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## **T.D. 8474**

**ACTION:** Removal of final and temporary regulations.

**SUMMARY:** This document removes final and temporary regulations under 26 CFR parts 1, 5, 5c, 12, 54, and 602 relating primarily to provisions of prior law. This action is taken in response to the Regulatory Burden Reduction Initiative.

**EFFECTIVE DATE:** April 27, 1993.

**FOR FURTHER INFORMATION CONTACT:** Paul C. Feinberg of the Office of the Associate Chief Counsel (Domestic), within the Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 20224, Attention: CC:DOM, (202) 622-3325, not a toll-free number.

### **SUPPLEMENTARY INFORMATION:**

#### **Background**

On April 2, 1992, the Internal Revenue Service published in the Federal Register the Request for Comments on Regulatory Burden Reduction Initiative (57 FR 11277), in which the Treasury Department and the Internal Revenue Service solicited public comment on a program to:

- (1) Close certain regulations projects that are no longer needed or will not be pursued in the foreseeable future;
- (2) withdraw certain proposed regulations which there are no current plans to finalize; and
- (3) redesignate certain regulations as relating to prior law in light of subsequent changes to the law.

Section III of that document listed regulations identified as relating primarily to provisions of prior law. Those final and temporary regulations which did not receive any comments or which received only comments favorable to the program are removed. Accordingly, pursuant to the announcement in the Federal Register (57 FR 11277), this document removes the final and temporary regulations set forth below from the Code of Federal Regulations system.

#### **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 (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, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on their impact on small business.

#### **Drafting Information**

The principal author of these regulations is Paul C. Feinberg, Office of \*25557 Associate Chief Counsel (Domestic), within the Office of the Chief Counsel, Internal Revenue Service. Other personnel from the Internal Revenue Service and Treasury Department participated in developing the regulations.

#### **List of Subjects**

26 CFR 1.46-1 through 1.50-1

Income taxes, Investments, Reporting and recordkeeping requirements.

26 CFR 1.161-1 through 1.250-1

Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.301-1 through 1.358-5  
Income taxes, Reporting and recordkeeping requirements, Securities.

26 CFR 1.381(a)-1 through 1.383-3  
Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.421-1 through 1.425-1  
Income taxes, Securities.

26 CFR 1.451-1 through 1.458-10  
Accounting, Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.531-1 through 1.537-3  
Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.591-1 through 1.596-1  
Banking, Banks, Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.611-0 through 1.617-4  
Income taxes, Natural resources, Reporting and recordkeeping requirements.

26 CFR 1.856-0 through 1.860-5  
Income taxes, Investments, Trusts and trustees.

26 CFR 1.891-1 through 1.897-9T  
Aliens, Foreign investments in United States, Income taxes.

26 CFR 1.1101-1 through 1.1102-3  
Banking, Banks, Holding companies, Income taxes, Reporting and recordkeeping requirements.

26 CFR 1.1231-1 through 1.1297-3T  
Income taxes.

26 CFR 1.1502-2 through 1.1502-27  
Income taxes.

26 CFR 1.1551-1 through 1.1564-1  
Reporting and recordkeeping requirements.

26 CFR 1.6031-1 through 1.6074-3  
Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 5  
Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 5c  
Accounting, Banking, Banks, Income taxes, Reporting and recordkeeping requirements, Savings and loan associations.

26 CFR Part 12  
Income taxes, Reporting and recordkeeping requirements.

26 CFR Part 54  
Excise taxes, Pensions, Reporting and recordkeeping requirements.

26 CFR Part 602  
Reporting and recordkeeping requirements.

Amendments to the Regulations

Accordingly, 26 CFR parts 1, 5, 5c, 12, 54, and 602 are amended as follows:

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

Paragraph 1. The authority citation for part 1 is amended in part by removing the entries for sections “1.807-1”, “1.817-5”, and “1.6045-3T” to read as follows:

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

Par. 2. 26 CFR part 1 is amended as set forth in the table that follows:

Section	Description of amendment
1.46-3(e)(3)(iii)	Removed and Reserved.
1.47-1(e)(4)	Removed and Reserved.
1.48-1(e)	Removed and Reserved.
1.48-1(o)	Removed and Reserved.
1.48-7	Removed.
1.48-8 (including the authority citation immediately following the section)	Removed.
1.167(j)-1 through 1.167(j)-7	Removed.
1.167(k)-1 through 1.167(k)-4	Removed.
1.185-1 through 1.185-3	Removed.
1.191-1 through 1.191-3	Removed.
1.213-2	Removed.
1.250-1	Removed.
1.301-1(n)	Removed and Reserved.
1.305-1	

Removed.

