



CODE OF FEDERAL REGULATIONS

LSA

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The LSA (List of CFR Sections Affected) is a monthly publication designed to lead users of the Code of Federal Regulations (CFR) to amendatory actions published in the Federal Register (FR). It should be shelved with current CFR volumes. Entries are by CFR title, chapter, part, and section. Proposed rules are listed at the end of appropriate titles.

HOW TO USE THIS FINDING AID

The CFR is revised annually according to the following schedule:

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To bring these regulations up to date, consult the most recent LSA for any changes, additions, or removals published after the revision date of the volume you are using. Then check the CUMULATIVE LIST OF PARTS AFFECTED appearing in the Reader Aids of the latest Federal Register for less detailed but timely changes published after the final date included in this publication.

The page numbers listed to the right of each LSA entry indicate where the specific amendments begin in the Federal Register. **Boldface** page numbers under a particular title indicate that the page numbers span 2 years. **Boldface** is used to distinguish the previous year from the current year.

Cite a page reference from this publication using the volume number (81 FR for 2016, 82 FR for 2017) and the page number. Example: 24727 in bold cite as 81 FR 24727. For your convenience, the volume number has been included in the Table of Federal Register Issue Pages and Dates.

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There is no single annual issue of the LSA. Four ANNUAL ISSUES must be saved: The DECEMBER issue is the ANNUAL for Titles 1–16; the MARCH issue is the ANNUAL for Titles 17–27; the JUNE issue is the ANNUAL for Titles 28–41; the September issue is the ANNUAL for Titles 42–50. ANNUAL ISSUES to be saved are clearly designated on the cover.

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INQUIRIES AND SUGGESTIONS

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5.106 Added	64782
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15.105 (d)(2)(iv) redesignated as (d)(2)(vi); (d) introductory text, new (2)(iv) and (v) added; (d)(1) amended	3622
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30.25 (b) revised; interim	38935
30.30 Removed; interim	38935
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 Regulation at 81 FR 42482 con-
 firmed.....**86953**

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Authority citation revised.....	7653
249.6 (b) amended; interim.....	42482
Regulation at 81 FR 42482 confirmed.....	86953
(b) amended	7653

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

515 Revised.....	8141
517.2 Amended.....	76307
517.4 (a) amended.....	76307
517.8 (b)(2) amended.....	76307
575 Authority citation revised.....	43942
575.4 Introductory text amended; interim	43942
Introductory text amended.....	12069
584 Heading revised	76307
585 Heading revised	76307

Proposed Rules:

15	39874, 87501
30	22039, 54768
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48.....	40218
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.....	9706
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TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended	20882, 24483, 36797, 42489, 44512, 46591, 55137, 68306, 72950, 76504, 86955, 87446, 88106, 89850, 91021, 91746, 95465
Technical correction	24702, 40810, 57459, 65541, 65542, 80994, 95470
Authority citation correctly amended.....	95471
Authority citation amended.....	5394, 7597, 8155
Technical correction	8169, 8811
1.36B-0 Amended.....	91763
1.36B-1 (l), (m) and (o) revised	91763
1.36B-2 (b)(6) introductory text, (i), (ii), (c)(3)(i), (iii)(A) and (c)(4) revised; (c)(2)(v) and (3)(v)(A)(3) amended;	

