

Reduction Act of 1980 (Pub. L. 96-511, 44 U.S.C. Chapter 35) concerning agency responsibilities for obtaining OMB approval of their collections of information and other paperwork control functions.

The Paperwork Reduction Reauthorization Act of 1986 (section 101(m) (Title VIII, Part A) of Pub. L. 99-500 (October 18, 1986) and 99-591 (October 30, 1986), 100 Stat. 1783-335, 3341-335) amended the Paperwork Reduction Act of 1980, effective October 30, 1986. As a result of these legislative amendments, OMB published a notice of proposed rulemaking on July 23, 1987 (52 FR 27768), and final rules on May 10, 1988 (53 FR 16618).

§602.101 is intended to comply with the requirements of §§1320.7(f), 1320.12, and 1320.15 of 5 CFR part 1320 (OMB regulations implementing the Paperwork Reduction Act and amendments thereto by the Paperwork Reduction Reauthorization Act of 1986), for display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations.

Special Analyses

It has been determined that these rules 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.

List of Subjects in 26 CFR Part 602

Reporting and recordkeeping requirements.

Adoption of amendments to the regulations

Accordingly, title 26, part 602 of the Code of Federal Regulations, is amended as follows:

PART 602 — OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 1. The authority for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 2. Part 602 is amended by revising the table in §602.101(c) to read as follows:

§602.101 OMB Control Numbers

(c) ***

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CFR part or section 3 Current OMB
where identified 3 control
and described 3 number
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1.1-1.....	1545-0067
1.23-5.....	1545-0074
1.25-1T.....	1545-0922
	1545-0930
1.25-2T.....	1545-0922
	1545-0930
1.25-3T.....	1545-0922
	1545-0930
1.25-4T.....	1545-0922
1.25-5T.....	1545-0922
1.25-6T.....	1545-0922
1.25-7T.....	1545-0922
1.25-8T.....	1545-0922
1.28-1.....	1545-0619
1.31-2.....	1545-0074
1.37-1.....	1545-0074
1.37-3.....	1545-0074
1.41-2.....	1545-0619
1.41-3.....	1545-0619
1.41-4A.....	1545-0074
1.41-4(b) and (c).....	1545-0074
1.41-9.....	1545-0619
1.42-1T.....	1545-0984
	1545-0988
1.42-2.....	1545-1005
1.43-2.....	1545-0074
1.44A-1.....	1545-0068
1.44A-3.....	1545-0074
1.44B-1.....	1545-0219
1.44C.....	1545-0214
1.44F-5.....	1545-0732
1.44F-6.....	1545-0732
1.46-1.....	1545-0123
	1545-0155
1.46-3.....	1545-0155
1.46-4.....	1545-0155
1.46-5.....	1545-0155
1.46-6.....	1545-0155
1.46-8.....	1545-0155
1.46-9.....	1545-0155
1.46-10.....	1545-0118

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1.46-11.....	1545-0155
1.47-1.....	1545-0166
	1545-0155
1.47-3.....	1545-0166
	1545-0155
1.47-4.....	1545-0123
1.47-5.....	1545-0092
1.47-6.....	1545-0099
1.48-3.....	1545-0155
1.48-4.....	1545-0808
	1545-0155
1.48-5.....	1545-0155
1.48-6.....	1545-0155
1.48-7.....	1545-0808
1.48-8.....	1545-0155
1.48-12.....	1545-0155
1.50A-1.....	1545-0895
1.50A-2.....	1545-0895
1.50A-3.....	1545-0895
1.50A-4.....	1545-0895
1.50A-5.....	1545-0895
1.50A-6.....	1545-0895
1.50A-7.....	1545-0895
1.50B-1.....	1545-0895
1.50B-2.....	1545-0895
1.50B-3.....	1545-0895
1.50B-4.....	1545-0895
1.50B-5.....	1545-0895
1.51-1.....	1545-0219
	1545-0241
	1545-0244
	1545-0797
1.52-2.....	1545-0219
1.52-3.....	1545-0219
1.52-4.....	1545-0074
1.56-1.....	1545-0123
1.56A-1.....	1545-0227
1.56A-2.....	1545-0227
1.56A-3.....	1545-0227
1.56A-4.....	1545-0227
1.56A-5.....	1545-0227
1.57-5.....	1545-0227
1.58-1.....	1545-0175
1.58-9T.....	1545-1093
1.61-2.....	1545-0771
1.61-2T.....	1545-0771
1.61-4.....	1545-0187
1.61-15.....	1545-0074
1.62-1.....	1545-0139
1.62-2.....	1545-1148
1.63-1.....	1545-0074
1.64.....	1545-0074
1.67-2T.....	1545-0110
1.67-3T.....	1545-0118
1.71-1T.....	1545-0074
1.72-4.....	1545-0074
1.72-6.....	1545-0074

