



## CODE OF FEDERAL REGULATIONS

### **LSA**

#### List of CFR Sections Affected

November 2020

##### **Title 1–16**

Changes January 2, 2020  
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## LSA—LIST OF CFR SECTIONS AFFECTED

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:

Titles 1–16—as of Jan. 1  
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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 that you are using. Then check the CUMULATIVE LIST OF PARTS AFFECTED appearing in the Reader Aids of the latest Federal Register for more current, but less descriptive, changes that were published after the final date that is included in this publication. To see the most timely and accurate list of sections affected, refer to the List of Sections Affected that is published as part of each volume of the Code of Federal Regulations.

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.

To cite a page reference from this publication, use the volume number (85 FR for 2020) and the page number. For convenience, the volume number has been included in the Table of Federal Register Issue Pages and Dates.

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An INDEX to the daily Federal Register is published monthly and is cumulated for 12 months. A separate volume, the CFR Index and Finding Aids to the entire Code of Federal Regulations, is revised as of January 1 each year.

## LSA ONLINE

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## INQUIRIES AND SUGGESTIONS

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SUGGESTIONS concerning this and other publications of the Office are welcomed. Please send your suggestions to Oliver A. Potts, Director, Office of the Federal Register, National Archives and Records Administration, Washington, DC 20408 or email [fedreg.info@nara.gov](mailto:fedreg.info@nara.gov).

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1.59A-9 (b)(1) through (3) and (ii) amended; (b)(4), (c)(11)(ii), and (12) revised; (b)(5) and (6) added.....	64368
1.59A-10 Revised.....	64368
1.67-4 (a) and (d) heading revised; (d) amended.....	66224
1.152-2 (b) revised; (e) added.....	64386
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1.163(j)-0 Added.....	56756
1.163(j)-1 Added.....	56760
1.163(j)-2 Added.....	56760
1.163(j)-3 Added.....	56760
1.163(j)-4 Added.....	56760
1.163(j)-5 Added.....	56760
1.163(j)-6 Added.....	56760
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1.168(b)-1 (a)(5)(i)(A) revised; (b)(2)(i) amended; (b)(2)(iv) added.....	71752
1.168(k)-0 (b)(3)(iii)(C), (v), (5)(iii)(G), (v), (c), (1), (2), (i) through (iv), (3), (i) through (iii), (4), (i), (ii), (5), (i), (ii), (6), (i), (ii), (7), (i), (ii), (8),	

