

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 5c, 5f, 5h, 6, 7, 7a, 10, 13, 14, 14a, 18, 19, 301, and 602

[T.D. 8435]

RIN 1545-AN09

Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final regulations relating to the time and manner for making certain elections under the Technical and Miscellaneous Revenue Act of 1988. It also redesignates certain other temporary elections regulations that were issued pursuant to various other tax acts. These final and temporary regulations provide guidance to taxpayers making the elections.

EFFECTIVE DATES: The provisions relating to § 301-9100-8 formerly § 5h.6 are effective November 10, 1988. All other provisions are effective on September 23, 1992.

FOR FURTHER INFORMATION CONTACT: Grace Matuszeski at 202-622-4930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collections of information requirements contained in these final regulations have been reviewed and approved by the Office of Management and Budget in accordance with the requirements of the Paperwork Reduction Act (44 U.S.C. 3504(h)) under control number 1545-1112. The estimated annual burden per respondent varies from 15 minutes to 2 hours, depending on individual circumstances, with an estimated average of .28 hour.

These estimates are approximations of the average time expected to be necessary for a collection of information. They are based on such information as is available to the Internal Revenue Service. Individual respondents may require greater or less time, depending on their particular circumstances.

Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Internal Revenue Service, Attn: IRS Reports Clearance Officer T:FP,

Washington, DC 20224, and to the Office of Management and Budget, Attention: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503.

Background

On September 22, 1989, the Internal Revenue Service published in the Federal Register (54 FR 38979) temporary regulations (T.D. 8267) relating to certain elections under various sections of the Internal Revenue Code of 1986 (Code) and the Technical and Miscellaneous Revenue Act of 1988, 102 Stat. 3342. A contemporaneous cross-reference notice of proposed rulemaking was published at 54 FR 39002. This Treasury decision adopts those temporary regulations as final regulations, subject to minor modifications, and moves them from part 5h of the Code of Federal Regulations to part 301. In addition, many of the other temporary regulations that relate to various other elections are redesignated for the purpose of moving them to part 301 as well.

With respect to the temporary regulations that were published on September 22, 1989, no request for a public hearing was received; therefore, none was held.

Explanation of Provisions

Temporary regulations § 5h.6 are adopted as final regulations and are redesignated § 301.9100.8. Temporary regulations §§ 5c.0, 5f.0, 5h.4, 5h.5, 6.1, 6.2, 6.3, 7.0, 7a.1, 7a.2, 7a.3, 10.2, 13.0, 13.1, 14.1-1, and 19.2-1 are given redesignations that move them to § 301.9100 also. The following table illustrates the new section numbers:

| Old section number | Redesignation |
|--------------------|----------------|
| § 5c.0 | § 301.9100-4T |
| § 5f.0 | § 301.9100-5T |
| § 5h.4 | § 301.9100-6T |
| § 5h.5 | § 301.9100-7T |
| § 5h.6 | § 301.9100-8 |
| § 6.1 | § 301.9100-9T |
| § 6.2 | § 301.9100-10T |
| § 6.3 | § 301.9100-11T |
| § 7.0 | § 301.9100-12T |
| § 7a.1 | § 301.9100-13T |
| § 7a.2 | § 301.9100-14T |
| § 7a.3 | § 301.9100-15T |
| § 10.2 | § 301.9100-16T |
| § 13.0 | § 301.9100-17T |
| § 13.1 | § 301.9100-18T |
| § 14.1-1 | § 301.9100-19T |
| § 19.2-1 | § 301.9100-20T |

References and citations within the 26 of CFR to any of the redesignated sections have been updated to reflect the redesignations.

Special Analyses

It has been determined that these regulations are not major rules as defined in Executive Order 12291. Therefore, a Regulatory Impact Analysis is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a final Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking for the final regulations was submitted to the Administrator of the Small Business Administration for comment on their impact on small business.

Drafting Information

The principal author of the final regulations is Grace Matuszeski, Office of the Assistant Chief Counsel (Income Tax and Accounting), Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in their development.

List of Subjects

26 CFR 1.61-1 through 1.104-4

Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.401-0 through 1.419A-2T

Bonds, Employee benefit plans, Income taxes, Pensions, Reporting and recordkeeping requirements, Securities, Trusts and trustees.

