

PARALLEL TABLE OF AUTHORITIES AND RULES

The following table lists rulemaking authority (except 5 U.S.C. 301) for regulations codified in the *Code of Federal Regulations*. Also included are statutory citations which are noted as being interpreted or applied by those regulations.

The table is divided into four segments: United States Code citations, United States Statutes at Large citations, public law citations, and Presidential document citations. Within each segment the citations are arranged in numerical order:

For the United States Code, by title and section;

For the United States Statutes at Large, by volume and page number;

For public laws, by number; and

For Presidential documents (Proclamations, Executive orders, and Reorganization plans), by document number.

Entries in the table are taken directly from the rulemaking authority citation provided by Federal agencies in their regulations. Federal agencies are responsible for keeping these citations current and accurate. Because Federal agencies sometimes present these citations in an inconsistent manner, the table cannot be considered all-inclusive.

The portion of the table listing the United States Code citations is the most comprehensive, as these citations are entered into the table whenever they are given in the authority citations provided by the agencies. United States Statutes at Large and public law citations are carried in the table only when there are no corresponding United States Code citations given.

This table is revised as of January 1, 2014.

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
5044	27 Part 24	5411—5417	27 Part 25
5051—5054	27 Part 25	5415	27 Part 70
5051	27 Parts 26, 27, 28	5501—5505	27 Part 19
5054	27 Parts 27, 28	5504	27 Part 70
5056	27 Part 25	5511	27 Parts 18, 24
5061—5062	27 Parts 19, 24	5551—5555	27 Part 19
5061	27 Parts 25, 26, 27, 28, 46	5551—5552	27 Parts 24, 25
5066	27 Part 19	5552	27 Parts 18, 20, 22
5111—5114	27 Parts 17, 26	5555—5556	27 Part 25
5121—5124	27 Part 31	5555	27 Parts 20, 22, 26, 27, 28, 31, 70
5121	27 Parts 19, 22, 24, 25, 26, 27, 28	5559	27 Part 19
5122—5124	27 Parts 19, 24, 25, 26, 27	5561—5562	27 Part 19
5122	27 Part 28	5601	27 Parts 19, 29
5123	27 Parts 17, 22, 70	5603	27 Part 31
5131	27 Parts 26, 31	5607	27 Part 20
5132	27 Parts 26, 31	5612	27 Part 19
5171—5173	27 Parts 18, 19	5613	27 Part 31
5173	27 Part 24	5615	27 Part 29
5175—5176	27 Part 19	5661—5662	27 Part 24
5178—5181	27 Part 19	5671	27 Part 25
5178—5179	27 Part 18	5673	27 Part 25
5179	27 Part 29	5681	27 Part 31
5181	27 Part 71	5682	27 Part 19
5201—5204	27 Part 19	5684	27 Parts 24, 25, 70
5201	27 Parts 27, 28	5687	27 Parts 29, 31
5203	27 Parts 18, 70	5688	19 Part 162
5205	27 Parts 27, 28	5701	27 Parts 40, 41, 44
5206—5207	27 Parts 19, 31	5702	27 Parts 41, 44, 45
5206	27 Parts 17, 20, 22, 24	5703	27 Parts 40, 41, 44, 45
5207	27 Parts 26, 27, 28, 70	5704	27 Parts 40, 41, 44, 45
5211—5215	27 Part 19	5705	27 Parts 40, 41, 44, 45
5214—5215	27 Part 24	5708	27 Parts 41, 46
5214	27 Parts 20, 22	5711	27 Parts 40, 44
5221—5223	27 Part 19	5712	27 Parts 40, 41, 44, 71
5222	27 Part 25	5713	27 Parts 40, 41, 44, 71
5231—5232	27 Part 19	5721	27 Parts 40, 41, 44
5232	27 Parts 26, 27, 28	5722	27 Parts 40, 41, 44
5235—5236	27 Part 19	5723	27 Parts 40, 41, 44, 45
5241—5243	27 Part 19	5731—5734	27 Parts 40, 46
5242	27 Part 21	5731	27 Part 44
5271—5275	27 Parts 20, 22	5741	27 Parts 40, 41, 44, 45, 70
5271	27 Parts 19, 26, 71	5751	27 Parts 40, 44, 45, 46
5273	27 Parts 17, 19, 27, 28, 31	5753	26 Part 127 27 Part 40
5275	27 Parts 26, 70	5754	27 Parts 41, 44, 46
5276	27 Part 26	5761	27 Parts 40, 41, 46, 70
5291	27 Part 29	5762	27 Parts 40, 41, 45, 46
5301	27 Parts 5, 13, 19, 26, 27, 28, 31	5763	27 Parts 40, 41, 45, 46
5311—5313	27 Part 19	5802	27 Part 70
5311	27 Parts 20, 22	6001	26 Parts 1, 31, 41, 55, 156, 157 27 Parts 19, 26, 46, 53
5313	27 Parts 27, 28	6011	26 Parts 1, 26, 31, 40, 55, 156, 157, 301 27 Parts 25, 53, 73
5314	27 Part 26	6015	26 Part 1
5351	27 Parts 18, 24	6020	27 Parts 53, 70
5352	27 Part 31	6021	27 Parts 53, 70
5353—5354	27 Part 24	6033	26 Parts 1, 301
5354	27 Part 18	6035	26 Part 1
5356	27 Part 18	6036	26 Part 301
5356—5357	27 Part 24	6037	26 Part 301
5361—5362	27 Part 24	6038—6038B	26 Part 1
5362	27 Part 19	6038D	26 Part 1
5364—5373	27 Part 24	6039E	22 Part 51
5367	27 Part 70	6039I	26 Part 1
5370	27 Part 19	6041	26 Part 1
5373	27 Part 19	6043	26 Part 1
5381—5388	27 Part 24		
5391—5392	27 Part 24		
5401—5403	27 Part 25		

