

PART I



VOLUME 25

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Contents

THE PRESIDENT

Executive Order

Inspection of income, excess-profits, estate, and gift tax returns by the House Committee on Public Works..... 2251

EXECUTIVE AGENCIES

Agricultural Marketing Service

PROPOSED RULE MAKING:
Milk in certain marketing areas: Southeastern Florida; recommended decision and opportunity to file written exceptions to proposed amendments to tentative agreement and order..... 2263
Washington; decision on proposed amendments to tentative agreement and order..... 2261

Agriculture Department

See Agricultural Marketing Service; Commodity Stabilization Service.

Air Force Department

NOTICES:
Changes in financial interests:
Bernitt, Elmer W..... 2272
Davis, Dwillard J..... 2272
Lowrey, Hugh D..... 2272

Civil Aeronautics Board

NOTICES:
Hearings, etc.:
Laurentide Aviation, Ltd..... 2272
Trans-Texas Airways..... 2272

Coast Guard

RULES AND REGULATIONS:
Standards for numbering; status of numbering in various States under the Federal Boating Act..... 2259

St. Mary's River, Michigan; reporting procedures for vessels passing through Middle Neebish Channel; correction..... 2258

Commerce Department

See Federal Maritime Board; Foreign Commerce Bureau.

Commodity Stabilization Service

RULES AND REGULATIONS:
Beet sugar, domestic; proportionate share areas and farm proportionate shares for 1959 crops:
Minnesota..... 2252
Nebraska..... 2253

Defense Department

See Air Force Department; Navy Department.

Federal Aviation Agency

NOTICES:
Director, Facilities and Materiel Bureau; authority delegation... 2273
PROPOSED RULE MAKING:
Expanding lateral obstacle clearance during takeoff for turbine-powered airplanes..... 2270

RULES AND REGULATIONS:

Airworthiness directive; Wright engines..... 2255
Coded jet route; revocation..... 2255

Federal Communications Commission

NOTICES:
Hearings, etc.:
H and R Electronics, Inc., et al. 2273
Kullman, Charlie..... 2273
Kurtz, David L., and Brandywine Broadcasting Corp..... 2274
McDonald, Douglas H..... 2275
Radio Atascadero and Cal-Coast Broadcasters..... 2274
Rosa, Manuel G..... 2274

Federal Maritime Board

NOTICES:
Ceylon/U.S.A. Conference; agreement filed for approval..... 2272

Federal Power Commission

NOTICES:
Smith Development Co. et al.; hearing, etc..... 2275

Federal Register Office

RULES AND REGULATIONS:
Guide to Record Retention Requirements (see Part II of this issue).

Food and Drug Administration

PROPOSED RULE MAKING:
Pesticide chemicals in or on raw agricultural commodities; petition for establishment of tolerances..... 2269

Foreign Commerce Bureau

RULES AND REGULATIONS:
Export control and licenses; miscellaneous amendments..... 2255

Health, Education, and Welfare Department

See Food and Drug Administration.

Interstate Commerce Commission

NOTICES:
Fourth section applications for relief..... 2278
Motor carrier transfer proceedings..... 2278

Labor Department

See also Wage and Hour Division.
NOTICES:
Bureau of International Labor Affairs; establishment..... 2275

Navy Department

RULES AND REGULATIONS:
Navy affirmative salvage claims... 2258

Post Office Department

RULES AND REGULATIONS:
International mail directory; miscellaneous amendments..... 2258

Treasury Department

See Coast Guard.

Veterans Administration

RULES AND REGULATIONS:
U.S. Government life insurance; total disability..... 2258

Wage and Hour Division

NOTICES:
Learner employment certificates; issuance to various industries (2 documents)..... 2276, 2277

Codification Guide

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published in today's issue. A cumulative list of parts affected, covering the current month to date, appears at the end of each issue beginning with the second issue of the month.

Monthly, quarterly, and annual cumulative guides, published separately from the daily issues, include the section numbers as well as the part numbers affected.

1 CFR		21 CFR	
Appendix A.....	2281	PROPOSED RULES:	
		120.....	2269
3 CFR		32 CFR	
EXECUTIVE ORDERS:		754.....	2258
10871.....	2251	33 CFR	
7 CFR		92.....	2258
850 (2 documents).....	2252, 2253	38 CFR	
PROPOSED RULES:		6.....	2258
902.....	2261	39 CFR	
1018.....	2263	168.....	2258
14 CFR		46 CFR	
507.....	2255	171.....	2259
602.....	2255		
PROPOSED RULES:			
4b.....	2270		
10.....	2270		
40.....	2270		
41.....	2270		
42.....	2270		
15 CFR			
370.....	2255		
371.....	2255		
373.....	2255		
379.....	2255		

Announcement

CFR SUPPLEMENTS

(As of January 1, 1960)

The following Supplements are now available:

Title 9.....	\$0.35
Title 20.....	1.25
Title 26 (1939), Parts 300 to End.....	.40
Title 26, Part 1 (§§ 1.01-1.499).....	1.75
Parts 1 (§ 1.500 to End)-19.....	2.25
Titles 30-31.....	.50
Title 49, Parts 91-164.....	.45

Previously announced: Title 3 (\$0.60); Titles 4-5 (\$1.00); Title 7, Parts 1-50 (\$0.45); Parts 51-52 (\$0.45); Parts 53-209 (\$0.40); Title 8 (\$0.40); Title 26 (1939), Parts 1-79 (\$0.40); Parts 80-169 (\$0.35); Parts 170-182 (\$0.35); Title 26, Parts 170-221 (\$2.25); Title 32, Parts 700-799 (\$1.00); Title 36, Revised (\$3.00); Title 46, Parts 146-149, Revised (\$6.00); Title 49, Parts 1-70 (\$1.75)

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Presidential Documents

Title 3—THE PRESIDENT

Executive Order 10871

INSPECTION OF INCOME, EXCESS-PROFITS, ESTATE, AND GIFT TAX RETURNS BY THE HOUSE COMMITTEE ON PUBLIC WORKS

By virtue of the authority vested in me by sections 55(a) and 508 of the Internal Revenue Code of 1939 (53 Stat. 29, 111; 54 Stat. 1008; 26 U.S.C. 55(a) and 508), and by section 6103(a) of the Internal Revenue Code of 1954 (68A Stat. 753; 26 U.S.C. 6103(a)), it is hereby ordered that any income, excess-profits, estate, or gift tax return for the years 1950 to 1959, inclusive, shall, during the Eighty-sixth Congress, be open to inspection by the House Committee on Public Works, or any duly authorized subcommittee thereof, in connection with its investigation of the policies, procedures and practices involved in the administration of the Federal-aid highway program, pursuant to House Resolution 91, 86th Congress, agreed to January 29, 1959, such inspection to be in accordance and upon compliance with the rules and regulations prescribed by the Secretary of the Treasury in Treasury Decisions 6132 and 6133, relating to the inspection of returns by committees of the Congress, approved by me on May 3, 1955.

This order shall be effective upon its filing for publication in the FEDERAL REGISTER.

DWIGHT D. EISENHOWER

THE WHITE HOUSE,

March 15, 1960.

[F.R. Doc. 60-2515; Filed, Mar. 16, 1960;
4:31 p.m.]

Rules and Regulations

Title 7—AGRICULTURE

Chapter VIII—Commodity Stabilization Service (Sugar), Department of Agriculture

SUBCHAPTER G—DETERMINATION OF PROPORTIONATE SHARES

[Sugar Determination 850.99, as amended, Supp. 20]

PART 850—DOMESTIC BEET SUGAR PRODUCING AREA

Minnesota Proportionate Share Areas and Farm Proportionate Shares for 1959 Crop

Pursuant to the provisions of the Determination of Proportionate Shares for Farms in the Domestic Beet Sugar Area, 1959 Crop (23 F.R. 7799; 24 F.R. 84; 24 F.R. 9707), the Agricultural Stabilization and Conservation Minnesota State Committee has issued the bases and procedures for dividing the State into proportionate share areas and establishing individual farm proportionate shares from the allocation of 74,114 acres established for Minnesota by the determination. Copies of these bases and procedures are available for public inspection at the office of such Committee at Room 1104, Main Post Office Building, St. Paul, Minnesota, and at the offices of the Agricultural Stabilization and Conservation Committees in the sugar beet producing counties of Minnesota. These bases and procedures incorporate the following:

§ 850.119 Minnesota.

(a) *Proportionate share areas.* Minnesota shall be divided into two proportionate share areas comprising the East Grand Forks-Crookston-Moorhead and the Chaska-Mason City factory districts of the State. These areas shall be designated as the Northwest Area and the Southern Area, respectively. Acreage allotments for these areas shall be computed on the basis of the average accredited acreage for the crop years 1956 through 1958, as a measure of "past production" and "ability to produce" sugar beets, with pro rata adjustments to the State allocation of 74,114 acres. Acreage allotments computed as aforesaid are established as follows: Northwest Area—59,988 acres and Southern Area—14,126 acres.

(b) *Set-asides of acreage.* Set-asides of acreage shall be made from area allotments as follows: Northwest Area—460 acres for new producers, 140 acres for small producers, 600 acres for appeals and 0 acres for adjustments in initial shares; Southern Area—142 acres for new producers, 142 acres for appeals, and 0 acres for adjustments in initial shares.

(c) *Requests for proportionate shares.* A request for each farm proportionate share shall be filed at the local ASC county office on Form SU-100, Request

for Sugar Beet Proportionate Share, under the conditions, and on or before the closing date for such filing, provided in § 850.99. If a preliminary request for a tentative farm proportionate share is filed, a fully completed Form SU-100 shall be filed by March 31, 1959, before a proportionate share may be established for the farm. However, requests for proportionate shares may be accepted after such dates and shares may be established if the county committee determines that in any such case the farm operator was prevented from filing a completed form SU-100 by such dates because of absence, illness or other reasons beyond his control.

(d) *Establishment of individual farm proportionate shares for old producers—*

(1) *Farm bases.* If the 1959 operator of the farm is a tenant having a personal accredited acreage record for any of the crop years 1956 through 1958, the 1959 base shall be the larger of the result of dividing by three the 1956 through 1958 accredited acreage record of the farm he will operate in 1959 or the result of dividing by three his total personal accredited acreage record for the years 1956 through 1958, except that his personal accredited history on the farm he operated in any such year shall be reduced to the extent of any acreage on such farm for which another operator requests a proportionate share based on the landowner's share in the acreage. However, if the 1959 operator of the farm is a tenant who was the operator of a farm at the time a new-producer share was established for it in 1957 or 1958, the 1959 farm base shall be the largest of the acreage resulting from dividing by three the total personal accredited acreage of such tenant for the years 1956-58; the 1958-crop accredited acreage of the farm operated by him in 1958 but not to exceed the 1958-crop share established for such farm; or the landowner's share of the sugar beet acreage grown during the base period on the farm which such tenant will operate in 1959 divided by three. If the 1959 operator of the farm is the owner and he was the operator of such farm when a new-producer share was established for it in 1957 or 1958, the 1959 farm base shall be the larger of the acreage resulting from dividing by three the total accredited acreage record of the farm for the years 1957 and 1958, or the 1958-crop accredited acreage of the farm but not to exceed the 1958-crop share established for the farm. If the 1959 operator of the farm is a tenant without a personal accredited acreage record in the crop years 1956 through 1957, or is the owner of the farm, the 1959 base shall be determined by dividing by three that portion of the total accredited acreage record of such farm for the crop years 1956 through 1958 which represents the farm owner's share of such acreage. The landowner's share of sugar beet acreage

grown on cash-rented land shall be deemed to be zero.

(2) *Initial proportionate shares.* For the Southern Area, the total of individual farm bases for old-producer farms, as established pursuant to this paragraph, is more than the area allotment minus the set-asides of acreage established under paragraph (b) of this section. Accordingly, initial proportionate shares shall be established from the farm bases by prorating to such farms in accordance with their respective bases, the area allotment less the prescribed set-asides. The proration factor for this area shall be 0.9636. For the Northwest Area, the total of individual farm bases for old-producer farms, as established pursuant to this paragraph, is less than the area allotment minus the set-asides of acreage established under paragraph (b) of this section. Accordingly, initial proportionate shares shall be established from the farm bases as follows: For farms for which respective requested acreages are equal to or less than their farm bases, the initial shares shall coincide with requested acreages; and for all other farms, initial shares shall be computed by prorating to such farms in accordance with their respective bases, the area allotment less the prescribed set-asides and the total of the initial shares established in accordance with the preceding part of this subparagraph. The proration factor for this area shall be 1.0073.

(3) *Adjustments in initial shares.* From acreage of initial shares in excess of requested acreages in each proportionate share area, adjustments shall be made in initial farm proportionate shares for old producers so as to establish a proportionate share for each farm which is fair and equitable as compared with proportionate shares for all other farms in the area by taking into consideration availability and suitability of land, area of available fields, crop rotation, adequacy of drainage, availability of production and marketing facilities, and the production experience of the operator. The 140 acres set aside for small producers in the Northwest Area shall be used to increase the proportionate shares of all farms in the area for which the relatively smallest shares would otherwise be established and for which additional acreages are requested. In addition, any acreage released prior to May 1, 1959, shall be used to increase the shares of small producers. The share for each such farm shall be increased to the highest common acreage level attainable, up to 25 acres.

(e) *Establishment of individual proportionate shares for new-producer farms.* Within the acreage set aside for new producers in each proportionate share area, proportionate shares shall be established in an equitable manner for farms to be operated during the 1959-crop year by new producers (as defined

in § 850.99). The State Committee has determined that a 25.0-acre share is the minimum acreage which is economically feasible to plant as a new-producer farm share. For the Northwest Area, the acreage available for establishing new-producer shares shall be allotted in minimum economic units to counties within the area on the basis of total farm bases of old-producer farms, as established pursuant to paragraph (d) (1) of this section. In determining whether a farm for which a request is filed for a new-producer share may qualify for such a share, and to assist in establishing new producer shares which are fair and equitable as to relative size among qualified farms, the State Committee shall take in consideration availability and suitability of land, availability of irrigation water, adequacy of drainage, the production experience of the operator, and the availability of production and marketing facilities. In the consideration of the availability of such facilities, the combined costs of the producer and the processor for transporting beets from the farm to the nearest beet sugar factory, within broad rate limits, may be taken into account. To the extent of acreage available within the Southern Area and within Norman County in the Northwest Area, new-producer shares shall be established for the applicants having the total highest ratings under the aforesaid considerations, with due regard for minimum economic units. To the extent of acreage available within each county (except Norman County) in the Northwest Area selections for new-producer shares in minimum economic units shall be made by lot among all well-qualified applicants.

(f) *Adjustments under appeals.* Within the acreage set aside for making adjustments under appeals and any other acreage remaining unused in each proportionate share area, adjustments shall be made in proportionate shares under appeals to establish fair and equitable farm shares in accordance with the provisions of § 850.99, applicable to appeals.

(g) *Adjustments because of unused acreage.* Any acreage made available during the 1959-crop season by underplanting or failure to plant proportionate share acreage on farms in any county shall be reported to the ASC State Committee. Acreages so reported in an area, together with available acreages from unused set-asides or from other sources of unused acreage, shall be prorated insofar as practicable, on the basis of established shares, to farms in the area whereon additional acreage may be used. Any such acreage remaining unused in the area shall then be available for allocation by such committee to the other area if farms located therein are capable of utilizing more proportionate share acreage.

(h) *Notification of farm operators.* The farm operator shall be notified concerning the proportionate share established for his farm on Form SU-103, Notice of Farm Proportionate Share—1959 Sugar Beet Crop, even if the acre-

age established is "none". In each case of approved adjustment, whether resulting from the release of acreage, the redistribution of unused acreage, appeals or the reconstitution of the farm, the farm operator shall be notified regarding the adjusted proportionate share on a Form SU-103-A or other similar written notice. For each tentative proportionate share which is established, the person filing the request for such share shall be notified on a Form SU-103-B specifying that such tentative share does not constitute a farm proportionate share for the purpose of payment under the Sugar Act of 1948, as amended.

(i) *Redetermination of proportionate share.* The proportionate share determined for any farm which is subdivided into, combined with, or becomes a part of another farm or farms shall be redetermined as provided in § 850.99.

(j) *Determination provisions prevail.* The bases and procedures set forth in this section are issued in accordance with and subject to the provisions of § 850.99.

Statement of bases and considerations. This supplement sets forth the bases and procedures established by the Agricultural Stabilization and Conservation Minnesota State Committee for determining farm proportionate shares in Minnesota in accordance with the determination of proportionate shares for the 1959 crop of sugar beets, as issued by the Secretary of Agriculture.

Minnesota is again divided into the same two areas. Advisory committees, including grower and processor representatives, are utilized. In establishing proportionate shares for old producers, the factors of "past production" and "ability to produce" sugar beets are measured by applying a formula to accredited acreages for the crop years 1956-58, except that a more favorable formula is applied in cases involving new-producer shares in 1957 or 1958. The procedure for establishing farm shares for new producers meets the related requirements of § 850.99.

The bases and procedures for making adjustments in initial proportionate shares and for adjusting shares subsequently because of unused acreage and appeals are designed to provide a fair and equitable proportionate share for each farm of the total acreage of sugar beets required to enable the domestic beet sugar area to meet its quota and provide a normal carryover inventory.

(Sec. 403, 61 Stat. 932; 7 U.S.C. Sup. 1153. Interprets or applies Secs. 301, 302, 61 Stat. 929, 930 as amended; 7 U.S.C. Sup. 1131, 1132)

Dated: February 12, 1960.

ELMER L. BREDLIE,
Chairman, Agricultural Stabilization and Conservation Minnesota State Committee.

Approved: March 7, 1960.

LAWRENCE MYERS,
Director, Sugar Division, Commodity Stabilization Service.

[F.R. Doc. 60-2474; Filed, Mar. 17, 1960; 8:48 a.m.]

