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of the President's Regulatory Reinvention Initiative.

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EFFECTIVE DATE: January 8, 1996.

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FOR FURTHER INFORMATION CONTACT: Philip Bennet, (202) 622-3926.

SUPPLEMENTARY INFORMATION:

*Background*

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As part of the President's Regulatory Reinvention Initiative, the Treasury Department and the IRS identified obsolete regulations that relate to prior law, provide elections for prior years, or are otherwise outdated due to changes in the underlying statutory provisions.

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*Amendments to the Regulations*

Accordingly, under the authority of 26 U.S.C. 7805, 26 CFR parts 1, 20, 23, 24, 25, 27, 33, 38, 301, and 602 are amended as follows:

**PART 1—INCOME TAXES**

Paragraph 1. Part 1 is amended as follows:

1. The authority citation for part 1 is amended by removing the entry for §1.1303-1.
2. Section 1.32-1 is removed.
3. Section 1.103-12 is removed.
4. Section 1.110-1 is removed.
5. Section 1.114-1 is removed.
6. Section 1.115-1 is removed.
7. Section 1.116-1 is removed.
8. Section 1.116-2 is removed.
- 9-10. Section 1.367(a)-7T is removed.
11. The undesignated center heading preceding §1.383-1A is removed.
12. Section 1.383-1A is removed.
13. Section 1.383-2A is removed.
- 14-15. Section 1.383-3A is removed.
16. Section 1.804-1 is removed.
- 17-18. Section 1.804-2 is removed.
19. Section 1.805-1 is removed.
20. Section 1.805-2 is removed.
21. Section 1.805-3 is removed.
22. Section 1.805-4 is removed.
23. Section 1.805-5 is removed.

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**Section 7805.—Rules and Regulations**

26 CFR 301.7805-1: *Rules and regulations.*

T.D. 8655

**DEPARTMENT OF THE TREASURY**

Internal Revenue Service

26 CFR Parts 1, 20, 23, 24, 25, 27, 33, 38, 301, and 602

**Removal of Final and Temporary Regulations**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Removal of final and temporary regulations.

SUMMARY: This document removes final and temporary regulations as part

- 24. Section 1.805-6 is removed.
- 25-26. Section 1.805-7 is removed.
- 27. Section 1.805-8 is removed.
- 28. Section 1.820-1 is removed.
- 29. Section 1.820-2 is removed.
- 30. Section 1.820-3 is removed.
- 31. Section 1.824-1 is removed.
- 32. Section 1.824-2 is removed.
- 33. Section 1.824-3 is removed.
- 34. Section 1.907-0 is amended as follows:

a. The introductory text is revised to read as follows:

*§1.907-0 Outline of regulation provisions for section 907.*

This section lists the paragraphs contained in §§1.907(a)-0 through 1.907(f)-1.

b. The undesignated center heading preceding the entry for §1.907(a)-0 is removed and the entry for §1.907(e)-1 is removed.

c. The undesignated center heading preceding the entry for §1.907(a)-0A is removed.

d. The entry for §1.907(a)-0A is removed.

e. The entry for §1.907(a)-1A is removed.

f. The entry for §1.907(b)-1A is removed.

g. The entry for §1.907(b)-2A is removed.

h. The entry for §1.907(c)-1A is removed.

i. The entry for §1.907(c)-2A is removed.

j. The entry for §1.907(c)-3A is removed.

k. The entry for §1.907(d)-1A is removed.

l. The entry for §1.907(e)-1A is removed.

m. The entry for §1.907(f)-1A is removed.

- 35. Section 1.907(e)-1 is removed.
- 36. The undesignated center heading preceding §1.907(a)-0A is removed.
- 37. Section 1.907(a)-0A is removed.
- 38. Section 1.907(a)-1A is removed.
- 39. Section 1.907(b)-1A is removed.
- 40. Section 1.907(b)-2A is removed.
- 41. Section 1.907(c)-1A is removed.
- 42. Section 1.907(c)-2A is removed.

- 43. Section 1.907(c)-3A is removed.
- 44. Section 1.907(d)-1A is removed.
- 45. Section 1.907(e)-1A is removed.
- 46. Section 1.907(f)-1A is removed.
- 47-48. Section 1.995-7 is removed.
- 49. The undesignated center heading "INCOME AVERAGING" preceding §1.1301-0 is removed.
- 50. Section 1.1301-0 is removed.
- 51. Section 1.1301-1 is removed.
- 52. Section 1.1302-1 is removed.
- 53. Section 1.1302-2 is removed.
- 54. Section 1.1302-3 is removed.
- 55-56. Section 1.1303-1 is removed.
- 57. Section 1.1304-1 is removed.
- 58. Section 1.1304-2 is removed.
- 59. Section 1.1304-3 is removed.
- 60. Section 1.1304-4 is removed.
- 61. Section 1.1304-5 is removed.
- 62. Section 1.1304-6 is removed.

**PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954**

Par. 2. Section 20.2035-1 is removed.

**PART 23—[REMOVED]**

Par. 3. Part 23 is removed.

**PART 24—[REMOVED]**

Par. 4. Part 24 is removed.

**PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954**

Par. 5. Section 25.2517-1 is removed.

**PART 27—[REMOVED]**

Par. 6. Part 27 is removed.

**PART 33—[REMOVED]**

Par. 7. Part 33 is removed.

**PART 38—[REMOVED]**

Par. 8. Part 38 is removed.

**PART 301—PROCEDURE AND ADMINISTRATION**

Par. 9. Part 301 is amended as follows:

- 1. Section 301.6676-1 is removed.
- 2. Section 301.7424-1 is removed.

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

Par. 10. In §602.101, paragraph (c) is amended by removing the following entries from the table:

*§602.101 OMB Control numbers.*

CFR part or section where identified and described	Current OMB control number
1.820-2	1545-0128
1.824-1	1545-1027
1.824-3	1545-1027
1.1304-1	1545-0074
1.1304-3	1545-0074
1.1304-5	1545-0074
20.2035-1	1545-0015
27.642-1	1545-0020
38.6302-1	1545-0257

Margaret Milner Richardson,  
*Commissioner of Internal Revenue.*

Approved December 18, 1995.

Leslie Samuels,  
*Assistant Secretary of the Treasury.*

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