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(9), (d)(4), (f)(7), (g)(11), and (h)(3)(i) through (iii) added; (d)(3)(iv), (h)(2), and (3) revised.....	71752	1.250(b)-4 (d)(1)(ii)(D), (2)(ii)(A), and (iv)(B)(10)(ii) amended.....	68249
1.168(k)-2 (a)(1), (2)(iv)(B), (C), (D), (b)(3)(iii)(B)(I), (5)(ii)(A), (iii)(A), (B), (iv)(C)(I), (2), (viii) introductory text, (e)(1)(iii), (f)(1)(ii)(D), (G), and (g)(1)(i) amended; (a)(2)(iv)(E) removed; (b)(2)(ii)(F), (G), and (h)(1) through (3) revised; (d)(3)(iv) redesignated as (d)(4); (b)(2)(iii)(F) through (I), (b)(3)(iii)(B)(4), (C), (v), (vii)(Y) through (OO), (5)(iii)(G), (v), (c), new (d)(3)(iv), (f)(7), and (g)(11) added.....	71753	1.250(b)-5 Correction: (e)(2)(iii) amended.....	60910
1.170A-1 (c)(5), (h)(2)(i)(B), and (3)(iii) revised; (h)(1) introductory text amended; (h)(3)(viii) and (4) through (6) redesignated as (h)(3)(x) and (5) through (7); (h)(3)(viii), (ix), and new (4) added.....	48474	1.250(b)-5 (c)(1), (e)(2)(iii), (5)(ii)(F)(I), and (2).....	68249
1.170A-13 (f)(7) amended.....	48474	1.250(b)-6 Correction: (d)(4)(ii)(B)(2)(i) and (C)(2)(i) amended.....	60910
1.199A-0 Table amended.....	38065	1.250(b)-6 (c)(3) amended.....	68250
1.199A-3 (b)(1)(iv) revised; (d), (e)(2)(iii), and (iv) added.....	38065	1.250-1 Added.....	43080
1.199A-6 (d)(3)(iii), (v), (e)(2)(iii), and (iv) added.....	38067	1.250-1 (b) amended.....	68249
1.245A(e)-1 Added.....	19830	1.250(a)-1 Added.....	43080
1.245A-5 Correction: (e)(3)(i)(A) and (j)(10)(ii) amended; (i)(8) and (9) revised.....	72564	1.250(b)-1 Added.....	43080
1.245A(e)-1 (d)(4)(i)(B), (ii), (g)(1)(v), and (h)(2) added; (g) introductory text amended.....	72031	1.250(b)-2 Added.....	43080
1.245A-5 Added.....	53083	1.250(b)-3 Added.....	43080
1.245A-5 Correction: amended.....	60358	1.250(b)-4 Added.....	43080
1.245A-1T Removed.....	53096	1.250(b)-5 Added.....	43080
1.245A-2T Removed.....	53096	1.250(b)-6 Added.....	43080
1.245A-3T Removed.....	53096	1.263A-9 (g)(1)(i) amended.....	56832
1.245A-4T Removed.....	53096	1.263A-15 (a)(4) added.....	56832
1.245A(e)-1 Table amended.....	53096	1.267 (a)-3 (c)(2) and (d) amended; (c)(4) revised.....	59430
1.250-0 Added.....	43080	1.267A-1 Added.....	19836
1.250-0 Correction: Amended.....	60910	1.267A-5 Correction: (a)(20)(ii) revised.....	48651
1.250(b)-2 Correction: (d)(4)(ii)(C) amended.....	60910	1.267A-7 Correction: (a) revised.....	48651
1.250(b)-4 Correction: (d)(2)(iv)(B)(13) heading revised.....	60910	1.267A-2 Added.....	19836
		1.267A-3 Added.....	19836
		1.267A-4 Added.....	19836
		1.267A-5 Added.....	19836
		1.267A-6 Added.....	19836
		1.267A-7 Added.....	19836
		1.274-11 Added.....	64033
		1.274-12 Added.....	64035
		1.316-2 (b) amended.....	66476
		1.332-8 Added.....	59431
		1.338-11 (d)(3)(i) amended; (d)(3)(iii) redesignated as (d)(3)(iv); new (d)(3)(iii) and (7)(iii) added; (d)(2) and new (3)(iv) revised.....	64392
		1.367 Correction: (g)(1)(v)(A) and (B) added.....	51347
		1.367 Correction: (f)(10) amended.....	51347
		1.367(a)-8 (c), (j), (k), and (m) through (r) amended; (r) heading revised.....	59431
		1.381(c)(20)-1 Added.....	56832
		1.381(c)(22)-1 (b)(6) removed.....	64392
		1.382-1 Table amended.....	56834
		1.382-2 (a)(1)(i)(A), (ii) introductory text, (A), and (b)(3) revised; (a)(1)(i)(B), (ii)(B), (iv),	

