

a violation of the church inquiry and examination procedures?

A-17: The exclusive remedy for any Internal Revenue Service violation of the church tax inquiry and examination procedures is as follows: Failure to comply substantially with the requirements that (1) two notices be sent to the church; (2) the Regional Commissioner approve the commencement of a church tax inquiry; or (3) an offer of a conference with the church be made (and a conference held if timely requested), will result in a stay of proceedings in a summons proceeding to gain access to church records (but not in dismissal of such proceeding), until these requirements are satisfied. The two-year limitation on duration of a church tax examination will not be suspended during stays of summons proceedings resulting from violations described above; however, violations may be corrected without regard to the otherwise applicable time limits prescribed under the procedures of section 7611. In determining whether a stay is necessary, a court must consider the good faith effort of the Internal Revenue Service and the effect of any violation of the proper examination procedures.

Section 7611(e)(2) provides that no suit may be maintained and no defense may be raised, other than a stay in a summons enforcement proceeding, by reason of any noncompliance with the requirements of section 7611. Thus, failure to comply with any of these requirements may not be raised as a defense or affirmative ground for relief in any judicial proceeding including, but not limited to, a summons proceeding to gain access to church records; a declaratory judgment proceeding involving a determination of tax-exempt status under section 7428; a proceeding to collect unpaid tax; or a deficiency or refund proceeding. Additionally, failure to substantially comply with the requirements that two notices be sent, that the Regional Commissioner approve an inquiry, and that a conference be offered (and the conference held if requested) may not be raised as a defense or as an affirmative ground for relief in a summons proceeding or any other judicial proceeding other than as specifically set forth above. Therefore, a church or its representatives will not be able to litigate the issue of the rea-

sonableness of the appropriate Regional Commissioner's belief in approving the commencement of a church tax inquiry (i.e., that the church may not be tax-exempt or may be engaged in taxable activities) in a summons proceeding or any other judicial proceeding. The church retains the right to raise any substantive or procedural argument which would be available to taxpayers generally in an appropriate proceeding.

#### *Effective date*

Q-18: What is the effective date of the church examination procedures?

A-18: The procedures set forth in section 7611 apply to all tax inquiries and examinations beginning after December 31, 1984. The procedures of section 7605 will apply to any examination commenced before January 1, 1985. Any activities commenced after December 31, 1984, that would constitute a new inquiry or new examination must comply with the procedures of section 7611.

This Treasury decision is issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

ROSCOE L. EGGER, JR.,  
*Commissioner of  
Internal Revenue.*

Approved: February 19, 1985.

RONALD A. PEARLMAN,  
*Acting Assistant Secretary  
of the Treasury.*

(Filed by the Office of the Federal Register on March 7, 1985, 10:13 a.m., and published in the issue of the Federal Register for March 11, 1985, 50 F.R. 9614)

**Subchapter 80.—General Rules**  
**Subchapter A.—Applications of Internal Revenue Laws**

**Section 7805.—Rules and Regulations**  
*26 CFR 301.7805-1: Rules and regulations*

Nonretroactive application of a revenue ruling relating to whether municipal bonds will be industrial development bonds described in section 103(b)(2) of the Code. See Rev. Rul. 85-68, page 37.

**Subchapter C.—Provisions Affecting More Than One Subtitle**

## **Section 7872.—Treatment of Loans with Below-Market Interests Rates**

Federal short-term, mid-term and long-term rates determined under the alternate method as provided by section 1.1274-6T of the Temporary Income Tax Regulations are set forth for the months of January 1985 and February 1985. See Rev. Rul. 85-21, page 286.

Federal short-term, mid-term and long-term rates determined under the alternate method as provided by section 1.1274-6T of the Temporary Income Tax Regulations are set forth for the month of March 1985. See Rev. Rul. 85-25, page 287.

Federal short-term, mid-term and long-term rates determined under the alternate method as provided by section 1.1274-6T of the Temporary Income Tax Regulations are set forth for the month of April 1985. See Rev. Rul. 85-38, page 290.

What are the applicable federal rates to be used for purposes of section 7872? See Rev. Rul. 85-51, page 287.

Federal short-term, mid-term and long-term rates determined under the alternate method as provided by section 1.1274-6T of the Temporary Income Tax Regulations are set forth for the month of May 1985. See Rev. Rul. 85-58, page 290.

Federal short-term, mid-term and long-term rates determined under the alternate method as provided by section 1.1274-6T of the Temporary Income Tax Regulations are set forth for the month of June 1985. See Rev. Rul. 85-71, page 288.

*26 CFR 601.9000: OMB control numbers for the Statement of Procedural Rules.*

*(Also 26 CFR 602.101: OMB control numbers.)*

**T.D. 8011**

**TITLE 26—INTERNAL REVENUE.—CHAPTER 1, SUBCHAPTER H, PART 601—STATEMENT OF PROCEDURAL RULES; PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**

**OMB Control Numbers Assigned Pursuant To The Paperwork Reduction Act**

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final regulations; Amend-

ment of the Statement of Procedural Rules.