[Sugar Determination 850.99, as amended, Supp. 22]

PART 850—DOMESTIC BEET SUGAR PRODUCING AREA

Nebraska Proportionate Share Areas and Farm Proportionate Shares for 1959 Crop

Pursuant to the provisions of the Determination of Proportionate Shares for Farms in the Domestic Beet Sugar Area, 1959 Crop (22 F.R. 7799; 24 F.R. 84; 24 F.R. 9707), the Agricultural Stabilization and Conservation Nebraska State Committee has issued the bases and procedures for dividing the State into proportionate share areas and establishing individual farm proportionate shares from the allocation of 64,088 acres established for Nebraska by the determination. Copies of these bases and procedures are available for public inspection at the office of such Committee at Room 407, U.S. Post Office and Court House Building, Lincoln, Nebraska, and at the offices of the Agricultural Stabilization and Conservation Committees in the sugar beet producing counties of Nebraska. These bases and procedures incorporate the following:

§ 850.121 Nebraska.

(a) *Proportionate share areas.* Nebraska shall be divided into four proportionate share areas as served by beet sugar companies. These areas shall be designated American Crystal, Great Western, Holly, and Utah-Idaho, respectively. Acreage allotments for these areas shall be computed by prorating the State allocation of 64,088 acres to the areas on the basis of average accredited acreages for the crop years 1955 through 1957, provided that the minimum allotment for each area shall be 96.1 percent (the ratio of the average accredited acreage to the average allocation for the State for such crop years) of the average allotment for the area for such crop years. Acreage allotments computed as aforesaid are established as follows: American Crystal Area—6,370 acres; Great Western Area—54,086 acres; Holly Area—488 acres; and Utah-Idaho area—3,144 acres.

(b) *Set-asides of acreage.* Set-asides of acreage shall be made from each area allotment for new producers as follows: American Crystal Area—64 acres; Great Western Area—541 acres; Holly Area—5 acres; and Utah-Idaho Area—31 acres. Set-asides for appeals shall be as follows: American Crystal Area—64 acres; Great Western Area—541 acres; Holly Area—5 acres; and Utah-Idaho Area—31 acres. Set-asides for adjustments in initial shares shall be as follows: American Crystal Area—283 acres; Great Western Area—0 acres; Holly Area—0 acres; and Utah-Idaho Area—0 acres.

(c) *Requests for proportionate shares.* A request for each farm proportionate share shall be filed at the local ASC County Office on Form SU-100, Request for Sugar Beet Proportionate Share, under the conditions, and on or before the closing date for such filing, provided in § 850.99. If a preliminary request for a

tentative farm proportionate share is filed, a fully completed Form SU-100 shall be filed by March 31, 1959. However, requests for proportionate shares may be accepted after such dates and shares may be established if the County Committee determines that in any such case the farm operator was prevented from filing a complete Form SU-100 by such dates because of absence, illness or other reason beyond his control.

(d) *Establishment of individual proportionate shares for old-producer farms*—(1) *Farm bases*—(i) *American Crystal Area*. If the 1959 operator of the farm in the area is a tenant having a personal accredited acreage record within such area for any of the crop years 1955 through 1957, the base shall be the larger of the result of dividing by three his total personal accredited acreage for the years 1955 through 1957, with a floor of 94 percent of the result of dividing by two the total of his personal accredited acreages for the years 1956 and 1957, or the result of dividing by three the 1955 through 1957 accredited acreage of the farm, except that for any of the years 1955 through 1957 for which a former tenant on such farm is given credit for personal history, the accredited acreage used for the farm shall be the landowner's share of the acreage. If the 1959 operator is a tenant who operated a farm for which a new-producer share was established in 1956, 1957 or 1958, the 1959 base shall be the largest of the acreage resulting from dividing by three the total personal accredited acreage of such tenant for the years 1956 and 1957; the 1958-crop accredited acreage of the farm operated by him in 1958 but not to exceed the 1958-crop share established for such farm; or the landowner's share of the crops during the period 1955 through 1957 on the farm which such tenant will operate in 1959 divided by three. If the 1959 operator is the owner-operator of the farm or is a tenant without a personal accredited acreage record for the period 1955 through 1957 and the farm has an accredited acreage record during that period, the 1959 base shall be the result of dividing by three the total of the accredited acreages on the farm for the years 1955 through 1957. However, if the 1959 operator is the owner-operator of a farm for which a new producer share was established in any year subsequent to 1955, the 1959 farm base shall be the larger of the result of dividing by three the total accredited acreage record of the farm for the years 1956 through 1957, or the 1958-crop accredited acreage of the farm but not to exceed the 1958-crop share established for the farm.

(ii) *Great Western and Holly Areas*. In these areas, the 1959 farm base shall be the result of dividing by four the total of the accredited acreages on the farm for the years 1955 through 1958, except that for any farm for which a new producer share was established in any year subsequent to 1955, the base shall be the larger of the acreage resulting from dividing by four the total of the accredited

acreages on the farm for the years 1956 through 1958, or the 1958-crop accredited acreage for the farm but not to exceed the 1958-crop share established for the farm.

(iii) *Utah-Idaho Area*. In this area, the 1959 farm base shall be the result of dividing by three the total of the accredited acreages on the farm for the years 1956 through 1958, except that for any farm for which a new producer share was established in any year subsequent to 1956 the base shall be the larger of the acreage resulting from dividing by three the total of the accredited acreages on the farm for the years 1957 through 1958, or the 1958-crop accredited acreage for the farm but not to exceed the 1958-crop share established for the farm.

(2) *Initial proportionate shares*. For each proportionate share area, the total of individual farm bases for old-producer farms, as established pursuant to this paragraph (d), is less than the area allotment minus the set-asides of acreage established under paragraph (b) of this section. Accordingly, initial proportionate shares shall be established from the farm bases in each proportionate share area as follows: For farms for which requested acreages are equal to or less than the farm bases, the initial shares shall coincide with the requested acreages; and for all other farms, initial shares shall be computed by prorating to such farms in accordance with their respective bases, the area allotment less the prescribed set-asides and total of the initial shares established in accordance with the preceding part of this subparagraph. The proration factor for each area shall be as follows: American Crystal Area—1.000; Great Western Area—1.068; Holly Area—1.036; and Utah-Idaho Area—1.227.

(3) *Adjustments in initial shares*. Within the acreage available from the set-aside for adjustments, and from acreage of initial shares in excess of requested acreages in each proportionate share area, adjustments shall be made in initial farm proportionate shares for old producers so as to establish a proportionate share for each farm which is fair and equitable as compared with proportionate shares for all other farms in the area by taking into consideration availability and suitability of land, area of available fields, crop rotation, availability of irrigation water (where used), adequacy of drainage, availability of production and marketing facilities, and the production experience of the operator.

(e) *Establishment of individual proportionate shares for new-producer farms*. Within the acreage set aside for new producers in each proportionate share area, proportionate shares shall be established in an equitable manner for farms to be operated during the 1959-crop year by new producers (as defined in § 850.99). The State Committee has determined that a 10.0-acre share is the minimum acreage which is economically feasible to plant as a new-producer farm share. In determining whether a farm for which a request is filed for a new-producer share may qualify for such a

share, and to assist in establishing new producer shares which are fair and equitable as to relative size among qualified farms, the State Committee shall take into consideration availability and suitability of land, availability of irrigation water, adequacy of drainage, the production experience of the operator, and the availability of production and marketing facilities. In the consideration of the availability of such facilities, the combined costs of the producer and the processor for transporting beets from the farm to the nearest beet sugar factory, within broad rate limits, may be taken into account. To the extent of acreage available in the American Crystal, Holly and Utah-Idaho Areas, new-producer shares shall be established for farms operated by the applicants having the total highest ratings under the above considerations. In the Great Western Area, the acreage set aside for new producers shall be prorated to counties in 10-acre units on the basis of total farm bases of old producers within each county. In six of these counties (Phelps, Kearney, Furnas, Keith, Box Butte, Red Willow), selections for new-producer shares shall be made by lot from well-qualified applicants. In the other counties, selections shall be made on the basis of the total highest ratings.

(f) *Adjustments under appeals*. Within the acreage set aside for making adjustments under appeals and any other acreage remaining unused in each proportionate share area, adjustments shall be made in proportionate shares under appeals to establish fair and equitable farm shares in accordance with the provisions of § 850.99 applicable to appeals.

(g) *Adjustments because of unused acreage*. Any acreage made available during the 1959-crop season by underplanting or failure to plant proportionate share acreage on farms in any county, together with acreage prorated to the county by the ASC State Committee from unused set-asides of acreage or from other sources of unused acreage, shall first be made available to increase proportionate shares for other farms in such county having ability to utilize additional acreage. Any such acreage remaining unused in the county shall then be prorated by the ASC State Committee to other counties in the area with farms capable of utilizing more proportionate share acreage, and if such acreage is not utilized within such counties, it may be made available to other areas in the State wherein additional acreage may be used.

(h) *Notification of farm operators*. The farm operator shall be notified concerning the proportionate share established for his farm on Form SU-103, Notice of Farm Proportionate Share—1959 Sugar Beet Crop, even if the acreage established is "none". In each case of approved adjustment, whether resulting from the release of acreage, the redistribution of unused acreage, appeals, or the reconstitution of the farm, the farm operator shall be notified regarding the adjusted proportionate share on a Form

SU-103-A or other similar written notice. For each tentative proportionate share which is established, the person filing the request for such share shall be notified on a Form SU-103-B specifying that such tentative share does not constitute a farm proportionate share for the purpose of payment under the Sugar Act of 1948, as amended.

(i) *Redetermination of proportionate share.* The proportionate share determined for any farm which is subdivided into, combined with, or becomes a part of another farm or farms shall be re-determined as provided in § 850.99.

(j) *Determination provisions prevail.* The bases and procedures set forth in this section are issued in accordance with and subject to the provisions of § 850.99.

Statement of bases and considerations. This supplement sets forth the bases and procedures established by the Agricultural Stabilization and Conservation Nebraska State Committee for determining farm proportionate shares in Nebraska in accordance with the determination of proportionate shares for the 1959 crop of sugar beets, as issued by the Secretary of Agriculture.

Nebraska is again divided into four areas and advisory committees are utilized. In establishing proportionate shares for old producers, the factors of "past production" and "ability to produce" sugar beets are measured by applying a formula to the accredited acreage for the crop years 1955-57 in the American Crystal Area, the crop years 1955-58 in the Great Western and Holly Areas, and the crop years 1956-58 in the Utah-Idaho Area, except that a more favorable formula is applied in cases involving new-producer shares in 1956, 1957 or 1958 in the American Crystal, Great Western and Holly Areas, or in 1957 or 1958 in the Utah-Idaho Area.

The procedure for establishing farm shares for new producers meets the related requirements of § 850.99.

The bases and procedures for making adjustments in initial proportionate shares and for adjusting shares subsequently because of unused acreage and appeals are designed to provide a fair and equitable proportionate share for each farm of the total acreage of sugar beets required to enable the domestic beet sugar area to meet its quota and provide a normal carryover inventory.

(Sec. 403, 61 Stat. 932; 7 U.S.C. Sup. 1153. Interprets or applies Secs. 301, 302, 61 Stat. 929, 930, as amended; 7 U.S.C. Sup. 1131, 1132)

Dated: February 16, 1960.

LYNN A. WALLEN,
Chairman, Agricultural Stabilization and Conservation Nebraska State Committee.

Approved: March 7, 1960.

LAWRENCE MYERS,
Director, Sugar Division, Commodity Stabilization Service.

[F.R. Doc. 60-2475; Filed, Mar. 17, 1960; 8:48 a.m.]

Title 14—AERONAUTICS AND SPACE

Chapter III—Federal Aviation Agency

SUBCHAPTER C—AIRCRAFT REGULATIONS

[Reg. Docket No. 310; Amdt. 115]

PART 507—AIRWORTHINESS DIRECTIVES

Wright TC18DA and TC18EA Series Engines

Airworthiness directive 59-17-1 (24 F.R. 6835) requires an inspection and a modification of Wright TC18DA and TC18EA Series engines, except engine Model TC18EA2, at the first overhaul after October 15, 1959, but not later than March 31, 1960. At the time this AD was adopted, it was estimated that all Wright TC18DA and TC18EA Series engines in service would reach an overhaul period by March 31, 1960. Subsequently, an aircraft manufacturer released from storage a number of relatively new aircraft with TC18DA3 and TC18EA3 engines installed which will not reach an established overhaul period until after March 31, 1960. Also, the utilization of some aircraft in service with TC18DA2, TC18DA4 and TC18EA6 engines installed, has been lower than anticipated. Therefore, to relieve the operators of these aircraft from the unnecessary burden of reworking the engines prior to an established overhaul period, it is considered appropriate to amend AD 59-17-1 to permit the TC18DA2, TC18DA3, TC18DA4, TC18EA3 and TC18EA6 engines to be operated beyond March 31, 1960, to the established overhaul period for such engines before the required inspection and modification is accomplished.

Since this amendment relieves a restriction and imposes no additional burden on any person, notice and public procedure hereon are unnecessary, and the amendment may be made effective upon publication in the FEDERAL REGISTER.

In consideration of the foregoing § 507.10(a) (14 CFR Part 507), is amended as follows:

59-17-1 Wright TC18DA and TC18EA Series engines as it appeared in 24 F.R. 6835 is revised by changing the compliance statement to read as follows:

Compliance required as follows: Engine Model TC18EA2—Not later than October 1, 1959. All other EA Series Models and TC18DA Series—At the first overhaul after October 15, 1959, but not later than March 31, 1960, except TC18DA2, TC18DA3, TC18DA4, TC18EA3 and TC18EA6 engines not later than July 31, 1960.

This amendment shall become effective upon publication in the FEDERAL REGISTER.

(Sec. 313(a), 601, 603; 72 Stat. 752, 775, 776; 49 U.S.C. 1354(a), 1421, 1423)

Issued in Washington, D.C., on March 11, 1960.

JAMES T. PYLE,
Acting Administrator.

[F.R. Doc. 60-2445; Filed, Mar. 17, 1960; 8:45 a.m.]

SUBCHAPTER E—AIR NAVIGATION REGULATIONS

[Airspace Docket No. 59-WA-89]

[Amdt. 47]

PART 602—ESTABLISHMENT OF CODED JET ROUTES AND NAVIGATIONAL AIDS IN THE CONTINENTAL CONTROL AREA

Revocation of Coded Jet Route

On January 7, 1960, a notice of proposed rule-making was published in the FEDERAL REGISTER (25 F.R. 123) stating that the Federal Aviation Agency proposed to revoke, in its entirety, L/MF jet route No. 23 which extends from Brownsville, Tex., to North Platte, Nebr.

No adverse comments were received regarding the proposed amendment.

Interested persons have been afforded an opportunity to participate in the making of the rule herein adopted, and due consideration has been given to all relevant matter presented.

The substance of the proposed amendment having been published, therefore, pursuant to the authority delegated to me by the Administrator (24 F.R. 4530) and for the reasons set forth in the notice, Part 602 (14 CFR, 1958 Supp., Part 602) is amended as follows:

Section 602.123 L/MF jet route No. 23 (Brownsville, Tex., to North Platte, Nebr.), is revoked.

This amendment shall become effective 0001 e.s.t. May 5, 1960.

(Secs. 307(a), 313(a), 72 Stat. 749, 752; 49 U.S.C. 1348, 1354)

Issued in Washington, D.C., on March 11, 1960.

D. D. THOMAS,
Director, Bureau of
Air Traffic Management.

[F.R. Doc. 60-2446; Filed, Mar. 17, 1960; 8:45 a.m.]

Title 15—COMMERCE AND FOREIGN TRADE

Chapter III—Bureau of Foreign Commerce, Department of Commerce

SUBCHAPTER B—EXPORT REGULATIONS

[9th Gen. Rev. of Export Regs.; Amdt. 31¹]

PART 370—SCOPE OF EXPORT CONTROL BY DEPARTMENT OF COMMERCE

PART 371—GENERAL LICENSES

PART 373—LICENSING POLICIES AND RELATED SPECIAL PROVISIONS

PART 379—EXPORT CLEARANCE AND DESTINATION CONTROL

Miscellaneous Amendments

§ 370.1 [Amendment]

1. Section 370.1 *Definitions* is amended by adding the following definitions:

¹This amendment was published in Current Export Bulletin 830, dated March 10, 1960.

(p) *Airline*. "Airline" means any person who is engaged primarily in the transport by aircraft of persons or property for compensation or hire, pursuant to authorization by the United States Government or authorization by a foreign government.

(q) *United States airline*. "United States airline" means any citizen of the United States who is authorized by the United States Government to engage as an airline (see paragraph (p) of this section). For purposes of this definition, a United States citizen is: (1) An individual who is a citizen of the United States or one of its possessions; or, (2) a partnership of which each member is such an individual; or, (3) a corporation or association created or organized under the laws of the United States, or of any State, Territory or possession of the United States, or which the president and two-thirds of the board of directors and other managing officers thereof are such individuals and in which at least 75 per centum of the voting interest is owned or controlled by persons who are citizens of the United States or of one of its possessions.²

(r) *Canadian airline*. "Canadian airline" means any citizen of Canada who is authorized by the Canadian Government to engage as an airline (see paragraph (p) of this section). For purposes of this definition, a Canadian citizen is: (1) An individual who is a citizen of Canada; or (2) a partnership of which each member is such an individual; or (3) a Canadian company incorporated under the laws of Canada or any province having a total foreign stock interest not greater than 40 per centum and having the Chairman or Acting Chairman and at least two-thirds of the Directors thereof Canadian citizens.³

This item of the amendment shall become effective as of March 10, 1960.

§ 371.2 [Amendment]

2. Section 371.2 *General provisions*, paragraph (c) *Applicability*, subparagraph (3) *Exportations to foreign vessels in foreign ports* is amended to read as follows:

(3) *Exportations to foreign vessels or aircraft in foreign ports*. Except as provided in the Note below, a commodity may not be exported under the provisions of any general license to a foreign vessel or aircraft, whether an operating vessel or one under construction, located in a foreign port, unless such general license is applicable to both the country in which such port is located and to the country under whose laws such vessel or aircraft is or will be registered. For example, under General License GRO exportations may be made of any non-Positive List commodity to any destination except Hong Kong, Macao or a Subgroup A destination. If an exportation is made under General License GRO

to a vessel or aircraft located abroad, the exportation must meet the following conditions: (i) The commodity being exported is not listed on the Positive List, (ii) the vessel or aircraft receiving the shipment is not located in Hong Kong, Macao or a Subgroup A country and (iii) the vessel or aircraft receiving the shipment is not registered in, or will not be registered in Hong Kong, Macao or a Subgroup A country.

