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CHANGES APRIL 2, 2018 THROUGH JUNE 28, 2019

TITLE 26—INTERNAL REVENUE

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

1 Technical correction 14261, 15953
1 Authority citation amended 20794, 23717, 27952, 28413, 29334
1.36B-0 Amended 28984
1.36B-2 (c)(3)(i) redesignated (c)(3)(i)(A); new (c)(3)(i)(A) heading, (v)(A)(*3*), (*5*), and (e)(1) revised; (c)(3)(ii), (v)(A)(*1*), (*2*), and (vi) amended; (c)(3)(i)(B), (5), and (e)(3) added 28984
1.78-1 Revised 29335
1.148-0 (c) amended 14007
1.148-1 (e)(1) amended; (e)(4) added 14007
1.148-11 (n) added 14007
1.170A-1 (h)(3), (4), (5) redesignated as (h)(4), (5), (6); new (h)(3) added 27530
1.170A-13 (f)(7) amended 27530
1.199A-0 Amended 15954
1.199A-1 (b)(10) and (d)(4)(xi)(B) amended 15954
1.199A-2 (b)(2)(iii)(A) amended 15955
1.199A-4 (c)(3), (4)(ii), and (d)(15)(ii) amended 15955
1.199A-5 (b)(3)(xiv) and (d)(3)(iii)(B) amended 15955
1.245A-5T Added (temporary) 28413
1.337(d)-7 (a)(1), (2)(vi), (vii), (b)(4), (c)(1), (6), (f), and (g)(2)(ii) revised; (a)(2)(viii) added 26563
1.337(d)-7T Removed 26565
1.382-1 Introductory text revised; CFR correction 13520
1.641(c)-1 (b)(1), (2), (k) heading revised; (k) and (l)(3)(i) amended; (l) *Examples 1* through *5* redesignated as (l)(1) through (5); new (l)(1)(iii) undesignated text before the first table, undesignated text before the second table, and undesignated text before the third table redesignated as (l)(1)(iii)(A), (B), and (C); new (l)(1)(ii) table heading, new (iii)(A) table heading, new (B) table heading, new (C) table heading, new (v) table heading, new (vi) table heading, new (vii) table heading, and (6) added 28215
1.642(c)-3 (g) added 27530
1.846-0 Removed 27952
1.846-1 (a)(1), (b)(1), (3)(i), and (ii) amended; (a)(2), (b)(3)(ii)(B), (iii), (iv), and (4) removed; (a)(3), (4), and (b)(5) redesignated as (a)(2), (3), and (b)(4); (c), (d), and (e) added 27952
1.846-2 Removed 27952
1.846-2T Removed 27952
1.846-3 Removed 27952
1.846-4 Removed 27952
1.846-4T Removed 27952
1.851-2 (b)(1)(i)(F) revised; (b)(2)(iii) amended 17082
1.861-12 (c)(2) revised; (k) added 29335
1.861-12T (c)(2)(i) Revised 29336
1.951-1 (a) introductory text, (b)(1)(ii), (2), (c), (e), and (g)(1) revised; (h) and (i) added 29337
1.951A-0 Added 29341
1.951A-1 Added 29341
1.951A-2 Added 29341
1.951A-3 Added 29341
1.951A-4 Added 29341
1.951A-5 Added 29341
1.951A-6 Added 29341
1.951A-7 Added 29341
1.954(c)(6)-1T Added (temporary) 28423
1.956-1 (a) and (g) heading revised; (b)(4) introductory text amended; (b)(4) *Examples 1* through *8* designated as (b)(4)(i) through (viii); new (b)(4)(i)(i), (ii), (ii)(i), (ii), (iii)(i), (ii), (iv)(i), (ii), (v)(i), (ii), (vi)(i), (ii), (vii)(i), (ii), (viii)(i), and (ii) redesignated as new (b)(4)(i)(A), (B), (ii)(A), (B), (iii)(A), (B), (iv)(A), (B), (v)(A), (B), (vi)(A), (B), (vii)(A), (B), (viii)(A), and (B); new (b)(4)(ii)(A) and (g)(1) amended; (g)(4) and (5) added; authority citation removed 23717
1.956-1 Table amended 29799
1.965-0 Amended 14260

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1.965-1 (f)(13)(ii) revised 14260
1.965-2 (b)(2) and (4) revised 14260
1.965-7 (c)(3)(iv)(A)(*2*) and (B)(*4*)(*viii*) revised 14261
1.965-7 (e)(1)(i) amended; (e)(1)(iv) and (3) added; (e)(2)(ii) revised 29365
1.965-8 (e) heading, (1), and (g)(1)(ii)(B)(*2*) revised 14261
1.987-0 Amended 20794, 20795
1.987-2 (c)(9) revised; (e) added 20795
1.987-2T Removed.....20795
1.987-4 (c)(2) and (f) revised; (h) added 20795
1.987-4T Removed.....20796
1.987-7 (b) removed.....20796
1.987-7T Removed.....20796
1.987-12 Revised.....20796
1.987-12T Removed 20801
1.1361-1 (m)(8) *Examples 1* through *9*, (i)(i), (ii), (iii), (ii)(i), (ii), (vi)(i), (ii), and (iii) redesignated as (m)(8)(i) through (ix), (A), (B), (C), (ii)(A), (B), (vi)(A), (B), and (C); (m)(1)(ii)(D) and (E)(*2*) revised; (m)(4)(i), (5)(iii), new (8)(ii)(A), new (B), new (vi)(B), new (C), and (9) amended 28216
1.1471-4 (j) amended 13121
1.1471-5 (m) amended.....13121
1.1472-1 (h) amended.....13121
1.1502-12 (s) added 29367
1.1502-51 Added.....29367
1.6038-2 Heading, (a) introductory text, and (m) revised 29369
1.6038-2T Added (temporary).....28423
1.6038-5 Added 29369
31 Authority citation amended 24379
31.3511-1 Added.....24379
53.4963-1 (a) and (c) amended 14009
53.6011-1 (b) amended 14009
53.6071-1 (i) redesignated as (j); new (i) and new (j)(3) added 14009
54 Authority citation amended 28987
54.9801-2 Amended.....28987
54.9802-4 Added.....28987
54.9815-2711 (c), (d), and (e) revised 28997
54.9831-1 (c)(3)(i) revised; (c)(3)(viii) added 28999
300.0 (b)(10) removed; (b)(11), (12), and (13) redesignated as (b)(10), (11), and (12) 20804
300.5 (b) and (d) revised.....20804
300.6 (b) and (d) revised.....20804
300.10 Removed; new section redesignated from 300.11; new (b) and new (d) revised.....20804
300.11 Redesignated as 300.10; new section redesignated from 300.12 20804
300.12 Redesignated as 300.11; new section redesignated from 300.13 20804
300.13 Redesignated as 300.12.....20804
301 Authority citation amended 24382
301.6103(j)(1)-1 (b)(2)(iii)(I), (3)(v), (xxv) through (xxx), and (e) revised; (b)(2)(iii)(K) through (M), (3)(xxxi) through (xxxv), (6)(i)(C), (D), and (E) added 14011
301.6103(j)(1)-1T Removed.....14011
301.7705-1 Added 24382
301.7705-1T Removed 24389
301.7705-2 Added 24382
301.7705-2T Removed 24389
602.101 (b) amended 24389

Proposed Rules:

1 .....12169, 14634, 14901, 16415, 16799, 18652, 18999, 21198, 22751, 22987, 26605, 28426, 28668, 29114
31 25209
163.....25208

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

16 Policy statement.....14614

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

478.40 Removed 12094
478.40a Removed 12094