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(v), (2)(i), (ii) through (v), (3)(i), (4)(i), (5), and (6) amended; (a)(2)(vi), (7), and (8) added .....	56834	(x)(i), (ii), (xi)(i), (ii) redesignated as (h)(3)(i)(A), (B), (ii)(A), (B), (iii)(A), (B), (iv)(A), (B), (v)(A), (B), (vi)(A), (B), (vii)(A), (B), (viii)(A), (B), (ix)(A), (B), (x)(A), (B), (xi)(A), and (B); (h)(3)(ii)(B)(A), (B), (iii)(B)(A), (B), (vi)(B)(A), (B), (vii)(B)(A), (B), (viii)(B)(A) through (F), (ix)(B)(A), (B), (x), (B)(A), (B), and (C) redesignated as (h)(3)(ii)(B)(I), (2), (iii)(B)(I), (2), (vi)(B)(I), (2), (vii)(B)(I) through (6), (ix)(B)(I), (2), (x)(B)(I), (2), and (3); (h)(3)(v)(A), (B), and (vii)(A) amended; (h)(3)(xii) through (xix) and (j)(1) revised; (j)(3) and (k) added.....	28870
1.382-5 (d)(1) and (f) amended .....	56835	1.385-3T Removed.....	28878
1.382-6 (a) redesignated as (a)(1); (a)(1) heading, (2), and (b)(4) added; (b)(3)(ii), and (d) amended; (h) revised .....	56835	1.385-4 Added.....	28878
1.382-7 (c) through (g) added .....	56837	1.385-4T Removed.....	28878
1.383-0 (a) revised.....	56837	1.401(a)(9)-5 Amended.....	72477
1.383-1 (a), (c)(6)(i)(B), (d)(2)(i), (ii), (vi), (e)(1), (2), (f), (g), and (j) amended; (d)(2)(iv) through (vii) redesignated as (d)(2)(v) through (viii); (c)(6)(ii), (d)(1), (2)(iii), new (v), (3)(ii), new (f)(2), and new (3) revised; new (d)(2)(iv) and (j)(2) added; (k) removed.....	56837	1.401(a)(9)-6 Amended.....	72477
1.385-1 (c)(4)(vii) <i>Examples 1</i> through 4 redesignated as (c)(4)(vii)(A) through (D); (c)(4)(vii)(A)(i), (ii), (B)(i), (ii), (C)(i), (ii), (D)(i), (ii) redesignated as (c)(4)(vii)(A)(I), (2), (B)(I), (2), (C)(I), (2), (D)(I), and (2); (a), (c) introductory text, (4)(i) introductory text, (vii) introductory text, (B)(2), new (I), (D)(I), (d)(1)(iv)(A), and (B) amended; new (c)(4)(vii)(C)(2)(A), (B), and (D)(2)(A) through (C) redesignated as (c)(4)(vii)(C)(2)(i), (ii), and (D)(2)(i) through (iii) .....	28870	1.401(a)(9)-8 Amended.....	72477
1.385-3 Heading revised; (a), (b)(4) introductory text, (i) introductory text, (E), (ii) introductory text, (D), (c)(1), (2)(i)(C), (iv), (v)(B), (C), (3)(i)(C)(4), (ii)(D)(6), (d)(2)(ii)(A), (B), (7)(ii), (g) introductory text, (3)(iii)(D), (j)(2)(i), (ii), and (v) amended; (b)(3)(vii), (d)(4), (f), (g)(5) through (8), (15), (16), (17), (22), and (23) revised; (h)(3) <i>Examples 1</i> through 19 redesignated as (h)(3)(i) through (xi); new (h)(3)(i)(i), (ii), (i), (ii), (iii)(i), (ii), (iv)(i), (ii), (v)(i), (ii), (vi)(i), (ii), (vii)(i), (ii), (viii)(i), (ii), (ix)(i), (ii),		1.401(a)(9)-9 Revised.....	72477
		1.401-1 (e)(2) amended .....	31967
		1.446-3 (g)(4) and (j)(2) revised.....	56839
		1.468A-1 (b)(6)(i) and (ii) added.....	55190
		1.468A-5 Heading, (b)(2)(i), (v), and (d)(3)(i) revised .....	55190
		1.468A-9 Revised.....	55190
		1.469-9 (b)(2) revised .....	56840
		1.469-11 Heading, (a)(3) revised; (a)(4) and (5) redesignated as (a)(5) and (6); (a)(1) amended; new (a)(4) added.....	56842
		1.481-5 Redesignated as 1.481-6; new section added .....	66476
		1.481-6 Redesignated from 1.481-5 .....	66476
		1.481-6 Revised .....	66478
		1.511-2 (e) added .....	74034
		1.513-1 (d)(4)(i) in part redesignated as (d)(4)(i)(A); (d)(4)(i) in part redesignated as (d)(4)(i)(B) introductory text; (d)(4)(i)(B) (I) through (3) redesignated as (d)(4)(i)(B)(I) through (3); new (d)(4)(i)(A), (B) heading, and (4) added; (d)(4)(i)(B) amended.....	74034
		1.529A-0—1.529A-8 Undesignated center heading added .....	74034

