

Section 6302.—Mode or Time of Collection

26 CFR 40.6302(c)-1: Use of Government depositaries.

T.D. 8685

DEPARTMENT OF THE TREASURY Internal Revenue Service

26 CFR Parts 40, 48, 49, 301, 601, and 602

[TD 8685]

RIN 1545-AT25

Deposits of Excise Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations relating to deposits of excise taxes. These regulations reflect changes to the law made by the Uruguay Round Agreements Act and affect persons required to make deposits of excise taxes. This document also removes obsolete excise tax regulations.

EFFECTIVE DATE: November 12, 1996

FOR FURTHER INFORMATION CONTACT: Ruth Hoffman, (202) 622-3130 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The Uruguay Round Agreements Act of 1994 amended sections 6302(e) and (f) (relating to deposits of excise taxes). As amended, effective January 1, 1995, these provisions require an additional deposit in September of each year of all excise taxes except those imposed by section 4261 or 4271 (relating to air transportation). The taxes imposed by sections 4261 and 4271 are scheduled to expire on December 31, 1996. If those taxes are reinstated, they will be subject to the new deposit provisions beginning on January 1, 1997.

Temporary regulations (T.D. 8616 [1995-2 C.B. 263]) were published in the **Federal Register** on August 29, 1995 (60 FR 44758), along with a notice of proposed rulemaking (PS-8-95 [1995-2 C.B. 506]) cross-referencing the temporary regulations (60 FR 44788). No written comments were received and no public hearing was held.

The proposed regulations are adopted as revised by this Treasury decision and the corresponding temporary regulations are removed.

Explanation of Revisions

The temporary regulations provide rules implementing the changes made by the Act in a separate regulations section (§ 40.6302(c)-5T). Instead of finalizing that section, this document incorporates the amendments made by the temporary regulations into the text of §§ 40.6302(c)-1 through 40.6302(c)-4.

To reflect changes in technology, the 14-day rule under § 40.6302(c)-4 is amended to apply to deposits made by electronic funds transfer.

In addition, the rules set forth in §§ 601.104(a)(5) and 601.403(c)(2), relating to persons required to collect and pay over tax, have been combined, revised, and moved to part 49 as § 49.4291-1.

Removal of Obsolete Regulations; Amendments to Table of OMB Control Numbers

This document removes obsolete excise tax regulations under part 601 and obsolete cross-references under part 301. Also removed are obsolete regulations relating to matters now under the jurisdiction of the Bureau of Alcohol, Tobacco, and Firearms (ATF). Generally, regulations pertaining to ATF procedural rules are in 27 CFR parts 70 and 71.

In addition, this document updates various entries in the Table of OMB Numbers contained in part 602.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has 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 Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is Ruth Hoffman, Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

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Adoption of Amendments to the Regulations

Accordingly, 26 CFR parts 40, 48, 49, 301, 601, and 602 are amended as follows:

PART 40—EXCISE TAX PROCEDURAL REGULATIONS

Paragraph 1. The authority citation for part 40 continues to read in part as follows:

Authority: 26 U.S.C. 7805

Par. 1a. Section 40.6011(a)-1 is amended as follows:

1. Paragraph (c) is amended by adding a sentence to the end of the paragraph.

2. Paragraph (d) is removed.

The addition reads as follows:

§ 40.6011(a)-1 Returns.

* * * * *

(c) For provisions relating to obligations of a person required to collect and pay over facilities and services excise taxes, see § 49.4291-1 of this chapter.

Par. 2. Section 40.6011(a)-2(b)(2) is amended by removing the reference “§ 40.6302(c)-1(e)(2)” and adding “§ 40.6302(c)-1(f)(2)” in its place.

Par. 3. Section 40.6302(c)-1 is amended as follows:

1. Paragraph (a) is amended by removing the parenthetical “(relating to taxes imposed on gasoline by section 4081)” from the last sentence and adding “(relating to section 4081 taxes)” in its place.

2. Paragraph (b)(1)(i) is amended by removing the reference “paragraph (e)” and adding “paragraph (f)” in its place.

3. Paragraph (b)(1)(ii) is removed and paragraph (b)(1)(iii) is redesignated as paragraph (b)(1)(ii).

4. Paragraph (b)(5)(ii) is removed and paragraph (b)(5)(iii) is redesignated as paragraph (b)(5)(ii).

5. Newly designated paragraph (b)(5)(ii) is amended by removing the

reference “paragraph (e)(3)” and adding “paragraph (f)(3)” in its place.