(c)(3)(v)(A)(7) and (e) added; (d) removed.....	91764
1.36B-3 (c)(4) redesignated as (c)(5); new (c)(4) and (n) added; (d)(1), (2) and (f) revised	91765
1.36B-5 (c)(3)(i) amended; (c)(3)(iii) and (h) added.....	91768
1.41-0 Amended.....	68306
1.41-4 (a)(8) <i>Examples 5</i> through <i>10</i> added; (c)(6) and (e) revised	68307
(c)(6)(viii) <i>Examples 14</i> and <i>17</i> amended	76496
1.48-12 (b)(2)(vii)(B) amended; (g) added	6236
1.50-1 Revised	47704
1.50-1T Added.....	47704
(b)(3)(ii) and (e) <i>Examples 1, 2</i> and <i>3</i> correctly amended	65541
1.83-2 (c) revised; (g) added.....	48708
1.83-4 (b)(1) amended; (d) added	6236
1.108-9 Added.....	37507
1.141-0 Amended.....	46591
1.141-1 (a) revised.....	46592
1.141-15 (1)(2) redesignated as (1)(3); new (1)(2) and (n) added; new (1)(3) amended	46592
1.148-0 Amended.....	46592
(c) amended.....	89003
1.148-1 (c)(4)(i)(B)(1) and (ii) revised; (c)(4)(i)(B)(2) and (3) amended; (c)(4)(i)(B)(4) added	46592
(b) amended; (f) added.....	89003
1.148-2 (e)(3) heading and (i) revised	46593
1.148-3 (d)(1)(iv) revised; (d)(4) added; (j) <i>Example 2</i> amended	46593
1.148-4 (h)(3)(iv)(B) through (E) redesignated as (h)(3)(iv)(E) through (H); new (h)(3)(iv)(B), (C), (D), (4)(i)(C)(1), (2) and (iv) added; (a), (b)(3)(i), (h)(2)(v) heading, introductory text, (viii), (3)(iv)(A), new (E) and new (G) revised; (h)(2)(ii)(A), (v)(B), (vi), new (3)(iv)(F), new (H) and (4)(i)(C) amended.....	46593
1.148-5 (c)(3), (d)(2), (3), (6)(iii)(A)(1) and (6) revised;	