NOTE: The exportation of commodities under the provisions of General License RCS, § 371.13(d), is not affected by the provisions of this subparagraph (3).

§ 371.13 [Amendment]

3. Section 371.13 *General Licenses SHIP STORES, PLANE STORES, CREW and REGISTERED CARRIER STORES*, paragraph (d) *General License RCS; Registered Carrier Stores* is amended to read as follows:

(d) *General License RCS (Registered Carrier Stores)*. A general license designated RCS is hereby established authorizing exportations to any destination except a destination in Subgroup A in accordance with the provisions set forth below.

(1) Exportation may be made of the commodities set forth in subparagraph (3) of this paragraph, for use by or on a specific vessel or plane of United States or Canadian registry located at any seaport or airport outside the United States or Canada except a port located in a Subgroup A destination, provided that such commodities are:

(i) Ordered by the person in command of the vessel or plane to which they are consigned, or the owner or agent thereof;

(ii) Intended to be used or consumed on board such vessel or plane and necessary for the proper operation of such vessel or plane;

(iii) In usual and reasonable kinds and quantities; and

(iv) Shipped as cargo for which a Shipper's Export Declaration is filed with a Collector of Customs.

(2) Exportation may be made of the commodities set forth in subparagraph (3) of this paragraph, to a United States or Canadian airline's³ installation or agent located abroad in any destination except a Subgroup A destination, provided such commodities are:

(i) Ordered by a United States or Canadian airline and consigned to its own installation or agent abroad;

(ii) Intended to be used in the maintenance, repair, or operation of aircraft registered in either the United States or Canada, and necessary for the proper operation of such aircraft, except such aircraft located in, or owned, operated or controlled by, or leased or chartered to, a Subgroup A country or a national of a Subgroup A country;

(iii) In usual and reasonable kinds and quantities; and

(iv) Shipped as cargo for which a Shipper's Export Declaration is filed with a Collector of Customs.

(3) The following commodities may be exported under the provisions of this general license:

- (i) Fuel;
- (ii) Deck, engine, and steward department stores, provisions and supplies;
- (iii) Medical and surgical supplies;
- (iv) Food stores;
- (v) Slop chest articles;
- (vi) Saloon stores or supplies; and
- (vii) Equipment and spare parts.

This item of the amendment shall become effective as of March 10, 1960.

4. Part 373 Licensing policies and related special provisions is amended by adding a new § 373.3 to read as follows:

§ 373.3 Statement by foreign importer of aircraft or vessel repair parts.

(a) *Definitions*—(1) *Foreign importer of aircraft or vessel repair parts*. As used in this section, the term "Foreign Importer of Aircraft or Vessel Repair Parts" means a person or firm which is located in any foreign country except Poland (including Danzig) or a Subgroup A country and which is either (i) engaged in the repair, maintenance or servicing of aircraft or vessels, either exclusively or as part of a related business; or (ii) engaged in supplying United States origin parts, accessories, equipment or components for use on specific aircraft or vessels, either exclusively or as part of a related business. Such foreign person or firm need not maintain an aircraft repair hangar or ship repair yard provided that he is engaged in one of the activities set forth in this procedure.

(2) *Station number*. As used in this section a Station Number is that number assigned by the Bureau of Foreign Commerce on Form FC-43 to an approved foreign importer of aircraft or vessel repair parts.

(b) *General*. (1) Sections 373.2, 373.65, 373.67 and 373.70 require, under specified circumstances, the foreign consignee to send his United States exporter an Import Certificate, a Hong Kong Import License, a consignee/purchaser statement, a Swiss Blue Import Certificate or a Yugoslav End Use Certificate for use in connection with the submission of applications for export licenses to the Bureau of Foreign Commerce. In addition, before United States origin parts, accessories, equipment or components may be used abroad in the repair, maintenance or servicing of a vessel or aircraft, authorization must be obtained from the Bureau of Foreign Commerce, either on the validated license or by other type of Bureau of Foreign Commerce authorization. As an alternative to these requirements, a foreign importer may submit Statement by Foreign Importer of Aircraft or Vessel Repair Parts, Form FC-43,⁴ for approval to the Bureau of Foreign Commerce in accordance with the procedure described in this section.

(2) A foreign importer qualifying under this procedure will not be required

⁴ Filed as part of the original document; copies of Form FC-43 may be obtained at all Department of Commerce Field Offices and from the Bureau of Foreign Commerce, Department of Commerce, Washington 25, D.C. Foreign importers may obtain copies of this form from their United States exporter or from United States diplomatic and consular offices.

² This definition of "citizen of the United States" is also set forth in Title I, Section 101(13) of the Federal Aviation Act of 1958, Public Law 85-726, 85th Congress (72 Stat. 737).

³ The substance of this definition of "citizen of Canada" is also set forth in the regulations and/or policy of the Canadian Air Transport Board.

³ See § 370.1 (q) and (r) for definitions of United States and Canadian airlines.

to submit to his United States exporter any of the documents set forth in subparagraph (1) of this paragraph; nor will his United States exporter be required to submit these documents to the Bureau of Foreign Commerce.

(3) A foreign importer qualifying under this procedure is authorized to use the United States origin parts in the repair, maintenance or servicing of any vessel or aircraft, except a tanker vessel, provided the vessel or aircraft is not registered in, or not owned, operated, or controlled by, or not chartered or leased to Poland (including Danzig) or a Subgroup A country or any national of any of these countries. With respect to the repair, maintenance or servicing of a tanker vessel, prior written authorization shall be obtained from the Bureau of Foreign Commerce before using United States origin commodities on a tanker vessel, unless the foreign importer obtains the following signed certification from the owner of the tanker vessel, or a duly authorized agent of the owner; or if under charter, the owner and charterer, or their duly authorized agents:

The vessel _____ for
(Name of vessel)

which these commodities are required will not be used to transport petroleum or petroleum products directly or indirectly to any country in the Soviet Bloc, Communist China, North Korea, or the Communist-controlled areas of Viet Nam.

(4) Unless otherwise authorized by the export regulations, a foreign importer may not reexport the United States origin commodities in the form received, or otherwise dispose of the commodities in any manner without the prior approval of the Bureau of Foreign Commerce.

(c) *Request for qualification.* In order to qualify as an approved foreign importer, any person or firm meeting the terms of the definition set forth in paragraph (a) (1) of this section shall submit to the Bureau of Foreign Commerce four completed copies of Form FC-43. All items on the form shall be completed and the foreign importer shall signify agreement to the conditions and obligations set forth on the form by signature of an official of the foreign firm.

(d) *Bureau of Foreign Commerce action on request.* After consideration of the request, the Bureau of Foreign Commerce will notify the foreign importer of the action taken. If approved, the foreign importer will be furnished a validated copy of Form FC-43, which will contain a Station Number and an expiration date. (The expiration date generally will be on June 30 of the year following the date on which the Form FC-43 is signed by an official of the foreign firm, unless an earlier termination is requested by that firm.) If the request is denied, the foreign importer will be so notified.

(e) *Use of station number on license application.* (1) Where a foreign importer has been approved under this procedure, it shall supply the designated Station Number to its exporters in the United States, instead of an Import Cer-

tificate, Hong Kong Import License, consignee/purchaser statement, Swiss Blue Import Certificate, or Yugoslav End Use Certificate as otherwise required by the export regulations.

(2) A United States exporter applying for an export license to ship to a foreign importer approved under this procedure shall enter the following statement in the "Additional Information" space of Application for Export License, Form FC-419:

The ultimate consignee named in this application is an approved Foreign Importer of Aircraft or Vessel Repair Parts and has been assigned Station No. _____
(Insert Station No.)

An application for an export license supported by this designated Station Number will be considered by the Bureau of Foreign Commerce provided it is received prior to the expiration date shown on the approved Form FC-43.

(f) *Records and reports.* (1) Any foreign importer approved under this procedure shall maintain records in the detail set forth below, of commodities imported from the United States and supplied to vessels or aircraft, for a period of three years from the date the commodities are supplied to such vessel or aircraft. These records shall be made available for inspection, upon demand, by the Bureau of Foreign Commerce or by a United States Foreign Service Post. In the event the foreign importer is prohibited by governmental regulation or statute from permitting a United States Government representative to inspect its records, the Bureau of Foreign Commerce will consider granting a waiver to this requirement and the substitution therefor of a calendar quarterly report setting forth the information contained in the records. Such request for waiver shall be part of the submission of Form FC-43 to the Bureau of Foreign Commerce, and shall include a citation to the governmental regulation or statute prohibiting the inspection of records, together with a certification that a calendar quarterly report, containing the information specified below, will be submitted to the Bureau of Foreign Commerce if the waiver request is granted.

(2) As a minimum, the records or reports shall include the following with respect to each vessel or aircraft on which United States origin parts, accessories, equipment or components are supplied:

- (i) Name, business address and nationality of the owner;
- (ii) Country of registry;
- (iii) Type of aircraft and model number;
- (iv) If a vessel, the name of the vessel or other identification, and type of vessel;
- (v) Date the commodities are supplied to the vessel or aircraft;
- (vi) The commodity description and units of quantity or value of the commodities supplied to the vessel or aircraft;
- (vii) If the vessel is a tanker, the following certification signed by the owner of the tanker vessel, or a duly authorized

agent of the owner; or if under charter, the owner and charterer, or their duly authorized agents:

The vessel _____ for which
(Name of vessel)

these commodities are required will not be used to transport petroleum or petroleum products directly or indirectly to any country in the Soviet Bloc, Communist China, North Korea, or the Communist-controlled areas of Viet Nam.

This item of the amendment shall become effective as of March 10, 1960.

§ 373.51 [Amendment]

5. Section 373.51 *Aircraft and equipment, parts, accessories, and components therefor* is amended by designating the existing material as paragraph (a) *Spare parts accompanying aircraft* and adding a new paragraph (b) to read as follows:

(b) *Exchange of aircraft equipment, parts, accessories, and components by airlines.* (1) Any airline⁵ operating abroad which has received commodities from the United States for use in the maintenance, repair, or operation of its aircraft may, for the purpose of maintaining in operation aircraft of another airline, lend or sell such commodities to that airline, without written authorization from the Bureau of Foreign Commerce, provided that:

(i) The transaction is subject to an agreement or arrangement that the lender will not receive any monetary profit from the transaction and either that the same or like commodities will be returned to the lender or that payment for the commodities will be limited to no more than the original purchase price to the lender plus any expenses incurred in handling the commodities, e.g., transportation costs, warehousing costs, etc.

(ii) The commodities will not be supplied for use on any aircraft registered in, or owned, operated, or controlled by or chartered or leased to a Subgroup A country or Poland (including Danzig) or a national of one of these countries; and

(iii) The commodities will not be supplied for use on any aircraft located in a Subgroup A country or Poland (including Danzig).

(2) Transactions meeting the provisions of this paragraph are authorized notwithstanding any restrictions upon reexportation, diversion, or transshipment set forth on the applicable destination control statement, on the validated export license, on any supporting documentation therefor, or in the general license provision relating to the original exportation from the United States.

(3) If the transaction does not meet the provisions of this paragraph, prior written authorization shall be obtained from the Bureau of Foreign Commerce unless the transaction is authorized elsewhere in the export regulations.

(4) Records shall be maintained by the airline which provides the commodities, in the detail set forth below, for a period of three years from the date of the transaction. These records shall be

⁵ See § 370.1(p) of this chapter for definition of airline.

made available for inspection, upon demand, by the Bureau of Foreign Commerce or by a United States Foreign Service Post. In the event the airline is prohibited by governmental regulation or statute from permitting a United States Government representative to inspect its records, the airline shall submit a report of such transactions, similar in content to its records, at the end of each calendar quarter during which one or more transactions occur. The report shall be submitted to the Bureau of Foreign Commerce, Attention: FC-2650, Washington 25, D.C. As a minimum, the records and report shall include the following with respect to each transaction:

(i) Date the commodities are provided;

(ii) Name, business address, and nationality of the airline which received the commodities;

(iii) If the aircraft is leased or chartered, the name, business address, and nationality of the owner of the aircraft which received the commodities;

(iv) Country of the aircraft's registry and location of the aircraft at time the commodities were installed thereon; and

(v) Description of the commodities provided, including quantity and value thereof.

This item of the amendment shall become effective as of March 10, 1960.

§ 379.8 [Amendment]

6. Section 379.8 *Types of actions which may be taken by Collectors*, paragraph (b) *Inspection of documents* is amended to read as follows:

(b) *Inspection of documents*—(1) *General*. The Collector is authorized to require the owners and operators of exporting carriers or their agents, as well as the exporters or their agents, to produce for inspection or copying, invoices, orders, letters of credit, inspection reports, packing lists, shipping documents and instructions, correspondence, as well as any other relevant documents, and furnish other information bearing upon a particular exportation of commodity or technical data intended for export or removal from the United States and the identity and relationships of all participants therein.

(2) *Cartridge and shell case scrap*. When cartridge or shell cases are being exported as scrap, whether or not they have been heated, flame-treated, mangled, crushed, or cut, the Collector of Customs is authorized to require the exporter to produce a copy of the bid offer by the armed services in order to assure himself that the terms of the Bureau of Foreign Commerce regulations are being met and that the material being shipped is scrap.

This item of the amendment shall become effective as of March 1, 1960.

(Sec. 3, 63 Stat. 7; 50 U.S.C. App. 2023. E.O. 9630, 10 F.R. 12245, 3 CFR, 1945 Supp., E.O. 9919, 13 F.R. 59, 3 CFR, 1948 Supp.)

LORING K. MACY,

Director,

Bureau of Foreign Commerce.

[F.R. Doc. 60-2460; Filed, Mar. 17, 1960; 8:47 a.m.]

Title 32—NATIONAL DEFENSE

Chapter VI—Department of the Navy

SUBCHAPTER E—CLAIMS

PART 754—NAVY AFFIRMATIVE SALVAGE CLAIMS

Subchapter E is amended by insertion of the following new Part 754:

§ 754.1 Settlement of Navy affirmative salvage claims.

(a) *Authority*. Under Title 10, U.S. Code, § 7365, the Secretary of the Navy, or his designee, may consider, ascertain, adjust, determine, compromise, or settle and receive payment of any claim by the United States for salvage services rendered by the Department of the Navy to any vessel.

(b) *Delegation of authority*. Each of the following has been designated by the Secretary of the Navy to exercise the authority contained in section 7365:

(1) The Chief, Bureau of Ships, Department of the Navy.

(2) The Supervisor of Salvage, Bureau of Ships, Department of the Navy.

(3) The Assistant Supervisor of Salvage (Bureau of Ships Salvage Representative), Office of Industrial Manager USN, Third Naval District, 260 Madison Avenue, New York 16, New York.

(Secs. 5031, 7365, 70A Stat. 278, 456, as amended; 10 U.S.C. 5031, 7365)

By direction of the Secretary of the Navy.

[SEAL]

CHESTER WARD,

Rear Admiral, U.S. Navy, Judge

Advocate General of the Navy.

MARCH 14, 1960.

[F.R. Doc. 60-2451; Filed, Mar. 17, 1960; 8:46 a.m.]

Title 33—NAVIGATION AND NAVIGABLE WATERS

Chapter I—Coast Guard, Department of the Treasury

SUBCHAPTER E—NAVIGATION REQUIREMENTS FOR THE GREAT LAKES AND ST. MARY'S RIVER

[CGFR 60-14]

PART 92—ANCHORAGE AND NAVIGATION REGULATIONS; ST. MARY'S RIVER, MICHIGAN

Reporting Procedures for Vessels Passing Through Middle Neebish Channel

Correction

F.R. Document 60-2428 appearing at page 2219 of the issue for Thursday, March 17, 1960, was inadvertently carried under Title 46.

Title 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

Chapter I—Veterans Administration

PART 6—UNITED STATES GOVERNMENT LIFE INSURANCE

Miscellaneous Amendments

Sections 6.161 and 6.162 are revised to read as follows:

§ 6.161 Authority for the total disability provision for United States Government life insurance.

The total disability provision for United States Government life insurance authorized by section 311 of the World War Veterans' Act, 1924, as amended July 3, 1930, and section 748 of Title 38, United States Code is subject in all respects to the applicable provisions of Title 38, United States Code, or any amendments thereto, and all United States Government life insurance regulations now in force or hereafter adopted, all of which together with the insured's application, evidence of good health, tender of premium, and the total disability provision shall constitute the contract.

§ 6.162 Application for total disability provision authorized by section 748 of Title 38, United States Code.

Applications for the total disability provisions for United States Government life insurance and the evidence of good health shall be on such forms as may be prescribed by the Veterans Administration, but any statement in writing sufficient to identify the applicant and the amount of insurance applied for, together with evidence of good health satisfactory to the Administrator and remittance sufficient to cover the first monthly premium will be sufficient as an application for the total disability provision.

(72 Stat. 1114; 38 U.S.C. 210)

These regulations are effective February 11, 1960.

[SEAL]

BRADFORD MORSE,

Deputy Administrator.

[F.R. Doc. 60-2461; Filed, Mar. 17, 1960; 8:47 a.m.]

Title 39—POSTAL SERVICE

Chapter I—Post Office Department

PART 168—DIRECTORY OF INTERNATIONAL MAIL

International Mail Regulations

Part 168—Directory of International Mail—as published in the FEDERAL REGISTER of March 20, 1959, at pages 2117-2195, as Federal Register Document 59-2388, is amended by making the following changes:

§ 168.5 Individual country regulations.

I. In country "Austria", as amended by Federal Register Document 59-4137, 24 F.R. 3990-3992, Federal Register Document 59-7459, 24 F.R. 7250-7251, Federal Register Document 60-2068, 25 F.R. 1948-1949, under Parcel Post, strike out "Weight limit—22 pounds" where it appears in the tabular information immediately following the item *Air parcel rates, including surcharges*, and insert in lieu thereof "Weight limit—44 pounds". The weight limit of parcel post packages for delivery to Austria is increased to 44 pounds.

II. In country "Brazil", as amended by Federal Register Document 59-4137, 24 F.R. 3990-3992, Federal Register Document 59-8112, 24 F.R. 7785-7786, Federal Register Document 59-11057, 24 F.R. 10902-10905, Federal Register Document 60-2068, 25 F.R. 1948-1949, under Postal Union Mail, the item *Money orders* is amended to read as follows:

Money orders. No service.