CFR Index

26 U.S.C. (1986 I.R.C.)—Continued	CFR
6045	26 Parts 1, 5f
6046A	26 Part 1
6047	26 Part 35
6049	26 Part 1
6050E	26 Part 1
6050H—6050I-1	26 Part 1
6050K	26 Part 1
6050M	26 Parts 1, 301
6050P	26 Part 1
6050S	26 Part 1
6051	26 Part 31
6056	27 Part 22
6058	29 Part 2520
6060	26 Parts 1, 20, 25, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156, 157
6061	26 Parts 1, 156, 157, 301 27 Parts 22, 25, 31, 40, 44, 53, 73
6064	27 Part 70
6065	26 Part 1 27 Parts 17, 18, 19, 20, 22, 24, 25, 31, 40, 44
6071	26 Parts 31, 40, 41, 55, 57, 154, 156, 157 27 Parts 31, 53
6081	26 Parts 1, 20, 25, 26, 31, 53, 156, 157, 301 27 Part 53
6090	26 Part 43
6091	26 Parts 40, 46, 55, 156, 157 27 Parts 17, 24, 25, 31, 53
6101—6104	27 Part 53
6101	26 Part 40
6102	27 Part 70
6103	20 Parts 401, 402 26 Parts 1, 301, 602 27 Part 31
6104	26 Part 301
6109	26 Parts 1, 20, 25, 26, 31, 40, 44, 53, 54, 55, 56, 150, 156, 157, 301 27 Parts 17, 19, 22, 24, 25, 31, 40, 53
6111	26 Part 301
6112	26 Part 301
6114	26 Part 301
6151	26 Part 41 27 Parts 22, 25, 40, 44, 53
6155	27 Parts 53, 70
6157	26 Part 31
6158	26 Part 301
6159	27 Part 70
6161	26 Parts 156, 157 27 Part 53
6201	27 Part 70
6203—6204	27 Part 70
6204	22 Part 504
6205	26 Part 31
6223	26 Part 301
6230	26 Part 301
6231	26 Part 301
6232	26 Part 150
6233	26 Part 301
6241	26 Part 301
6245	26 Part 301
6301	27 Parts 24, 25, 26, 40, 41, 53, 70
6302	26 Parts 1, 20, 25, 31, 51, 57 27 Parts 19, 24, 25, 26, 27, 28, 40, 41, 53

