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CHANGES APRIL 1, 2015 THROUGH FEBRUARY 29, 2016

TITLE 26—INTERNAL REVENUE

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

1 Authority citation amended **17317, 31841, 31997, 33408, 45877, 52979, 54383, 55245, 55540**
Technical correction **20413, 23237, 23238, 25230, 38941, 46795, 60293, 66416, 68244, 74678, 75946**
Authority citation amended.....8153, 8838, 9336
1.36B-0 Amended.....**78974**
1.36B-1 (e)(1)(i), (ii)(B) and (n) revised **78974**
1.36B-2 (c)(3)(iv), (v)(A)(*4*) and (vi) revised; (c)(3)(v)(A)(*5*), (*6*) and (D) *Example 9*,.....**78974**
1.36B-3 (b)(2), (d), (f)(4), (g)(2), (j)(1) and (3) revised; (c)(2) and (3) redesignated as (c)(3) and (4); new (c)(2) and (e) added; (h), (j) and (k) amended.....**78975**
(d)(2)(i)(A) correctly revised 2088
1.36B-6 Added.....**78976**
1.41-0 Amended.....**18098**
1.41-6 (c), (d)(1), (3) and (e) revised; (j)(4) and (5) added.....**18098**
1.41-6T Added.....**18098**
1.42-5 (h) redesignated as (h)(1); (a)(2)(iii), (h)(1) heading, (2) and (i) added; (c)(2)(ii), (iii), (3) and (h) heading revised 9336
1.42-5T Added 9337
1.45G-0 Amended.....**18098**
1.45G-1 (f)(4), (5)(i) and (ii) revised; (g)(4) and (5) added **18098**
(f)(5), (g)(4) and (5) correctly revised **23238**
1.45G-1T Added.....**18099**
1.141-0 Amended.....**65642**
1.141-1 (e) added **65643**
1.141-3 (g)(2)(v) redesignated as (g)(2)(vi); new (g)(2)(v) added **65643**
1.141-6 Revised.....**65643**
1.141-12 (d)(1) amended; (i)(1), (j) and (k) *Example 8* revised; (d)(3), (4), (5) and (i)(2) redesignated as (d)(4), (5), (6) and (i)(3); new (d)(3) and new (i)(2) added.....**65644**
1.141-13 (d)(1) and (g) *Example 5* revised **65645**
1.141-15 Heading, (a), (e) and (i) revised; (b)(4), (l) and (m) added **65645**
(l)(1) correctly revised **74678**
1.145-2 (b)(4) and (5) added; (c)(2) amended **65646**
1.150-5 (a)(1) revised.....**65646**
1.199-0 Amended.....**51941**
1.199-2 (c) revised.....**51941**
1.199-2T Added.....**51941**
1.199-8 (i)(10) added.....**51941**
1.199-8T Added.....**51941**
1.269B-1 (c) amended.....**56912**
1.280C-4 (b)(2) revised; (c) redesignated as (c)(1); (c)(2) and (3) added **18099**
1.280C-4T Added **18099**
1.337(d)-3T Added.....**33408**
(c)(2)(i) and (f)(2)(ii) correctly revised **38940**
1.338-1 (b)(2)(viii) amended **17318**
1.367(a)-1 (d)(4), (5), (g)(1), (2) and (3) revised; (e) and (f) added; (g)(4) amended **56912**
1.367(a)-1T (e) and (f) revised **56912**
1.368-2 (m) added.....**56912**
(m)(4) *Example 5* and *Example 7* correctly amended **76205**
1.381(b)-1 (a)(1) amended.....**56915**
1.382-3 (j)(17) revised.....**31997**
1.382-3T Removed **31998**
1.411(a)(13)-1 (d)(3)(i), (4)(ii)(A) and (C) amended **70683**
(e)(2)(ii) revised.....**70684**
1.411(b)(5)-1 (b)(1)(ii)(F), (iii), (2)(i), (d)(1)(iv)(A), (e)(2)(ii)(B)(*1*) and (3)(ii)(D) amended; (d)(1)(iv)(E), (e)(3)(vi) and (vii) added; (f)(2)(i)(B) revised **70684**
1.430(a)-1 Added.....**54383**
1.430(f)-1 (b)(5) heading, (ii), (d)(1)(i)(B) heading and (*2*) removed; (b)(5)(i) and (d)(1)(i)(B)(*1*) redesignated as (b)(5) and (d)(1)(i)(B); new (b)(5) heading and new (d)(1)(i)(B) heading revised; new (b)(5), new (d)(1)(i)(B), (f)(1)(i), (2)(i) and (3)(i) amended; (f)(1)(iii) added.....**54389**
1.430(h)(2)-1 (b)(2) revised.....**54390**
1.430(j)-1 Added **54390**
1.432(e)(9)-1T Added **35215**