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1.529A-0 Added .....	74034	1.861-9 (a), (e)(8)(vi)(C), (D), and (k) revised; (b) and (e)(9) added .....	72038
1.529A-1 Added .....	74034	1.861-9T (b)(1)(i) revising; (b)(8) added .....	72040
1.529A-2 Added .....	74034	1.861-12 (e) and (k) revised; (f) and (g) added .....	72040
1.529A-3 Added .....	74034	1.861-12T (f) revised .....	72041
1.529A-4 Added .....	74034	1.861-13T Removed .....	72041
1.529A-5 Added .....	74034	1.861-14 (d)(1) amended; (d)(3) through (5), (e)(6), (ii), (f) through (j) heading removed; (d)(3), (e) heading, (1) through (5), (f), (h), and (k) added; (e)(6)(i) redesignated as (e)(6); new (e)(6) revised .....	72041
1.529A-6 Added .....	74034	1.861-14T (e)(1)(i), (2)(i), (4), (5), and (h) revised; (e)(2)(ii) re- moved; (j) footnote 1 added .....	72042
1.529A-7 Added .....	74034	1.861-17 Correction: (e)(3) amend- ed .....	29323
1.529A-8 Added .....	74034	1.861-17 Revised .....	72042
1.642(h)-2 (a) revised; (b) and (c) redesignated as (d) and (e); new (d) heading, new (e) heading, new (b), new (c), and (f) added .....	66224	1.861-20 Added .....	72049
1.642(h)-5 Revised .....	66225	1.863-8 (b)(2)(ii) amended; (h) re- vised .....	59434
1.672(f)-2 (a) and (e) revised .....	59433	1.863-9 (b)(2)(ii) and (1) revised .....	59434
1.704-1 (b)(4)(xi) added .....	56842	1.864(c)(8)-1 Added .....	70965
1.704-1 (b)(1)(ii)(b)(I) amended; (b)(4)(viii)(d)(I) revised .....	72033	1.864(c)(8)-2 Added .....	76931
1.706-1 (b)(6)(ii) and (v) heading revised; (b)(6)(v)(A) amended .....	59434	1.881-3 (e) <i>Examples 1</i> through 26 redesignated (e)(1) through (26); (e)(4) through (26) fur- ther redesignated as (e)(5) through (27); (a)(2)(ii)(B)(I)(iv), new (e)(4) added; (a)(1), (2)(i)(A), (i)(B), (ii)(B)(I) introductory text, (ii), (iii), (3)(ii)(E)(2)(ii), (4)(ii)(B), (b)(1), (2)(i), (iii), (iv), (3)(i), (c)(2)(ii), (d)(1)(i), (ii)(A), (e) introductory text, new (3), new (8)(ii), new (22)(i), (ii), new (24)(i), new (25)(i), and (f) amended; (a)(2)(i)(C) revised .....	72055
1.801-2 Amended .....	64392	1.881-3 (f) heading revised; (f) amended .....	72056
1.801-5 (c) removed .....	64392	1.897-7 Added .....	70971
1.801-7 Removed .....	64392	1.897-7T (c) added .....	70971
1.801-8 (e) removed .....	64392	1.904 Correction: (g)-0 amended .....	29323
1.806-4 Removed .....	64392	1.904-1 Heading and (a) revised .....	72057
1.807-1 Revised .....	64392	1.904-4 Correction: (c)(6)(iii) amended .....	29323
1.807-3 Added .....	64392		
1.807-4 Added .....	64392		
1.809-2 Removed .....	64393		
1.809-5 (a)(5)(iii) amended .....	64393		
1.810-3 Removed .....	64393		
1.816-1 Added .....	64393		
1.817A-0 Removed .....	64394		
1.817A-1 (a)(5), (6), and (c) re- moved; (d) redesignated as new (c); (b) and new (c) re- vised .....	64394		
1.818-2 (c) removed .....	64394		
1.818-4 Removed .....	64394		
1.848-1 (b)(2)(i) amended .....	64394		
1.860C-2 (b)(2) revised .....	56842		
1.861-8 Correction: (c)(4) and (e)(6)(i) amended .....	29323		
1.861-8 (a)(1), (d)(1), and (e)(6)(i) amended; (d)(2)(ii)(B), (e)(4)(ii), (7), (8), and (h) re- vised; (e)(5) redesignated as (e)(5)(i); (d)(2)(v), (e)(5) head- ing, (ii), (iii), (16), and (g)(15) through (18) added .....	72033		
1.861-8T (d)(2)(ii)(B) revised .....	72038		
1.861-8 (d)(2)(ii)(C)(I) amended; (f)(1)(vi)(N) added .....	43109		
1.861-8 (h) revised .....	68250		