26 CFR 1.451-1 through 1.458-10

Accounting, Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.636-1 through 1.636-4

Income taxes, Mineral resources.

26 CFR 1.701-1 through 1.709-2

Income taxes.

26 CFR 1.856-0 through 1.858-1

Income taxes, Investments, Trusts and trustees.

26 CFR Part 5c

Accounting, Banks, Banking, Income taxes, Reporting and recordkeeping

requirements, Savings and loan associations.

26 CFR Part 5f

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 5h

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 6

Banks, Banking, Holding companies, Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 7

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 7a

Bankruptcy, Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 10

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 13

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 14

Income taxes, Small business.

26 CFR Part 14a

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 18

Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 19

Income taxes.

26 CFR Part 301

Administrative practice and procedure, Alimony, Bankruptcy, Child support, Continental shelf, Courts, Crime, Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Investigations, Law enforcement, Oil pollution, Penalties, Pensions, Reporting and recordkeeping requirements, Statistics, Taxes.

26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of Final Regulations and Redesignation of Temporary Regulations

Accordingly, parts 1, 5c, 5f, 5h, 6, 7, 7a, 10, 13, 14, 14a, 18, 19, 301, and 602 of title 26 of the Code of Federal Regulations are amended as follows:

PART 301—PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 is amended by adding the following citations:

Authority: 26 U.S.C. 7805 * * * Section 301.9100-4T also issued under 26 U.S.C. 168(f)(6)(C). Section 301.9100-7T also issued under 26 U.S.C. 42(f)(1), 42(g)(1), 42(i)(2), 42(j)(5), 48(b)(2), 56(f)(3)(B), 63(c)(3), 141(b)(0), 142(d)(1), 142(d)(4)(B), 143(k)(9)(D)(iii), 145(d), 147(b)(4)(A), 165(i)(1), 168(b)(5), 168(f)(1), 168(g)(7), 168(h)(6)(F)(ii), 216(b)(3), 283(f), 283A(d)(3), 382(i)(5)(H), 448(d)(4), 453C(b)(2)(B), 453C(e)(4), 468B, 469(j)(9), 474, 585(c)(3)(A)(iii)(i), 585(c)(4), 616(d), 617(h), 1059(c)(4), 2632(b)(3), 2652(a)(2), 3121(w)(2), 4982(e)(4), and 7701(b). Section 301.9100-7T also issued under the Tax Reform Act of 1986, 100 Stat. 2746, sections 203(a)(1)(B), 204(e), 243(a), 243(b), 311(d)(2), 648, 801(d)(2), 808(e)(2)(C), 905(c), 1704(b), 1801(a), 1802(a), and 1804(e)(4). Section 301.9100-8 also issued under 26 U.S.C. 1(i)(7), 41(h), 42(b)(2)(A)(ii), 42(d)(3), 42(f)(1), 42(g)(3), 42(i)(2)(B), 42(j)(5)(B), 121(d)(9), 142(i)(2), 165(l), 168(b)(2), 219(g)(4), 245(a)(10), 263A(d)(1), 263A(d)(3)(B), 263A(h), 480(b)(3), 643(g)(2), 631(b)(2)(A), 635(a), 665(f), 665(g)(3), 665(h)(2), 904(g)(10), 2058(b)(7)(c)(ii), 2056A(d), 2523(f)(6)(B), 3127, and 7520(a); the Technical and Miscellaneous Revenue Act of 1988, 102 Stat. 3324, sections 1002(a)(23)(B), 1005(c)(11), 1006(d)(15), 1006(j)(1)(C), 1008(i)(18)(B), 1012(n)(3), 1014(c)(1), 1014(c)(2), 2004(j)(1), 2004(m)(5), 5012(e)(4), 6161(c)(2), and 6277; and under the Tax Reform Act of 1986, 100 Stat. 2746, section 905(a). Sections 301.9100-9T, 301.9100-10T and 301.9100-11T also issued under 26 U.S.C. 1103 (g) and (h) and 6158(a). Sections 301.9100-13T, 301.9100-14T and 301.9100-15T also issued under 26 U.S.C. 108(d)(8) and 1017(b)(3)(E). Section 301.9100-16T also issued under 26 U.S.C. 483(d).