**SUMMARY:** This document provides final regulations that implement requirements of the regulations promulgated by the Office of Management and Budget pursuant to the Paperwork Reduction Act of 1980, which require that agencies display control numbers assigned by that Office to the agency's regulations that solicit or obtain information from the public. By displaying these control numbers, these regulations provide necessary guidance to taxpayers subject to reporting or recordkeeping requirements.

**DATES:** The amendments to the regulations are effective March 14, 1985.

**FOR FURTHER INFORMATION CONTACT:** Susan Thompson Baker of the Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224 (Attention: CC:LR:T) (202-566-3294).

#### SUPPLEMENTARY INFORMATION:

On March 31, 1983, the Office of Management and Budget published final regulations under the Paperwork Reduction Act of 1980 (48 FR 13689). Sections 1320.12, 1320.13, and 1320.14 of those regulations require that agencies display control numbers assigned by the Office of Management and Budget to certain of the agency's regulations that solicit or obtain information from ten or more members of the public. These regulations set forth these control numbers in tabular form.

#### NON-APPLICATION OF EXECUTIVE ORDER 12291

The Treasury Department has determined that this regulation is not subject to review under Executive Order 12291 or the Treasury and OMB implementation of the Order dated April 29, 1983.

#### REGULATORY FLEXIBILITY ACT

Because this regulation relates merely to an agency procedure for carrying out the requirement that OMB control numbers be displayed, the Internal Revenue Service has concluded that the notice and public procedure re-

quirements of 5 U.S.C. 553 do not apply. Accordingly, this regulation is not subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

#### DRAFTING INFORMATION

The principal author of this regulation is Susan Thompson Baker of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service participated in developing the regulation, both substantively and stylistically.

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#### Adoption of amendments to the regulations

Accordingly, Subchapter H of Chapter I of 26 CFR is amended as follows:

Paragraph 1. A new Subpart I is added at the end of Part 601 immediately following Subpart H. New Subpart I reads as follows:

Subpart I—OMB Control Numbers under the Paperwork Reduction Act  
§601.9000 OMB Control Numbers for the Statement of Procedural Rules

(a) *Purpose.* This section collects and displays the control numbers assigned to Internal Revenue Service collections of information in the Statement of Procedural Rules (26 CFR Part 601) by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this section (together with 26 CFR Part 602) comply with the requirements of §1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR Part 1320 (OMB regulations implementing the Paperwork Reduction Act of 1980) for the display of control numbers assigned by OMB to collection of information of the Internal Revenue Service in the Statement of Procedural Rules. This section does not display control numbers assigned by OMB to collections of information of the Bureau of Alcohol, Tobacco, and Firearms in the Statement of Procedural Rules.

(b) *Cross-reference.* For display of control numbers assigned by the Office of Management and Budget to collections of information of the Internal Revenue Service in regulations elsewhere than in the Statement of Proc-

edural Rules, see 26 CFR Part 602.

#### (c) Display.

26 CFR 601 section where identified and described	Current OMB control number
§601.105(e)	1545-0091
§601.201(e)	1545-0819
§601.201(i)	1545-0819
§601.201(j)	1545-0019
§601.201(n)	1545-0019
§601.201(o)	1545-0019
§601.401	1545-0257
§601.401	1545-0023
§601.402(c) and (d)	1545-0257
§601.402(e)	1545-0014
§601.403	1545-0257
§601.403(c)	1545-0023
§601.403(d)	1545-0024
§601.404(d) and (f)	1545-0012
§601.504	1545-0150
§601.601	1545-0800

Par. 2. A new Part 602 is added immediately following Part 601. Part 602 reads as follows:

Part 602—OMB Control Numbers under the Paperwork Reduction Act  
§602.101 OMB control number

(a) *Purpose.* This part collects and displays the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this part (together with 26 CR §601.9000) comply with the requirements of §§1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR Part 1320 (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. This part does not display control numbers assigned by the Office of Management and Budget to collections of information of the Bureau of Alcohol, Tobacco, and Firearms.

(b) *Cross-reference.* For display of control numbers assigned by the Office of Management and Budget to Internal Revenue Service collections of information in the Statement of Procedural Rules (26 CFR Part 601), see 26 CFR §601.9000.