NOTE: **Boldface page numbers indicate 2015 changes.**

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(g)(1)(v) correctly amended **46795**
(h)(2) revised; (h)(3)(iv), (v), (7) and (8) added **52975**
1.436-1 (h)(4)(iii)(C)(*7*) and (*8*) amended; (h)(4)(iii)(C)(*9*) added **54400**
1.446-3 (j) redesignated as (j)(1); (g)(4), (6) *Examples 2, 3, 4* and new (j)(1) heading revised; (j)(2) and (k) added **26440**
(k) correctly removed **34051**
1.446-3T Added **26440**
(j)(2) correctly revised **61308**
1.482-0 Amended **55540**
1.482-1 (f)(2)(i) and (ii)(B) revised; (j)(7) added **55541**
1.482-1T Added **55541**
1.508-1T Correctly added **21170**
1.509(a)-4 (i)(4)(ii)(C), (5)(ii)(A), (D), (iii)(D) *Examples 1* through *4*, (6)(iv) and (7)(ii) amended; (i)(5)(ii)(B), (C), (8) and (l) revised **79686**
1.509(a)-4T Removed **79687**
1.704-1 (b)(0) table amended; (b)(1)(ii)(*b*)(*1*), (*3*)(*B*), (4)(viii)(*a*)(*1*), (*c*)(*1*), (*2*)(*ii*), (*iii*), (*3*), (*4*), (*d*)(*1*) and (5) *Example 25* revised; (b)(5) *Examples 36* and *37* added 5911
1.704-1T Added 5912
1.706-0 Added **45877**
Correctly amended **68243**
1.706-1 (c)(3) removed; (c)(4) redesignated as new (c)(3); (a)(2), (b)(6)(iii), (v)(B), (D) and (c)(3) amended; (b)(6)(v)(A), (C), (c)(2) and (d) revised; new (c)(4) added **45877**
(c)(2)(ii) correctly revised **68243**
1.706-2 Heading correctly revised **68243**
1.706-3 Heading correctly revised **68243**
1.706-4 Added **45878**
(a)(2), (3) and (4) introductory text correctly revised; (g) correctly amended **68243**
(a)(4) *Examples (iii)* through *(viii)*, (c)(4) *Examples 1* and *2*, (d)(2) *Examples (i)* through *(iv)* and (e)(4) *Examples 1* through *6* correctly amended **68244**
1.706-5 Added **45883**
1.732-1 (c)(1) and (5) revised **33411**
1.732-1T Added **33411**
(c)(5)(ii) correctly amended **38941**
1.851-3 Revised **55245**
1.851-5 Revised **55245**
1.871-14 (h) and (i) redesignated as (i) and (j); new (h) and (j)(3) added **56879**
1.871-15 (d)(1) introductory text, (i) through (iv) and (o) redesignated as (d)(1)(i), (A) through (D) and (r)(2); new (r)(2) heading revised; new (d)(1)(i) and new (r)(2) amended; (a), (b), (c), new (d)(1) introductory text, (ii), (2), (e) through (q), (r)(1) and (3) added **56879**
(i)(4) *Example 1* and *Example 2 correctly amended; (r)(1) and (3) correctly revised; (r)(4) correctly added* **75946**
1.871-15T Added **56885**
(h)(7) *Example* (iv) correctly amended; (h)(7) *Example* (viii) correctly added **75946**
1.897-2 (f)(2)(i), (ii), (h)(2)(v) and (4)(ii) amended; (f)(2)(iii) added 8400
1.897-3 (c) introductory text, (d)(1) and (f)(1) amended 8400
1.954-2 (c)(1)(i), (iv), (2)(ii), (d)(1)(i), (ii) and (2)(ii) revised; (c)(2)(iii)(E), (viii), (d)(2)(iii)(E), (v) and (j) added **52979**
1.954-2T Added **52980**
(a)(1) through (c)(1) introductory text, (c)(2)(iii) introductory text through (D), (3), (d)(1) introductory text and (2)(iii) introductory text through (D) correctly revised; (j) correctly amended **66416**
1.956-1 (b)(4), (5), (f), (g)(1), (2) and (3) added; (e)(6)(vii) redesignated as (g)(4) and revised **52981**
(g) introductory text through (3) correctly revised **66416**
1.956-1T (b)(4) revised; (b)(5), (e)(6), (g) and (h) added **52981**
(b)(4)(ii) and (g)(1) correctly revised; (b)(4)(iv) *Example 1* and *Example 3* correctly amended **66416**