Par. 2. Section 301.9100-21 is added to read as follows:

§ 301.9100-21 References to other temporary elections under various tax acts.

Regulations regarding elections under various other tax acts are found at the following sections in title 26 of the Code of Federal Regulations:

| Section of 26 CFR | Description of election |
|-------------------|--|
| 5c.168(f)(8)-2 | Election to characterize transaction as a section 168(f)(8) lease, under the Economic Recovery Tax Act of 1981. |
| 5c.1256-1 | Election with respect to property held on June 23, 1981, under section 508(c) of the Economic Recovery Tax Act of 1981. |
| 5c.1256-2 | Election with respect to taxable years beginning before June 23, 1981, and ending after June 22, 1981, under section 509 of the Economic Recovery Tax Act of 1981. |
| 7.48-1 | Election to have investment credit for movie and television films determined in accordance with previous litigation, under the Tax Reform Act of 1976. |
| 7.48-2 | Election of forty-percent method of determining investment credit for movie and television films placed in service in a taxable year beginning before January 1, 1975, under the Tax Reform Act of 1976. |

| Section of 26 CFR | Description of election |
|-------------------|--|
| 7.48-3 | Election to apply the amendments made by sections 804 (a) and (b) of the Tax Reform Act of 1976 to property described in section 50(a) of the Code. |
| 7.57(d)-1 | Election with respect to straight line recovery of intangibles, under the Tax Reform Act of 1976. |
| 11.402(a)(4)(B)-1 | Election to treat an amount as a lump sum distribution, under the Employee Retirement Income Security Act of 1974. |
| 11.410-1 | Election by church to have participation, vesting, funding, etc., provisions apply, under the Employee Retirement Income Security Act of 1974. |
| 11.412(c)-7 | Election to treat certain retroactive plan amendments as made on the first day of the plan year, under the Employee Retirement Income Security Act of 1974. |
| 11.412(c)-11 | Election with respect to bonds, under the Employee Retirement Income Security Act of 1974. |
| 11.415(c)(4)-1 | Special elections for section 403(b) annuity contracts purchased by educational institutions, hospitals and home health service agencies, under the Employee Retirement Income Security Act of 1974. |
| 12.4 | Election of Class Life Asset Depreciation Range System (ADRS), under the Revenue Act of 1971. |
| 12.7 | Election to be treated as a DISC, under the Revenue Act of 1971. |
| 12.8 | Elections with respect to net leases of real property, under the Revenue Act of 1971. |
| 12.9 | Election to postpone determination with respect to the presumption described in section 183(d), under the Revenue Act of 1971. |
| 15.1-1 | Elections to deduct, relating to exploration expenditures in the case of mining. |
| 15.1-2 | Revocation of election to deduct, relating to exploration expenditures in the case of mining. |
| 15.1-3 | Elections as to methods of recapture, relating to exploration expenditures in the case of mining. |
| 18.1361-1 | Election to treat qualified subchapter S trust as a trust described in section 1361(c)(2)(A)(i), under the Subchapter S Revision Act of 1982. |
| 18.1362-1 | Election to be an S corporation, under the subchapter S Revision Act of 1982. |
| 18.1362-3 | Revocation of election, under the subchapter S Revision Act of 1982. |
| 18.1362-5 | Election not to have new passive income rules apply during 1982, under the subchapter S Revision Act of 1982. |
| 18.1371-1 | Election to treat distributions as dividends during certain post-termination transition periods, under the subchapter S Revision Act of 1982. |
| 18.1377-1 | Election to terminate year, under the subchapter S Revision Act of 1982. |
| 18.1379-2 | Special rules for all elections, consents, and refusals, under the subchapter S Revision Act of 1982. |
| 22.0 | Certain estate taxes elections under the Economic Recovery Tax Act of 1981. |
| 23.1 | Election and eligibility to treat interests in property held jointly on December 31, 1976, as qualified joint interests, under the Revenue Act of 1978. |

PART 5c—TEMPORARY INCOME TAX REGULATIONS UNDER THE ECONOMIC RECOVERY TAX ACT OF 1981

Par. 3. The authority citation for part 5c continues to read as follows:

Authority: Secs. 168(f)(8)(G) and 7805 of the Internal Revenue Code of 1954 (95 Stat. 218; 26 U.S.C. 168(f)(8)(G), and 68A Stat. 916; 26 U.S.C. 7805), unless otherwise noted.