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where identified	3	control	where identified	3	control	where identified	3	control
and described	3	number	and described	3	number	and described	3	number
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1.6042-2	1545-0110		1.6049-7T	1545-0112		1.6091-3	1545-0089	
	1545-0295			1545-0117		1.6107-1	1545-0074	
	1545-0367			1545-0118		1.6109-1	1545-0074	
	1545-0387		1.6049-8	1545-1050		1.6109-2	1545-0074	
	1545-0957		1.6050A-1	1545-0115		1.6151-1	1545-0074	
1.6042-3	1545-0295		1.6050B-1	1545-0120		1.6152-1	1545-0135	
	1545-0367		1.6050D-1	1545-0120			1545-0233	
	1545-0387			1545-0232		1.6153-1	1545-0087	
	1545-0957		1.6050E-1	1545-0120		1.6153-4	1545-0087	
1.6042-4	1545-0110		1.6050H-1	1545-0901		1.6154-2	1545-0257	
1.6043-1	1545-0041		1.6050H-2	1545-0901		1.6154-3	1545-0135	
1.6043-2	1545-0041		1.6050H-1T	1545-0901		1.6154-5	1545-0976	
	1545-0110		1.6050I-1	1545-0892		1.6161-1	1545-0087	
	1545-0295		1.6050I-1T	1545-0892		1.6162-1	1545-0087	
	1545-0387		1.6050J-1T	1545-0877		1.6164-1	1545-0135	
1.6043-3	1545-0047		1.6050K-1	1545-0941		1.6164-2	1545-0135	
1.6044-1	1545-0118		1.6050K-1T	1545-0941		1.6164-3	1545-0135	
1.6044-2	1545-0118		1.6050L	1545-0908		1.6164-5	1545-0135	
1.6044-3	1545-0118		1.6050L-1T	1545-0908		1.6164-6	1545-0135	
1.6044-4	1545-0118		1.6051-1	1545-0123		1.6164-7	1545-0135	
1.6044-5	1545-0118			1545-0597		1.6164-8	1545-0135	
1.6045(T)(f)	1545-0115		1.6052-1	1545-0008		1.6164-9	1545-0135	
1.6045-1	1545-0715		1.6052-2	1545-0008		1.6262-1	1545-0087	
1.6045-2	1545-0115		1.6056-1	1545-0052		1.6302-1	1545-0257	
1.6045-2T	1545-0115		1.6060-1	1545-0074		1.6302-2	1545-0098	
1.6045-3T	1545-0715		1.6061-1	1545-0123			1545-0257	
	1545-0997		1.6062-1	1545-0123		1.6302-3	1545-0971	
	1545-1085		1.6063-1	1545-0123		1.6411-1	1545-0098	
1.6045-4	1545-1085		1.6065-1	1545-0123			1545-0135	
1.6046-1	1545-0704		1.6071-1	1545-0123			1545-0582	
	1545-0794			1545-0810		1.6411-2	1545-0098	
1.6046-1T	1545-1142		1.6072-1	1545-0074			1545-0582	
1.6046-2	1545-0704		1.6072-2	1545-0123		1.6411-3	1545-0098	
1.6046-3	1545-0704			1545-0807			1545-0582	
1.6047-1	1545-0119		1.6073-1	1545-0087		1.6411-4	1545-0582	
	1545-0295		1.6073-2	1545-0087		1.6414-1	1545-0096	
	1545-0387		1.6073-3	1545-0087		1.6425-1	1545-0170	
1.6049-1	1545-0112		1.6073-4	1545-0087		1.6425-2	1545-0170	
	1545-0117		1.6074-1	1545-0123		1.6425-3	1545-0170	
	1545-0295		1.6074-2	1545-0123		1.6654-1	1545-0087	
	1545-0367		1.6081-1	1545-0066			1545-0140	
	1545-0387			1545-0148		1.6654-2	1545-0087	
	1545-0597			1545-0233		1.6654-3	1545-0087	
	1545-0957			1545-1057		1.6654-4	1545-0087	
1.6049-2	1545-0117			1545-1081		1.6655-1	1545-0142	
1.6049-3	1545-0117		1.6081-3	1545-0233		1.6655-2	1545-0142	
1.6049-4	1545-0096		1.6081-4	1545-0188		1.6655-3	1545-0142	
	1545-0112		1.6081-2T	1545-0148		1.6655-7	1545-0123	
	1545-0117			1545-1054		1.6655-8T	1545-0123	
	1545-1018			1545-1057		1.6661	1545-0889	
	1545-1050		1.6081-3T	1545-0148		1.6661-3	1545-0988	
1.6049-5	1545-0096			1545-1036			1545-1031	
	1545-0112			1545-1057		1.6661-4	1545-0739	
	1545-0117			1545-1054		1.6694-1	1545-0074	
1.6049-7	1545-1018		1.6081-4T	1545-0148		1.6694-2	1545-0074	
			1.6083-3T	1545-0148		1.6695-1	1545-0074	