#### (c) Display.

26 CFR part or section where identified and described	Current OMB control number	26 CFR 601 section where identified and described	Current OMB control number	26 CFR 601 section where identified and described	Current OMB control number
§1.1-1	1545-0067	§1.165-12	1545-0786	§1.265-2	1545-0123
§1.31-2(a)	1545-0074	§1.166-4(c)	1545-0123	§1.266-1	1545-0123
§1.37-1(c)	1545-0074	§1.167(a)-7(c)	1545-0172	§1.267(f)-1T	1545-0885
§1.37-3(b)	1545-0074	§1.167(a)-11(a)	1545-0172	§1.268-1	1545-0184
§1.41-4(b) and (c)	1545-0074	§1.167(a)-11(f)	1545-0172	§1.274-1 thru 8	1545-0139
§1.43-2(b)	1545-0074	§1.167(a)-11(g)(2)	1545-0152	§1.274-5(b) and (c)	1545-0771
§1.44A	1545-0068	§1.167(a)-12(e)	1545-0172	§1.274-5(e), (f), and (g)	1545-0771
§1.44A-3(a)	1545-0074	§1.167(d)-1	1545-0172	§1.274-5T	1545-0074
§1.44B-1	1545-0219	§1.167(e)-1(b)	1545-0172	§1.274-6T	1545-0074
§1.44C	1545-0214	§1.167(e)-1(c)(1) and (2)	1545-0172	§1.280F-3T	1545-0074
§1.44C-5 and 1.44C-6	1545-0780	§1.167(e)-1(d)(1) and (2)	1545-0172	§1.281-4(b)(2)(v)	1545-0123
§1.46-6	1545-0155	§1.167(e)-2(h)	1545-0172	§1.302-4(b)	1545-0074
§1.46-1(p)	1545-0123	§1.167(j)-3(b)(5)	1545-0172	§1.305-3(d)(2)	1545-0123
§1.47-1(b)	1545-0166	§1.167(j)-3(c)(2)	1545-0172	§1.307-2	1545-0074
§1.47-1(e)(1)	1545-0166	§1.167(k)-3(b)	1545-0074	§1.312-15(d)	1545-0172
§1.47-1(e)(3)	1545-0166	§1.167(k)-4(a)(1)	1545-0074	§1.316-1(b)(5)	1545-0123
§1.47-1(h)	1545-0155	§1.167(k)-4(b)	1545-0074	§1.331-1(d)	1545-0074
§1.47-3(d)	1545-0166	§1.167(k)-4(d)(1)	1545-0074	§1.332-4	1545-0036
§1.47-3(f)	1545-0155	§1.167(l)-1(h)(5)	1545-0172	§1.332-4(a)	1545-0123
§1.47-3(h)	1545-0155	§1.167(e)-2(h)	1545-0172	§1.332-6	1545-0123
§1.47-4(a)	1545-0123	§1.169-4(a)	1545-0172	§1.333-3	1545-0123
§1.47-5(a)	1545-0092	§1.169-4(b)(1)	1545-0172	§1.333-6(a)	1545-0123
§1.47-6	1545-0099	§1.170-1(a)(3)(ii) and (iii)	1545-0074	§1.337-5(d)	1545-0123
§1.50A-1 thru 1.50A-7	1545-0189	§1.170-2(a)(7)	1545-0074	§1.337-6(a) and (b)	1545-0123
§1.50B-1 thru 1.50B-5	1545-0189	§1.170-3(b)	1545-0123	§1.337-6(c)(1), (2), and (3)	1545-0123
§1.51-1(c)(3)	1545-0241	§1.170A-1(a)(2)(ii) and (iii)	1545-0074	§1.338-1T thru 1.338-3T	1545-0702
§1.52-1(b)	1545-0219	§1.170A-2(a)(4)	1545-0123	§1.341-7(b)	1545-0123
§1.52-1 thru 1.52-3	1545-0219	§1.170A-4A(b)	1545-0123	§1.341-7(c)(1) and (2)	1545-0123
§1.52-4	1545-0074	§1.170A-8(d)(2)(c)(iii)	1545-0074	§1.341-7(d)(1) and (2)	1545-0123
§1.56.1 thru 1.56-5	1545-0174	§1.170A-9(e)(5)	1545-0052	§1.341-7(e)(3)	1545-0123
§1.57-5(a) and (b)	1545-0227	§1.170A-9(g)	1545-0074	§1.341-7(f)(3) and (4)	1545-0123
§1.58-1(b)(2) and (c)	1545-0175	§1.170A-11(b)(2)	1545-0123	§1.341-7(j)(1) and (5)	1545-0123
§1.61-2T	1545-0907	§1.170A-12	1545-0020	§1.351-3(a), (b) and (c)	1545-0074