26 U.S.C. (1986 I.R.C.)—Continued	CFR
	31 Parts 203, 214, 380
6303	27 Parts 53, 70
6311	26 Part 301 27 Parts 19, 24, 25, 40, 53, 70
6313	27 Parts 25, 40, 41, 45, 70
6314	27 Part 70
6321	27 Part 70
6323	26 Part 301 27 Part 70
6325	26 Part 401 27 Part 70
6326	26 Part 301 27 Part 70
6331—6343	27 Part 70
6343	26 Part 301
6364	26 Part 31
6401—6404	27 Part 70
6402	6 Part 11 10 Parts 15, 16 12 Part 1208 26 Parts 1, 301 27 Parts 25, 40, 41, 44, 53 31 Part 285
6404	26 Part 301 27 Parts 40, 41, 44, 53
6407	27 Part 70
6411	26 Parts 1, 301
6416	27 Parts 53, 70
6423	27 Parts 40, 70
6426	26 Part 154
6427	26 Part 48
6501—6503	27 Part 70
6511	27 Part 70
6513—6514	27 Part 70
6532	27 Part 70
6601	27 Parts 46, 70
6602	27 Part 70
6611	27 Part 70
6621	27 Parts 46, 70
6622	27 Parts 46, 70
6651	27 Parts 24, 25, 70
6653	27 Part 70
6655	26 Part 1
6656—6658	27 Part 70
6656	27 Part 25
6662	26 Part 1
6665	27 Part 70
6671—6672	27 Part 70
6676	27 Parts 19, 24, 25, 40
6689	26 Part 301
6695	26 Parts 1, 20, 22, 26, 31, 40, 41, 44, 53, 54, 55, 56, 156, 157
6701	27 Part 70
6723	27 Parts 31, 70
6724	27 Part 31
6801	27 Part 70
6804	27 Part 26
6806	27 Parts 19, 22, 25, 40, 44
6851	26 Part 1
6862—6863	27 Part 70
6901	27 Part 70
7011	27 Parts 40, 44, 70
7101	27 Parts 26, 41, 70, 72
7102	27 Parts 26, 70
7121—7122	27 Part 70
7207	27 Part 70