III. In country "Canada (Including Newfoundland and Labrador)", as amended by Federal Register Document 59-4137, 24 F.R. 3990-3992, Federal Register Document 59-5591, 24 F.R. 5467, Federal Register Document 59-5991, 24 F.R. 5833-5834, Federal Register Document 60-1649, 25 F.R. 1617-1618, Federal Register Document 60-2068, 25 F.R. 1948-1949, under Parcel Post, the item *Prohibitions* is amended by deleting paragraphs six through eight with respect to the importation of pork. Parcel post containing pork, including uncooked pork, ham and bacon may now be accepted for Canada. Certificates of heat treatment are no longer required.

IV. In country "French Somaliland", as amended by Federal Register Document 59-7459, 24 F.R. 7250-7251, Federal Register Document 60-2068, 25 F.R. 1948-1949, under Postal Union Mail, the item *Money orders* is amended to read as follows:

Money orders. No service.

V. In country "Portuguese India (Goa, Damao and Diu)", as amended by Federal Register Document 60-2068, 25 F.R. 1948-1949, under Postal Union Mail, the item *Money orders* is amended to read as follows:

Money orders. No service.

VI. In country "Somalia", as amended by Federal Register Document 60-2068, 25 F.R. 1948-1949, under Postal Union Mail, the item *Money orders* is amended to read as follows:

Money orders. No service.

VII. In country "Union of South Africa (Provinces of Cape of Good Hope, Natal [Including Zululand and Amantongaland], Orange Free State and Transvaal, also British Bechuanaland, Swaziland and Basutoland), as amended by Federal Register Document 59-4137, 24 F.R. 3990-3992, Federal Register Document 60-2068, 25 F.R. 1948-1949, make the following changes:

A. Under Postal Union Mail, the item *Letter packages containing dutiable merchandise*, is amended to show that perishable biological materials are accepted in letter packages, except to Basutoland and Swaziland. As so amended, the item reads as follows:

Letter packages containing dutiable merchandise. Accepted. See § 111.1(e) of this chapter. Perishable biological materials accepted, except to Basutoland and Swaziland. See § 111.3(b)(5) of this chapter.

B. Under Parcel Post, in the tabular information immediately following the item *Air parcel rates, including surcharges*, strike out "1 Form 3584 (Air parcels only)" where it appears under "Postal forms required."

(R.S. 161, as amended, 396, as amended, 398, as amended; 5 U.S.C. 22, 369, 372)

[SEAL] HERBERT B. WARBURTON,
General Counsel.

[F.R. Doc. 60-2455; Filed, Mar. 17, 1960; 8:46 a.m.]

Title 46—SHIPPING

Chapter I—Coast Guard, Department of the Treasury

SUBCHAPTER 5—NUMBERING OF UNDOCUMENTED VESSELS, STATISTICS ON NUMBERING, AND "BOATING ACCIDENT REPORTS" AND ACCIDENT STATISTICS

[CGFR 60-18]

PART 171—STANDARDS FOR NUMBERING

Status of Numbering in Various States Under the Federal Boating Act

On April 1, 1960, the standards for numbering of undocumented vessels under the Federal Boating Act of 1958 come into effect in those States which have not a Coast Guard approved State numbering system. The regulations published in the FEDERAL REGISTER dated December 29, 1959 (24 F.R. 10906), described Coast Guard procedures, fees for numbers, and authorized the Commandant to temporarily exempt from numbering requirements until July 1, 1960, all undocumented vessels principally used within a particular State upon finding that such a State has under active consideration or has nearly perfected a numbering system which will meet the requirements for approval so that such numbering systems may be approved by July 1, 1960.

The purpose for this document is to publish as informative rules information describing the status of numbering undocumented vessels in the States under the Federal Boating Act as additions to 46 CFR 171.01-6 and 171.10-1. Because the amendments as set forth in this document are informative rules about official actions performed by the Commandant, it is hereby found that compliance with the Administrative Procedure Act (respecting notice of proposed

rule making, public rule making procedures thereon, and effective date requirements thereof) is unnecessary.

By virtue of the authority vested in me as Commandant, United States Coast Guard, by Treasury Department Orders 120, dated July 31, 1950 (15 F.R. 6521), 167-17, dated June 29, 1955 (20 F.R. 4976), and 167-32, dated September 23, 1958 (23 F.R. 70605), to promulgate rules in accordance with the statutes cited below, the following amendments are prescribed and shall be in effect on and after April 1, 1960:

Subpart 171.01—General

Section 171.01-6 is amended by adding a new paragraph (b) reading as follows:

§ 171.01-6 Temporary exemptions until July 1, 1960.

* * * * *

(b) The Commandant has found, pursuant to paragraph (a) of this section, that the following States have under active consideration numbering systems, and therefore all undocumented vessels principally used in such States shall be temporarily exempt from numbering by the Coast Guard until July 1, 1960, or until it is determined whether or not the individual State numbering system has met the requirements for approval, whichever may occur first:

Colorado.	Mississippi.
Georgia.	Missouri.
Kentucky.	New Mexico.
Louisiana.	New York.
Maryland.	Virginia.

(Sec. 7, 72 Stat. 1757; 46 U.S.C. 527d. Interpret or apply sec. 3, 60 Stat. 238, and sec. 633, 63 Stat. 545; 5 U.S.C. 1002, 14 U.S.C. 633)

Subpart 171.10—Application for Number

Section 171.10-1 is amended by adding to paragraph (a) the names of the States in which the Coast Guard will commence numbering undocumented vessels on April 1, 1960, and by adding the names of the States having approved numbering systems to paragraph (b), so that this section reads as follows:

§ 171.10-1 To whom made.

(a) On and after April 1, 1960, the owner of any vessel required to be numbered and principally used in a State which has not assumed the functions of numbering under the Federal Boating Act of 1958 shall prior to its use apply to the U.S. Coast Guard for a number for such vessel. The States in which the Coast Guard will commence numbering vessels are as follows:

Alaska.	Massachusetts.
Connecticut.	Nevada.
District of Columbia.	New Hampshire.
Hawaii.	New Jersey.
Idaho.	Pennsylvania.
Iowa.	Tennessee.
Maine.	Washington.
	Wyoming.

(b) An undocumented vessel principally used in a State which has assumed the functions of numbering under the Federal Boating Act of 1958 will not be numbered by the Coast Guard. The

RULES AND REGULATIONS

following States have approved numbering systems:

Alabama.	North Carolina.
Arizona.	North Dakota.
Arkansas.	Ohio.
California.	Oklahoma.
Delaware.	Oregon.
Florida.	Rhode Island.
Illinois.	South Carolina.
Indiana.	South Dakota.
Kansas.	Texas.
Michigan.	Utah.
Minnesota.	Vermont.
Montana.	West Virginia.
Nebraska.	Wisconsin.

(Sec. 7, 72 Stat. 1757; 46 U.S.C. 527d. Interpret or apply sec. 3, 60 Stat. 238, and sec. 633, 63 Stat. 545; 5 U.S.C. 1002, 14 U.S.C. 633)

Dated: March 16, 1960.

[SEAL] A. C. RICHMOND,
Vice Admiral, U.S. Coast Guard,
Commandant.

[F.R. Doc. 60-2510; Filed, Mar. 17, 1960;
8:50 a.m.]

Proposed Rule Making

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Part 902]

[Docket No. AO-293-A2]

MILK IN WASHINGTON, D.C., MARKETING AREA

Decision on Proposed Amendments to Tentative Marketing Agreement and Order

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), a public hearing was held at Washington, D.C., on February 8, 1960, pursuant to notice thereof issued on January 27, 1960 (25 F.R. 805).

Upon the basis of the evidence introduced at the hearing and the record thereof, the Deputy Administrator, Agricultural Marketing Service, on February 26, 1960 (25 F.R. 1838) filed with the Hearing Clerk, United States Department of Agriculture, his recommended decision containing notice of the opportunity to file written exceptions thereto. No exceptions to said recommended decisions were filed.

The material issues on the record of the hearing relate to:

1. The definition of "dairy farmer for other markets".
2. Location differential adjustment to handlers.
3. Accounting for milk received from farmers in bulk tank trucks.
4. Date of announcement of uniform price and dates on which payments to and from the producer settlement fund are made.

Findings and conclusions. The findings and conclusions relative to issues 2, 3 and 4 are reserved for a later decision pending further study of the hearing record. The following findings and conclusions on the "dairy farmer for other markets" definition are based on evidence presented at the hearing and the record thereof:

1. The "dairy farmer for other markets" provision should be amended so that it does not deny producer status to a dairy farmer delivering milk to a handler's pool plant during the March through September period because such dairy farmer's milk was received as ungraded milk for manufacturing purposes during part of the preceding October through February period at an unregulated plant affiliated with the same handler.

The part of the definition upon which the issue was made at the hearing (§ 902.14(a)) provides that producer status shall not be accorded in any of

the months of March through September to any dairy farmer producing milk received by a handler at a pool plant from a farm from which the handler, an affiliate of the handler, or any person who controls or is controlled by the handler, received milk other than as producer milk during any of the preceding months of October through February.

The Valley of Virginia Cooperative Milk Producers Association operates a plant at Harrisonburg, Virginia, not regulated under the Washington order, at which milk is received from dairy farmers for fluid and manufacturing uses. This cooperative also operates a plant fully regulated as a pool plant under the Washington order. At its regulated plant the association receives milk from its own members and also from producers who are members of another cooperative association. At various times since October 1, 1959, some members of the Valley of Virginia Association who had previously shipped ungraded milk to its unregulated plant at Harrisonburg for manufacturing uses, converted to the production of milk approved for fluid consumption. At the time of the hearing, five members whose milk was being received at the association's Washington regulated plant had been producing ungraded milk for use in the manufacturing operation at the Harrisonburg plant prior to beginning deliveries at the Washington plant. Under the terms of the order, the milk from these farmers cannot be received as producer milk at the association's pool plant during the March-September period of 1960. The association asked that the order be modified so that such farmers could qualify as producers at their pool plant during the March-September period.

The particular situation under which the complaint arises did not exist at the time of the promulgation hearing, inasmuch as the pool plant was purchased by the association after the hearing.

The purpose of this provision (§ 902.14 (a)) is to prevent a handler from pooling seasonally, in the months of March through September, milk which represents surplus of another market which the handler supplies from nonpool sources. If handlers were permitted to carry on this type of operation, it would burden the Washington market with the surplus of unregulated markets without a corresponding share of the Class I sales.

A dairy farmer who has previously produced only ungraded milk for manufacturing uses and becomes newly qualified for supplying milk to a fluid market at the time when he begins deliveries to a pool plant would not represent a supply previously associated with another fluid market and therefore would not fall within the category to which the provision is intended to apply. It is concluded, therefore, that the "dairy

farmer for other markets" definition should not apply to such dairy farmer.

The effect of the proposed amendment would depend on the condition that deliveries by the dairy farmer in the previous October-February period to the handler's nonpool plant were neither approved for fluid disposition by a health authority nor used for fluid disposition. This raises the administrative problem of ascertaining whether such condition in fact existed. Although the proponent testified that the Virginia State Department of Agriculture can provide information as to the first date of approval of any dairy farmer for production of milk for fluid use in the state, the proponent was not able to testify as to whether similar information existed or would be available for farmers located in other parts of production area or supplying markets not under the jurisdiction of the State of Virginia. Furthermore, besides approvals which may be given by various states, county, or municipal health agencies, approvals may be given by the United States Government or its agencies, including the armed services, with respect to milk purchased by such agencies. Disposition to such Federal installation would constitute disposal to a fluid market. In view of the administrative difficulty which would otherwise be placed on the market administrator to determine the existence of any prior qualification of a dairy farmer for a fluid market, or absence of approval, it is necessary that the amendment contemplated make it incumbent upon the handler to show for any producer from whom he received milk as non-producer milk during the preceding October-February period that such milk was not, in fact, approved by any duly constituted health authority or used for fluid disposition including disposition to agencies of the United States Government. The same showing as to approval or use should be required in case non-producer milk was received by an affiliate of the handler, or a person who controls or is controlled by the handler.

Under the present provision a dairy farmer may not have producer status with a handler during the seven-month period of March through September if his milk was received by the handler as non-producer milk on only one day during the preceding October-February period. It is sufficient for the purposes of this provision, however, that a dairy farmer be accorded producer status in the March-September period if his milk was received by the handler two-thirds or more of the time during the preceding five-month period of October through February and he also meets in the current month the requirements of the producer definition with respect to deliveries to pool plants. This modification will cover instances where a dairy farmer may have been inadvertently disqualified as a producer for a short period of time

during the October-February period. Furthermore, the present provision requires that the changeover from non-producer to producer status with the same handler be on only October 1 of any year if the farmer is to qualify as a producer with the handler during the subsequent March-September period. The new provision adopted herein would relieve the parties involved of this one-day changeover requirement.

In view of the fact that this amendment may become effective other than on the first day of a month, it should be considered that dairy farmer's status as a producer be the same for the entire month if producer status is achieved by this amendment.

Section 902.46(a) (3) should be modified so that milk from dairy farmers for other markets, which is other source milk, will be allocated in its proper sequence.

Emergency action to amend the order in the manner proposed was requested by the proponent association. The proponent did not show that an adequate supply for the market or for its plant would in any way be endangered by failure to adopt the proposed amendment, nor was there any showing of inadequate notice of the effect of the subject provision. The record does not show a need for emergency action and accordingly the request is denied.

There were no briefs and proposed findings and conclusions filed by interested parties on the above issue within the time allowed therefor by the Presiding Officer.

General findings. The findings and determinations hereinafter set forth are supplementary and in addition to the findings and determinations previously made in connection with the issuance of the aforesaid order and of the previously issued amendments thereto; and all of said previous findings and determinations are hereby ratified and affirmed, except insofar as such findings and determinations may be in conflict with the findings and determinations set forth herein.

(a) The tentative marketing agreement and the order, as hereby proposed to be amended, and all of the terms and conditions thereof, will tend to effectuate the declared policy of the Act;

(b) The parity prices of milk as determined pursuant to section 2 of the Act are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supply and demand for milk in the marketing area, and the minimum prices specified in the proposed marketing agreement and the order, as hereby proposed to be amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest; and

(c) The tentative marketing agreement and the order, as hereby proposed to be amended, will regulate the handling of milk in the same manner as, and will be applicable only to persons in the respective classes of industrial and commercial activity specified in, a market-

ing agreement upon which a hearing has been held.

Marketing agreement and order. Annexed hereto and made a part hereof are two documents entitled respectively, "Marketing agreement regulating the handling of milk in the Washington, D.C. marketing area", and "Order amending the order regulating the handling of milk in the Washington, D.C., marketing area", which have been decided upon as the detailed and appropriate means of effectuating the foregoing conclusions.

It is hereby ordered. That all of this decision, except the attached marketing agreement, be published in the FEDERAL REGISTER. The regulatory provisions of said marketing agreement are identical with those contained in the order as hereby proposed to be amended by the attached order which will be published with this decision.

Determination of representative period. The month of January 1960 is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of the attached order amending the order regulating the handling of milk in the Washington, D.C., marketing area, is approved or favored by producers, as defined under the terms of the order as hereby proposed to be amended, and who, during such representative period, were engaged in the production of milk for sale within the aforesaid marketing area.

Issued at Washington, D.C., this 15th day of March 1960.

CLARENCE L. MILLER,
Assistant Secretary.

Order Amending the Order Regulating the Handling of Milk in the Washington, D.C., Marketing Area

§ 902.0 Findings and determinations.

The findings and determinations hereinafter set forth are supplementary and in addition to the findings and determinations previously made in connection with the issuance of the aforesaid order and of the previously issued amendments thereto; and all of said previous findings and determinations are hereby ratified and affirmed, except insofar as such findings and determinations may be in conflict with the findings and determinations set forth herein.

(a) **Findings upon the basis of the hearing record.** Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), a public hearing was held upon certain proposed amendments to the tentative marketing agreement and to the order regulating the handling of milk in the Washington D.C., marketing

¹ This order shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure governing proceedings to formulate marketing agreements and marketing orders have been met.

area. Upon the basis of the evidence introduced at such hearing and the record thereof, it is found that:

(1) The said order as hereby amended, and all of the terms and conditions thereof, will tend to effectuate the declared policy of the Act;

(2) The parity prices of milk, as determined pursuant to section 2 of the Act, are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supply and demand for milk in the said marketing area, and the minimum prices specified in the order as hereby amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest;

(3) The said order as hereby amended, regulates the handling of milk in the same manner as, and is applicable only to persons in the respective classes of industrial or commercial activity specified in, a marketing agreement upon which a hearing has been held.

Order relative to handling. It is therefore ordered, that on and after the effective date hereof, the handling of milk in the Washington, D.C., marketing area shall be in conformity to and in compliance with the terms and conditions of the aforesaid order, as hereby amended, and the aforesaid order is hereby amended as follows:

§ 902.14 [Amendment]

1. Delete § 902.14(a) and substitute therefor the following:

(a) Any dairy farmer whose milk is received by a handler at a pool plant during the months of March through September from a farm from which the handler, an affiliate of the handler, or any person who controls or is controlled by the handler, received milk other than as producer milk during any of the preceding months of October through February, unless the handler proves to the market administrator that all of his receipts (or receipts by an affiliate, or person who controls or is controlled by him) of milk from such dairy farm as other than producer milk during the preceding October through February period were neither approved for fluid disposition by a constituted health authority nor were disposed of for fluid consumption (including disposition to an agency of the United States Government for fluid consumption in its institutions or its bases), or unless the handler proves to the market administrator that during the preceding October through February period the milk of not less than 101 days of production from such dairy farm was received as producer milk at pool plants.

§ 902.46 [Amendment]

2. In § 902.46(a) delete subparagraph (3) and substitute the following:

(3) Subtract from the remaining pounds of skim milk in each class, in series beginning with Class II milk, the pounds of skim milk in other source milk which is received in the form of products specified in § 902.41(a) (1) and which is

not fully subject to the pricing provisions of another order issued pursuant to the Act.

[F.R. Doc. 60-2473; Filed, Mar. 17, 1960; 8:48 a.m.]