6. Paragraph (b)(6)(ii) is amended by removing the language “paragraph (b)(6)(iii) of this section (relating to deposits of gasoline tax for September)” and adding “paragraph (e) of this section (relating to deposits of 9-day rule taxes for September)” in its place.

7. Paragraph (b)(6)(iii) is removed.

8. Paragraphs (c)(2)(i)(A) and (c)(2)(iii)(B) are amended by removing the parenthetical “(16.67 percent)”.

9. Paragraph (c)(2)(iv) is removed.

10. Paragraph (c)(3)(iii) is removed and paragraph (c)(3)(iv) is redesignated as paragraph (c)(3)(iii).

11. Paragraph (g) is removed.

12. Paragraphs (e) and (f) are redesignated as paragraphs (f) and (g), respectively, and a new paragraph (e) is added.

13. Newly designated paragraph (f)(3)(ii) is amended by removing the reference “paragraph (e)(3)” and adding “paragraph (f)(3)” in its place.

The addition reads as follows:

§ 40.6302(c)-1 Use of Government depositaries.

* * * * *

(e) *Special rules for September*—(1) *Deposits required.* In the case of deposits of 9-day rule taxes for the second semimonthly period in September, separate deposits are required for the period September 16th-26th and the period September 27th-30th.

(2) *Amount of deposit.* The deposits of 9-day rule taxes for the period September 16th-26th and the period September 27th-30th must be not less than the amount of net tax liability for 9-day rule taxes incurred during the respective periods. The net tax liability incurred during these periods may be computed by—

(i) Determining the amount of net tax liability reasonably expected to be incurred during the second semimonthly period in September;

(ii) Treating 11/15 of that amount as the net tax liability incurred during the period September 16th-26th; and

(iii) Treating the remainder of the amount determined under paragraph (e)(2)(i) of this section (adjusted to reflect net tax liability actually incurred through the end of September) as the net tax liability incurred during the period September 27th-30th.

(3) *Time to deposit*—(i) *In general.* The deposit of 9-day rule taxes required for the period beginning September 16th

must be made by September 29. The deposit required for the period ending September 30th must be made at the time prescribed in paragraph (b)(6)(i) of this section for making deposits for the second semimonthly period in September.

(ii) *Due date on Saturday or Sunday.* A deposit that would otherwise be due on September 29 must be made by September 28 if September 29 is a Saturday and by September 30 if September 29 is a Sunday.

(4) *Safe harbor rule based on look-back quarter liability.* The safe harbor rule in paragraph (c)(2)(i) of this section does not apply to 9-day rule taxes for the third calendar quarter unless—

(i) The deposit of 9-day rule taxes for the period September 16th-26th is not less than 11/90 of the net tax liability reported for 9-day rule taxes for the look-back quarter; and

(ii) The total deposit of 9-day rule taxes for the second semimonthly period in September is not less than 1/6 of the net tax liability reported for 9-day rule taxes for the look-back quarter.

(5) *Safe harbor rule based on current liability.* The safe harbor rule of paragraph (c)(3)(i) of this section does not apply to 9-day rule taxes for the third calendar quarter unless—

(i) The deposit of 9-day rule taxes for the period September 16th-26th is not less than 69.67 percent of the net tax liability for 9-day rule taxes for the second semimonthly period in September; and

(ii) The total deposit of 9-day rule taxes for the second semimonthly period in September is not less than 95 percent of the net tax liability for 9-day rule taxes for that semimonthly period.

(6) *Persons not required to use electronic funds transfer.* In the case of a person that is not required to deposit excise taxes by electronic funds transfer (a non-EFT depositor), the rules of this paragraph (e) apply with the following modifications:

(i) The periods for which separate deposits must be made are September 16th-25th and September 26th-30th.

(ii) The deposit required for the period beginning September 16th must be made by September 28. A deposit that would otherwise be due on September 28 must be made by September 27 if September 28 is a Saturday and by September 29 if September 28 is a Sunday.

(iii) The generally applicable fractions and percentage are modified to

reflect the different deposit periods in accordance with the following table:

Generally applicable fractions and percentage	Modifications for non-EFT depositors
11/15	10/15
11/90	10/90
69.67 percent	63.33 percent

(7) *Effective date.* This paragraph (e) is effective August 1, 1995, for all 9-day rule taxes except those imposed by section 4261 or 4271. For taxes imposed by section 4261 or 4271, this paragraph (e) applies beginning January 1, 1997.