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(d)(6)(i) and (e)(2)(ii)(B) amended.....	46595	(f)(3)(iii) correctly revised.....	41800
1.148-6 (d)(3)(iii)(A) amended; (d)(4)(iii) removed.....	46597	(b)(1), (2), (3) and (g)(2)(iii) revised	5388
1.148-7 (c)(3)(v) and (i)(6)(ii) revised.....	46597	1.355-0 Introductory text revised; amended	91747
1.148-8 (d) revised.....	46597	1.355-6 (d)(1)(i)(A)(2) and (g) revised	6237
1.148-10 (a)(4) and (e) amended; (e) heading revised	46597	1.355-8T Added.....	91747
1.148-11 (d)(1)(i) through (vi) redesignated as (d)(1)(i)(A) through (F); (d)(1) heading, new (i)(B), (D), (F) and (I) revised; (d)(1)(i) introductory text, new (ii) and (k) added	46597	1.367(a)-0 Added.....	91021
(l)(2) and (3) correctly amended	57459	1.367(a)-1 Revised.....	91022
(m) added.....	89004	1.367(a)-1T (a), (b)(1), (2), (3), (4)(i)(A), (ii), (c)(3)(ii)(A), (d) introductory text, (1), (2), (4) and (5) removed.....	91024
1.150-1 (a)(2)(iii) and (f) added; (b) amended; (c)(2) revised.....	46598	1.367(a)-2 Revised.....	91024
1.150-2(d)(3) (a) amended; (d)(3) and (j)(1) revised; (j)(3) added	46598	1.367(a)-2T Removed	91027
1.165-11 Revised.....	70940	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
1.165-11T Added.....	70940	(a)(3), (c)(3)(i)(A), (ii)(B), (4)(i), (5)(iv), (d)(3) <i>Examples 7A</i> and <i>13</i> amended	91027
1.179-4 (c)(1)(iv) amended.....	6236	1.367(a)-3T Added.....	20883
1.179-6 Heading revised; (a) amended; (d) added	6236	(k) correctly revised.....	40810
1.197-2 (h)(5)(i) and (12)(vii) revised; (1)(5) added	6237	1.367(a)-4 Revised.....	91027
(h)(12)(vii)(C) and (1)(5) added	7597	1.367(a)-4T Removed	91028
1.197-2T Added.....	7597	1.367(a)-5 Removed.....	91028
1.267(d)-1 (a)(3) revised	6237	1.367(a)-5T Removed.....	91028
1.267(d)-2 Heading revised; amended.....	6237	1.367(a)-6 Revised.....	91028
1.273-1 Revised.....	6237	1.367(a)-6T (b)(2), (c)(2) and (4) removed.....	91028
1.304-6 Added.....	20882	1.367(a)-7 (f)(11) revised; (j) redesignated as (j)(1) and amended; (j)(2) added; (a), (c), (2)(i)(B), (ii)(A)(2), (e)(1), (2)(i), (4)(ii), (5), (i), (ii), (f)(4)(ii), (g), <i>Examples 1</i> and <i>2</i> and (h) amended.....	91028
1.304-7T (f) correctly revised.....	40810	1.367(a)-8 (b)(1)(xvii), (c)(3)(viii), (4)(iv), (j)(3) and (8) amended	91029
1.306-3 (e) amended	6237	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
1.306-4 Added	6237	(b)(1)(i)(B)(2), (ii)(A), (2)(i)(A), (B), (C), (3)(i) and (d)(2) Example correctly amended.....	40811
1.336-1 (b)(5)(i)(A) revised	6237	1.367(b)-4T Revised.....	20883
1.336-5 Heading revised; amended	6237	(d)(1) correctly amended	40811
1.337(d)-7 (b)(4), (c)(6) and (f) redesignated as (b)(5), (c)(7) and (g); (a)(1), (b)(2)(iii), (c)(1) and new (g)(2) revised; (a)(2)(vi), (vii), new (b)(4), new (c)(6) and new (f) added; (b)(1)(ii), (d)(2)(iii) and new (g)(1) amended	36797	1.367(d)-1 Added.....	91029
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1.367(d)-1T (b), (c)(3), (g)(2)(i), (iii)(E) and (3) removed.....	91030	1.421-2 (c)(4)(i)(a), (ii) and (f) heading revised; (f)(3) added	6238
1.367(e)-2 (b)(3)(iii) and (e)(4)(ii)(B) revised	91030	1.423-2 (k)(2) and (l) amended	6238
1.382-1 Introductory text revised; amended	24483	1.424-1 (c)(2) amended; (g)(3) added	6238
Amended	6237	1.432(e)(9)-1 Added	25557
1.382-9 (d)(5)(ii)(D) and (6)(i) revised	6237	(d)(8) revised	27015
1.382-12 Added	24483	1.432(e)(9)-1T Removed	25573
1.385-1 Added	72950	1.446-7 Added	44512
(c)(4)(vii) <i>Example 2</i> correctly amended	8166	1.467-7 (c)(2) revised; (c)(4) amended	6238
1.385-2 Added	72952	1.467-9 Heading revised; (f) added	6238
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1.385-3 Added	72960	1.617-3 (d)(5)(ii)(b) revised	6238
(b)(3)(iii)(E)(2), (5) heading, (c)(3)(i)(C)(3) heading, (i), (g)(3)(iv)(B)(I), (24)(ii)(B) and (C) correctly revised; (c)(3)(i)(C)(I) correctly amended; (g)(3)(ii) introductory text heading, (iii) introductory text heading, (iv) introductory text heading and (g)(3)(v) heading correctly added	8167	1.617-4 (c)(1)(i) amended	6239
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(b)(3)(vii)(A)(I)(iii), (h) <i>Examples 13, 14, 15 and 18</i> correctly amended; (l) correctly revised	8168	1.684-3 (c) revised	6239
1.385-4T Added	72979	1.684-5 Revised	6239
(b)(2), (3)(i), (6), (c)(1)(i), (d)(3) and (4) introductory text, (f)(3) <i>Examples 1, 4, and 5</i> correctly amended; (b)(3)(ii), (iii), (4)(ii)(A)(I), (5)(i), (d)(4)(i), (ii), (e)(3), (5) and (h) correctly revised	8168	1.691(a)-3 (a) amended; (c) added	6239
1.402A-1 Amended	31166	1.704-1 (b)(2)(iv)(f)(vi) and (f) added	7597
1.417(e)-1 (d)(1) redesignated as (d)(1)(i); (d)(1) heading, (ii) and (8)(v) added; new (d)(1)(i) heading, (7), (8) heading and (i) revised; new (d)(1)(i) amended	62361	1.704-1T (f) redesignated as (g); (b)(2)(iv)(f)(vi) and new (f) added; (b)(1)(iii) through (2)(iv)(f)(v), (g) through (4)(viii)(a) introductory text and new (g) revised	7597
		1.704-2 <i>Example (1)(vii)</i> removed; (m) <i>Examples (1)(viii)</i> and (ix) redesignated as new <i>Examples (1)(vii)</i> and (viii); (d)(2)(ii), (i)(2), (5) and new (m) <i>Example (1)(viii)</i> amended	69296
		1.704-3 (a)(13), (d)(5)(iii) and (g) added	7598
		1.704-3T Added	7598
		1.707-0 Amended	69296
		1.707-4 (d) introductory text, (1), (2) introductory text, (i) and (ii) redesignated as (d)(1), (i), (ii), (A) and (B); new (d)(1) heading, (2) through (6) and (f) added; new (d)(1)(ii)(B) revised	69297
		1.707-5 (a)(2) and (f) <i>Examples 2, 3, 7 and 8</i> revised	69287
		(e) and (f) <i>Example 11</i> redesignated as (e)(1) and (f) <i>Example 13</i> ; (a)(3), (6)(i)(C), (7)(ii), (b)(2)(iii) and (f) <i>Examples 1, 5, 6 and 10</i> revised; (a)(5)(iii), (6)(i)(E), (8), (b)(3), (e)(2) and	