[7 CFR Part 1018]

[Docket No. AO-286-A2]

**MILK IN SOUTHEASTERN FLORIDA
MARKETING AREA**

**Notice of Recommended Decision and
Opportunity To File Written Excep-
tions to Proposed Amendments
to Tentative Marketing Agreement
and Order**

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of the filing with the Hearing Clerk of this recommended decision of the Deputy Administrator, Agricultural Marketing Service, United States Department of Agriculture, with respect to proposed amendments to the tentative marketing agreement, and order regulating the handling of milk in the Southeastern Florida marketing area. Interested parties may file written exceptions to this decision with the Hearing Clerk, United States Department of Agriculture, Washington, D.C., not later than the close of business the 7th day after publication of this decision in the FEDERAL REGISTER. The exceptions should be filed in quadruplicate.

Preliminary statement. The hearing on the record of which the proposed amendments, as hereinafter set forth, to the tentative marketing agreement and to the order, were formulated, was conducted at Fort Lauderdale, Florida on October 5 and 6, 1959, pursuant to notice thereof which was issued September 21, 1959, (24 F.R. 7703).

The material issues on the record of the hearing relate to:

1. Definition of producer;
2. Price for Class I milk;
3. Classification and price for milk dumped;
4. Classification of diverted and transferred milk, shrinkage, and inventories;
5. Base-excess plan; and
6. Miscellaneous and conforming changes.

- (a) Definition of Chicago butter price;
- (b) Establishment of milk weights or measurements;
- (c) Advance payments; and
- (d) Adjustment of overdue accounts.

Findings and conclusions. The findings and conclusions relative to the base-excess plan were dealt with in a decision issued by the Acting Secretary on February 12, 1960 (25 F.R. 1412). The remaining issues were reserved for a later decision pending further study of the hearing record. The following findings and conclusions, on issues 1, 2, 3, 4 and 6 are based on evidence presented at the hearing and the record thereof.

1. *Definition of producer.* The definition of producer should be changed to allow a producer's milk to be diverted temporarily to nonpool plants. The definition should exclude persons who use the same farm production facilities to produce milk for other markets unless such deliveries to other markets are covered by the diversion provision.

A diversion provision in the order was proposed by the Independent Dairy Farmer's Association, Inc. Members of the association produce 90 percent or more of the regular supply for the market. The association performs the services of allocating member milk among handlers according to their needs, obtaining needed supplemental supplies, and arranging for disposal of milk in excess of handler's needs.

During the years of 1958 and 1959, the problem of disposing of milk in excess of handler's immediate needs has increased. The increase in production in relation to sales is discussed in detail in other parts of this decision. Variations in fluid sales, particularly through stores, has become increasingly important in causing short-term changes in the supply-sales relationship.

It is concluded that a diversion provision will aid the producer's association in finding outlets for temporary surpluses which are necessarily associated with production of a reliable and adequate supply. It will also provide a means of more equitable sharing of the burden of such surplus on the basis of marketwide pooling. Such a provision will enable movement of a producer's milk directly from his farm to a nonpool plant. Inasmuch as the association does not have a plant, the diversion provision will extend the association's ability to move milk to plants where it may be used without depending on the services of handlers' plants. The diversion operation will also be more economical in handling of the milk than receiving it at a pool plant prior to transfer to a nonpool plant. A cooperative association which diverts milk for its account would be the responsible handler for such milk.

Handlers requested that the diversion privilege should also be available to them. Inasmuch as the Independent Dairy Farmer's Association regularly performs the function of allocating member milk to various plants according to market needs, and the membership includes all but a few producers, it may be expected that relatively few diversions would be made by plant operators. Nevertheless, handlers should be permitted to divert milk of nonmembers, in order to provide for economical disposition for such milk when it is not needed at the plant where regularly received.

In order to assure that diverted producers are genuinely associated with the market, the requirement in the producer definition for delivery to a pool plant on eight days in the current or previous month should be retained.

The testimony with respect to diverting milk shows a need to provide appropriate classification of the milk as discussed under another part of the findings and conclusions.

The producer association also requested that any person who produces milk for another market, except as would be provided under a diversion arrangement, should not qualify as a producer for this market. If a dairy farmer sells part of his production in this market and part in another market, he may arrange so that his deliveries to the other market closely approximate the amount of his base in that market. For this base milk he may be paid a price in the other market close to the level of this market's Class I price. At the same time, such a dairy farmer, if he is qualified as a producer under the order for the Southeastern Florida market, will share in the marketwide utilization of milk as reflected in his deliveries to a pool plant. Such a farmer's deliveries to this market would represent merely the variable excess of his production over the needs of the other market. As a result, the marketwide pool of this market would be burdened with the surplus or reserve of other markets without a share of the associated fluid sales in such other markets.

Furthermore, in the southern Florida area, plants in this market and surrounding markets are primarily engaged in fluid milk handling for route sales, and usually buy only enough of locally produced milk to cover fluid sales. Thus the shifting of deliveries to other markets in the manner described tends to increase the burden upon this market to obtain supplemental supplies.

It is concluded that the order should limit the conditions under which a dairy farmer may have producer status and yet deliver part of the production from the same production facilities to another market. The term production facilities would include the milking barns and premises. Such partial shifting of deliveries should be only through diversion by a handler (including a cooperative association). This would not preclude any farmer from shifting his entire production to another market. Furthermore, since such a limitation could be circumvented by a producer by assigning part of the herd to a member of his family as another producer on the same farm, it is necessary that the definition of producer exclude persons who produce milk using the same farm production facilities which are used by him or another person to produce milk for another market. It is not practical, however, to place a limitation, as requested at the hearing, on producer qualification with respect to shipments from separate farms to this and another market. To give any producer now delivering part of his production to other markets an opportunity to change his business arrangements, this limitation on producer status should become effective January 1, 1961.

2. *Class I Price.* The price for Class I milk should be subject to adjustment based upon the relationship of producer milk supplies to Class I disposition by pool plants. The adjusted Class I price should not exceed a value for manufacturing milk by more than \$4.00 nor should it be less than such manufacturing price plus \$2.75.

Since the order prices were made effective September 1, 1957, there has been considerable change in the supply-demand situation in the market, although the price for Class I milk has remained constant at \$7.00 per hundredweight. During the early period under the order, the supply of producer milk was very close to the quantity of milk needed for Class I sales and in some months there were shortages which were met by shipments from other markets. Since that time, both supplies of producer milk and Class I sales have increased. Throughout 1959, however, the supply of producer milk has been at a higher level in relation to Class I sales than in previous periods. Prior to that time, the percentage of producer milk assigned to Class I was never less than 91 percent and in most months exceeded 95 percent. During 1959, the percentage of producer milk assigned to Class I was less than 90 percent in 8 of the twelve months. The lowest monthly utilization was 82.3 percent in Class I in May. Official notice is taken of data on milk receipts and utilization published by the market administrator.

During the year 1959, there have been large quantities of distress skim milk which have been dumped. The very limited facilities for handling reserve milk is a reason for the distress skim milk. No plant in or near the market has equipment for manufacturing large quantities of excess skim milk into a storable form.

A further factor in the supply situation is the ability of the market to depend on supplemental supplies from other fluid markets which have ample reserve supplies. The relationship of the price level in this market to price levels in markets with more ample supplies has an important bearing on this matter. In recent years the Southeastern Florida market has obtained supplemental milk from Bristol, Tennessee (Order No. 23), Chattanooga, Tennessee (Order No. 100), Chicago, Illinois (Order No. 41), and Springfield, Missouri (Order No. 21). Computations using a hauling rate of 1½ cents for each 10 miles (and adjusting for butterfat test) would result in an average cost of milk in 1959 delivered to Miami of \$6.77 from Bristol, Tennessee, \$6.35 from Chattanooga, \$6.13 from Chicago, and \$6.37 from Springfield, Missouri. These computations make no allowance for special handling charges or other mark-ups. Although the price differences between these markets and the Southeastern Florida market tend to narrow in the months when this market is shortest of milk, the type of computation referred to for the months of December 1958 through February 1959 for milk from the Chicago market would give a price 83 cents less than the price in this market.

In the case of milk from Bristol, Tennessee in these months the computed price difference was 9 cents per hundredweight under this market, and similarly for Chattanooga, 62 cents; and for Springfield, Missouri, 57 cents. In view of the ability of this market to depend on other markets for supplemental sup-

plies, this market may be adequately supplied although only a small amount of reserve milk is locally produced.

The changes in the supply-demand situation in the market show a definite need for a Class I pricing formula which is responsive to such changes in market conditions. Formula calculations based on the cost of feed and a local industrial wage index, which have been in the order provisions, although not effective, have not provided a suitable basis for a Class I milk price formula. The supply-demand adjustment stated in the order has not been made effective, and would not provide an adequate reflection of market conditions if it were effective. A supply-demand adjustment more closely related to experience in the market under order regulation should be used.

The Independent Dairy Farmer's Association, Inc., proposed that the Class I price be subject to a supply-demand adjustment which could adjust the price as much as 20 cents above or below the present price of \$7.00 per hundredweight. The association recommended the continuance of the present order relationship to the manufacturing milk value described in § 1018.50(b), and the deletion of the present ineffective order provisions under which computations are made of supply-demand figures and feed-wage price formula.

The proposed supply-demand adjustment would be based on milk utilization figures for the four preceding months. As an indicator of demand, Class I disposition in the marketing area by pool plants and by nonpool plants including that of producer-handlers' would be used. On the supply side this computation would include milk received from producers and milk produced by producer-handlers. Class I disposition outside the marketing area by pool plants would not be included because of possible erratic variations. The normal utilization percentages in such proposed supply-demand adjustment would range from 112 percent to 117 percent of supply as a percent of sales. The actual percentage of utilization on this basis was calculated to range from 99 percent to 112 percent for price adjustments applicable in the period from October 1958 through September 1959. The resulting computed adjustments ranged from plus 52 cents to minus 20 cents, but actual adjustments in either direction would be limited under the proposal to 20 cents.

The foregoing proposal includes production and sales of producer-handlers. This milk is not priced under the order and accordingly is not subject to the same kind of supply-demand considerations as producer milk. Class I sales by pool plants outside the marketing area should be included as part of the demand for producer milk. The omission of these sales in the proposal by producers was for the purpose of avoiding the effect of variations in outside sales, such as might be caused by a handler transferring his outside sales to a nonpool plant which he operates. The latter situation, however, would usually represent an actual change in the supply-demand situa-

tion in this market, whether the handler did or did not shift corresponding volume of production along with the sales.

Utilization in the market during a recent four-month period, with somewhat different methods of calculation than proposed by producers, would provide a suitable basis for a price adjustment reflecting particularly the situation in the most recent of the four months, as well as a progressively greater effect to the extent that a particular level of utilization persisted for more than one month during the four-month period.

The relationship of supply to demand may be expressed for this purpose by calculating the percentage that producer milk is of the quantity of Class I disposition. The supply-demand adjustment adopted herein would combine the receipts and disposition of each two successive months, and would use three such two-month utilization percentages. A price adjustment for the month of January, for example, would be based on the three utilization percentages for the preceding August-September, September-October and October-November periods. These months would be the latest for which data would be available so that the supply-demand price adjustment could be announced before the month in which it is effective.

The amount of price adjustment would depend on the difference of each two-month utilization percentage from a corresponding standard established for such two-month period. These differences would be called deviation percentages. The three successive deviation percentages to be used in the price adjustment for each month, would be applied in a manner so that the more recent of the deviations would be given more importance than the earlier of the three deviation percentages. This would be done by eliminating any deviation which is in the opposite direction (above or below the corresponding standard) from a more recent deviation, and reducing any deviation figure to the extent that it exceeds a more recent deviation. The sum of the remaining deviation percentages, at the rate of 2 cents for each percentage, would be the basis for price adjustment. The price adjustment would be upward or downward, depending on whether the sum of deviations reflects utilization below or above, respectively, the standard utilization percentages.

In arriving at the table of standard utilization percentages, it is not possible to determine percentages which correspond to an adequate supply including reserve milk, since plants in the market are not equipped to carry a reserve above fluid needs. The standard utilization percentages merely serve as a basis for arriving at a price adjustment.

There are definite seasonal changes in the level of Class I disposition. The seasonal increase may begin in September and continue to increase to the highest level in January or February. Production has generally increased seasonally in the same manner. The decline in Class I disposition during spring months tends to be more rapid than changes in production. As a result,

during spring months supplies become more ample in relation to Class I sales. Such seasonal changes in the utilization of producer milk are sufficiently definite to be recognized to some degree in the mechanism of a supply-demand adjustment, although the two years of experience under the order does not establish precisely a normal seasonal pattern. Accordingly, a given level of utilization in the spring months should correspond to a higher adjusted price than for the same level of utilization in the late summer and fall months.

The effect of the supply-demand adjustment on the level of Class I prices should be related to the previously described general change in the market's supply-demand situation since the order became effective. The table of standard utilization percentages to be used in the supply-demand adjustment has been set up to accomplish a reasonable price adjustment in relation to the conditions that have existed in the market during 1958 and 1959.

The standard utilization percentages to be used in the supply-demand adjustment would be as follows:

Month for which price applies	Months for which utilization is computed	Standard utilization percentage
January.....	October-November.....	100
February.....	November-December.....	103
March.....	December-January.....	105
April.....	January-February.....	105
May.....	February-March.....	108
June.....	March-April.....	112
July.....	April-May.....	114
August.....	May-June.....	114
September.....	June-July.....	112
October.....	July-August.....	107
November.....	August-September.....	104
December.....	September-October.....	100

At the level of utilization which existed during the period beginning with October 1957, and through 1959, the supply-demand adjustment formula would have resulted in adjustments ranging from plus 40 cents per hundredweight in the month of November 1958 to minus 72 cents per hundredweight in the month of February 1960. The average adjustment for the year 1958 would have been plus 23 cents and for 1959 minus 20 cents.

The tie-in of the Class I price with the value of milk for manufacturing uses will provide an adequate limit to the operation of the supply-demand adjustment. This tie-in based on a relationship to prices paid by Mid-West manufacturing plants and prices of nonfat dry milk and butter, requires that the Class I price be not less than \$3.25 over the manufacturing milk formula value, and be not more than \$3.75 over such formula value. Although this tie-in has not affected the Class I price in any month since the inception of the order, it is apparent that the limits of this tie-in relationship would limit the action of the supply-demand adjustment to a narrow range. In view of the need to provide a pricing mechanism more responsive to supply and demand conditions, the limits of the relationship to the manufacturing milk value should be widened. The lower limit should be established at \$2.75 over the manufactur-

ing milk value and the upper limit at \$4.00 over such value.

3. *Dumped milk.* Skim milk dumped should be classified and priced as Class II milk.

Production of milk for this market since the latter part of 1958 has increased faster than Class I disposition. An excess of supply over Class I sales has resulted. Although there is generally use for the butterfat of such excess milk in fluid cream, ice cream, or storage cream, the outlets for the skim milk portion are very restricted by lack of manufacturing facilities. As a result, during the January-July period of 1959, handlers returned large quantities of skim milk to producers through the producer's association for dumping.

A proposal made by representatives of producers, intended to facilitate the handling of skim milk in such circumstances, would classify the dumped skim milk as Class II milk, but would allow the handler a credit for such skim milk at the rate of the Class II price for 4.0 percent milk less \$3.00. This difference would have ranged between \$1.39 and \$1.41 in the January-July period of 1959. The figure of \$3.00 is equivalent to the value of four pounds of butterfat arrived at by applying the producer butterfat differential of 7.5 cents provided under the order. Hence, there would be no value attached to the skim milk.

It is pointed out in connection with the prior findings on Class I prices that in the early period under the order, the supply of milk from local sources was very close to the amount of milk needed for fluid sales. When supplemental milk was needed it was obtained from distant markets. More recently, the local supply of milk has increased to the point that skim milk is in excess of the needs for the fluid market.

In a fluid market the unpredictable variations in supplies and fluid sales can be met either out of a reserve produced locally or by obtaining supplemental milk from other markets. Although the change in the supply situation since the order became effective might be interpreted as the development of a local reserve supply, physical facilities for handling such a reserve have not been provided. Under the circumstances it may be just as feasible for the market and in the interest of consumers to maintain a pricing arrangement which will promote a supply of milk which is geared to the facilities available for the economic disposal thereof. Appropriate adjustments of the Class I price have been considered in this decision to encourage a proper balance of supplies in relation to the requirements for the fluid market.

The primary purpose of a milk marketing order is to provide for the orderly marketing of milk produced for sale in a regulated marketing area. This is achieved chiefly by the use of the classified price plan and the pooling mechanisms provided in the order. It is presumed that the Class prices established will be at levels which will encourage the utilization of milk in its most economical outlets. A pricing system which assigns no value for skim milk when it is dumped, while at the same time establishing a sig-

nificantly higher value for all other uses of skim milk, will obviously not encourage the disposition of skim milk in its most economical uses. On the contrary, such provision could only encourage the wastage of skim milk.

The problem here is to find a pricing level for skim milk in Class II which will accommodate its utilization in some form of useful product. The evidence, however, did not address itself to this matter and, consequently, the basis is not provided in this record for establishing a value for Class II skim milk different from that which is presently provided.

In view of the above considerations it is concluded that dumped skim milk should be classified and priced as Class II milk.

4. *Classification:* Milk transferred or diverted to nonpool plants, shrinkage, and inventories.

(a) *Transfers and diversions.* The discussion in previous findings and conclusions with respect to the producer definition, particularly the diversion of milk from producers' farms to nonpool plants, shows the need to establish rules of classification for diverted milk.

Most of the nonpool plants in Florida to which producer milk may be diverted are in the fluid milk distribution business. These plants depend very largely on supplies of milk received directly from dairy farmers, and usually have only a relatively small margin of such receipts over their volume of fluid sales.

If a handler in this market diverts milk to any nonpool plant which has more Class I disposition than milk received from the farmers primarily associated with the nonpool plant, the diverted milk should be considered as part of the supply upon which the nonpool plant depends to cover Class I disposition. Accordingly, after assignment of Class I disposition of the nonpool plant to dairy farmers which supply approved milk to the nonpool plant, any remaining Class I disposition should be assigned to producer milk diverted to the nonpool plant, with provision, however, for similar classification for milk originating at plants under other Federal orders. If the nonpool plant has received milk classified and priced as Class I milk under other orders, the assignment of Class I disposition to diverted milk should be pro rata with the milk which has been classified and priced as Class I milk under the other Federal orders.