* * * * *

Par. 4. Section 40.6302(c)-2 is amended as follows:

1. Paragraphs (b)(2)(i)(A) and (b)(2)(ii)(B) are amended by removing the parenthetical “(16.67 percent)”.

2. Paragraph (c) is revised.

The revision reads as follows:

§ 40.6302(c)-2 *Special rules for use of Government depositaries under section 4681.*

* * * * *

(c) *Special rules for September*—(1) *Deposits required.* In the case of deposits of 30-day rule taxes for the first semimonthly period in September, separate deposits are required for the period September 1st-11th and the period September 12th-15th.

(2) *Amount of deposit.* The deposits of 30-day rule taxes for the period September 1st-11th and the period September 12th-15th must be not less than the amount of net tax liability for 30-day rule taxes incurred during the respective periods. The net tax liability incurred during these periods may be computed by—

(i) Determining the amount of net tax liability incurred during the first semimonthly period in September (or, if semimonthly liability is computed by dividing monthly liability by two, the amount reasonably expected to be incurred);

(ii) Treating 11/15 of that amount as the net tax liability incurred during the period September 1st-11th; and

(iii) Treating the remainder of the amount determined under paragraph (c)(2)(i) of this section (adjusted, if that amount is based on reasonable expectations, to reflect net tax liability actually incurred through the end of September) as the net tax liability incurred during the period September 12th-15th.

(3) *Time to deposit*—(i) *In general.* The deposit required for the period beginning September 1st and the deposit for the second semimonthly period in August must be made by September 29. The deposit required for the period ending September 15th must be made at the time prescribed in paragraph (b)(1)(i) of this section for making deposits for the first semimonthly period in September.

(ii) *Due date on Saturday or Sunday.* A deposit that would otherwise be due on September 29 must be made by September 28 if September 29 is a Saturday and by September 30 if September 29 is a Sunday.

(4) *Safe harbor rule based on look-back quarter liability.* The safe harbor rule of paragraph (b)(2)(i) of this section does not apply for the third calendar quarter unless—

(i) The deposit of 30-day rule taxes for the period September 1st-11th is not less than 11/90 of the net tax liability reported for 30-day rule taxes for the look-back quarter; and

(ii) The total deposit of 30-day rule taxes for the first semimonthly period in September is not less than 1/6 of the net tax liability reported for 30-day rule taxes for the look-back quarter.

(5) *Safe harbor rule based on current liability.* The safe harbor rule of paragraph (b)(3) of this section does not apply for the third calendar quarter unless—

(i) The deposit of 30-day rule taxes for the period September 1st-11th is not less than 69.67 percent of the net tax liability for 30-day rule taxes for the first semimonthly period in September; and

(ii) The total deposit of 30-day rule taxes for the first semimonthly period in September is not less than 95 percent of the net tax liability for 30-day rule taxes for that semimonthly period.

(6) *Persons not required to use electronic funds transfer.* In the case of a person that is not required to deposit excise taxes by electronic funds transfer (a non-EFT depositor), the rules of this paragraph (c) apply with the following modifications:

(i) The periods for which separate deposits must be made are September 1st-10th and September 11th-15th.

(ii) The deposit required for the period beginning September 1st and the deposit required for the second semimonthly period in August must be made by September 28. A deposit that would otherwise be due on September 28 must

be made by September 27 if September 28 is a Saturday and by September 29 if September 28 is a Sunday.

(iii) The generally applicable fractions and percentage are modified to reflect the different deposit periods in accordance with the following table:

Generally applicable fractions and percentage	Modifications for non-EFT depositors
11/15	10/15
11/90	10/90
69.67 percent	63.33 percent

(7) *Effective date.* This paragraph (c) is effective August 1, 1995.

Par. 5. Section 40.6302(c)-3 is amended as follows:

1. In paragraph (b)(1)(ii), first sentence, the language “deposits to” is removed and “deposits of” is added in its place.

2. In paragraph (b)(3), first sentence, the language “durina” is removed and “during a” is added in its place.

3. Paragraphs (f) and (g) are redesignated as paragraphs (g) and (h), respectively, and a new paragraph (f) is added.

4. In newly designated paragraph (h), first sentence, the language “This section” is removed and “Except as otherwise provided, this section” is added in its place.