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new <i>Examples 11</i> and <i>12</i> added; (a)(6)(i)(D), (b)(1) and (2)(i)(A) amended.....	69298	new (g)(4), (i)(1) introductory text, (j)(4), new (n)(3)(i), (p)(4)(iii), (5) and (r)(5) added	8155
(f) <i>Examples 5, 10, 11</i> and <i>12</i> cor- rected.....	80587	(a)(3), (5), (14)(ii)(B), (15), (c)(1) introductory text, (i), (ii), (iii), (2)(i), (d)(2)(i), (ii), (e)(1), (2), (i)(1), (2)(i), (ii), (iii), (j)(1)(i), (ii) introduc- tory text, (iii) introductory text, (l)(1), (7), (m)(2)(ii), (n)(4)(iii), (p)(4)(ii) and (r)(4) heading amended.....	8160
1.707-5T Added.....	69287	1.871-15T Revised.....	8161
(a)(2)(i) correctly revised; (f) <i>Example 7</i> correctly amended	80994	1.884-5 (e)(3)(ii)(A) amended.....	91030
1.707-6 (d) <i>Example 2(i)</i> revised.....	69300	1.901(m)-1T Added.....	88107
1.707-9 (a)(4) and (5) added.....	69288	1.901(m)-2T Added.....	88108
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1.707-9T Added.....	69288	1.901(m)-5T Added.....	88109
1.721(c)-1T Added.....	7599	1.901(m)-6T Added.....	88109
1.721(c)-2T Added.....	7600	1.954-2 (c)(1)(i), (iv), (2)(ii), (2)(iii)(E), (viii), (d)(1)(i), (ii), (2)(ii), (iii)(E), (v) and (i) re- vised; (c)(2)(iii)(C), (D), (d)(2)(iii)(C) and (D) amended	76504
1.721(c)-3T Added.....	7601	(j) correctly removed.....	95471
1.721(c)-4T Added.....	7603	1.954-2T Removed.....	76505
1.721(c)-5T Added.....	7604	1.955A-3 (e) heading revised; CFR correction.....	18749
1.721(c)-6T Added.....	7606	1.956-1 Heading, (a), (b), (e)(2) and (g) revised; (c) and (d) re- moved.....	76505
1.721(c)-7T Added.....	7608	1.956-1T Revised.....	76507
1.742-1 Revised.....	6239	Heading, (a)(5) heading and (f) heading correctly revised.....	95471
1.743-1 (k)(2)(ii) and (l) revised.....	6239	1.956-2 (a)(4), (5) and (i) added; (d)(2) revised.....	20886
1.752-2 (l) redesignated as (l)(1); (b)(3), (j)(2) and (l) heading revised; (f) <i>Examples 9, 10</i> and <i>11</i> , (1)(2) and (3) added; (j)(4) removed.....	69288	(a)(3), (c)(1) and (2) revised; (c)(3) <i>Example 4</i> and (h) added	76507
(c)(3) and (1)(4) added.....	72984	1.956-2T (a)(4), (c)(5), (i) and (j) added; (d)(2) revised.....	20886
1.752-2T Added.....	69288	(a)(4)(iii) <i>Examples 3</i> and <i>4</i> cor- rectly amended.....	40811
(m)(2) correctly revised.....	8169	Regulation at 81 FR 40811 re- moved.....	46832
(c)(3) and (m) revised; (1)(4) added.....	72984	(a)(4)(iv) <i>Examples 3</i> and <i>4</i> cor- rectly amended.....	46833
1.752-3 (a)(3) amended; (d) added	69300	1.956-3 Added.....	76508
1.755-1 (a)(4)(i)(C), (e) heading and (2) revised; (b)(4)(i) amended.....	6239	1.956-3T Removed.....	76509
1.833-1 Revised.....	40520	1.956-4 Added.....	76509
1.856-3 (d) revised.....	59860	(b)(2)(ii), (3) introductory text and (c)(3)(i) introductory	
1.856-10 Added.....	59860		
(g) <i>Example 10</i> correctly amended.....	68934		
1.861-9T (g)(2)(ii)(A)(I) revised; (g)(2)(vi) added.....	88819		
1.871-14 (b), (c)(2) introductory text, (i) through (iv), (3)(i), (4), (e)(1) and (j) revised; (e)(4)(iv) removed.....	2055		
1.871-14T Removed.....	2056		
1.871-15 (a)(1), (14)(i), (c)(2)(ii), (iv), (g)(2), (3), (h), (i)(3)(ii), (iii), (1)(2), (4), (p)(1), (q), (r)(3) and (4) revised; (a)(14)(ii)(B) amended; (g)(4), (n)(3)(i) and (ii) redesignated as (g)(5), (n)(3)(ii) and (iii);			

