.....23161
9.256 Added.....23161