§1.61-4	1545-0187	§1.170A-12(c)	1545-0074	§1.355-5(a) and (b)	1545-0123
§1.61-15	1545-0074	§1.170A-12(e)(3)	1545-0074	§1.358-5(e)	1545-0123
§1.62-1	1545-0139	§1.170A-13	1545-0754	§1.362-2	1545-0123
§1.63-1	1545-0074	§1.170A-13T	1545-0908	§1.368-3(a), (b) and (c)	1545-0123
§1.71-1T	1545-0074	§1.171-3(a)	1545-0172	§1.371-1(c)(1) and (2)	1545-0123
§1.72-4	1545-0074	§1.172-1(c)	1545-0172	§1.371-2(d)(1) and (2)	1545-0123
§1.72-17(e)	1545-0074	§1.172-11	1545-0074	§1.374-3(a) and (b)	1545-0123
§1.72-17A(c)	1545-0074	§1.173-1(c)	1545-0172	§1.381(b)-1(b)(2) and (3)	1545-0123
§1.72-17A(e)	15450074	§1.1743(b)	1545-0152	§1.381(b)-1(c)	1545-0123
§1.72-18(b)	1545-0074	§1.175-3	1545-0187	§1.381(c)(4)-1(a)	1545-0123
§1.79-2	1545-0074	§1.175-6(d)	1545-0152	§1.381(c)(4)-1(b)(1)	1545-0123
§1.79-3	1545-0074	§1.177-1(a)(4)	1545-0172	§1.381(c)(4)-1(b)(2)	1545-0123
§1.83-2(b), (c), and (e)	1545-0074	§1.177-1(c)	1545-0172	§1.381(c)(4)-1(b)(3)	1545-0123
§1.83-5(b)	1545-0074	§1.179-4(a) and (b)	1545-0172	§1.381(c)(4)-1(d)(2)	1545-0123
§1.103-10(b)(2)(vi)(a)	1545-0123	§1.180-2	1545-0074	§1.381(c)(5)-1(b)(1)	1545-0123
§1.103-10(c)	1545-0123	§1.182-6	1545-0074	§1.381(c)(5)-1(b)(2)	1545-0123
§1.103-15AT	1545-0720	§1.183-1 thru 1.183-4	1545-0195	§1.381(c)(5)-1(b)(3)	1545-0123
§1.103(n)-2T	1545-0874	§1.185-3(a)	1545-0172	§1.381(c)(5)-1(d)(2)	1545-0152
§1.103(n)-4T	1545-0874	§1.185-3(b)	1545-0152	§1.381(c)(6)-1(a)(2)	1545-0152
§1.105-4 thru 1.105-10	1545-0069	§1.190-3(a) and (c)	1545-0074	§1.381(c)(6)-1(c)	1545-0152
§1.108(a)-1 and (a)-2	1545-0046	§1.194-2	1545-0735	§1.381(c)(6)-1(e)	1545-0123
§1.119-1	1545-0067	§1.194-4	1545-0735	§1.381(c)(8)-1(a)	1545-0123
§1.120-3(b)(1)	1545-0057	§1.213-1(d)(2)	1545-0074	§1.381(c)(10)-1(b)(2)	1545-0123
§1.120-3(d)(1)	1545-0057	§1.213-1(h)	1545-0074	§1.381(c)(11)-1(k)	1545-0123
§1.121-1 thru 1.121-5	1545-0072	§1.215-1T	1545-0074	§1.381(c)(13)-1(c)(2)	1545-0123
§1.127-2	1545-0768	§1.217	1545-0062	§1.381(c)(17)-1(c)	1545-0045
§1.132-1T	1545-0907	§1.243-3(b)	1545-0123	§1.381(c)(25)-1(c)	1545-0045
§1.151-1(d)(3)	1545-0074	§1.243-4(c)	1545-0123	§1.382-2(a), (b), (c) and (d)	1545-0123
§1.152-3(c)	1545-0071	§1.243-4(e)(1) and (3)	1545-0123	§1.382-1(b)	1545-0074
§1.152-4	1545-0074	§1.243-5(d)(3)(iv)	1545-0123	§1.401-1	1545-0710
§1.152-4T	1545-0074	§1.243-5(f)(4)	1545-0123	§1.401-1	1545-0020
§1.162-1 thru 1.162-20	1545-0139	§1.248-1(c)	1545-0172	§1.401-1(c)	1545-0197
§1.163-5	1545-0786	§1.250-1(d)	1545-0132	§1.401(f)-1(c)(1)(i)	1545-0710
§1.165-1 thru 1.165-11	1545-0177	§1.263(e)-1(a)(3)	1545-0123	§1.401-12(n)(2) and (3)	1545-0806
§1.165-11	1545-0786	§1.263(e)-1(e)	1545-0123	§1.401-12(n)(6)(iii)(C)	1545-0806
§1.165-11(e)	1545-0074	§1.265.1	1545-0074	§1.401-12(n)(6)(vii)	1545-0806

