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CHANGES APRIL 2, 2018 THROUGH OCTOBER 31, 2018

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended.....26588, 32532, 36421
1.148-1 (e)(3) reinstated; CFR correction.....24661
1.148-4 (h)(3)(iv) heading revised 14175
1.170-0 Removed.....36421
1.170-1 Removed.....36421
1.170-2 Removed.....36421
1.170A-1 (a) and (k) amended 36421
1.170A-1 (a) amended.....45827
1.170A-13 Heading revised 36422
1.170A-14 (i) and (j) revised 36422
1.170A-15 Added.....36422
1.170A-16 Added.....36423
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1.170A-18 Added.....36427
1.304-7 Added.....32532
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1.337(d)-3 Added 26588
1.337(d)-3T Removed 26592
1.367(a)-3 (c)(3)(iii)(C) and (11)(ii) revised.....32533
1.367(a)-3T Removed 32533
1.367(b)-4 (a), (b) introductory text, (1)(i)(C), (d)(1), (e), (f), (g), and (h) revised.....32533
1.367(b)-4T Removed 32536
1.367(b)-6 (a)(1)(iii) removed; (a)(1)(iv) and (v) redesignated as new (a)(1)(iii) and (iv); new (a)(1)(iv) amended 32536
1.401(k)-1 (g)(5) added.....34471
1.401(k)-6 Amended 34471
1.401(m)-1 (d)(4) added.....34471
1.401(m)-5 Amended 34471
1.664-1 (a)(7)(i)(*b*) revised; (f)(1) amended 36427
1.707-9 (a)(1) amended 50259
1.732-1 (c)(1) and (5)(ii) revised.....26592
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1.732-3 Revised 26592
1.956-2 (a)(4), (c)(5), and (d)(2) revised; (f) and (h)(3) added; (i) removed.....32536
1.956-2T (a)(4), (c)(5), (d)(2), (i), and (j) removed; (b)(2) through (c)(4) revised 32538
1.6050L-1 (a)(2)(i), (e), and (f)(2)(ii) amended; (c)(4)(i) introductory text and (d)(2) revised; (h) added.....36427
1.6081-8 Revised.....38028
1.6081-8T Removed 38029
1.7701(l)-4 Added.....32538
1.7701(l)-4T Removed.....32543
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1.7874-1T Removed 32544
1.7874-2 (a), (b)(7) through (13), (c)(2), (4), (f)(1) introductory text, (iv), and (l)(2) revised; (b) introductory text and (k)(2) *Example 21* amended 32544
1.7874-2T Removed 32546
1.7874-3 (d)(1) and (4) removed; (d)(2), (3), and (5) through (13) redesignated as new (d)(1), (2), (3) through (10), and (12); (b)(4), (d) introductory text, new (8), and (f)(2) revised; (d)(11) added; table amended 32546
1.7874-3T Removed (temporary) 32546
1.7874-4 (d)(1)(ii) revised; (h) removed; (i), (j), and (k) redesignated as (h), (i), and (j); (a), new (j)(1), and table amended 32547
1.7874-5 Table amended 32548
1.7874-6 Added 32548
1.7874-6T Removed 32550
1.7874-7 Added 32551
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54 Notification.....19431
54.9801-2 Amended; eff. 10-2-18.....38241
54.9833-1 Heading and concluding text revised; eff. 10-2-18 38242
301.6223-1 Added 39344
301.6223-2 Added 39349
301.9100-22 Added.....39350
301.9100-22T Removed.....39351

602.101 (b) table amended; OMB number 36428

Proposed Rules:

1 .....27302, 28397, 33875, 39292, 39514, 40884, 41026, 41954, 43563, 48265, 50864, 51072, 51904, 52726, 54279, 54420, 54527
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301 ...24948, 29716, 33165, 41954, 51906, 52726
602..... 51904

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

9.262 Added 14749
9.263 Added 30538

Proposed Rules:

9 .....14787, 14791, 14795, 15091