The addition reads as follows:

§ 40.6302(c)-3 *Special rules for use of Government depositaries under chapter 33.*

* * * * *

(f) *Special rules for September*—(1) *Deposits required.* In the case of alternative method taxes charged (that is, included in amounts billed or tickets sold) during the first semimonthly period in September, separate deposits are required for the taxes charged during the period September 1st-11th and the period September 12th-15th.

(2) *Time to deposit*—(i) *In general.* The deposit required for alternative method taxes charged during the period beginning September 1st must be made by September 29. The deposit required for alternative method taxes charged during the period ending September 15th must be made at the time prescribed in paragraph (c) of this section for making deposits for the first semimonthly period in October.

(ii) *Due date on Saturday or Sunday.* A deposit that would otherwise be due on September 29 must be made by

September 28 if September 29 is a Saturday and by September 30 if September 29 is a Sunday.

(3) *Amount of deposit.* The deposits of alternative method taxes required for the period September 1st-11th and the period September 12th-15th must be not less than the amount of alternative method taxes charged during the respective periods. The amount of alternative method taxes charged during these periods may be computed by—

(i) Determining the net amount of alternative method taxes reflected in the separate account for the first semimonthly period in September (or one-half of the net amount of alternative method taxes reasonably expected to be reflected in the separate account for the month of September);

(ii) Treating 11/15 of that amount as the amount of taxes charged during the period September 1st-11th; and

(iii) Treating the remainder of the amount determined under paragraph (f)(3)(i) of this section (adjusted, if that amount is based on reasonable expectations, to reflect actual taxes charged through the end of September) as the amount charged during the period September 12th-15th.

(4) *Safe harbor rule based on look-back quarter liability.* The safe harbor rule of § 40.6302(c)-1(c)(2)(i) does not apply for the fourth calendar quarter unless—

(i) The deposit for alternative method taxes charged during the period September 1st-11th is not less than 11/90 of the net tax liability reported for alternative method taxes for the look-back quarter; and

(ii) The total deposit for alternative method taxes charged during the first semimonthly period in September is not less than 1/6 of the net tax liability reported for alternative method taxes for the look-back quarter.

(5) *Safe harbor rule based on current liability.* The safe harbor rule of § 40.6302(c)-1(c)(3)(i) does not apply for the fourth calendar quarter unless—

(i) The deposit for alternative method taxes charged during the period September 1st-11th is not less than 69.67 percent of the alternative method taxes charged during the first semimonthly period in September; and

(ii) The total deposit for alternative method taxes charged during the first semimonthly period in September is not less than 95 percent of the alternative method taxes charged during that semimonthly period.

(6) *Persons not required to use electronic funds transfer.* In the case of a person that is not required to deposit excise taxes by electronic funds transfer (a non-EFT depositor), the rules of this paragraph (f) apply with the following modifications:

(i) The taxes for which separate deposits must be made are the taxes charged during the periods September 1st-10th and September 11th-15th.

(ii) The deposit required for taxes charged during the period beginning September 1st must be made by September 28. A deposit that would otherwise be due on September 28 must be made by September 27 if September 28 is a Saturday and by September 29 if September 28 is a Sunday.

(iii) The generally applicable fractions and percentage are modified to reflect the different deposit periods in accordance with the following table:

Generally applicable fractions and percentage	Modifications for non-EFT depositors
11/15	10/15
11/90	10/90
69.67 percent	63.33 percent

(7) *Effective date.* This paragraph (f) is effective August 1, 1995, for all taxes except those imposed by section 4261 or 4271. For taxes imposed by section 4261 or 4271, this paragraph (f) applies beginning January 1, 1997.

* * * * *

Par. 6. Section 40.6302(c)-4 is amended as follows:

1. Paragraph (a) is amended by revising the first sentence and removing the second sentence.

2. Paragraph (b)(1) is amended by removing the language “transfer between accounts with the same Government depository” in the first sentence and adding “electronic funds transfer” in its place.

3. Paragraph (d) is redesignated as paragraph (e) and a new paragraph (d) is added.

4. Newly designated paragraph (e) is amended by removing the language “Highway Act” and adding “Highway Revenue Act” in its place.