In this connection, a proposal was made by producers that the classification of producer milk should not be restricted to Class I when the diversion is to a plant more than 350 miles from Boca Raton, Florida. It was suggested that the mileage limitation be extended to 900 miles so that milk could be diverted to Chattanooga, Tennessee, for surplus disposition. It was claimed in this connection that the plant of the Chattanooga Area Milk Producer's Association is the nearest plant which could regularly accept such diversions for manufacturing purposes.

For the purpose of effective administration of the order, some limitations must be set on the requirements upon the market administrator to determine

final disposition of producer milk in other than Class I use. The mileage figure referred to is such a limitation. In this case the limit may be extended to 500 miles from Boca Raton and be in accordance with administrative feasibility. In the case of movements of milk beyond such distance, if the nonpool plant is regulated under another Federal order, reliance could be placed on the verification procedures under the other order. Such would be the case for shipments to the Chattanooga association plant as long as that plant is fully regulated under the Chattanooga Federal order.

The preceding rules for classification of producer milk diverted to nonpool plants are necessary to assure that producers for this market will share properly in the utilization at the nonpool plants. The terminology "diversion of producer milk by a pool plant operator to a nonpool plant" is applied here particularly to movements of milk directly from a producer's farm to a nonpool plant. In the case of producer milk transferred as shipments from pool plants to nonpool plants, similar considerations with respect to proper classification necessarily apply. The evidence with respect to shifting of milk supplies between pool plants and nonpool plants, and the possible result that this market may carry the surplus and reserve of other markets, bears on the proper classification of transfers from pool plants to nonpool plants. Accordingly, the same classification rules should apply to such transfers as would apply to diverted milk.

(b) *Shrinkage.* The shrinkage provision should be revised to provide that shrinkage shall be prorated only to receipts in the form of milk or skim milk.

Under current order provisions, the total shrinkage is prorated to producer milk and other source milk without distinction as to whether the other source milk is a fluid receipt or represents the use of nonfat dry milk, or some other concentrated product. Thus, pool plants with manufacturing operations using largely other source milk received in concentrated forms may prorate shrinkage over the entire fluid equivalent of products in this operation as well as fluid receipts. Under the definition of Class II milk, skim milk and butterfat used in the manufacture of milk products are accounted for on a used-to-produce basis. Any processing loss is included in the amount of skim milk and butterfat reported as used.

Other source milk received by pool plants in forms other than milk or skim milk is very largely (if not entirely) used in a manner which results in the used-to-produce accounting. It is improper, therefore, that proration of shrinkage should apply to other source milk receipts in forms other than milk or skim milk.

Producers also proposed that the allowable amount of shrinkage of producer milk classified as Class II milk should be reduced from 2 percent to 1½ percent. The evidence on such a change in the shrinkage allowance is not sufficiently clear to arrive at a conclusion on this record.

(c) *Inventories.* A reclassification charge should apply to other source milk in inventories allocated to Class I milk.

The order now provides in § 1018.70(c) for a reclassification charge on producer milk in inventories. This charge applies when under the allocation procedure pursuant to § 1018.45 any part of beginning inventory is assigned to Class I milk, limited however, to the amount of producer milk assigned to Class II milk in the preceding month. The rate of reclassification charge is the difference between the Class II price of the preceding month (since closing inventory is classified as Class II milk) and the Class I price of the current month.

A proposal made by producers was intended to apply a further reclassification charge when beginning inventory allocated to Class I milk is at least in part from unregulated sources. Such a reclassification charge would be at the rate of compensatory payments applied to current receipts of other source milk classified as Class I milk.

Compensatory payments do not apply to other source milk which has been priced as Class I milk under another Federal order, but may apply when milk is received from unregulated sources or from another Federal order market where it is not priced as Class I milk. Similarly, in case of inventory reclassification, a compensatory payment should not apply if, after reclassification of producer milk in inventory, the remaining amount of beginning inventory assigned to Class I may have come from supplies received in the previous month which were classified as Class I under another Federal order. Accordingly, after arriving at a reclassification charge on producer milk in inventory, the remaining amount of beginning inventory which has been allocated to Class I should be reduced to the extent that receipts during the prior month from other Federal markets were allocated to Class II milk although classified as Class I milk under the other orders. The then remaining amount of reclassified inventory would be subject to compensatory payment.

Inasmuch as the rate of compensatory payment differs according to whether the other source milk originates inside or outside the State of Florida, it is necessary to provide separate steps in allocation procedure under § 1018.45 for the assignment of other source milk from inside and outside the state. The procedure of assigning milk from the nearest source (inside the state) to Class I milk first is followed in this connection.

6. *Miscellaneous and conforming changes.* (a) The definition of Chicago butter price should be changed to mean the average price for the month instead of for the period from the 26th of the preceding month through the 25th day of the current month. This will conform with the general practice in other Federal milk orders and will provide an appropriate average butter price for establishing prices under this order.

(b) The producer's association proposed that the order contain a provision which would require handlers to use ap-

proved measuring devices in determining the quantity of milk received at a handler's plant. This proposal was made because of inaccuracies discovered in the measurements of milk by flow meters at plants of two handlers. Tests made by the Weights and Measure Division of the Florida State Department of Agriculture showed errors of as much as 2 percent in the milk measured by these flow meters.

The assurance of accurate measurement of milk received from producers is necessary to make effective the minimum price provisions of the order and to provide equity among handlers as to the cost of milk.

The responsibility for the routine weighing and testing of producers' milk deliveries may be undertaken by either handlers, or producers, or both. For producers who are not members of a cooperative association, the market administrator is responsible for checking the accuracy of the weights and tests of their deliveries and furnishing them with the market information. Four cents per hundredweight or such lesser amount as the Secretary may prescribe, is deducted from the payments due such producers and is paid to the market administrator to cover the cost of such checking. If a cooperative association is performing these services for their members, handlers make such deductions as are authorized by producers and pay the money so deducted to the cooperative association performing such services.

The verification of the quantities of milk receipts reported by each handler is one of the duties of the market administrator, particularly pursuant to § 1018.22(h). In performance of such duty, the market administrator may rely upon approval of weighing and measuring devices by local or state government agencies if such inspection is based upon a regular inspection. If a scale or other device is shown by such agency to be inaccurate, or if the device is not subject to such regular inspection, this may be a basis for the market administrator to disregard measurements made by such device. The market administrator also may check the accuracy of scales or other measuring devices by whatever physical testing procedure is necessary.

In view of the above stated considerations it is concluded that the provisions of the order are sufficient to deal with the type of problem raised.

(c) *Advance payments.* Advance payments should be made to producers twice a month.

All of the handlers in the market are currently paying the milk producers' association two advance payments each month. For milk delivered during the first 15 days of the month, handlers make a payment on the 18th and for milk delivered during the last half, on the 3d of the following month. These payments are for a partial value of the milk the handlers have already received. Such payments are in advance of the final settlement, which is due on the 13th of the following month for payments to the cooperative association and 15th of

the following month for individual producers.

The order now provides for advance payment on the last day of the month for milk received during the first 15 days at the rate equal to the Class II price for the preceding month. The order provisions should be revised as proposed by the producer's association to conform more nearly with market practices and thus to ameliorate the burden of financing production by putting it on as current a basis as possible. Advance payment should be made by handlers to cooperative associations on the 18th of the month for milk received during the first 15 days of the month, and similar payments to individual producers who are not members of an association should be made on the 20th. Handlers should make an advance payment on the 3d of the following month to cooperative associations for milk received during the last half of the month, and on the 5th of the following month to individual producers. If such date of payment falls on a day which is not a day of business, the requirement would be delayed to the next regular business day. The rate of payment should be the uniform base price for the preceding month less 50 cents. Any balance should be paid by the handler on the date for final payment as now specified in the order.

(d) The order should be amended to provide for the charging of interest at the rate of one-half of one percent per month or any portion thereof on overdue obligations to the producer-settlement fund. Prompt payment to the producer-settlement fund is essential to the operation of the marketwide pool. Charging interest at the above rate will encourage handlers to make payments to such fund within the time specified.

Producers also proposed that interest be charged handlers on any payments due producers which are not remitted by the date specified in the order. The evidence does not show that a serious problem exists in this regard and accordingly, the proposal is denied.

Rulings on proposed findings and conclusions. Briefs and proposed findings and conclusions were filed on behalf of certain interested parties in the market. These briefs, proposed findings and conclusions and the evidence in the record were considered in making the findings and conclusions set forth above. To the extent that the suggested findings and conclusions filed by interested parties are inconsistent with the findings and conclusions set forth herein, the requests to make such findings or reach such conclusions are denied for the reasons previously stated in this decision.

General findings. The findings and determinations hereinafter set forth are supplementary and in addition to the findings and determinations previously made in connection with the issuance of the aforesaid order and of the previously issued amendments thereto; and all of said previous findings and determinations are hereby ratified and affirmed, except insofar as such findings and determinations may be in conflict with the findings and determinations set forth herein.

(a) The tentative marketing agreement and the order, as hereby proposed to be amended, and all of the terms and conditions thereof, will tend to effectuate the declared policy of the Act;

(b) The parity prices of milk as determined pursuant to section 2 of the Act are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supply and demand for milk in the marketing area, and the minimum prices specified in the proposed marketing agreement and the order, as hereby proposed to be amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest; and

(c) The tentative marketing agreement and the order, as hereby proposed to be amended, will regulate the handling of milk in the same manner as, and will be applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Recommended marketing agreement and order amending the order. The following order amending the order regulating the handling of milk in the Southeastern Florida marketing area is recommended as the detailed and appropriate means by which the foregoing conclusions may be carried out. The recommended marketing agreement is not included in this decision because the regulatory provisions thereof would be the same as those contained in the order, as hereby proposed to be amended:

1. Delete § 1018.7, and substitute the following:

§ 1018.7 Producer.

"Producer" means any person, except a producer-handler, who produces milk (as described in § 1018.63) in compliance with the inspection requirements of a duly constituted health authority for fluid consumption (as used in this subpart, compliance with inspection requirements shall include production of milk acceptable to agencies of the United States Government located in the marketing area for fluid consumption), which milk is received at pool plant(s) on eight or more days during the month, or a person who was a producer during the preceding month from whom milk was received at pool plant(s) on eight or more days: *Provided*, That after December 31, 1960 the definition of "producer" shall not mean any person who during the month produces milk on, in, or by the use of the same milking barns or premises from which milk is delivered to a nonpool plant except milk diverted to such nonpool plant by a handler pursuant to § 1018.13.

§ 1018.9 [Amendment]

2. Change the period at the end of § 1018.9(d) to a semicolon and add the word "and", and add a new paragraph (e) as follows:

(e) A cooperative association with respect to milk diverted to a nonpool plant pursuant to § 1018.7.

3. Delete § 1018.13 and substitute the following:

§ 1018.13 Producer milk.

"Producer milk" means only that skim milk and butterfat contained in milk received at pool plants directly from producers and milk from producers diverted by a handler to a nonpool plant for his account: *Provided*, That milk so diverted shall be deemed to be received by the diverting handler at the location (except in computing the days of receipt at pool plants pursuant to § 1018.7) of the pool plant from which diverted.

§ 1018.16 [Amendment]

4. Delete the words "period from the 26th day of the immediately preceding month through the 25th day of the current".

§ 1018.41 [Amendment]

5. In § 1018.41(b) delete the word "and" from the end of subparagraph (3), delete subparagraph (4), and insert new subparagraphs (4) and (5) as follows:

(4) In total shrinkage of skim milk and butterfat, respectively, such shrinkage to be prorated to producer milk and other source milk received in the form of fluid milk or skim milk: *Provided*, That Class II classification of shrinkage prorated to skim milk and butterfat, respectively, in producer milk shall not exceed 2 percent of skim milk and butterfat in producer milk.

(5) Skim milk which is dumped at the plant after notification to the market administrator which provides adequate opportunity for him to observe the dumping operation and verify the amount of product dumped.

§ 1018.43 [Amendment]

6. Delete paragraph (b) and substitute the following:

(b) Skim milk and butterfat transferred in bulk form as milk or skim milk from a pool plant to a nonpool plant, or diverted from a producer's farm to a nonpool plant for the account of a handler shall be classified as Class I milk unless the conditions pursuant to subparagraphs (1) and (2) of this paragraph are met and classification pursuant to subparagraph (3) or (4) of this paragraph is claimed by the transferring or diverting handler;

(1) The nonpool plant is located less than 500 miles from the location of the main U.S. Post Office in Boca Raton, Florida, by the shortest hard-surfaced highway distance as determined by the market administrator or is a plant fully regulated under another order issued pursuant to the Act;

(2) The operator of the nonpool plant maintains books and records showing the utilization of all skim milk and butterfat at such plant which are made available if requested by the market administrator for the purpose of verification; and

(3) The skim milk and butterfat in the milk transferred or diverted is classified as Class I milk in an amount not less than the pro rata assignment of such skim milk and butterfat and skim milk

and butterfat received at the nonpool plant in milk classified and priced as Class I milk under another Federal order, such pro rata assignment to be to skim milk and butterfat in route disposition from the nonpool plant in forms designated as Class I milk in § 1018.41(a) after subtraction from such disposition of the quantities of skim milk and butterfat, respectively, in milk received at the nonpool plant from dairy farmers who the market administrator determines constitute the regular approved dairy-farmer supply for the nonpool plants, or

(4) If the nonpool plant to which milk is transferred or diverted is a plant fully regulated under another order issued pursuant to the Act, the milk transferred or diverted shall be classified as Class I milk in the same amount as it is classified in the highest price class under such other order, and the remainder shall be Class II milk.

7. Amend § 1018.45 to read as follows:

§ 1018.45 Allocation of skim milk and butterfat classified.

(a) For each month or other accounting period as described in paragraph (d) of this section, the pounds of skim milk remaining in each class after making the following computations with respect to the pool plants of each handler, shall be the pounds of skim milk in such class allocated to the producer milk of such handler:

(1) Subtract from the total pounds of skim milk in Class II milk the shrinkage of skim milk in producer milk classified as Class II milk pursuant to § 1018.41 (b) (4);

(2) Subtract from the pounds of skim milk remaining in Class II milk the pounds of skim milk in other source milk not priced as Class I milk under another Federal order and received from a plant or dairy farmers located outside the State of Florida: *Provided*, That if the pounds of skim milk to be subtracted are greater than the remaining pounds of skim milk in Class II milk, the balance shall be subtracted from the pounds of skim milk in Class I milk;

(3) Subtract from the pounds of skim milk remaining in Class II milk the pounds of skim milk in other source milk not priced as Class I milk under another Federal order and received from a plant or dairy farmers located in the State of Florida: *Provided*, That if the pounds of skim milk to be subtracted are greater than the remaining pounds of skim milk in Class II milk, the balance shall be subtracted from the pounds of skim milk in Class I milk;

(4) Subtract from the pounds of skim milk remaining in Class II milk the pounds of skim milk in other source milk which is priced and pooled as Class I milk under another order except any quantities from a nonpool plant equal to or less than the skim milk in milk or skim milk disposed of from such nonpool plant and not priced and pooled under such other order: *Provided*, That if the pounds of skim milk to be subtracted are greater than the remaining pounds of skim milk in Class II milk, the balance shall be subtracted from the pounds of skim milk in Class I milk;

(5) Subtract from the pounds of skim milk remaining in Class II milk the pounds of skim milk contained in inventory of milk products in the form of products designated as Class I milk pursuant to § 1018.41(a) on hand at the beginning of the month or other accounting period: *Provided*, That if the pounds of skim milk in such inventory exceed the remaining pounds of skim milk in Class II milk the balance shall be subtracted from the pounds of skim milk remaining in Class I milk;

(6) Subtract the pounds of skim milk in milk products in the form of products designated as Class I milk pursuant to § 1018.41(a) received from pool plants of other handlers from the pounds of skim milk remaining in the class to which assigned pursuant to § 1018.43(a);

(7) Add to the pounds of skim milk remaining in Class II milk the pounds of skim milk subtracted pursuant to subparagraph (1) of this paragraph; and

(8) If the pounds of skim milk remaining in all classes exceed the pounds of skim milk in milk received from producers, subtract such excess from the pounds of skim milk remaining in Class II milk, and then subtract any remaining excess from Class I. Any amount so subtracted shall be called "overage".

(b) Determine the pounds of butterfat in each class to be allocated to producer milk in the manner prescribed in paragraph (a) of this section for determining the allocation of skim milk to producer milk;

(c) Add the pounds of skim milk and the pounds of butterfat in each class calculated pursuant to paragraphs (a) and (b) of this section and determine the percentage of butterfat in the producer milk allocated to each class; and

(d) A handler may account for receipts of milk, utilization of milk and classification of milk, at his plant, for periods within a month if he notifies the market administrator in writing of his intention to use such accounting period not later than the end of every accounting period.

§ 1018.50 [Amendment]

8. In § 1018.50, delete paragraphs (a), (b), (c), (d) and (e) and substitute the following:

(a) *Class I milk price.* The price for Class I milk shall be \$7.00 per hundredweight, plus or minus a supply-demand adjustment as provided in paragraph (c) of this section: *Provided*, That the price shall not exceed by more than \$4.00 the price calculated pursuant to paragraph (b) of this section nor be less than the price calculated pursuant to paragraph (b) of this section plus \$2.75.

(b) Calculate the higher of the prices computed pursuant to subparagraphs (1) and (2) of this paragraph:

(1) To the average of the basic field prices per hundredweight reported to have been paid or to be paid for milk of 3.5 percent butterfat content received from farmers during the preceding month at the following plants or places for which prices have been reported to the market administrator or to the Department:

PRESENT OPERATOR AND LOCATION

Borden Co., Mount Pleasant, Mich.
Carnation Co., Sparta, Mich.
Pet Milk Co., Wayland, Mich.
Pet Milk Co., Coopersville, Mich.
Borden Co., Orfordville, Wis.
Borden Co., New London, Wis.
Carnation Co., Richland Center, Wis.
Carnation Co., Oconomowoc, Wis.
Pet Milk Co., New Glarus, Wis.
Pet Milk Co., Bellesville, Wis.
White House Milk Co., Manitowoc, Wis.
White House Milk Co., West Bend, Wis.