1.311-1 and 1.311-2  
Removed.

1.333-1 through 1.333-6  
Removed.

1.334-1(c)  
Removed.

1.334-2  
Removed.

1.336-1  
Removed.

1.337-1 through 1.337-6  
Removed.

1.358-5  
Removed.

1.382-0  
Removed.

1.382-1A  
Removed.

1.382-2A  
Removed.

1.382-3A  
Removed.

1.382-4A  
Removed.

1.424-1 and 1.424-2  
Removed.

1.453C-0T through 1.453C-10T  
Removed.

1.534-4  
Removed.

1.593-9  
Removed.

1.613-3, paragraphs (b) through (i) and paragraph designation (a)  
Removed.

1.856-9 (including the authority citation immediately following)  
Removed.

1.897-4 (including the authority citation immediately following)  
Removed.

Undesignated centerheading immediately preceding § 1.1101-1 “Distributions Pursuant to Bank Holding Company Act of 1956”

Removed.

1.1101-1 through 1.1101-4

Removed.

1.1102-1 through 1.1102-3

Removed.

1.1256(h)-1T through 1.1256(h)-3T (including the OMB Control Number and the authority citation after each section)

Removed.

1.1502-7

Removed.

1.1502-25

Removed.

1.1561-1A

Removed.

1.1561-2A

Removed.

1.1561-3A

Removed.

1.6045-3T

Removed.

#### PART 5—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1978

Par. 3. The authority citation for part 5 is revised to read as follows:

Authority: 26 U.S.C. 7805.

26 CFR § 5.852-1

§ 5.852-1 (Removed)

26 CFR § 5.852-1

Par. 4. Section 5.852-1 is removed.

26 CFR § 5.857-1

§ 5.857-1 (Removed)

26 CFR § 5.857-1

Par. 5. Section 5.857-1 is removed.

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

Par. 6. The authority citation for part 5c is revised to read as follows:

Authority: 26 U.S.C. 168(f)(8)(G) and 7805.

\*25558 § 5c.1256-1 through 5c.1256-3 (Removed)

Par. 7. Sections 5c.1256-1 through 5c.1256-3 (including the authority citation immediately following each section) are removed.

#### PART 12—TEMPORARY INCOME TAX REGULATIONS UNDER THE REVENUE ACT OF 1971

Par. 8. The authority citation for part 12 is revised to read as follows:

Authority: 26 U.S.C. 167, 263, and 7805.  
26 CFR § 12.5  
§ 12.5 (Removed)  
26 CFR § 12.5  
Par. 9. Section 12.5 is removed.

#### PART 54—PENSION EXCISE TAXES

Par. 10. The general authority citation for part 54 is revised to read as follows:

Authority: 26 U.S.C. 7805. \* \* \*  
26 CFR § 54.6071-1T  
§ 54.6071-1T (Removed)  
26 CFR § 54.6071-1T  
Par. 11. Section 54.6071-1T is removed.

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

Par. 12. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.  
26 CFR § 602.101  
Par. 13. Section 602.101(c) is amended by removing the following entries from the table:

CFR part or section where identified and described	Current OMB control number
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(Removed)

1.48-7	1545-0808
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1.48-8	1545-0155
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1.167(j)-3	1545-0172
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1.167(k)-3	1545-0074
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1.167(k)-4	1545-0074
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1.185-3	1545-0152, 1545-0172
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1.250-1	1545-0132
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1.333-3	1545-0123
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1.333-6	1545-0123
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1.337-5	
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1545-0123  
1.337-6  
1545-0123  
1.358-5  
1545-0123  
1.856-9  
1545-0123  
1.897-4  
1545-0123  
1.1101-4  
1545-0074  
1.1102-2  
1545-0123  
1.1256(h)-1T  
1545-0644  
1.1256(h)-2T  
1545-0644  
1.1256(h)-3T  
1545-0644  
1.1561-3A  
1545-0123  
1.6045-3T  
1545-0715,  
1545-0997,  
1545-1085  
5.852-1  
1545-0123  
54.6071-1T  
1545-0575

Shirley D. Peterson,

Commissioner of Internal Revenue.

Approved: November 5, 1992.

Fred T. Goldberg, Jr.,

Assistant Secretary of the Treasury.

(FR Doc. 93-9694 Filed 4-26-93; 8:45 am)

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