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New Status of *Copris tripartitus* var. *formosanus* GILLET (Coleoptera, Scarabaeidae)

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GILLET (1921) described *Copris formosanus* as a varietas of *C. tripartitus* WATERHOUSE, 1875, but it is obviously an independent species with the following characteristics:

Body smaller and slenderer (12–13 mm in length, 5–6 mm in width); male cephalic horn with a pair of teeth in basal part, pronotum with antero-lateral projections not so distinctly developed even in large specimens; female cephalic process simply acute, not bidentate as in *C. tripartitus*.

Copris formosanus MASUMOTO, sp. nov.

Copris tripartitus var. *formosanus* GILLET, 1921, Anns. Soc. Sci. Bruxel., **41**: 126. — BALTHASAR, 1963, Monographie der Scarabaeidae und Aphodiidae der palaearktischen und orientalischen Region, **1**: 348. Tschechoslowakischen Akademie der Wissenschaften, Prag.

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