26 CFR 601 section where identified and described	Current OMB control number	26 CFR 601 section where identified and described	Current OMB control number	26 CFR 601 section where identified and described	Current OMB control number
\$1.6049-1	1545-0112	\$2.1-4	1545-0123	\$16A.126-2(b)	1545-0074
\$1.6049-2	1545-0117	\$2.1-5	1545-0123	\$18.1-7	1545-0074
\$1.6049-3	1545-0117	\$2.1-6(b)	1545-0123	\$18.1271-1	1545-0872
\$1.6050A-1	1545-0115	\$2.1-10 thru 2.1-13	1545-0123	\$18.1361-1	1545-0872
\$1.6050B-1	1545-0120	\$2.1-20(b)	1545-0123	\$18.1362-1 thru 18.1362-5	1545-0872
\$1.6050I-1T	1545-0877	\$2.1-22	1545-0123	\$18.1371-1	1545-0872
\$1.6050L-1T	1545-0908	\$2.1-26	1545-0123	\$18.1377-1	1545-0872
\$1.6051-1	1545-0597	\$3.2(b)	1545-0123	\$18.1378-1	1545-0872
\$1.6052-1	1545-0008	\$5.44B-1	1545-0219	\$18.1379-1 and 18.1379-2	1545-0872
\$1.6052-2	1545-0008	\$5.466-1	1545-0123	\$20.2011-1(c)	1545-0015
\$1.6056-1(b)(1) and (3)	1545-0052	\$5.466-2	1545-0123	\$20.2014-5	1545-0260
\$1.6060-1	1545-0074	\$5.51-1	1545-0219	\$20.2014-5(a) thru (c)	1545-0015
\$1.6061-1	1545-0123	\$5.852-1	1545-0123	\$20.2014-6	1545-0015
\$1.6062-1	1545-0123	\$5.6411-1	1545-0582	\$20.2016-1	1545-0015
\$1.6063-1	1545-0123	\$5c.128-1	1545-0012	\$20.2031-2(b)	1545-0015
\$1.6051-1	1545-0123	\$5c.0	1545-0172	\$20.2031-2(e) and (f)	1545-0015
\$1.6071-1	1545-0123	\$5c.128-1(d)	1545-0123	\$20.2031-3	1545-0015
\$1.6072-1	1545-0123	\$5c.168(f)(8)-1	1545-0615	\$20.2031-4	1545-0015
\$1.6072-2	1545-0123	\$5c.168(f)(8)-2	1545-0645	\$20.2031-6(a) thru (c)	1545-0015
\$1.6073-1 thru 1.6073-4	1545-0087	\$5c.168(f)(8)-6(b)	1545-0645	\$20.2031-7(a) thru (f)	1545-0020
\$1.6074-1	1545-0123	\$5c.168(f)(8)-8(b)	1545-0645	\$20.2031-10(e)	1545-0015
\$1.6074-2	1545-0123	\$5c.305-1(b), (e)(2), (f)	1545-0110	\$20.2032-1(b)	1545-0015
\$1.6081-1	1545-0233	\$5c.305-1(b)(iii), (e)(2), (f)	1545-0110	\$20.2032A-3(a) and (c)	1545-0015
\$1.6081-1	1545-0148	\$5c.442-1(b)	1545-0152	\$20.2032A-4(a)	1545-0015
\$1.6081-2	1545-0148	\$5f.103-3	1545-0720	\$20.2032A-8(a) thru (c)	1545-0015
\$1.6081-3	1545-0233	\$5f.338-1 thru 5f.338-3	1545-0702	\$20.2039-4	1545-0015
\$1.6081-4	1545-0188	\$5h.4	1545-0872	\$20.2053-3(b)	1545-0015
\$1.6091-3	1545-0089	\$6.3	1545-0123	\$20.2053-9(a) and (c)	1545-0015
\$1.6107-1	1545-0074	\$6a.103A-2(b)(5)	1545-0123	\$20.2053-10(a) and (c)	1545-0015
\$1.6109-1	1545-0074	\$6a.103A-2(k), (l), and (vi)	1545-0720	\$20.2055-1(c)	1545-0015
\$1.6109-2	1545-0074	\$6a.103A-2(i)(4)(v)	1545-0123	\$20.2055-2(e)(2)(vi)	1545-0015
\$1.6151-1	1545-0074	\$6a.103A-3	1545-0720	\$20.2055-2(f)(5)	1545-0015
\$1.6152-1	1545-0135	\$6a.6652(g)-1	1545-0727	\$20.2055-2(h)	1545-0092
\$1.6152-1	1545-0233	\$7.0	1545-0074	\$20.2055-3	1545-0015