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1.956-2T (b)(1)(xi), (f) and (g) revised **26442**
1.988-5 (a)(6)(ii) and (9)(iv) *Example 11* added; (a)(10)(iv) revised **53733**
(a)(9)(iv) *Examples 4* and *5* amended **53735**
1.988-5T Removed **53735**
1.1001-1 (f)(4) amended **48250**
Regulation at 80 FR 48250 eff. date corrected **55543**
1.1014-5 (a)(1) amended; (c) redesignated as (d); new (c) added; new (d) *Examples 7* and *8* added **48250**
Regulation at 80 FR 48250 eff. date corrected **55543**
1.1441-1 (b)(4)(xxi) redesignated as (b)(4)(xxiv); new (b)(4)(xxi), (xxii), (xxiii), (e)(3)(ii)(E), (6) and (f)(4) added **56888**
Second (e)(3)(ii)(E) correctly removed; (e)(3)(ii)(F) correctly added **75946**
1.1441-1T (e)(3)(ii)(E) redesignated as (e)(3)(ii)(F); new (e)(3)(ii)(E) and (6) added; (e)(5)(i) revised; (f)(3) and (g) amended **56889**
(f)(3) correctly amended **75946**
1.1441-2 (e)(8) added; (f) amended **56890**
1.1441-3 (h)(1) amended; (h)(2) redesignated as (h)(3); new (h)(2) added; new (h)(3) revised **56890**
1.1441-7 (a)(3) *Example 7* added; (a)(4) amended **56890**
1.1445-1 (b)(2), (3) and (4) redesignated as (b)(3), (4) and (5); (a), (b)(1), new (b)(4)(iii), (c)(2)(i)(A), (B) and (h) amended; new (b)(2) added; (g)(10) revised 8400
1.1445-2 Undesignated text following (b)(2)(i)(C), (4)(iv), (c)(3)(iii), (d)(2)(i)(B), (3)(i)(A), (B) and (e) amended 8401
1.1445-3 (b)(1), (f)(1), (2)(iii) and (g) introductory text amended 8401
1.1445-4 (c)(1) and (2) amended 8402
1.1445-5 (b)(2)(ii) introductory text, (c)(3)(iv) introductory text, (v), (e)(1) introductory text and (h) amended 8402
1.1445-6 (f)(1), (2)(iii) and (g) introductory text amended 8402
1.1445-11T (d)(2)(iii) footnote 1 added 8402
1.1461-1 (c)(2)(i)(M), (N), (ii)(J) and (K) redesignated as (c)(2)(i)(N), (O), (ii)(K) and (L); new (c)(2)(i)(M) and (ii)(J) added **56890**
(c)(2)(iii) correctly amended **75946**
1.1473-1 (a)(4)(viii) added; (f) amended **56890**
1.1502-77 Redesignated as 1.1502-77B; new 1.1502-77 added **17318**
(c)(1) and (g) correctly amended **23237**
1.1502-77A (e)(2), (3), (4) and (iii) amended; (g) heading revised **17318**
1.1502-77B Redesignated from 1.1502-77; heading and (h)(1)(i) revised; undesignated center heading added **17318**
1.1502-78 (a), (b)(1) and (c) amended **17324**
1.6011-8 (a) revised **78977**
1.6033-2 (k)(4) correctly revised **25230**
1.6038D-0 Amended 8838
1.6038D-1 (a)(12) revised 8838
1.6038D-2 (a)(6) redesignated as (a)(6)(i); new (a)(6)(i) heading and (ii) added; (g) revised 8838
1.6038D-6 Added 8838
1.6045-1 (n)(4) introductory text, (iv), (5)(i), (6)(i), (ii), (7)(iii) and (9) amended; (n)(11) revised; (n)(12) added 8153
1.6045-1T (h) through (p) revised 8153
1.6045A-1 (b)(3)(viii), (ix), (4)(ii) and (iii) amended; (b)(3)(x) and (4)(iv) added; (e) and (f) removed 8154
1.6045A-1T (f) correctly amended **31996**
Removed 8154
1.6049-10 Added 8154
1.6049-10T Removed 8154
1.6081-8 Revised; eff. 7-1-16 ..... **48435**
1.6081-8T Added; eff. 7-1-16 ..... **48435**
1.7874-3 Added **31841**
1.7874-3T Removed **31841**