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and described	3	number	and described	3	number	and described	3	number
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20.2512-2	1545-0020		31.3401(a)(8)(A)-1	1545-0029		31.6011(a)-1	1545-0029	
20.2512-3	1545-0020			1545-0666			1545-0034	
20.2512-5	1545-0020		31.3401(a)(8)(A)-2	1545-0029			1545-0035	
20.2512-9	1545-0020		31.3401(a)(8)(C)-1	1545-0029			1545-0059	
20.2513-1	1545-0020		31.3401(a)(15)-1	1545-0182			1545-0074	
20.2513-2	1545-0020		31.3401(c)-1	1545-0004			1545-0718	
	1545-0021		31.3402(b)-1	1545-0010			1545-0256	
20.2513-3	1545-0020		31.3402(c)-1	1545-0010		31.6011(a)-2	1545-0001	
20.2518-2	1545-0959		31.3402(f)(2)-1	1545-0010			1545-0002	
20.2522(a)-1	1545-0196			1545-0410		31.6011(a)-3	1545-0028	
20.2522(c)-3	1545-0020		31.3402(f)(3)-1	1545-0010		31.6011(a)-3A	1545-0955	
	1545-0196		31.3402(f)(4)-1	1545-0010		31.6011(a)-4	1545-0034	
20.2523(a)-1	1545-0020		31.3402(f)(4)-2	1545-0010			1545-0035	
	1545-0196		31.3402(f)(5)-1	1545-0010			1545-0718	
20.6001-1	1545-0020		31.3402(h)-1	1545-0010		31.6011(a)-5	1545-0718	
	1545-0022		31.3402(h)(1)-1	1545-0029			1545-0028	
20.6011-1	1545-0020		31.3402(h)(3)-1	1545-0010		31.6011(a)-6	1545-0028	
20.6019-1	1545-0020		31.3402(h)(3)-1	1545-0029		31.6011(a)-7	1545-0074	
20.6019-2	1545-0020		31.3402(h)(4)-1	1545-0010		31.6011(a)-8	1545-0028	
20.6019-3	1545-0020		31.3402(i)-(1)	1545-0010		31.6011(a)-9	1545-0028	
20.6019-4	1545-0020		31.3402(i)-(2)	1545-0010		31.6011(a)-10	1545-0112	
20.6061-1	1545-0020		31.3402(k)-1	1545-0065		31.6011(b)-1	1545-0003*	
20.6065-1	1545-0020		31.3402(l)-(1)	1545-0010		31.6011(b)-2	1545-0029	
20.6075-1	1545-0020		31.3402(m)-(1)	1545-0010		31.6015-3	1545-0008	
20.6081-1	1545-0020		31.3402(n)-(1)	1545-0010		31.6051	1545-0008	
20.6091-1	1545-0020		31.3402(o)-2	1545-0415		31.6051-1	1545-0008	
20.6091-2	1545-0020		31.3402(o)-3	1545-0008			1545-0182	
20.6151-1	1545-0020			1545-0010			1545-0458	
20.6161-1	1545-0020			1545-0415		31.6051-2	1545-0008	
26.2601-1	1545-0985			1545-0717		31.6051-3	1545-0008	
26.2662-1	1545-0015		31.3402(p)-1	1545-0415		31.6051-4	1545-0112	
	1545-0985			1545-0717		31.6053-1	1545-0029	
27.1-1	1545-0020		31.3402(q)-1	1545-0238			1545-0062	
27.642-1	1545-0020			1545-0239			1545-0064	
31.3102-3	1545-0029		31.3404-1	1545-0029			1545-0065	
	1545-0059		31.3406(b)2-3	1545-0112		31.6053-2	1545-0008	
	1545-0065		31.3406(c)-1	1545-0112		31.6053-3	1545-0065	
31.3121(a)(2)-2	1545-0008		31.3406(d)-1	1545-0112			1545-0714	
31.3121(b)(3)-1	1545-0034		31.3406(d)-4	1545-0112		31.6053-4	1545-0065	
31.3121(b)(19)-1	1545-0029		31.3406(g)-3	1545-0112		31.6065(a)-1	1545-0029	
31.3121(d)-1	1545-0004		31.3406(h)-2	1545-0112		31.6071(a)-1	1545-0001	
31.3121(i)-1	1545-0034		31.3406(h)-3	1545-0112			1545-0028	
31.3121(k)-4	1545-0137		31.3501(a)-1T	1545-0771			1545-0029	
31.3121(r)-1	1545-0029		31.3503-1	1545-0024		31.6071(a)-1A	1545-0955	
31.3121(s)-1	1545-0029		31.3504-1	1545-0029		31.6071(a)-1T	1545-0955	
31.3231(e)-2	1545-0008		31.3508-1	1545-0115		31.6081(a)-1	1545-0008	
31.3302(a)-2	1545-0028		31.6001-1	1545-0798			1545-0028	
31.3302(a)-3	1545-0028		31.6001-2	1545-0034		31.6091-1	1545-0028	
31.3302(b)-2	1545-0028			1545-0798			1545-0029	
31.3302(e)-1	1545-0028		31.6001-3	1545-0798		31.6157-1	1545-0955	
31.3306(c)(18)-1	1545-0029		31.6001-4	1545-0028		31.6205-1	1545-0029	
31.3401(a)-1	1545-0029		31.6001-5	1545-0798		31.6301(c)-1AT	1545-0257	
31.3401(a)(6)-1	1545-0029		31.6001-6	1545-0029		31.6301(c)-2AT	1545-0257	
	1545-0096			1459-0798				
	1545-0795							
31.3401(a)(7)-1	1545-0029							