\$1.6153-1	1545-0087	\$7.0(a)	1545-0566	\$20.2056(b)-4(d)	1545-0015
\$1.6153-4	1545-0087	\$7.0(b) thru 7.0(f)	1545-0026	\$20.2106-1(b)	1545-0015
\$1.6154-2	1545-0257	\$7.105-1	1545-0069	\$20.2106-2(b)	1545-0015
\$1.6154-3	1545-0135	\$7.367(a)-1(a)	1545-0126	\$20.2204-1(a) and (b)	1545-0015
\$1.6161-1	1545-0087	\$7.367(a)-1(b)(3)(iv)	1545-0126	\$20.2204-2(a)	1545-0015
\$1.6162-1	1545-0087	\$7.367(a)-1(c), (d), (e), (f) and (g)	1545-0126	\$20.6001-1(a) thru (d)	1545-0015
\$1.6164-1 thru 1.6164-3	1545-0135	\$7.367(b)-1(c)	1545-0026	\$20.6011-1(a) and (b)	1545-0015
\$1.6164-5 thru 1.6164-9	1545-0135	\$7.367(b)-1(d)	1545-0026	\$20.6018-1(a) and (b)	1545-0015
\$1.6222	1545-0790	\$7.367(b)-3(d)	1545-0026	\$20.6018-2	1545-0015
\$1.6227	1545-0790	\$7.367(b)-7(c)	1545-0026	\$20.6018-3(a), (b) and (c)	1545-0015
\$1.6262-1(a)	1545-0087	\$7.367(b)-9(f)	1545-0026	\$20.6018-4(a) thru (g)	1545-0015
\$1.6302-1	1545-0257	\$7.367(b)-10(f)	1545-0026	\$20.6018-4(d)	1545-0022
\$1.6302-2	1545-0098	\$7.465-1 thru 7.465-5	1545-0712	\$20.6036-2	1545-0015
\$1.6411-1	1545-0135	\$7.936-1	1545-0217	\$20.6061-1	1545-0015
\$1.6411-3	1545-0098	\$7.999-1(b)(11)	1545-0216	\$20.6065-1(a) and (b)	1545-0015
\$1.6411-4	1545-0582	\$7.6039A-1	1545-0015	\$20.6075-1	1545-0015
\$1.6414-1	1545-0096	\$7.6041-1(a)	1545-0115	\$20.6081-1	1545-0181
\$1.6425-1	1545-0170	\$7.6041-1(c)	1545-0115	\$20.6081-1(b) and (c)	1545-0015
\$1.6425-3	1545-0170	\$7a.1	1545-0046	\$20.6091-1(a) and (b)	1545-0015
\$1.6654-1	1545-0140	\$7a.2	1545-0046	\$20.6161-1(a) and (b)	1545-0015, 1545-0181
\$1.6655-1(b)	1545-0142	\$7a.3	1545-0046	\$20.6161-2(c)	1545-0015, 1545-0181
\$1.6655-3	1545-0142	\$10.2(a) thru (d)	1545-0152	\$20.6163-1(a) and (b)	1545-0015
\$1.6694-1	1545-0074	\$11.401(d)(1) thru (6)	1545-0197	\$20.6166-1(a) thru (e) and (g)	1545-0181
\$1.6694-2	1545-0074	\$11.402(e)(4)(a)	1545-0193	\$20.6166A-1(a), (c), (e) and (g)	1545-0015
\$1.6695-1	1545-0074	\$11.402(e)(4)(b)-1(a)(b), and (c)	1545-0193	\$20.6166A-3(f)	1545-0015
\$1.6695-1(e)	1545-0074	\$11.410-1	1545-0710	\$20.6324A-1	1545-0754
\$1.6696-1(b) thru (d)	1545-0074	\$11.412(c)-7(a) and (b)	1545-0710	\$22.0(a)	1545-0015
\$1.6696-1(e)	1545-0240	\$11.412(c)-11(a) thru (d)	1545-0710	\$22.0(b)	1545-0015
\$1.6851-1	1545-0086	\$12.7	1545-0190	\$22.0(c)	1545-0015
\$1.6851-2(a) and (b)	1545-0086	\$12.8	1545-0191	\$25.2511-2(j)	1545-0020
\$1.7476-1(a) and (b)	1545-0197	\$12.9	1545-0195	\$25.2512-2(b)	1545-0020
\$1.7476-2	1545-0197	\$13.16-1(b)	1545-0123	\$25.2512-2(e) and (f)	1545-0020
\$1.9100-1	1545-0074	\$14a.422A-1	1545-0123	\$25.2512-3(a)	1545-0020
\$1.9101-1	1545-0008	\$15A.453-1	1545-0228	\$2512-5	1545-0020
\$1.9200-1 and 1.9200-2	1545-0767	\$16.3-1	1545-0159	\$25.2512-9	1545-0020