§ 5c.0 [Redesignated as § 301.9100-4T]

Par. 4. Section 5c.0 is redesignated § 301.9100-4T.

PART 5f—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX EQUITY AND FISCAL RESPONSIBILITY ACT OF 1982

Par. 5. The authority citation for part 5f continues to read in part:

Authority: 26 U.S.C. 7805 * * *

5f.0 [Redesignated as § 301.9100-5T]

Par. 6. Section 5f.0 is redesignated § 301.9100-5T.

PART 5h—TEMPORARY REGULATIONS—ELECTIONS UNDER VARIOUS PUBLIC LAWS

§§ 5h.4, 5h.5, and 5h.6 [Redesignated as §§ 301.9100-6T, 301.9100-7T, and 301.9100-8]

Par. 7. Sections 5h.4, 5h.5, and 5h.6 are redesignated §§ 301.9100-6T, 301.9100-7T, and 301.9100-8, respectively.

PART 5h—[REMOVED]

Par. 8. Part 5h is removed.

PART 301—[AMENDED]

§ 301.9100-8 [Amended]

Par. 9. In newly designated § 301.9100-8(a)(1) table, the fourth column ("Availability of election") is amended as follows:

1. For the 3rd item, the first column of which reads "1002(1)(1)(A)", the language "and before January 1, 1990 (before January 1, 1992, for buildings described in section 42(h)(1)(E) of the Code)," is removed.

2. For the 4th item, the first column of which reads "1002(1)(2)(B)", the language "and before January 1, 1990 (after December 31, 1987, and before January 1, 1992, for buildings described in section 42(h)(1)(E) of the Code)" is removed and " " is added in its place.

3. For the 5th item, the first column of which reads "1002(1)(4)", the language "and before January 1, 1990 (after December 31, 1987, and before January 1, 1992, for buildings described in section 42(h)(1)(E) of the Code)," is removed and " " is added in its place.

4. For the 6th item, the first column of which reads "1002(1)(12)", the language "and before January 1, 1990 (after December 31, 1987, and before January 1, 1992, for buildings described in section 42(h)(1)(E) of the Code)," is removed and " " is added in its place.

5. For the 7th item, the first column of which reads "1002(1)(19)(B)", the

language "and before January 1, 1990 (after December 31, 1987, and before January 1, 1992, for buildings described in section 42(h)(1)(E) of the Code)," is removed and " " is added in its place.

6. For the 15th item, the first column of which reads "1010(f)(2)", the language "Effective January 1, 1963," is removed and the language "Available for taxable years beginning after December 31, 1986," is added in its place.

7. For the 28th item, the first column of which reads "4004(a)", the language "and before January 1, 1990 (after December 31, 1987, and before January 1, 1992, for buildings described in section 42(h)(1)(E) of the Code)," is removed.

8. For the 31st item, the first column of which reads "5031(a)", the language following the first sentence is removed and the following language is added in its place: "The election is made by attaching a statement to the last income, estate, or gift tax return filed before the due date, or if a timely return is not filed, the first return filed after the due date. The statement shall contain the following: (1) A statement that an election under section 7520(a) is being made; (2) the transferor's name and taxpayer identification number as they appear on the return; (3) a description of the interest being valued; (4) the recipients, beneficiaries, or donees of the transferred interest; (5) the date of the transfer; (6) the Applicable Federal Midterm rate that is used to value the

transferred interest and the month to which the rate pertains."

9. For the 32nd item, the first column of which reads "5033(a)(2)", the following language is added at the end: "However, elections made on or after May 5, 1991, may not be made on any return filed more than one year after the time prescribed for filing the return (including extensions)."

§ 301.9100-3 [Amended]

Par. 10. Newly designated § 301.9100-8(a)(4)(ii) is amended by adding "5031(a) [Code section 7520(a)]," between "2004(j)(1)," and "6026(c)".