Add an amount computed by multiplying the Chicago butter price for the preceding month by 0.625; and

(2) The price per hundredweight computed as follows: Multiply the Chicago butter price for the preceding month by 4.0, add 20 percent thereof, and add to such sum 7.5 times the amount by which the Chicago powder price for the preceding month exceeds 5 cents.

(c) The supply-demand adjustment shall be calculated as follows:

(1) The "supply-demand percentage" for a month means the quantity of producer milk during the second and third preceding months expressed as a percent of the gross Class I disposition of all pool plants during the same months, rounded to the nearest whole percent.

(2) The "standard utilization percentage" for each month means the percentage shown in the last column of the following schedule:

Month for which price applies	Months for which utilization is computed	Standard utilization percentage
January.....	October-November.....	100
February.....	November-December.....	103
March.....	December-January.....	105
April.....	January-February.....	105
May.....	February-March.....	108
June.....	March-April.....	112
July.....	April-May.....	114
August.....	May-June.....	114
September.....	June-July.....	112
October.....	July-August.....	107
November.....	August-September.....	104
December.....	September-October.....	100

(3) The "deviation percentage" for a month means the difference between the standard utilization percentage and the corresponding supply-demand percentage, the direction of such deviation to depend on whether it is above or below the corresponding standard utilization percentage.

(4) Compute the deviation percentages for the current and two preceding months, and after excluding any deviation percentage which is in the opposite direction from the deviation percentage of a more recent month, compute a sum from the remaining deviation percentages which excludes any amount by which any of such deviation percentages exceeds any of such deviation percentages for a more recent month.

(5) If the current month's supply-demand percentage utilization is less than the standard utilization percentage, increase the Class I price by the number of cents which is twice the number computed pursuant to subparagraph (4) of this paragraph; otherwise decrease the price by such amount.

(e) *Class II milk price.* The Class II price per hundredweight shall be the

sum of the amounts computed pursuant to subparagraphs (1) and (2) of this paragraph:

(1) Multiply the Chicago butter price by 1.25, add 4 cents and multiply the result by 4; and

(2) Add 2.5 cents to the Chicago powder price and multiply the result by 8.5.

9. In § 1018.51 delete the words "§ 1018.45(a) (1) through (4)" and substitute the words "§ 1018.45(a) (1) through (5)".

§ 1018.52 [Amendment]

10. In § 1018.52, delete paragraph (a) and substitute the following:

(a) Except as provided in paragraph (b) of this section, the rate of compensatory payment per hundredweight to be paid by pool plants, or by nonpool plants pursuant to § 1018.62(a), shall be calculated as follows:

(1) If the milk is received at a pool plant from a nonpool plant located in the State of Florida, or if the nonpool plant described in § 1018.62(a) is located in the State of Florida, subtract the Class II price from the Class I price adjusted by the Class I location differential at the nonpool plant; or

(2) If the milk is received at a pool plant from a nonpool plant located outside the State of Florida, or if the nonpool plant described in § 1018.62(a) is located outside the State of Florida, subtract the price pursuant to § 1018.50(b) (2) from the Class I price adjusted by the Class I location differential at the nonpool plant.

§ 1018.70 [Amendment]

11a. In § 1018.70(b) delete the reference "§ 1018.45(a) (7)" and substitute therefor the reference "§ 1018.45(a) (8)".

b. Delete § 1018.70(c) and substitute a new paragraph (c) as follows:

(c) Add the amounts computed pursuant to subparagraph (1) and (2) of this paragraph:

(1) Multiply the difference between the Class II price for the preceding accounting period and the Class I price for the month by the hundredweight of skim milk and butterfat remaining in Class II milk after the calculations pursuant to § 1018.45(a) (6) and the corresponding step of § 1018.45(b) for the preceding accounting period, or the hundredweight of skim milk and butterfat subtracted from Class I milk pursuant to § 1018.45(a) (5) and the corresponding step of § 1018.45(b) for the current accounting period, whichever is less; and

(2) Amounts computed as follows:

(i) Multiply the rate of compensatory payment pursuant to § 1018.52(a) (1) by the quantity of skim milk and butterfat computed pursuant to subdivision (iii) of this subparagraph which does not exceed the quantity of skim milk and butterfat, respectively, subtracted from Class II milk pursuant to § 1018.45(a) (3) and the corresponding step of (b) for the preceding accounting period; (ii) multiply the rate of compensatory payment pursuant to § 1018.52(a) (2) by any remainder of the quantity computed

pursuant to subdivision (iii) of this subparagraph which does not exceed the quantity of skim milk and butterfat respectively, subtracted from Class II milk pursuant to § 1018.45(a) (2) for the preceding accounting period; and (iii) calculate the hundredweight of skim milk and butterfat subtracted from Class I milk pursuant to § 1018.45(a) (5) and the corresponding step of (b), which are in excess of the sum of the quantity of skim milk and butterfat, respectively, on which a payment is applicable pursuant to subparagraph (1) of this paragraph and the quantity of skim milk and butterfat assigned in the preceding accounting period to Class II milk pursuant to § 1018.45(a) (4) and the corresponding step of (b);

c. In § 1018.70(d) add the words "and (3)" immediately following "§ 1018.45(a) (2)".

§ 1018.72 [Amendment]

12. In § 1018.72(a) insert the word "applicable" before the words "Class II price".

§ 1018.80 [Amendment]

13a. Delete § 1018.80(a) and substitute the following:

(a) Except as provided in paragraph (b) of this section, each handler shall make payment to each producer from whom milk is received as follows:

(1) On or before the 20th day of each month to each producer who did not discontinue shipping milk to such handler before the 15th day of the month, an amount equal to not less than the base price for the preceding month less 50 cents, multiplied by the hundredweight of milk received from such producer during the first 15 days of the month, less proper deductions authorized by such producer to be made from payments due pursuant to this paragraph;

(2) On or before the 15th day of the following month to each producer who did not discontinue shipping milk to such handler before the last day of the month, an amount equal to not less than the base price for the preceding month less 50 cents, multiplied by the hundredweight of milk received from such producer after the 15th and through the last day of the month, less proper deductions authorized by such producer to be made from payments due pursuant to this paragraph; and

(3) On or before the 15th day of the following month, to each producer an amount equal to not less than the uniform prices for base milk and excess milk pursuant to § 1018.72, adjusted by the butterfat and location differentials to producers, multiplied by the respective hundredweight of base milk and excess milk received from such producer, subject to the following adjustment: (i) Less payments made to such producer pursuant to subparagraphs (1) and (2) of this paragraph, (ii) less marketing service deductions made pursuant to § 1018.85, (iii) plus or minus adjustments for errors made in previous payments made to such producer, and (iv) less proper deductions authorized in writing by such producer: *Provided*, That if by

the date specified, such handler has not received full payment from the market administrator pursuant to § 1018.83 for such month, he may reduce pro rata his payments to producers by not more than the amount of such underpayment and payments to producers shall be completed thereafter not later than the date for making payments pursuant to this paragraph next following after the receipt of the balance due from the market administrator.

b. In § 1018.80(b) delete the words "second day prior to that date" and substitute the words "second day prior to each date".

§ 1018.82 [Amendment]

14. Add the following proviso to § 1018.82: "*Provided*, That to this amount shall be added one-half of one percent of any amount due the market administrator pursuant to this section for each month or portion thereof that such payment is overdue."

§ 1018.86 [Amendment]

15. In § 1018.86 add the words "and (3)" immediately following "§ 1018.45(a) (2)".

Issued at Washington, D.C., this 15th day of March 1960.

ROY W. LENNARTSON,
Deputy Administrator.

[F.R. Doc. 60-2459; Filed, Mar. 17, 1960; 8:47 a.m.]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 120]

TOLERANCES AND EXEMPTIONS FROM TOLERANCES FOR PESTICIDE CHEMICALS IN OR ON RAW AGRICULTURAL COMMODITIES

Notice of Filing of Petition for Establishment of Tolerances for Residues of 6,7,8,9,10-Hexachloro-1,5,5a,6,9,9a-Hexahydro-6,9-Methano-2,4,3-Benzodioxathiepin-3-Oxide

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d) (1), 68 Stat. 512; 21 U.S.C. 346a (d) (1)), the following notice is issued:

A petition has been filed by Niagara Chemical Division, Food Machinery and Chemical Corporation, Middleport, New York, proposing the establishment of tolerances for residues of 6,7,8,9,10,10-hexachloro-1,5,5a,6,9,9a-hexahydro-6,9-methano-2,4,3-benzodioxathiepin-3-oxide in or on raw agricultural commodities, as follows:

0.5 part per million in or on peaches.

1.5 parts per million in or on strawberries.

The analytical method proposed in the petition for determining residues of 6,7,8,9,10,10-hexachloro-1,5,5a,6,9,9a-hexahydro-6,9-methano-2,4,3-benzodioxathiepin-3-oxide is as follows:

The sample is extracted by stripping with hexane or blending with isopropyl alcohol, followed by hexane shake-out. Hexane is removed from the extract by distillation. The residue, dissolved in isopropyl alcohol, is treated with *p*-toluenesulfonic acid, in a closed system, under nitrogen. The sulfur dioxide evolved on heating is absorbed and determined colorimetrically with a fuchsin-formaldehyde reagent.

Dated: March 10, 1960.

[SEAL] ROBERT S. ROE,
Director, Bureau of Biological
and Physical Sciences.

[F.R. Doc. 60-2456; Filed, Mar. 17, 1960;
8:46 a.m.]

FEDERAL AVIATION AGENCY

[14 CFR Parts 4b, 10, 40, 41, 42]

[Reg. Docket No. 308; Draft Release 60-4;
SR-422, SR-422A, SR-422B]

TURBINE-POWERED AIRPLANES

Expanding Lateral Obstacle Clearance During Takeoff

Pursuant to the authority delegated to me by the Administrator (§ 405.27, 24 F.R. 2196), notice is hereby given that the Federal Aviation Agency has under consideration a proposal to amend Special Civil Air Regulations Nos. SR-422, SR-422A, and SR-422B insofar as the takeoff lateral obstacle clearance limitations are concerned. These regulations now prescribe that all airplanes clear all obstacles within the boundaries of the airport by at least 200 feet horizontally and beyond the airport by at least 300 feet horizontally or by a specified height vertically. The 300-foot horizontal distance is known as the lateral obstacle clearance and now results in an obstacle clearance corridor which is 600 feet wide, its centerline being the intended track of the airplane.

The present lateral obstacle clearance requirements were adopted almost twenty years ago. The 300-foot clearance then specified was adequate, based upon the then existing types of airplanes and operations. Takeoff speeds were under 100 mph and takeoffs were generally made under weather conditions which permitted the pilot to see the ground and obstacles. Since that time, wing loadings and takeoff speeds of piston engine airplanes have increased and the ceiling minimums have been substantially reduced. Because of these factors, it has become increasingly difficult to maintain a predetermined track within the 600-foot wide corridor provided for in the existing regulations. This is particularly true for operations under instrument flight conditions and over unlighted terrain at night. Notwithstanding this increasing difficulty, the safety of operations was not noticeably affected because piston engine airplanes were required by the applicable regulations to be capable of high rates of climb during takeoff in case of an engine failure. This capability resulted in operations in which the obstacles, ex-

cept for those located relatively near the airport, were seldom critical.

The advent of turbine engine airplanes necessitated a complete reevaluation of the applicable performance requirements. The increased speeds and the various other characteristics of these airplanes made it necessary to apply to them new performance requirements. These were developed and are contained in SR-422, SR-422A, and SR-422B. In order to permit the maximum utilization of the capabilities of turbine-powered airplanes, consistent with safety considerations, the aforementioned special regulations require lower maximum climb capabilities than was the case in the regulations applicable to piston engine airplanes. Instead, it is intended to insure safety by relating the requirements to the operating conditions encountered by the airplane. In the case of the takeoff stage of flight, the relatively low one-engine-out minimum climbs required result in the relevant takeoff flight paths extending to considerable distances beyond the airport boundaries. In some cases, the takeoff flight paths extend nearly 20 miles, throughout which distance obstacles might be critical. It would be unrealistic to assume that the pilot can at all times navigate the airplane for such a long distance within a corridor as narrow as the 600 feet presently prescribed, especially on instruments and confronted with an engine failure. In the case of an airplane with a 200-foot span, the wing tips would have only a 200-foot clearance from obstacles.

A proposal for expanding lateral clearance was included in Draft Release No. 58-1C preceding the promulgation of SR-422B. The proposal called for a clearance of 300 feet horizontally starting from the airport boundary and expanding at a rate of one foot laterally for every eight feet of distance from the boundary up to a maximum lateral clearance of 5,000 feet (10,000-foot corridor) for the remainder of the takeoff flight path. Comments on this proposal indicated that the size of the corridor required was not warranted for safe operations and that surveying such large areas would constitute a severe burden. These comments and other considerations prompted further review of the subject and therefore the proposal was not adopted as a part of SR-422B. A subsequent study of the matter, which included informal discussions with qualified industry personnel, led to the conclusion that some expanding lateral clearance is essential, but that the proposal for a 5,000-foot clearance was unnecessarily restrictive.

It is considered that this subject is basic in safeguarding the airplane's takeoff in case of an engine failure and that it is equally justifiable for application to all airplanes certificated in accordance with the provisions of SR-422, SR-422A, and SR-422B.

Accordingly, the following amendments are being proposed in recognition of the need for expanding lateral clearances. These amendments provide for clearance expanding to not less than 1,000, 2,000, and 3,000 feet depending

upon existing meteorological conditions, availability of navigational aids, and the scheduling of turns. Since various navigational aids provide different degrees of accuracy and information, it is also being proposed that credit for their use be subject to approval on the basis of flight demonstration under the most adverse conditions anticipated in normal operation. In conjunction with the scheduling of a turn within the takeoff flight path, it is also being proposed that the airplane is not turned until it reaches a height of 100 feet or more above the takeoff surface and the maximum prescribed lateral obstacle clearance has been reached. The probability of deviation beyond the prescribed lateral clearance is compounded if multiple turns are involved. Therefore, it is being proposed that not more than one turn be scheduled for each takeoff. Furthermore, it is being proposed that during the turn portion of the takeoff flight path the vertical clearance over obstacles shall be related to the lowered wing in a 15-degree banked turn.

These amendments are proposed to become effective six months from date of issuance.

Interested persons may participate in the making of the proposed rules by submitting such written data, views, or arguments as they may desire. Communications should be submitted in duplicate to the Docket Section of the Federal Aviation Agency, Room B-316, 1711 New York Avenue NW., Washington 25, D.C. All communications received on or before May 23, 1960, will be considered by the Administrator before taking action upon the proposed rules. The proposals contained in this notice may be changed in the light of comments received. All comments submitted will be available, in the Docket Section, for examination by interested persons when the prescribed date for return of comments has expired.

These amendments are proposed under the authority of sections 313(a), 601, 603, 604, and 605 of the Federal Aviation Act of 1958 (72 Stat. 753, 775, 776, 778; 49 U.S.C. 1354, 1421, 1423, 1425).

In consideration of the foregoing, it is proposed to amend § 40T.82 of Special Civil Air Regulations Nos. SR-422, SR-422A, and SR-422B as follows:

1. By amending § 40T.82 of SR-422 to read as follows:

40T.82 Takeoff obstacle clearance limitations. No airplane shall be taken off at a weight in excess of that shown in the Airplane Flight Manual to correspond with a takeoff flight path which complies with the provisions of paragraphs (a) to (e) of this section. (See §§ 4T.123(b) and 4T.743(b).)

(a) The takeoff flight path considered shall be for the elevation of the airport, the effective runway gradient, and for the ambient temperature and wind component existing at the time of takeoff.

(b) The takeoff flight path shall clear all obstacles either by not less than $(35+0.01D_1)$ feet vertically (see also paragraph (c) of this section), where D_1 is the horizontal distance in feet out along the intended flight path from the end of the runway, or by not less than 200 feet laterally within the airport boundary and by not less than $(300+0.125D_2)$ feet laterally beyond the boundary, measured from the centerline, where D_2 is the horizon-

tal distance in feet out along the intended flight path from the airport boundary, except that the lateral clearance need not exceed the values prescribed in paragraph (d) of this section.

(c) If the takeoff flight path involves any change in heading, it shall be assumed that not more than one change of heading is scheduled and that the airplane, in a coordinated bank and turn maneuver, is not turned before reaching a point along the takeoff flight path which is not less than 100 feet above the takeoff surface as shown by the takeoff flight path data in the Airplane Flight Manual and which lies within the maximum expanded clearance as prescribed in paragraph (d) of this section. It shall be assumed that in a turn the airplane is not banked more than 15 degrees. During the turn portion, the takeoff flight path shall clear all obstacles by not less than $(35+0.134S+0.01D_1)$ feet vertically, where S is the airplane's span and D_1 is the horizontal distance in feet out along the extended flight path from the end of the runway.

(d) The maximum required lateral obstacle clearances shall be in accordance with the following table:

Meteorological conditions	Maximum lateral clearance (feet)	
	Straight flight path	Flight path involving a change in heading
Visual (day).....	1,000	2,000
Instrument (nav aids).....	1,000	3,000
Visual (night).....	2,000	3,000
Instrument (no nav aids).....	2,000	3,000

(e) The maximum required lateral obstacle clearance of 1,000 feet, shown in para-

graph (d) of this section, for straight flight paths in instrument flight conditions shall apply only in cases where appropriate flight tests demonstrate that the airplane can be flown with sufficient accuracy to insure that it will remain within the prescribed lateral clearance throughout the takeoff flight path.

2. By amending § 40T.82 of SR-422A and SR-422B to read as follows:

40T.82 Takeoff obstacle clearance limitations. No airplane shall be taken off at a weight in excess of that shown in the Airplane Flight Manual to correspond with a net takeoff flight path which complies with the provisions of paragraphs (a) through (e) of this section. (See §§ 4T.123(b) and 4T.743(b).)

(a) The net takeoff flight path considered shall be for the elevation of the airport, the effective runway gradient, and for the ambient temperature and wind component existing at the time of takeoff.