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text correctly revised; (c)(4) <i>Example 3</i> correctly amended	95471	1.1014-4 (a)(1) and (2) amended; (d) added	6241
1.985-5 Revised.....	88819	1.1014-5 (b) revised	6241
1.987-0 Added.....	88821	1.1223-1 (b) amended; (l) added.....	6241
Amended.....	88867	1.1245-2 (c)(2)(ii) revised; (d) added	6241
1.987-1 Revised.....	88821	1.1245-3 (a)(4) revised; (d) added	6241
(b)(1)(iii), (6), (c)(1)(ii)(B), (3)(i)(E), (d)(3), (f), (g)(2)(i)(B), (C) and (e)(i)(E) through (H) added.....	88867	1.1245-4 (a)(1) amended; (i) added	6241
1.987-1T Added.....	88868	1.1248-8 (b)(2)(iv)(B)(I)(ii) amend- ed.....	91030
1.987-2 Revised.....	88821	1.1248(f)-2 (e) amended	91031
(c)(9) added.....	88870	1.1250-4 (c)(5) and (h) added	6241
1.987-2T Added.....	88870	1.1254-2 (a)(1)	6241
1.987-3 Revised.....	88821	1.1254-3 (b)(2)(ii) and (iii) revised; (b)(2)(iv) added	6242
(b)(2)(ii), (4), (c)(2)(ii), (v), (d) and (e) <i>Examples 9</i> through <i>14</i> added	88870	1.1254-4 (e)(4) introductory text revised	6242
1.987-3T Added.....	88870	1.1254-5 (c)(2)(iv) introductory text revised.....	6242
1.987-4 Revised.....	88821	1.1254-6 Revised	6242
(c)(2) and (f) added	88873	1.1275-1 (d) amended.....	72984
1.987-4T Added.....	88873	1.1288-1 Added	24484
1.987-5 Revised.....	88821	1.1291-0 Amended	95465
1.987-6 Added.....	88845	1.1291-0T Removed	95465
(b)(4) added.....	88874	1.1291-1 Heading, (e)(2) and (j) re- vised; (b)(2)(ii), (v), (7) and (8) added	95465
1.987-6T Added.....	88874	1.1291-1T Removed	95466
1.987-7 Added.....	88845	1.1291-9 (j)(3) and k(3) revised	95466
(b) added	88874	1.1291-9T Removed	95466
1.987-7T Added.....	88874	1.1296-1 (d)(4) and (j) revised.....	6242
1.987-8 Added.....	88845	1.1298-0 Heading and introduc- tory text revised; amended	95466
(d) added	88875	1.1298-0T Removed	95466
1.987-8T Added.....	88875	1.1298-1 Added.....	95466
1.987-9 Added.....	88845	1.1298-1T Removed	95470
1.987-10 Added.....	88845	1.1312-7 (b) revised; (d) added.....	6242
1.987-11 Added.....	88845	1.1441-0 Amended.....	2056
1.987-12 Added.....	88875	1.1441-1 (e)(4)(ii)(B)(I) removed; (b)(7)(ii), (c)(2), (38), (e)(2)(ii), (3)(iv)(C)(3), (4)(i), (ii)(B)(I2), (iv)(C) and (5)(v)(B)(4) redesi- gnated as (b)(7)(ii)(A), (c)(2)(i), (38)(i), (e)(2)(ii)(A), (3)(iv)(C)(4), (4)(i)(A), new (ii)(B)(I1), (iv)(D) and (5)(v)(B)(5); (a), (b)(1), (2)(i), (iii)(A), (iv)(A), (B)(2), (3), (4), (C), (E), (vi), (vii)(B) through (F), (3)(i), (ii), (iii) introduc- tory text, (A)(I), (i) through (v), (2), (D), (iv) introductory text, (A), (v)(B), (vi), (vii),	
1.988-0 Amended	88850, 88879		
1.988-1 (a)(4) added; (a)(10)(ii) re- vised; (i) amended.....	88850		
(a)(3) added.....	88879		
1.988-1T Added.....	88879		
1.988-2 (b)(16— revised; (i) added	88879		
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1.988-4 (b)(2) revised.....	88851		
1.989(a)-1 (b)(2)(i) revised; (b)(4), (d)(3) and (4) added	88851		
1.989(c)-1 Removed.....	88851		
1.995-4 (d)(2) amended; (f) added	6240		
1.1001-1 (a) amended; (f)(1) re- vised; (i) added	6240		
1.1014-1 (a) revised; (d) added.....	6240		

