

TABLE OF CONTENTS

	Page
Regulations Affected.....	ix
TITLE 26. INTERNAL REVENUE	
CHAPTER I. INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY	
SUBCHAPTER A. INCOME TAX	
Part 1. Income Taxes	
Procedure and Administration, §§ 1.6015-0 through 1.9300-1T	1
Part 2. Maritime Construction Reserve Fund, §§ 2.1 through 2.1-28.....	566
Part 3. Capital Construction Fund, §§ 3.0 through 3.11	579
Part 4. Temporary Income Tax Regulations Under Section 954 of the Internal Revenue Code [26 USCS § 954], §§ 4.954-0 through 4.954-2.....	593
Part 5. Temporary Income Tax Regulations Under the Revenue Act of 1978, §§ 5.856-1 through 5.6411-1	615
Part 5c. Temporary Income Tax Regulations Under the Economic Recovery Tax Act of 1981, §§ 5c.44F-1 through 5c.1305-1.....	618
Part 5e. Temporary Income Tax Regulations, Travel Expenses of Members of Congress, § 5e.274-8	632
Part 5f. Temporary Income Tax Regulations Under the Tax Equity and Fiscal Responsibility Act of 1982, §§ 5f.103-1 through 5f.168(f)(8)-1.....	634
Part 6a. Temporary Regulations Under Title II of the Omnibus Reconciliation Act of 1980, §§ 6a.103A-1 through 6a.6652(g)-1	645
Part 7. Temporary Income Tax Regulations Under the Tax Reform Act of 1976, §§ 7.48-1 through 7.6041-1.....	662
Part 8. Temporary Income Tax Regulations Under Section 3 of the Act of October 26, 1974 (Pub. L. 93-483), § 8.1.....	675
Part 9. Temporary Income Tax Regulations Under the Tax Reduction Act of 1975, §§ 9.1 through 9.3	675
Part 11. Temporary Income Tax Regulations Under the Employee Retirement Income Security Act of 1974, §§ 11.401(a)-11 through 11.415(c)(4)-1	677
Part 12. Temporary Income Tax Regulations Under the Revenue Act of 1971, §§ 12.3 through 12.9	688
Part 13. Temporary Income Tax Regulations Under the Tax Reform Act of 1969, §§ 13.0 through 13.11.....	694
Part 15. Temporary Income Tax Regulations Relating to Exploration Expenditures in the Case of Mining, §§ 15.0-1 through 15.1-4.....	699
Part 15a. Temporary Income Tax Regulations Under the Installment Sales Revision Act, §§ 15a.453-0 through 15a.453-2	702
Part 16. Temporary Regulations Under the Revenue Act of 1962 [Part 16 was Removed, Effective Mar. 14, 2019. See 84 FR 9231, 9238, Mar. 14, 2019.], § 16.3-1.....	715
Part 16A. Temporary Income Tax Regulations Relating to the Partial Exclusion for Certain Conservation Cost-Sharing Payments, §§ 16A.126-0 through 16A.1255-2	716
Part 17. [Part 17 was Removed. See 76 FR 51879, 51885, Aug. 19, 2011.], § 17.1	723
Part 18. Temporary Income Tax Regulations Under the Subchapter S Revision Act of 1982, §§ 18.0 through 18.1379-2.....	723
Part 19. Temporary Regulations Under the Revenue Act of 1964 [Part 19 was Removed, Effective Mar. 14, 2019. See 84 FR 9231, 9238, Mar. 14, 2019.],	