The revision and addition read as follows:

§ 40.6302(c)-4 *Special rule for use of Government depositories under section 4081.*

(a) *Overview.* This section sets forth a special rule for deposits of taxes imposed by section 4081. * * *

* * * * *

(d) *Special rules for September.* Deposits of 14-day rule taxes for the second semimonthly period in September must be made in the manner prescribed by § 40.6302(c)-1(e) applied with the following modifications:

(1) Each reference to 9-day rule taxes is treated, instead, as a reference to 14-day rule taxes.

(2) The deposit required for the period ending September 30th must be made at the time prescribed in paragraph (b) of this section (rather than at the time prescribed in § 40.6302(c)-1(b)(6)(i)).

* * * * *

§ 40.6302(c)-5T [Removed]

Par. 7. Section 40.6302(c)-5T is removed.

§ 40.9999-1 [Amended]

Par. 8. Section 40.9999-1 is amended as follows:

1. *Example 1(iii)* is amended by removing the parenthetical “(§ 40.6302(c)-1(e)(2))” and adding “(§ 40.6302(c)-1(f)(2))” in its place.

2. *Example 3* is amended by:
a. Removing the language “diesel fuel” and adding “aviation fuel” in its place in the following locations:

- i. *Example 3*, heading.
- ii. *Example 3(i)(1)*, each time it appears in the first sentence.
- iii. *Example 3(i)(1)*, second and third sentences.
- iv. *Example 3(i)(4)*, second sentence.
- v. *Example 3(ii)*, fourth and seventh sentences.
- vi. *Example 3(iii)*, third sentence.
- vii. *Example 3(iv)*, second sentence.

b. In *Example 3(iii)*, second sentence, removing the parenthetical “(§ 40.6302(c)-1(e)(3))” and adding “(§ 40.6302(c)-1(f)(3))” in its place.

PART 48—MANUFACTURERS AND RETAILERS EXCISE TAXES

Par. 9. The authority citation for part 48 continues to read in part as follows:

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

§ 48.4082-2 [Amended]

Par. 9a. In § 48.4082-2, paragraph (a) is amended by removing the reference “section 6714” and adding “section 6715” in its place.

§ 48.4083-1 [Amended]

Par. 10. Section 48.4083-1 is amended as follows:

1. In paragraph (b)(1) introductory text, first sentence, the reference “section 6714(a)” is removed and “section 6715(a)” is added in its place.

2. In paragraph (d)(1), second sentence, the reference “section 6714” is removed and “section 6715” is added in its place.

§ 48.6427-7 [Removed]

Par. 11. Section 48.6427-7 is removed.

§ 48.6714-1 [Redesignated as 48.6715-1]

Par. 12. Section 48.6714-1 is redesignated as § 48.6715-1.

Par. 13. In newly designated § 48.6715-1, the first and second sentences of paragraph (a) introductory text are amended by removing the reference “section 6714(a)” and adding “section 6715(a)” in its place.

PART 49—FACILITIES AND SERVICES EXCISE TAXES

Par. 14. The authority citation for part 49 continues to read as follows:

Authority: 26 U.S.C. 7805.
Par. 14a. Subpart F, consisting of § 49.4291-1, is added to read as follows:

Subpart F—Collection of Tax By Persons Receiving Payment

§ 49.4291-1 *Persons receiving payment must collect tax.*

Except as otherwise provided in section 4263(a), every person receiving any payment for facilities or services on which a tax is imposed upon the payor thereof under chapter 33 shall collect the amount of the tax from the person making that payment. Under section 7501, all taxes collected in this manner are held by the collecting agent in trust for the United States. If the person from whom the tax is required to be collected refuses to pay it or if for any reason it is impossible for the collecting agent to collect the tax from that person, the collecting agent is required to report to the district director the name and address of that person, the nature of the facility provided or service rendered, the amount paid therefor, and the date on which paid. Upon receipt of this information the district director will proceed

against the person to whom the facilities were provided or the services rendered to assert the amount of tax due, affording that person the same district conference, protest, and appellate rights as are available to other excise taxpayers. In addition, when a field or office audit of a collecting agent's records, or of a taxpayer's records, discloses that the collecting agent failed during prior reporting periods to collect taxes due, the district director may assert those taxes directly against the person to whom the facilities were provided or the services rendered, whether or not the collecting agent had attempted collection or the person liable for the tax had refused payment thereof.

PART 301—PROCEDURE AND ADMINISTRATION

Par. 15. The authority citation for part 301 continues to read in part as follows:

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

§ 301.6156-1 [Removed]

Par. 15a. Section 301.6156-1 is removed.