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1.904-4 (c)(7)(i), (iii), and (q) revised; (c)(7)(ii) and (o) amended; (c)(8)(v) through (viii) added .....	72057	1.958-2 (d)(2) and authority citation removed; (g) <i>Example 1</i> through <i>Example 6</i> redesignated as (g)(1), new (2), and (3) through (6); new (g)(1) and new (g)(2), and (h) amended; new (g)(4) revised.....	59435
1.904(b)-3 (c)(1) amended; (d)(2) added; (f) revised .....	72060	1.960-1 (c)(2) amended; (d)(3)(ii)(A) and (B) revised; (d)(3)(ii)(C) removed .....	72071
1.904(g)-3 (b)(1) amended; (j) added; (l) revised .....	72060	1.960-2 (b)(3)(iii) amended .....	72071
1.904-4T Removed.....	72067	1.960-3 (e)(2)(i) amended.....	72071
1.904-5 Correction: (c)(1)(ii) removed.....	29323	1.960-4 (f)(1) Table 2 amended.....	72071
1.904-5 (a)(4)(i) and (o) revised; (a)(4)(vi) amended.....	59435	1.960-7 Revised .....	72072
1.904-6 Heading, (a), and (d) revised; (b) redesignated as (e); new (b), (c), (f), and (g) added; new (e)(4)(i) and new (ii)(C) amended.....	72059	1.962-1 (a)(2), (b)(2)(i) through (iii), (c), and (d) revised; (b)(1)(i)(A)(2) and (b)(1)(i)(B)(3) added; (b)(1)(ii) removed.....	43109
1.905-3 Heading and (d) revised; (a) amended; (b)(2) and (3) added .....	72060	1.965-5 (b) redesignated as (b)(1); new (b)(1) heading and (2) added .....	72072
1.905-4 Added.....	72063	1.965-9 (c) amended .....	72072
1.905-5 Added.....	72067	1.1362-2 (a)(2)(iii) added.....	66478
1.905-5T Removed.....	72069	1.1362-3 (c)(3) redesignated as (c)(3)(i); (c)(3)(i) heading added; (d) <i>Examples 1</i> through <i>4</i> redesignated as (d)(1) through (4) .....	56842
1.951A-0 Removed .....	44638	1.1368-1 (g)(2)(ii) amended .....	56842
1.951A-2 (c)(6) added.....	72070	1.1371-1 Added .....	66478
1.951A-7 (d) added.....	72070	1.1371-2 Added .....	66478
1.951A-2 Correction: (c)(7)(viii)(E)(2)(ii) amended .....	64040	1.1377-1 (b)(3)(ii) through (iv) redesignated as (b)(3)(iii) through (v); new (b)(3)(ii) added .....	56843
1.951A-2 (c)(1)(iii) revised; (c)(3) redesignated as (c)(3)(i); new (c)(3)(i) heading, (ii), (7), and (8) added .....	44638	1.1377-2 (b) amended.....	66484
1.951A-7 Existing text designated as (a); new (a) heading and (b) added; new (a) amended .....	44648	1.1377-3 Revised.....	66484
1.954-0 (b) removed.....	44649	1.1400Z2-0 Correction: table amended .....	19082
1.954(c)(6)-1 Added.....	53097	1.1400Z2(a)-1 Correction: (b)(3), (1)(ix)(A)(2), (32), and (c)(1)(iii)(A) amended; (d)(2), (g)(2) introductory text, and (2)(i) revised .....	19083
1.954(c)(6)-1T Removed.....	53097	1.1400Z2(b)-1 Correction: (c)(6)(ii)(B) amended; (j)(2) introductory text and (i) revised .....	19083
1.954-1 (c)(1)(iii)(A)(2)(ii), (d)(1) introductory text, (2) introductory text, (i), and (ii) amended; (c)(1)(iii)(A)(2)(iii), (iv), (d)(3)(ii), and (7) removed; (c)(1)(iii)(A)(3), (iv), and (h)(3) added; (d)(3)(i) and (h)(1) revised.....	44649	1.1400Z2(c)-1 Correction: (b)(2)(ii)(A) and (B)(I) amended .....	19083
1.954-1 (c)(1)(i)(C) and (d)(3)(iii) amended; (h)(1) revised.....	72070	1.1400Z2(d)-1 Correction: (d)(3)(ix) and (x) redesignated as (d)(3)(viii) and (ix); (b)(2)(i)(C)(2)(ii),	
1.954-2 (h)(2)(i)(H) and (i)(3) amended; (h)(2)(i)(I) redesignated as (h)(2)(i)(J); new (h)(2)(i)(I) added .....	72071		