	Page
§ 19.3-1.....	725
SUBCHAPTER B. Estate and Gift Taxes	
Part 20. Estate Tax; Estates of Decedents Dying After August 16, 1954	728
Introduction, §§ 20.0-1, 20.0-2.....	728
Estates of Citizens or Residents, §§ 20.2001-1 through 20.7701-2	730
Part 22. Temporary Estate Tax Regulations Under the Economic Recovery Tax Act of 1981, § 22.0	989
Part 25. Gift Tax; Gifts Made After December 31, 1954	989
Gift Tax, §§ 25.0-1 through 25.2207A-2.....	991
Determination of Tax Liability, §§ 25.2501-1 through 25.2505-2T	992
Transfers, §§ 25.2511-1 through 25.2518-3.....	1005
Actuarial Tables Applicable Before May 1, 2009, § 25.2512-5A	1039
Deductions, §§ 25.2519-1. through 25.2524-1.....	1042
Deductions Prior to 1982, § 25.2523(f)-1A.....	1067
Special Valuation Rules, §§ 25.2701-0 through 25.2704-3	1068
Procedure and Administration, §§ 25.6001-1 through 25.7101-1.....	1102
General Actuarial Valuations, §§ 25.7520-1 through 25.7701-2	1111
Part 26. Generation-Skipping Transfer Tax Regulations Under the Tax Reform Act of 1986, §§ 26.2600-1 through 26.7701-2	1117
SUBCHAPTER C. Employment Taxes and Collection of Income Tax at Source	
Part 31. Employment Taxes and Collection of Income Tax at Source	1162
Subpart A. Introduction, §§ 31.0-1 through 31.0-4	1163
Subpart B. Federal Insurance Contributions Act (Chapter 21, Internal Revenue Code of 1954)	
Tax on Employees, §§ 31.3101-1 through 31.3102-4	1167
Tax on Employers, §§ 31.3111-1 through 31.3112-1	1170
General Provisions, §§ 31.3121(a)-1 through 31.3127-1T	1172
Subpart C. Railroad Retirement Tax Act (Chapter 22, Internal Revenue Code of 1954)	
Tax on Employees, §§ 31.3201-1 through 31.3202-1	1258
Tax on Employee Representatives, §§ 31.3211-1 through 31.3212-1.....	1261
Tax on Employers, §§ 31.3221-1 through 31.3221-5T	1262
General Provisions, §§ 31.3231(a)-1 through 31.3231(e)-2	1265
Subpart D. Federal Unemployment Tax Act (Chapter 23, Internal Revenue Code of 1954), §§ 31.3301-1 through 31.3308-1.....	1268
Subpart E. Collection of Income Tax at Source, §§ 31.3401(a)-1 through 31.3406(j)-1	1298
Subpart F. General Provisions Relating to Employment Taxes (Chapter 25, Inter- nal Revenue Code of 1954), §§ 31.3501(a)-1T through 31.3511-1	1388
Subpart G. Administrative Provisions of Special Application to Employment Taxes (Selected Provisions of Subtitle F, Internal Revenue Code of 1954), §§ 31.6001-1 through 31.7805-1.....	1401
SUBCHAPTER C. Employment Taxes and Collection of Income Tax at Source	
Part 32. Temporary Employment Tax Regulations Under the Act of December 29, 1981 (Pub. L. 97-123), §§ 32.1, 32.2.....	1468
Part 35. Employment Tax and Collection of Income Tax at Source Regulations Under the Tax Equity and Fiscal Responsibility Act of 1982, §§ 35.3405-1, 35.3405-1T	1472
Part 35a. Temporary Employment Tax Regulations Under the Interest and Divi- dend Tax Compliance Act of 1983, § 35a.3406-2	1490
Part 36. Contract Coverage of Employees of Foreign Subsidiaries, §§ 36.3121(l)-0 through 36.3121(l)(10)-4	1495