§ 301.6206-1 [Removed]

Par. 16. Section 301.6206-1 is removed.

§§ 301.6415-1 through 301.6421-1 and 301.6423-1 [Removed]

Par. 17. Sections 301.6415-1 through 301.6421-1 and 301.6423-1 are removed.

§ 301.6675-1 [Removed]

Par. 18. Section 301.6675-1 is removed.

Par. 19. The undesignated center heading following § 301.6905-1 is revised to read as follows:

Licensing

Par. 20. The undesignated center heading preceding § 301.7001-1 is removed.

Par. 21. The undesignated center heading preceding § 301.7011-1 is removed.

§ 301.7011-1 [Removed]

Par. 22. Section 301.7011-1 is removed.

§ 301.7232-1 [Removed]

Par. 23. Section 301.7232-1 is removed.

§ 301.7328-1 [Removed]

Par. 24. Section 301.7328-1 is removed.

PART 601—STATEMENT OF PROCEDURAL RULES

Par. 25. The authority citation for part 601 continues to read as follows:
Authority: 5 U.S.C. 301 and 552.

§ 601.101 [Amended]

Par. 25a. Section 601.101 is amended as follows:

1. Paragraph (b) is amended by removing the seventh sentence and the last sentence.

2. Paragraph (c) is removed.

Par. 26. Section 601.102 is amended as follows:

1. Paragraphs (b)(2)(i) and (b)(2)(ii) are revised.

2. Paragraphs (b)(2)(iii), (b)(2)(iv), and (c) are removed.

The revisions read as follows:

§ 601.102 *Classification of taxes collected by the Internal Revenue Service.*

* * * * *

(b) * * *

(2) * * *

(i) Employment taxes.

(ii) Miscellaneous excise taxes collected by return.

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§ 601.104 [Amended]

Par. 27. Section 601.104 is amended as follows:

1. Paragraphs (a)(4) and (a)(5) are removed.

2. Paragraph (c)(4) is amended by removing the eighth and ninth sentences.

§ 601.201 [Amended]

Par. 28. In § 601.201, paragraph (a)(2) is amended by removing the last sentence.

§ 601.202 [Amended]

Par. 29. In § 601.202, paragraph (c)(1) is amended by removing the parenthetical “(other than the manufacturers excise tax on firearms arising from application of sections 4181 and 4182 of the Internal Revenue Code of 1954)”.

§ 601.203 [Amended]

Par. 30. In § 601.203, paragraph (a)(1) is amended by removing the last sentence.

Subpart C [Removed and Reserved]

Par. 31. Subpart C of part 601 is removed and reserved.

Par. 32. The heading for subpart D of part 601 is revised to read as follows:

Subpart D—Provisions Special to Certain Employment Taxes §§ 601.402 through 601.405 [Removed]

Par. 33. Sections 601.402 through 601.405 are removed.

Subpart J [Removed]

Par. 34. Subpart J of part 601 is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 35. The authority citation for part 602 continues to read as follows:
Authority: 26 U.S.C. 7805.

Par. 35a. In § 602.101, paragraph (c) is amended by:

1. Removing the following entries from the table:

§ 602.101 *OMB Control numbers.*

* * * * *

(c) * * *

CFR part or section where identified and described	Current OMB control No.
* * * * *	*
48.0-3	1545-0685
* * * * *	*
48.4102-1	1545-0023
* * * * *	1545-0725
* * * * *	*
48.4221-8	1545-0023
48.4221-9	1545-0023
* * * * *	*
48.6427-7	1545-0143
* * * * *	1545-0162
* * * * *	*
48.6675-1	1545-0723
* * * * *	*
301.7011-1	1545-0123
* * * * *	*
601.104	1545-0023
* * * * *	1545-0233
* * * * *	*
601.201	1545-0819
* * * * *	*
601.402	1545-0014
601.403	1545-0023
* * * * *	*

2. Adding entries in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

CFR part or section where identified and described	Current OMB control No.
* * * * *	
(c) * * *	
601.104	1545-0233
* * * * *	

CFR part or section where identified and described	Current OMB control No.
601.201	1545-0019 1545-0819
* * * * *	*
601.401	1545-0257
601.504	1545-0150
* * * * *	*

Approved June 26, 1996.

Margaret Milner Richardson,
Commissioner of Internal Revenue.

Donald C. Lubick,
Acting Assistant Secretary of the Treasury.

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