Authorities

26 U.S.C. (1986 I.R.C.)—Continued	CFR	26 U.S.C. (1986 I.R.C.)—Continued	CFR
7209	27 Part 70	9003	11 Parts 9003, 9033
7212	27 Parts 40, 41, 44, 45, 46	9004	11 Part 9004
7213	27 Part 17	9005	11 Part 9005
7214	5 Part 3101	9006	11 Part 9005
	15 Part 0	9007	11 Parts 201, 9007
	27 Part 70	9008	11 Parts 201, 9008
7216	26 Part 301	9009	11 Parts 201, 9001, 9002, 9003, 9004, 9005, 9006, 9007, 9008
7302	27 Part 24	9012	11 Part 9012
7304	27 Part 70	9031	11 Part 9031
7322—7326	27 Part 72	9032	11 Part 9032
7325	27 Part 40	9033	11 Part 9033
7327	23 Part 773	9034	11 Part 9034
7342	27 Parts 24, 25, 40, 41, 44, 45, 46	9035	11 Part 9035
7401	27 Part 70	9036	11 Part 9036
7403	27 Part 70	9037	11 Part 9037
7406	27 Part 70	9038	11 Parts 201, 9038
7423—7426	27 Part 70	9039	11 Parts 201, 9031, 9032, 9033, 9034, 9035, 9036, 9037, 9038, 9039
7429—7430	27 Part 70	9701—9708	20 Part 422
7432	27 Part 70	9801	26 Part 54
7502	26 Part 301	9833	26 Part 54
	27 Parts 24, 40, 53, 70, 73		
7503	27 Parts 24, 40, 70	27 U.S.C.	
7505	27 Part 70	202	27 Parts 6, 8, 10, 11
7506	27 Part 70	203	19 Part 12
7508	26 Part 301		27 Parts 1, 26, 28
7510	27 Part 19	204	27 Parts 1, 71
7513	27 Part 70	205	27 Parts 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 16, 26, 28
7520	26 Parts 1, 20, 25, 301	206	27 Part 1
7601	27 Part 70	211	27 Part 1
7602	27 Parts 46, 70	215	27 Part 16
7603	27 Part 70	218	27 Part 16
7604	27 Part 70	28 U.S.C.	
7605	27 Part 70	50	32 Part 516
7606	27 Parts 24, 25, 40, 41, 44, 45, 46, 70	418	38 Part 3
7608	27 Part 70	501	28 Part 17
7609	27 Part 70	503	28 Parts 45, 85
7610	27 Part 70	509	2 Part 2867
7622—7623	27 Part 70		21 Part 1316
7623	19 Parts 10, 301		28 Parts 0, 1, 5, 8, 9, 11, 14, 15, 16, 17, 21, 26, 27, 28, 29, 35, 36, 37, 38, 42, 46, 47, 48, 50, 51, 55, 58, 61, 64, 71, 73, 76, 80, 81, 115, 500, 501, 503, 506, 511, 512, 513, 522, 523, 524, 527, 540, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, 552, 553, 570, 571, 572, 600, 601, 602, 603
7624	26 Part 301	510	2 Part 2867
7651 <i>et seq.</i>	40 Part 76		8 Parts 3, 1003, 1103
7651	27 Parts 26, 41		21 Part 1316
7652	27 Parts 17, 26, 41		28 Parts 0, 1, 5, 8, 9, 11, 14, 15, 16, 17, 21, 26, 27, 28, 29, 35, 36, 37, 38, 42, 46, 47, 48, 50, 51, 55, 58, 61, 64, 71, 73, 76, 80, 81, 115, 500, 501, 503, 506, 511, 512, 513, 522, 523, 524, 527, 540, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, 552, 553, 570, 571, 572, 600, 601, 602, 603
7653	27 Part 70		48 Parts 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2819, 2822, 2823, 2824, 2825, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2842, 2845, 2846, 2852
7654	26 Parts 1, 602		
7701	26 Parts 1, 31, 301		
7702	26 Part 1		
7804	26 Parts 301, 602		
7804 <i>note.</i>	26 Part 801		
7805	19 Parts 1, 31, 40, 41, 301, 602		
	20 Parts 606, 615		
	26 Parts 1, 2, 3, 4, 5, 5c, 5e, 6a, 7, 8, 9, 11, 12, 13, 14a, 15, 15a, 16, 16a, 18, 19, 20, 22, 25, 26, 27, 28, 31, 32, 35, 35a, 36, 40, 41, 43, 44, 45, 46, 47, 48, 49, 51, 52, 53, 54, 55, 56, 57, 141, 143, 145, 148, 156, 157, 301, 302, 303, 305, 400, 401, 403, 404, 420, 502, 503, 509, 514, 516, 517, 601, 602, 701, 702		
	27 Parts 5, 13, 17, 18, 19, 20, 21, 22, 24, 25, 26, 27, 29, 30, 31, 40, 41, 44, 45, 46, 53, 70, 71, 72, 479		
7851	27 Part 24		
7872	26 Part 1		
7874	26 Part 1		
9002	11 Part 9002		