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405.1006 Heading, (d)(1) introduc- tory text, (ii), (2), (e)(1) in- troductory text, (ii), (iii), (2) introductory text, (ii) and (iii) revised; (d)(3) through (6) added	5109	405.1062 Heading, (a), (b) and (c) amended	5121
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409.47 (b) introductory text amended.....	4578	416.171 (b)(2) revised.....	79879
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Technical correction	14639	Technical correction	14639
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		422.616 (a) amended	5125
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		422.619 (c)(1) and (2) amended	5125
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423.2032 Revised	5132	amended	5139
423.2034 Revised	5133	423.2400 Revised	80558
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424.59 Added	80558	433.138 (d)(1) introductory text, (3), (f) and (g)(1)(i) revised	86449
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425 Technical correction	95890	433.147 Heading, (a)(1) and (c)(1) revised; (d) removed	86450
Technical correction	14639	433.148 (a)(2) revised	86450
425.110 (b)(1) revised	80559	433.152 (b) revised	86450, 93560
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425.316 (c)(1) and (2) amended	80559	435.4 Amended	86450
425.402 (b) introductory text amended; (e) added	80559	435.113 Removed	86451
425.500 (e)(2) and (3) revised	80559	435.114 Removed	86451
425.502 (a) introductory text, (b)(3) and (d)(2)(ii) revised; (a)(1) through (4), (b)(2)(ii), (c)(2), (d) heading, (1) intro- ductory text and (2) intro- ductory text amended; (c)(5) added	80560	435.115 Revised	86451
425.504 (c) amended; (d) redesi- gnated as (c)(5); new (d) added	80560	435.117 Heading, (a), (b) and (c) revised; (d) heading added	86451
425.506 Heading revised; (d) in- troductory text amended; (e) added	80560	435.145 Revised	86451
425.508 Added	80561	435.150 Added	86451
425.612 (a)(1) introductory text amended; (a)(1)(iv), (v) and (d)(4) added	80561	435.170 Revised	86452
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431.200 (d) added	86448	435.201 (a)(4) amended; (a)(5) re- vised; (a)(6) removed	86452
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431.205 (e) and (f) added	86448	435.211 Revised	86452
431.206 (c)(3) amended	68847	435.213 Added	86452
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431.213 (h) amended	68847	435.220 Revised	86453
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431.224 Added	86449	435.227 Revised	86454
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431.242 (a)(1) revised; (f) added	86449	435.310 Revised	86454
431.244 (f)(1) revised; (f)(3) and (4) added	86449	435.401 (c)(1) removed	86454
		435.406 (a)(1)(iii) and (iv) re- moved; (a)(1)(v) redesignated as new (a)(1)(iii); heading, (a) introductory text, (1) intro- ductory text, (i), (ii) and new (iii) introductory text re- vised; (a)(1)(iii)(E), (a)(2)(i), (ii) and (b) amended; (a)(3) and (c) added	86454
		435.407 Revised	86455
		435.510 Undesignated center heading and section removed	86456
		435.522 Removed	86456
		435.601 (b) and (d)(1) introductory text revised; (d)(1)(i) and (ii) removed; (d)(1)(iii) through (vi) redesignated as new (d)(1)(i) through (iv)	86456