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20 Authority citation amended **34284**
20.2001-2 Added **34284**
20.2001-2T Removed **34285**
20.2010-0 Added **34285**
20.2010-0T Removed **34285**
20.2010-1 Added **34285**
20.2010-1T Removed **34285**
20.2010-2 Added **34285**
20.2010-2T Removed **34288**
20.2010-3 Added **34288**
20.2010-3T Removed **34290**
25 Authority citation amended **34290**
25.2505-0 Added **34290**
25.2505-0T Removed **34290**
25.2505-1 Added **34290**
25.2505-1T Removed **34290**
25.2505-2 Added **34290**
25.2505-2T Removed **34292**
53 Technical correction **25230**
53.4942(a)-3 (a)(2) introductory text, (i) and (6) revised; (f) added **57715**
53.4945-5 (a)(1), (5), (6)(ii) and (b)(5) revised; (f)(3) added **57716**
54 Authority citation amended **72238**
54.4971(c)-1 Added **54400**
54.9801-2 Amended **72238**
54.9801-3 Heading and (a)(1) revised **72238**
54.9815-1251 Added **72238**
54.9815-1251T Removed **72243**
54.9815-2704 Added **72243**
54.9815-2704T Removed **72243**
54.9815-2711 Added **72243**
54.9815-2711T Removed **72244**
54.9815-2712 Added **72244**
54.9815-2712T Removed **72245**
54.9815-2713 (a)(1)(i), (ii) and (iii) added; (a)(2) through (5), (b) and (c) revised **41342**
54.9815-2713A (a), (b), (c)(1) and (2)(i) introductory text revised **41343**
54.9815-2713AT Removed **41344**
54.9815-2713T Removed **41344**
54.9815-2714 Added **72245**
54.9815-2714T Removed **72246**
54.9815-2715 Revised **34304**
54.9815-2719 Added **72246**
54.9815-2719A Added **72252**
54.9815-2719AT Removed **72256**
54.9815-2719T Removed **72256**
300.13 (b) removed **66794**
300.13T Added **66795**
301.6103(j)(1)-1 (b)(1)(xviii), (xix), (xx) and (b)(7) added; (e) revised 9767
301.6103(j)(1)-1T Removed 9768
301.6402-2 (a)(2), (b)(2), (c) and (d) revised; (g) added **43951**
301.6402-3 (a) introductory text, (c) and (f) revised; (b) removed **43951**
301.6402-4 Revised **43951**
301.6501(c)-1 (g)(5)(i)(D) correctly amended **23444**
602 Technical correction **23238, 25230, 46795, 68244**
602.101 (b) table amended (OMB numbers) ... **17324, 34292, 35220, 45883**

Proposed Rules:

1 ..... **18171, 20454, 22449, 22954, 23244, 25970, 26500, 26873, 28872, 33211, 33451, 33452, 34111, 34856, 35262, 35602, 36301, 39397, 42439, 43652, 45466, 45905, 46882, 47430, 48472, 50239, 50240, 50814, 51975, 51978, 52678, 53058, 53068, 55568, 55802, 56415, 58229, 61332, 64378, 65670, 66485, 68288, 68794, 71769, 72649, 75956, 79795**
..... 194, 882, 1364, 1592, 3069, 4221, 4599, 4605, 4976, 5060, 5966, 7253, 8446, 8870, 9122, 9379
20 ..... **64378**
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25 ..... **35602, 47430, 64378**
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26 ..... **35602, 47430, 64378**
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28 ..... **54447**
31 ..... **64378**
..... 1364
300 ..... **66851**
301 ..... **22449, 33211, 35602, 39397, 47430, 52231, 64378**
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602 ..... **22449, 39397**

TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS

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

9.251 Added **47409**

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