

**Internal Revenue Service**

**Department of the Treasury**

Internal Revenue  
Service Center

Philadelphia, PA

P.O. Box 245, Bensalem, PA 19020

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[REDACTED]  
[REDACTED]

**MAY 22 2000**

Dear: [REDACTED]

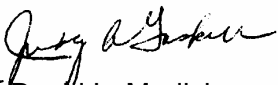
I am sorry for the delay in responding to your letter dated February 15, 2001, to Senator Harry Reid. You asked about the enactment date of Title 26 of the Code of Federal Regulations (CFR).

The Internal Revenue Code of 1954 established Title 26 of the United States Code, and superseded the former tax law referred to as the Internal Revenue Code of 1939. The 1954 Code became law on August 16, 1954, when the president signed H.R. 8300 it became Public Law 591, 3rd Congress.

Beginning with the enactment of the 1954 Code, we stopped assigning a separate number (such as Regulations 111 or Regulations 118) to newly issued regulations. Since we began this practice, regulations are grouped under Title 26 of the CFR.

I hope this information is helpful. If we can be of further assistance, please contact Mrs. Rosemary Wallace, Identification Number 2814302090, at (215) 516-7606. This number is not toll-free.

Sincerely,

  
for David L. Medick  
Field Director, Accounts Management

cc: The Honorable Harry Reid

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