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435.610 (a) introductory text and (2) revised; (c) removed.....	86457	440.110 (a)(2) and (b)(2) amended.....	4578
435.831 (b) introductory text, (1) and (c) revised.....	86457	447.253 (b)(1)(iii)(B) amended.....	68847
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435.905 Heading and (b)(1) revised; (b)(2) amended; (b)(3) added.....	86457	457.10 Amended.....	86463
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435.910 (g) revised.....	86457	457.60 Introductory text amended.....	86463
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435.913 Removed.....	86458	457.310 (b)(2)(i) revised.....	86463
435.917 Added.....	86458	457.320 (c), (d) and (e) redesignated as (d), (e) and (f); new (d) revised.....	86463
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435.926 Added.....	86458	457.342 Added.....	86464
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435.1004 (b) revised.....	86460	457.616 (a)(3) removed.....	86466
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435.1101 Undesignated center heading removed; section heading revised; introductory text added; amended.....	86460	457.1203 (a) and (e) correctly amended.....	40
435.1200 Heading, (a), (b), (c) introductory text, (d), (e)(1) and (3) revised; (e)(2) introductory text amended; (g), (h) and (i) added.....	86461	457.1210 (c)(2) and (4) correctly amended.....	40
438.6 (c)(2)(i) correctly amended.....	39	457.1214 Correctly revised.....	40
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438.8 (e)(1) and (f)(2)(i) correctly amended.....	39	457.1230 (c) and (d) correctly revised.....	40
438.10 (g)(2)(xiii) correctly amended.....	39	457.1233 (b) correctly amended.....	40
438.210 (a)(2) correctly amended.....	39	457.1240 (e) correctly revised; (f) heading corrected.....	40
438.350 (d) correctly amended.....	39	457.1250 (a) correctly revised.....	40
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		460.50 (b)(1)(ii) revised.....	80561
		460.68 (a)(4) added.....	80561
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		460.71 (b)(7) added.....	80562
		460.86 Added.....	80562