26 CFR 601 section where identified and described	Current OMB control number	26 CFR 601 section where identified and described	Current OMB control number	26 CFR 601 section where identified and described	Current OMB control number
§25.2513-1(b) and (c)	1545-0020	§31.3402(o)-2(f)	1545-0415	§31.6413(a)-1(a) and (b)	1545-0029
§25.2513-2	1545-0021/1545-0020	§31.3402(o)-3	1545-0010	§31.6413(a)-2	1545-0256
§25.2513-3(a) and (b)	1545-0020	§31.3402(o)-3(b)	1545-0415	§31.6413(a)-2(a) and (b)	1545-0029
§25.2522(a)-1(d)	1545-0196	§31.3402(o)-3(e)	1545-0415	§31.6413(c)-1(b)	1545-0029
§25.2522(c)-3	1545-0020	§31.3402(o)-3(i)	1545-0415	§31.6414-1(a)	1545-0029
§25.2522(c)-3(c)(2)(vi)	1545-0196	§31.3402(p)-1	1545-0415	§32.1	1545-0415
§25.2522(c)-3(d)	1545-0196	§31.3402(p)-1	1545-0415	§32.1(e) and (g)	1545-0029
§25.2523(a)-1	1545-0020	§31.3402(q)-1	1545-0238	§32.2(e)	1545-0029
§25.2523(a)-1(d)	1545-0196	§31.3402(q)-1(a)(1)	1545-0239	§35.3405	1545-0415
§25.6001-1	1545-0020	§31.3402(q)-1(e)	1545-0239	§35.3405-1	1545-0119
§25.6001-1(c)	1545-0022	§31.3402(q)-1(f)	1545-0239	§35.6053-1(h)	1545-0714
§25.6011-1	1545-0020	§31.3404-1	1545-0239	§36.3121(i)(1)-1 and (2)	1545-0137
§25.6019-1 thru 25.6019-4	1545-0020	§31.3501(a)-1T	1545-0907	§36.3121(i)(3)-1(a)	1545-0123
§25.6061-1	1545-0020	§31.3503-1	1545-0024	§36.3121(i)(3)(b)	1545-0123
§25.6065-1	1545-0020	§31.3504-1(a)	1545-0029	§36.3121(i)(7)-1	1545-0123
§25.6075-1	1545-0020	§31.6001-1(a) thru (e)	1545-0798	§36.3121(i)(10)-1	1545-0029
§25.6081-1	1545-0020	§31.6001-2(a)	1545-0798	§36.3121(i)(10)-3(a) and (b)	1545-0029
§25.6091-1(a) thru (c)	1545-0020	§31.6001-2(b)	1545-0034	§36.3121(i)(10)-4	1545-0257
§25.6091-2	1545-0020	§31.6001-3(a) and (b)	1545-0798	§36.3121(z)(3)	1545-0123
§25.6151-1	1545-0020	§31.6001-4(a) and (b)	1545-0028	§38.6302-1	1545-0257
§25.6161-1(b) and (c)	1545-0020	§31.6001-5(a) and (b)	1545-0798	§41.4481-1T	1545-0143
§26a.2621-1(b) thru (g)	1545-0017	§31.6001-6	1545-0798	§41.4481-2(b)	1545-0143
§26a.2621-1(j)(2)	1545-0017	§31.6011(a)-1	1545-0718	§41.4482(b)-1T	1545-0143
§26a.2621-1(k)	1545-0017	§31.6011(a)-1	1545-0034	§41.4483-2T and 451.4483-3T	1545-0143
§31.3102-3(c)	1545-0029	§31.6011(a)-1(a)(1)	1545-0029	§41.6001-1(a) thru (d)	1545-0143
§31.3102-3(d)	1545-0065	§31.6011(a)-1(a)(2)	1545-0035	§41.6011(a)-1(a)	1545-0143
§31.3121(b)(3)-1	1545-0034	§31.6011(a)-1(a)(3)	1545-0034	§41.6071(a)-1(b) thru (e)	1545-0143
§31.3121(b)(19)-1(b)	1545-0029	§31.6011(a)-1(a)(4)	1545-0029	§41.6081(a)-1	1545-0143
§31.3121(d)-1	1545-0004	§31.6011(a)-1(b)	1545-0029	§41.6091-1(a)	1545-0143
§31.3121(i)-1	1545-0034	§31.6011(a)-1(c)	1545-0256	§41.6091-1(b)	1545-0143
§31.3121(k)-1(a)	1545-0005	§31.6011(a)-1(d)	1545-0074	§41.6109-1(a)	1545-0143
§31.3121(k)-1(d)	1545-0005	§31.6011(a)-2(a)(1) and (2)	1545-0001	§41.6109-1(b)	1545-0143
§31.3121(k)-4(a)(2)(ii)	1545-0137	§31.6011(a)-2(b)	1545-0001	§41.6151(a)-1	1545-0143