§ 301.9100-7T [Amended]

Par. 11. In newly designated § 301.9100-7T(f), first sentence, "§ 5h.8(d)" is removed and "§ 301.9100-8(d)" is added in its place.

PART 6—TEMPORARY INCOME TAX REGULATIONS UNDER THE BANK HOLDING COMPANY TAX ACT OF 1976

§§ 6.1, 6.2, and 6.3 [Redesignated as §§ 301.9100-9T, 301.9100-10T and 301.9100-11T]

Par. 12. Sections 6.1, 6.2, and 6.3 are redesignated §§ 301.9100-9T, 301.9100-10T, and 301.9100-11T, respectively.

PART 6—[REMOVED]

Par. 13. Part 6 is removed.

PART 7—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1976

Par. 14. The authority citation for part 7 continues to read in part:

Authority: 26 U.S.C. 7805 . . .

§ 7.0 [Redesignated as § 301.9100-12T]

Par. 15. Section 7.0 is redesignated § 301.9100-12T.

PART 7a—TEMPORARY INCOME TAX REGULATIONS UNDER THE BANKRUPTCY TAX ACT OF 1980

§§ 7a.1, 7a.2, and 7a.3 [Redesignated as §§ 301.9100-13T, 301.9100-14T and 301.9100-15T]

Par. 16. Sections 7a.1, 7a.2, and 7a.3 are redesignated §§ 301.9100-13T, 301.9100-14T, and 301.9100-15T, respectively.

PART 7a—[REMOVED]

Par. 17. Part 7a is removed.

PART 10—TEMPORARY INCOME TAX REGULATIONS UNDER PUBLIC LAW 93-625

§ 10.2 [Redesignated as § 201.9100-16T]

Par. 18. Section 10.2 is redesignated § 301.9100-16T.

PART 10—[REMOVED]

Par. 19. Part 10 is removed.

PART 13—TEMPORARY INCOME TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1969

Par. 20. The general authority for part 13 is revised to read as follows:

Authority: 26 U.S.C. 7805.

§§ 13.0 and 13.1 [Redesignated as §§ 301.9100-17T and 301.9100-18T]

Par. 21. Sections 13.0 and 13.1 are redesignated §§ 301.9100-17T and 301.9100-18T, respectively.

PART 14—[REMOVED] REGULATIONS UNDER ACT OF APRIL 14, 1966, RELATING TO ELECTING SMALL BUSINESS CORPORATIONS

§ 14.1-1 [Redesignated as § 301.9100-19T]

Par. 22. Section 14.1-1 is redesignated § 301.9100-19T.

PART 14 [REMOVED]

Par. 23. Part 14 is removed.

PART 19—TEMPORARY REGULATIONS UNDER THE REVENUE ACT OF 1964

Par. 24. The general authority for part 19 is revised to read as follows:

Authority: 26 U.S.C. 7805.

§ 19.2-1 [Redesignated as § 301.9100-20T]

Par. 25. Section 19.2-1 is redesignated § 301.9100-20T.

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Par. 26. The authority for part 1 continues to read in part:

Authority: 26 U.S.C. 7805 . . .

§ 1.162-10T [Amended]

Par. 27. In § 1.162-10T, A-1, last sentence, "§ 10.2" is removed and "§ 301.9100-16T" is added in its place.

§ 1.169(j)-1T [Amended]

Par. 28. In § 1.169(j)-1T, A-10, fifth sentence, "§ 5h.4(a)" is removed and "§ 301.9100-6T(a)" is added in its place.

§ 1.404(a)-1T [Amended]

Par. 29. In § 1.404(a)-1T, A-1, last sentence, "§ 10.2" is removed and "§ 301.9100-16T" is added in its place.

§ 1.404(b)-1T [Amended]

Par. 30. In § 1.404(b)-1T, A-1, last sentence, "§ 10.2" is removed and "§ 301.9100-16T" is added in its place.

§ 1.404(d)-1T [Amended]

Par. 31. In § 1.404(d)-1T, A-1, last sentence, "§ 10.2" is removed and "§ 301.9100-16T" is added in its place.