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478.14 (c)(2) amended	5139	483.50 Added	68863
478.40 (a) and (c) revised	5139	483.55 (a)(1) and (b)(1) introduc-	
478.42 Revised	5139	tory text amended; (a)(3) and	
478.44 Revised	5139	(4) redesignated as (a)(4) and	
478.46 Revised	5140	(5); new (a)(3), (b)(4) and (5)	
478.48 Heading, (b) and (c) re-		added; new (a)(4) introduc-	
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482.15 (h)(1)(xiii) correctly redес-		troductory text, (ii) and (3)	
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482.58 (b)(1) through (8) revised		483.60 Redesignated as 483.45; re-	
.....	68847	designated from 483.35	68861
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482.82 (c)(2)(ii)(C) revised	79880	483.65 Redesignated as 483.80; re-	
483.1 (a)(1) introductory text, (3)		designated from 483.45	68861
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483.5 (a) through (f) designations		483.70 Redesignated as 483.90; re-	
removed; introductory text		designated from 483.75	68861
added; amended	68848	(f), (j), (k), (m), (o) and (q) re-	
483.10 Revised	68849	moved; (g), (h), (i), (l), (n), (p)	
483.12 Revised	68855	and (r) through (u) redес-	
483.13 Removed	68855	gnated as new (f) through (m),	
483.15 Revised	68855	new (o) and new (q); (c),	
483.20 (k) and (l) removed; (m) re-		(d)(2), (e), new (i)(1) introduc-	
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introductory text, (xvi),		new (j)(1)(i), (ii) and new (m)	
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vised	68857	new (p) added; new (g)(1),	
483.21 Added	68858	new (k)(3), new (m) and new	
483.24 Added	68859	(o)(2) introductory text	
483.25 Revised	68860	amended	68865
483.30 Redesignated as 483.35; re-		483.73 (g)(1)(xiii) correctly redес-	
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text amended; (e)(2) redес-		483.80 Redesignated from 483.65	
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483.35 Redesignated as 483.60; re-		483.85 Added	68869
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(d) and (e) redesignated as		68861
(e), (f) and (g); (a)(3), (4), new		(c), (e)(1)(i), (2)(i), (f), (g) intro-	
(c) and (d) added; introduc-		ductory text, (1) and (h)(2)	
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(e)(6), (7) and new (f)(1)(iv)		483.95 Added	68870
and (v) revised; (a)(1)(i),		483.118 (b)(1) and (c)(2)(i) amend-	
(b)(1) and (2) amended	68861	ed	68871
483.40 Redesignated as 483.30	68861	483.130 (m)(5) and (6) amended	68871
Added	68862	483.138 (a) introductory text and	
483.45 Redesignated as 483.65; re-		(b)(1) amended	68871
designated from 483.60	68861	483.151 (a)(3) amended	68871
Introductory text amended;		483.204 (b) amended	68871
(c)(2), (d) and (e) redес-		483.206 (a) amended	68871
gnated as (c)(4), (g) and (h);		484.1—484.2 (Subpart A) Revised	
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added; new (c)(4) revised	68863		

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484.22 (d)(1)(ii) correctly redesignated as (d)(1)(iv).....	80594	revised; (a)(2)(i)(G), (H), (I), (b)(2)(i)(H) and (I) added	77556
484.40—484.80 (Subpart B) Revised	4578	(a) introductory text and (b) introductory text correctly revised; (a)(2)(i)(H), (I), (b)(2)(i) (H) and (I) correctly added; comment period extended	36
484.100—484.115 (Subpart C) Revised	4578	495.102 (d)(1), (2)(iv) and (3) revised	77557
484.202 Amended	76796	(d)(4)(v) added.....	79892
484.205 (b) introductory text revised	76796	495.316 (g)(2) revised; (g)(3) added	77557
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