	Page
SUBCHAPTER D. Miscellaneous Excise Taxes	
Part 40. Excise Tax Procedural Regulations, §§ 40.0-1 through 40.7701-1	1502
Part 41. Excise Tax on Use of Certain Highway Motor Vehicles	
Subpart A. Introduction, § 41.0-1.....	1511
Subpart B. Tax on Use of Certain Highway Motor Vehicles, §§ 41.4481-1 through 41.4483-7	1512
Subpart C. Administrative Provisions of Special Application to Tax on Use of Certain Highway Motor Vehicles, §§ 41.6001-1 through 41.7701-1 ...	1520
Part 43. Excise Tax on Transportation by Water, §§ 43.0-1 through 43.4472-1	1527
Part 44. Taxes on Wagering; Effective January 1, 1955	
Subpart A. Introduction, §§ 44.0-1 through 44.0-4	1528
Subpart B. Tax on Wagers, §§ 44.4401-1 through 44.4404-1	1529
Subpart C. Occupational Tax, §§ 44.4411-1 through 44.4413-1	1531
Subpart D. Miscellaneous and General Provisions Applicable to Taxes on Wagering	
Miscellaneous Provisions, §§ 44.4421-1, 44.4422-1	1532
General Provisions Relating to Occupational Taxes, §§ 44.4901-1 through 44.4906-1	1533
Subpart E. Administrative Provisions of Special Application to the Taxes on Wagering, §§ 44.6001-1 through 44.7701-1	1535
Part 46. Excise Tax on Certain Insurance Policies, Self-Insured Health Plans, and Obligations Not in Registered Form	
Subpart A. Introduction, §§ 46.0-1, 46.0-2.	1540
Subpart B. Tax on Policies Issued by Foreign Insurers, §§ 46.4371-1 through 46.4374-1	1540
Subpart C. Fees on Insured and Self-Insured Health Plans, §§ 46.4375-1 through 46.4377-1	1542
Subpart D. Excise Tax on Obligations Not in Registered Form, § 46.4701-1	1550
Part 48. Manufacturers and Retailers Excise Taxes	
Subpart A. Introduction, §§ 48.0-1 through 48.0-3	1551
Subpart F. Special Fuels, §§ 48.4041-0 through 48.4041-21	1553
Subpart G. Fuel Used on Inland Waterways, §§ 48.4042-1 through 48.4042-3....	1567
Subpart H. Motor Vehicles, Tires, Tubes, Tread Rubber, and Taxable Fuel	
Automotive and Related Items, §§ 48.4052-1 through 48.4064-1	1570
Tires, Tubes, and Tread Rubber, §§ 48.4071-1 through 48.4073-4	1587
Taxable Fuel, §§ 48.4081-1 through 48.4102-1	1593
Subpart I. Coal, § 48.4121-1.....	1619
Subpart K. Sporting Goods, §§ 48.4161(a) through 48.4161(b)-5.....	1621
Subpart L. Taxable Medical Devices, §§ 48.4191-1, 48.4191-2	1624
Subpart M. Special Provisions Applicable to Manufacturers Taxes, §§ 48.4216(a)-1 through 48.4219-1	1629
Subpart N. Exemptions, Registration, Etc., §§ 48.4221-1 through 48.4225-1.....	1647
Subpart O. Refunds and Other Administrative Provisions of Special Application to Retailers and Manufacturers Taxes, §§ 48.6412-1 through 48.6715-1.....	1658
Part 49. Facilities and Services Excise Taxes	
Subpart A. Introduction, §§ 49.0-1 through 49.0-3T	1696
Subpart C. Communications, §§ 49.4251-1 through 49.4254-2	1696
Subpart D. Transportation of Persons, §§ 49.4261-1 through 49.4264(f)-1.....	1707
Subpart E. Transportation of Property, §§ 49.4271-1 through 49.4282-1	1721
Subpart F. Collection of Tax by Persons Receiving Payment, §§ 49.4291-1 through 49.4291-1T.....	1724
Subpart G. Indoor Tanning Services, §§ 49.5000B-1 through 49.5000B-1T.....	1724

TABLE OF CONTENTS

viii

	Page
Part 50. Regulations Relating to the Tax Imposed with Respect to Certain Hydraulic Mining, §§ 50.1 through 50.8.....	1727
Part 51. Branded Prescription Drug Fee, §§ 51.1 through 51.6302-1T	1729