§ 1.453C-3T [Amended]

Par. 32. In § 1.453C-3T(c)(4), last sentence, "26 CFR 5h.5" is removed and "§ 301.9100-7T of this chapter" is added in its place.

§ 1.453C-6T [Amended]

Par. 33. In § 1.453C-6T(a)(1), first sentence of the concluding language, "26 CFR 5h.5" is removed and "§ 301.9100-7T of this chapter" is added in its place.

§ 1.638-4 [Amended]

Par. 34. In § 1.638-4(c)(2), fourth sentence, the language "part 13 of this chapter [Temporary Income Tax Regulations Under the Tax Reform Act of 1969] is not required to amend statements previously furnished which meet the requirements of paragraph (b)(1)(ii) of § 13.0 of part 13" is removed and "§ 301.9100-17T and 301.9100-18T of this chapter are not required to amend statements previously furnished which meet the requirements of § 301.9100-17T(b)(1)(ii) of this chapter" is added in its place.

§ 1.702-3T [Amended]

Par. 35. In § 1.702-3T(c), "§ 5h.5" is removed and "§ 301.9100-7T of this chapter" is added in its place.

§ 1.856-9 [Amended]

Par. 36. In § 1.856-9(d)(2), first sentence, "§ 7.0(c)(1)" is removed and "§ 301.9100-12T(c)(1)" is added in its place.

PART 14a—TEMPORARY INCOME TAX REGULATIONS RELATING TO INCENTIVE STOCK OPTIONS

Par. 37. The general authority for part 14a is revised to read as follows:

Authority: 26 U.S.C. 7805.

§ 14a.422A-1 [Amended]

Par. 38. In § 14a.422A-1, A-4, the first, second and third sentences, "§ 5c.0(d)" is removed and "§ 301.9100-4T(d) of this chapter" is added in its place.

**PART 18—TEMPORARY INCOME TAX
REGULATIONS UNDER THE
SUBCHAPTER S REVISION ACT OF
1982**

Par. 39. The authority citation for part 18 is revised to read as follows:

Authority: 26 U.S.C. 7805 and sec. 6(c)(3)(B)(iii) of the Subchapter S Revision Act of 1982 (98 Stat. 1868).

§ 18.1366-5 [Amended]

Par. 40. In § 18.1366-5(c), "§ 5h.5" is removed and "§ 301.9100-7T of this chapter" is added in its place.

**PART 602—OMB CONTROL NUMBERS
UNDER THE PAPERWORK
REDUCTION ACT**

Par. 41. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

§ 602.101 [Amended]

Par. 42. The table of control numbers in § 602.101(c) is amended by removing the following entries: "5c.0 * * * 1545-0016, 1545-0042, 1545-0074, 1545-0129, 1545-0172, 1545-0619",

"5h.4 * * * 1545-0872",

"5h.5 * * * 1545-0982, 1545-0999, 1545-1016", "5h.6 * * * 1545-1112",

"6.3 * * * 1545-0123", "7.0 * * * 1545-0025, 1545-0074, 1545-0172, 1545-1027",

"7a.1 * * * 1545-0046",

"7a.2 * * * 1545-0046",

"7a.3 * * * 1545-0046", and

"10.2 * * * 1545-0152".

§ 602.101 [Amended]

Par. 43. The table of control numbers in § 602.101(c) is amended by adding in numerical order the following entries:

"301.9100-4T * * * 1545-0016, 1545-0042, 1545-0074, 1545-0129, 1545-0172,

1545-0619", "301.9100-6T * * * 1545-0872", "301.9100-7T * * * 1545-0982,

1545-0999, 1545-1016", "301.9100-

8 * * * 1545-1112", "301.9100-

11T * * * 1545-0123", and "301.9100-

12T * * * 1545-0026, 1545-0074, 1545-

0172, 1545-1027", "301.9100-

13T * * * 1545-0046", "301.9100-

14T * * * 1545-0046", "301.9100-

15T * * * 1545-0046", and "301.9100-

16T * * * 1545-0152".

Fred T. Goldberg, Jr.,

Assistant Secretary of the Treasury.

Dated: September 1, 1992.

Shirley D. Peterson,

Commissioner of Internal Revenue.

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