§31.3121(k)-4(a)(3)(1)	1545-0005	§31.6011(a)-3(a)	1545-0028	§41.6156-1(a)	1545-0143
§31.3121(k)-4(a) and (b)	1545-0005	§31.6011(a)-3(a) and (b)	1545-0028	§41.6161(a)(1)-1	1545-0143
§31.3121(r)-1	1545-1545	§31.6011(a)-4	1545-0718	§44.4403-1	1545-0235
§31.3121(s)-1(a)	1545-0029	§31.6011(a)-5(a)	1545-0718	§44.4412-1(a) and (b)	1545-0236
§31.3121(s)-1(b)	1545-0029	§31.6011(a)-5(b)	1545-0028	§44.4901-1(a)	1545-0236
§31.3302(a)-2	1545-0028	§31.6011(a)-6(a)	1545-0028	§44.4901-1(c)	1545-0236
§31.3302(a)-3	1545-0028	§31.6011(a)-6(b)	1545-0028	§44.4905-1(a) thru (d)	1545-0236
§31.3302(b)-2	1545-0028	§31.6011(a)-7	1545-0074	§44.4905-2(a)	1545-0236
§31.3306(c)(18)-1(b)	1545-0029	§31.6011(a)-8	1545-0028	§44.6001-1(a) thru (e)	1545-0235
§31.3401(a)-1(b)	1545-0029	§31.6011(a)-9	1545-0028	§44.6011(a)-1(a)	1545-0235
§31.3401(a)(6)-1	1545-0795	§31.6011(a)-9	1545-0003	§44.6011(a)-1(b)	1545-0236
§31.3401(a)(6)-1(d)	1545-0029	§31.6011(b)-1(a) thru (d)	1545-0029	§44.6071-1(a)	1545-0235
§31.3401(a)(6)-1(e)	1545-0096	§31.6011(b)-2(a), (b), and (c)	1545-0029	§44.6071-1(b)	1545-0235
§31.3401(a)(7)-1(d)	1545-0029	§31.6051-1	1545-0458	§44.6091-1(a), (b), (c) and (d)	1545-0235
§31.3401(a)(8)(A)-1(a)	1545-0029	§31.6051-1(a) thru (d)	1545-0008	§44.6151-1	1545-0235
§31.3401(a)(8)(A)-2	1545-0029	§31.6051-1(e)	1545-0182	§44.6419-1(a)	1545-0235
§31.3401(a)(8)(C)-1	1545-0029	§31.6051-1(f) and (g)	1545-0008	§44.6419-1(b) and (c)	1545-0235
§31.3401(c)-1(d)	1545-0004	§31.6051-2	1545-0008	§44.6419-2(a)	1545-0235
§31.3402(b)-1	1545-0010	§31.6051-3(a), (b) and (e)	1545-0008	§44.6419-2(b)	1545-0235
§31.3402(c)-1	1545-0010	§31.6053-1	1545-0029	§44.6419-2(d)	1545-0235
§31.3402(f)(2)-1	1545-0010	§31.6053-1(a), (b) and (c)	1545-0064	§46.6011(a)-1	1545-0023
§31.3402(f)(3)-1	1545-0010	§31.6053-2(a), (b), and (c)	1545-0008	§46.6011(a)-1	1545-0023
§31.3402(f)(4)-1	1545-0010	§31.6053-3	1545-0714	§46.6011(a)-2	1545-0023
§31.3402(f)(4)-2	1545-0010	§31.6065(a)-1	1545-0029	§46.6061-1	1545-0023
§31.3402(f)(5)-1	1545-0010	§31.6071(a)-1(a)	1545-0029	§46.6065-1	1545-0023
§31.3402(h)(1)-1	1545-0029	§31.6071(a)-1(b)	1545-0001	§46.6071(a)-1	1545-0023
§31.3402(h)(3)-1	1545-0010	§31.6071(a)-1(c) and (d)	1545-0028	§46.6109-1	1545-0003
§31.3402(h)(3)-1(b)	1545-0029	§31.6081(a)-1(a) thru (c)	1545-0028	§46.6151-1	1545-0257
§31.3402(h)(4)-1	1545-0010	§31.6091-1	1545-0028	§46.6302(c)-1	1545-0257
§31.3402(i)-1 and 31.3402(i)	1545-0010	§31.6091-1(a)	1545-0029	§47.4341-1	1545-0123
§31.3402(k)-1(b)(1) thru (3)	1545-0065	§31.6109-1	1545-0029	§47.4345-1	1545-0123
§31.3402(l)-1	1545-0010	§31.6205-1(a) thru (c)	1545-0029	§47.6001-1	1545-0123
§31.3402(m)-1	1545-0010	§31.6302(c)-1	1545-0257	§47.6001-2	1545-0123
§31.3402(n)-1	1545-0010	§31.6302(c)-2	1545-0257	§48.0-5	1545-0685
§31.3402(o)-2(b)	1545-0415	§31.6302(c)-3	1545-0257	§48.4041-2T	1545-0143
§31.3402(o)-2(d)	1545-0415	§31.6302(c)-5	1545-0257	§48.4041-4	1545-0023
		§31.6402(a)-2(a) thru (c)	1545-0256	§48.4041-5	1545-0023