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(c)(2)(i)(C)(2), (d)(3)(v)(D), (F), and (G) amended; (b)(4)(ii), (d)(3)(vi), (vii), (d)(6)(i), (iii), (e)(2) introductory text, and (2)(i) revised .....	19083	1.1461-1 (a)(1), (c)(1)(i), (ii)(B)(3), (4), (2)(i) introductory text, (N), (O), and (4)(ii)(A) amended; (c)(1)(ii)(A)(β) and (i) revised; (c)(1)(ii)(B)(5), (2)(i)(P), (Q), and (R) added.....	76945
1.1400Z2(d)-2 Correction: (d)(4)(i), (ii), (e)(2) introductory text, and (i) revised.....	19085	1.1461-2 (a)(1) and (d) revised; (b) amended .....	76946
1.1400Z2(f)-1 Correction: (b)(2) and (c)(3)(v)(B) amended; (c)(3)(iii), (d)(2) introductory text, and (i) revised .....	19085	1.1461-3 Amended .....	76946
1.1445-2 (b)(2)(v) added; (e) amended .....	76932	1.1463-1 (a) amended.....	76946
1.1445-5 (b)(3)(iv) added; (c)(1)(ii), (iii)(A), (B) introductory text, (iv), (3)(ii), (d)(1), and (h) amended.....	76932	1.1464-1 (a) amended; (c) revised .....	76947
1.1445-8 (c)(2)(i) and (f) revised; (j) added .....	76932	1.1502-1 (k) and (l) added .....	67974
1.1446-0 Amended .....	76933	1.1502-4 Revised.....	72072
1.1446-3 Correction: (b)(2)(i)(B) added .....	35558	1.1502-12 (t) added .....	43112
1.1446-3 (c)(4) added; (d)(2)(vi) <i>Examples 1</i> through 3 and (e)(4) <i>Examples 1</i> through 3 redesignated as (d)(2)(vi)(A) through (C) and (e)(4)(i) through (iii); (a)(2)(i), new (d)(2)(vi)(A) through (C) and new (e)(4)(i) through (iii) amended; new (e)(4)(i)(i) through (viii), new (ii)(i) through (v), and new (iii)(i) through (v) further redesignated as new (e)(4)(i)(A) through (H), new (ii)(A) through (E), and new (iii)(A) through (E); new (e)(4)(i)(B), new (E) through (G), new (ii) introductory text, new (iii) introductory text, and new (A) through D amended; (g) removed.....	76933	1.1502-12 Correction: (c)(7)(ii)(Q)(a) through (c) redesignated as (c)(7)(ii)(Q)(I) through (3) .....	60910
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 170.213 Revised; interim ..... 70082

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