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31.6302(c)-1 1545-0001
1545-0035
1545-0112
1545-0257
31.6302(c)-2 1545-0001
1545-0257
31.6302(c)-2A 1545-0955
31.6302(c)-2AT 1545-0257
31.6302(c)-3 1545-0257
31.6302(c)-5 1545-0257
31.6402(a)-2 1545-0256
31.6413(a)-1 1545-0029
31.6413(a)-2 1545-0029
1545-0256
31.6413(a)-3 1545-0112
31.6413(c)-1 1545-0029
1545-0171
31.6414-1 1545-0029
32.1 1545-0029
1545-0415
32.2 1545-0029
35.3405 1545-0415
1545-0119
35.6053-1 1545-0714
35a.3406-1 1545-0969
35a.3406-2 1545-0112
35a.9999-3 1545-0112
35a.9999-5 1545-0029
36.3121(l)(1)-1 1545-0137
36.3121(l)(1)-2 1545-0137
36.3121(l)(3)-1 1545-0123
36.3121(l)(3)(b) 1545-0123
36.3121(l)(1)-4 1545-0137
36.3121(l)(7)-1 1545-0123
36.3121(l)(10)-1 1545-0029
36.3121(l)(10)-3 1545-0029
36.3121(l)(10)-4 1545-0257
36.3121(2)(3) 1545-0123
38.6302-1 1545-0257
41.4481-1 1545-0143
41.4481-1T 1545-0143
41.4481-2 1545-0143
41.4482(b)-1T 1545-0143
41.4483-2T 1545-0143
41.4483-3 1545-0143
41.4483-3T 1545-0143
41.6001-1 1545-0143
41.6001-2 1545-0143
41.6001-3 1545-0143
41.6001-3T 1545-0143
41.6011(a)-1 1545-0143
41.6071(a)-1 1545-0143
41.6081(a)-1 1545-0143
41.6091-1 1545-0143
41.6109-1 1545-0143
41.6151(a)-1 1545-0143

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41.6156-1 1545-0143
41.6161(a)(1)-1 1545-0143
44.4401-1 1545-0235
44.4403-1 1545-0235
44.4412-1 1545-0236
44.4901-1 1545-0236
44.4905-1 1545-0236
44.4905-2 1545-0236
44.6001-1 1545-0235
44.6011(a)-1 1545-0235
1545-0236
44.6071-1 1545-0235
44.6091-1 1545-0235
44.6151-1 1545-0235
44.6419-1 1545-0235
44.6419-2 1545-0235
45.4906-1 1545-0236
45.6001-1 1545-0236
46.4374-1 1545-0023
46.4701-1 1545-0023
46.6001-4 1545-0023
46.6011(a)-1 1545-0023
46.6011(a)-2 1545-0023
46.6061-1 1545-0023
46.6065-1 1545-0023
46.6071(a)-1 1545-0023
1545-0257
46.6109-1 1545-0003
46.6151-1 1545-0257
46.6302 1545-0257
47.4341-1 1545-0123
47.4345-1 1545-0123
47.6001-1 1545-0123
47.6001-2 1545-0123
48.0-1 1545-0723
48.0-3 1545-0685
48.401-5T 1545-0725
48.4041-2T 1545-0143
48.4041-4 1545-0023
48.4041-5 1545-0023
48.4041-6 1545-0023
48.4041-7 1545-0023
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48.4042-2 1545-0023
48.4042-12 1545-0023
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48.4073-3 1545-0023
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48.4081-18 1545-0023
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48.4083-1 1545-0023
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48.4083-2 1545-0725
48.4084-1 1545-0725
48.4091-0 1545-0725
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