(b) The net takeoff flight path shall clear all obstacles either by not less than 35 feet vertically (see also paragraph (c) of this section) or by not less than 200 feet laterally within the airport boundary and by not less than $(300+0.125D)$ feet laterally beyond the boundary, measured from the centerline, where D is the horizontal distance in feet out along the intended flight path from the airport boundary, except that the lateral clearance need not exceed the values prescribed in paragraph (d) of this section.

(c) If the net takeoff flight path involves any change in heading, it shall be assumed that not more than one change of heading is scheduled and that the airplane, in a coordinated bank and turn maneuver, is not turned before reaching a point along the takeoff flight path which is not less than 100 feet above the takeoff surface as shown

by the net takeoff flight path data in the Airplane Flight Manual and which lies within the maximum expanded clearance as prescribed in paragraph (d) of this section. It shall be assumed that in a turn the airplane is not banked more than 15 degrees. During the turn portion, the net takeoff flight path shall clear all obstacles by not less than $(35+0.134S)$ feet vertically, where S is the airplane's span.

(b) The maximum required lateral obstacle clearances shall be in accordance with the following table:

Meteorological conditions	Maximum lateral clearance (feet)	
	Straight flight path	Flight path involving a change in heading
Visual (day).....	1,000	2,000
Instrument (nav aids).....	1,000	3,000
Visual (night).....	2,000	3,000
Instrument (no nav aids).....	2,000	3,000

(e) The maximum required lateral obstacle clearance of 1,000 feet, shown in paragraph (d) of this section, for straight flight paths in instrument flight conditions shall apply only in cases where appropriate flight tests demonstrate that the airplane can be flown with sufficient accuracy to insure that it will remain within the prescribed lateral clearance throughout the takeoff flight path.

Issued in Washington, D.C., on March 11, 1960.

OSCAR BAKKE,
Director,
Bureau of Flight Standards.

[F.R. Doc. 60-2448; Filed, Mar. 17, 1960; 8:45 a.m.]

Notices

DEPARTMENT OF COMMERCE

Federal Maritime Board

CEYLON/U.S.A. CONFERENCE

Agreement Filed for Approval

Notice is hereby given that the following described agreement has been filed with the Board for approval pursuant to section 15 of the Shipping Act, 1916 (39 Stat. 733, 46 U.S.C. 814):

Agreement No. 8050-3, between the member lines of the Ceylon/U.S.A. Conference, modifies the basic agreement of that conference (No. 8050, as amended), covering the trade from Ceylon to U.S. Atlantic and Gulf ports. The purpose of the modification is to include a provision setting forth the understanding of the member lines as to the definition of a "sailing" for the purpose of determining rights of the member lines with respect to voting and of determining membership status under the conference agreement.

Interested parties may inspect this agreement and obtain copies thereof at the Regulation Office, Federal Maritime Board, Washington, D.C., and may submit, within 20 days after publication of this notice in the FEDERAL REGISTER, written statements with reference to the agreement and their position as to approval, disapproval, or modification, together with request for hearing should such hearing be desired.

By order of the Federal Maritime Board.

Dated: March 15, 1960.

JAMES L. PIMPER,
Secretary.

[F.R. Doc. 60-2463; Filed, Mar. 17, 1960;
8:47 a.m.]

DEPARTMENT OF DEFENSE

Department of the Air Force

ELMER W. BERNITT

Statement of Changes in Financial Interests

In accordance with requirements of section 710(b)(6), of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests (24 F.R. 7261, Sept. 9, 1959):

A. Deletions: None.
B. Additions: Elox Corporation of Michigan.

Dated: March 7, 1960.

ELMER W. BERNITT.

[F.R. Doc. 60-2464; Filed, Mar. 17, 1960;
8:47 a.m.]

DWILLARD J. DAVIS

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b)(6), of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests (24 F.R. 7261, Sept. 9, 1959):

A. Deletions: None.
B. Additions: None.

Dated: February 29, 1960.

DWILLARD J. DAVIS.

[F.R. Doc. 60-2465; Filed, Mar. 17, 1960;
8:47 a.m.]

HUGH DOUGLAS LOWREY

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b)(6), of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests (24 F.R. 7261, Sept. 9, 1959):

A. Deletions: None.
B. Additions: None.

Dated: February 29, 1960.

HUGH DOUGLAS LOWREY.

[F.R. Doc. 60-2466; Filed, Mar. 17, 1960;
8:47 a.m.]

CIVIL AERONAUTICS BOARD

[Docket 11214; Order No. E-15005]

TRANS-TEXAS AIRWAYS

Excursion Fares; Order of Investigation

Adopted by the Civil Aeronautics Board at its office in Washington, D.C. on the 14th day of March 1960.

Trans-Texas Airways has filed a new tariff, C.A.B. 25, marked to become effective March 16, 1960 and to expire with March 15, 1961, in which it proposes reduced round-trip excursion fares between 22 pairs of points in Arkansas, Louisiana, Mississippi, and Texas. The proposed fares range from 119 to 152 percent of the regular first-class one-way fares of this carrier between these points. The major condition in the tariff is that the return portion of any ticket issued pursuant thereto must be used within ten days after the date of departure of the outbound trip.

Delta Air Lines, Inc. filed a complaint in Docket 11204 on March 8, 1960 requesting investigation and suspension of the new tariff. Insofar as the complaint

requests suspension it is untimely filed and will be dismissed.¹ The complaint alleges the proposed fares are unreasonably low, that such fares will not attract new vacation traffic, but will merely divert traffic from Delta, and that these fares will result in increased subsidy for Trans-Texas.

The questions raised by the complaint regarding the lawfulness of the proposed excursion fares state sufficient grounds for an investigation. However, we find no reasons which in our opinion are sufficient to suspend the effectiveness of the tariff pending investigation.

The Board finds that its action herein is necessary and appropriate in order to carry out the provisions and objectives of the Federal Aviation Act of 1958, particularly sections 204, 403, 404, and 1002 thereof.

Accordingly, it is ordered, That:

1. An investigation is instituted to determine whether the fares, rules, regulations, and other provisions appearing in 'Trans-Texas Airways' tariff C.A.B. 25, including subsequent revisions or reissues thereof, are or will be, unjust, unreasonable, unjustly discriminatory, unduly preferential, unduly prejudicial, or otherwise unlawful, and if found to be unlawful, to determine and prescribe the lawful fares, rules, regulations, and other provisions.

2. The proceeding ordered herein be assigned for hearing before an examiner of the Board at a time and place hereafter to be designated.

3. The complaint of Delta Air Lines, Inc. in Docket 11204, to the extent it requests investigation of the proposed tariff, is granted and is consolidated with the investigation ordered herein, and in all other particulars is dismissed.

4. Copies of this order be served upon Trans-Texas Airways and Delta Air Lines, Inc. which are made parties to this proceeding.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL]

MABEL McCART,
Acting Secretary.

[F.R. Doc. 60-2477; Filed, Mar. 17, 1960;
8:49 a.m.]

[Docket 11213]

LAURENTIDE AVIATION LIMITED

Notice of Hearing

Notice is hereby given, pursuant to the provisions of the Federal Aviation Act

¹ Rule 505(b) of our Rules of Practice (14 CFR 302.505(b)) provides that unless a complaint requesting suspension is filed at least 15 days before the effective date of the tariff it ordinarily will not be considered. The carrier states no valid grounds for a waiver of this requirement.

of 1958, that a hearing in the above-entitled proceeding is assigned to be held on March 24, 1960, at 10:00 a.m., e.s.t., in Room 701, Universal Building, Florida and Connecticut Avenues NW., Washington, D.C., before Examiner Ferdinand D. Moran.

Dated at Washington, D.C., March 14, 1960.

[SEAL] FRANCIS W. BROWN,
Chief Examiner.

[F.R. Doc. 60-2476; Filed, Mar. 17, 1960;
8:49 a.m.]

FEDERAL AVIATION AGENCY

DIRECTOR, BUREAU OF FACILITIES AND MATERIEL

Delegation of Authority

1. *Purpose.* The purpose of this Notice is to delegate to the Director, Bureau of Facilities and Materiel, certain authority of the Administrator with respect to the planning, development, and protection of civil airports, and the acquisition by condemnation of real property or interests therein in connection with the establishment of air navigation facilities.

2. *Delegation.* Pursuant to section 303(d) of the Federal Aviation Act of 1958, as amended, authority is hereby delegated to the Director, Bureau of Facilities and Materiel, to take final action relating to functions vested in the Administrator of the Federal Aviation Agency as follows:

a. The development and application of standards, specifications, and criteria for the planning, design, construction, and protection of civil airports pursuant to the Federal Aviation Act of 1958, and the Federal Airport Act, as amended, except with respect to the approval of criteria for Federal participation in projects under the Federal Airport Act, which is reserved to the Administrator.

b. All functions vested in the Administrator as set forth in section 13(g) of the Surplus Property Act of 1944, as amended (50 U.S.C., App. 1622), and Public Law 311, 81st Cong. (50 U.S.C., App. 1622a, b, and c).

c. All functions vested in the Administrator as set forth in the Federal Airport Act, as amended, except with respect to the approval and announcement of each fiscal Federal-aid Airport Program and each annual revision of the National Airport Plan.

d. The acquisition of real property or interests therein by condemnation, as vested in the Administrator under section 303(c) of the Federal Aviation Act, when such acquisition is for the purpose of establishing air navigation facilities pursuant to section 307(b) of said Act. This includes all authority vested in the Administrator under the Act of August 1, 1888 (40 U.S.C. 257, 25 Stat. 357), the Act of February 26, 1931 (40 U.S.C. 258a-258e, 46 Stat. 1421), and any other law pertaining to acquisition of real property or interests therein by condemnation.

3. *Redelegation.* The Director, Bureau of Facilities and Materiel, may dele-

gate any authority delegated to him under sections 2a, 2b, and 2c herein, to any employee of the Federal Aviation Agency and may further provide for redelegation by any such employee, subject to such conditions or limitations as he may prescribe. The authority pursuant to section 2d herein, shall not be redelegated.

4. *Effective date.* This Notice is effective March 10, 1960.

Issued in Washington, D.C., on March 10, 1960.

E. R. QUESADA,
Administrator.

[F.R. Doc. 60-2449; Filed, Mar. 17, 1960;
8:45 a.m.]

FEDERAL COMMUNICATIONS COMMISSION

[Docket No. 13203 etc.; FCC 60M-477]

H AND R ELECTRONICS, INC., ET AL.

Order Rescheduling Hearing

In re applications of H and R Electronics, Inc., Greenville, North Carolina, Docket No. 13203, File No. BP-11635; Francis M. Fitzgerald, Greensboro, North Carolina, Docket No. 13205, File No. BP-12566; Wilbur B. Reisenweaver, tr/as Reisenweaver-Communications, Winston-Salem, North Carolina, Docket No. 13206, File No. BP-12641; North Carolina Electronics, Inc., Raleigh, North Carolina, Docket No. 13207, File No. BP-12769; James Poston and Frank P. Larson, Jr. d/b as Poston-Larson Broadcasting Company, Graham, North Carolina, Docket No. 13208, File No. BP-13094; Wytli, Incorporated, Vinton, Virginia, Docket No. 13209, File No. BP-13117; for construction permits.

Pursuant to agreement of counsel arrived at during the further prehearing conference held on this date: *It is ordered*, This 11th day of March 1960, that the hearing in the above-styled proceeding, presently scheduled to commence on April 12, 1960, is rescheduled to commence on March 25, 1960, at 2 p.m., in Washington, D.C.

Released: March 14, 1960.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] MARY JANE MORRIS,
Secretary.

[F.R. Doc. 60-2467; Filed, Mar. 17, 1960;
8:47 a.m.]

[Docket No. 13426]

CHARLIE KULLMAN

Order To Show Cause

In the matter of Charlie Kullman, 1268 Oak Park Drive, Aransas Pass, Texas, Docket No. 13426; order to show cause why there should not be revoked the license for radio station WB-9777 aboard the vessel "Hustler."

There being under consideration the matter of certain alleged violations of the Commission's rules in connection

with the operation of the above-captioned station;

It appearing that pursuant to § 1.61 of the Commission's rules, written notice of violation of the Commission's rules was served upon the above-named licensee as follows:

FCC Form 793 mailed June 18, 1959, alleging emission of an harmonic of the frequency 2830 kc on the frequency 5660 kc on June 16, 1959, in violation of Section 8.108 of the Commission's rules; and

It further appearing that the above-named licensee received said Official Notice but did not make satisfactory reply thereto, whereupon the Commission, by letter dated August 21, 1959, and sent by Certified Mail, Return Receipt Requested (No. 212640), brought this matter to the attention of the licensee and requested that such licensee respond to the Commission's letter within fifteen days from the date of its receipt stating the measures which had been taken, or were being taken, in order to bring the operation of the radio station into compliance with the Commission's rules, and warning the licensee that his failure to respond to such letter might result in the institution of proceedings for the revocation of the radio station license; and

It further appearing that receipt of the Commission's letter of August 21, 1959, was acknowledged by the signature of the licensee on August 22, 1959, to a Post Office Department return receipt; and

It further appearing that on August 31, 1959, Guy Bigelow Radio Service advised the Commission that the above-mentioned notice of violation had been referred to its attention and that the Commission would be notified when work had been completed to prevent second harmonic radiation by the transmitter of radio station WB-9777; and

It further appearing that no further communication having been sent to the Commission by the licensee, by letter dated February 1, 1960, and sent by Certified Mail—Return Receipt Requested, the Commission again brought this matter to the attention of the licensee and requested that he furnish specific details concerning the action taken to correct the alleged radiation of a second harmonic of the frequency 2830 kc within (10) days of receipt of such letter; and

It further appearing that receipt of the Commission's letter was acknowledged by the signature of the licensee's agent, Mrs. Charlie Kullman, on February 9, 1960, to a Post Office Department return receipt; and

It further appearing that although more than fifteen days have elapsed since the licensee's receipt of the Commission's letter, no response was made thereto; and

It further appearing that the above-named licensee has previously been involved in revocation proceedings before the Commission in Dockets 10918 and 12352 involving, inter alia, failure to reply to notices of violation; and

It further appearing that in view of the foregoing, the licensee has repeatedly violated § 1.61 of the Commission's rules;

It is ordered, This 11th day of March, 1960, pursuant to section 312(a) (4) and

(c) of the Communications Act of 1934, as amended, and section 0.291(b)(8) of the Commission's statement of delegations of authority, that the said licensee show cause why the license for the above-captioned Radio Station should not be revoked, and appear and give evidence in respect thereto at a hearing¹ to be held at a time and place to be specified by subsequent order; and

It is further ordered, That the Secretary send a copy of this order by Certified Mail, Return Receipt Requested to the said licensee.

Released: March 15, 1960.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] MARY JANE MORRIS,
Secretary.

[F.R. Doc. 60-2468; Filed, Mar. 17, 1960;
8:47 a.m.]

[Docket Nos. 13346, 13347; FCC 60M-480]

**DAVID L. KURTZ AND BRANDYWINE
BROADCASTING CORP.**

**Statement After Pre-Hearing Confer-
ence and Order of Continuance**

In re applications of David L. Kurtz, Philadelphia, Pennsylvania, Docket No. 13346, File No. BPH-2774; Brandywine Broadcasting Corporation, Media, Pennsylvania, Docket No. 13347, File No. BPH-2803; for construction permits.

A prehearing conference was held in the above-entitled proceeding on March 11, 1960. Looking toward expeditious disposition of the matter all participants agreed that the following timetable should govern future procedure:

May 10, 1960—Exchange of Exhibits.
May 17, 1960—Hearing.

¹Section 1.62 of the Commission's rules provides that a licensee, in order to avail himself of the opportunity to be heard, shall, in person or by his attorney, file with the Commission, within thirty days of the receipt of the order to show cause, a written statement stating that he will appear at the hearing and present evidence on the matter specified in the order. In the event it would not be possible for respondent to appear for hearing in the proceeding if scheduled to be held in Washington, D.C., he should advise the Commission of the reasons for such inability within five days of the receipt of this order. If the licensee fails to file an appearance within the time specified, the right to a hearing shall be deemed to have been waived. Where a hearing is waived, a written statement in mitigation or justification may be submitted within thirty days of the receipt of the order to show cause. If such statement contains, with particularity, factual allegations denying or justifying the facts upon which the show cause order is based, the Hearing Examiner may call upon the submitting party to furnish additional information, and shall request all opposing parties to file an answer to the written statement and/or additional information. The record will then be closed and an initial decision issued on the basis of such procedure. Where a hearing is waived and no written statement has been filed within the thirty days of the receipt of the order to show cause, the allegations of fact contained in the order to show cause will be deemed as correct and the sanctions specified in the order to show cause will be invoked.

Accordingly: *It is ordered*, This 14th day of March 1960, that the date now scheduled for hearing, April 5, 1960, is extended to May 17, 1960.

Released: March 14, 1960.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] MARY JANE MORRIS,
Secretary.

[F.R. Doc. 60-2469; Filed, Mar. 17, 1960;
8:48 a.m.]

[Docket Nos. 13330, 13331; FCC 60M-482]

**RADIO ATASCADERO AND CAL-
COAST BROADCASTERS**

Order Rescheduling Hearing

In re applications of Jeanette B. Arment tr/as Radio Atascadero, Atascadero, California, Docket No. 13330, File No. BP-12068; Edward E. Urner and Bryan J. Coleman d/b as Cal-Coast Broadcasters, Santa Maria, California, Docket No. 13331, File No. BP-12613; for construction permits.

The Chief Hearing Examiner having under consideration (1) order released March 4, 1960 (FCC 60M-430) advancing the date of hearing herein from April 14 to March 11, 1960, (2) joint petition of Arenze Broadcasters (KCOY) and John I. Groom and James M. Hagerman (KSMA), both of Santa Maria, California, for intervention in the above-entitled proceeding, and (3) petition of Jeanette B. Arment tr/as Radio Atascadero, filed February 26, 1960, as amended by document filed March 8, 1960, requesting dismissal of her application without prejudice;

It appearing that oral argument on items (1) and (2) above was heard March 10, 1960;

It appearing further that the action of March 4, 1960, supra, advancing the hearing date must be set aside, for it would have the effect of foreclosing petitioners from exercising their legal right to participate in the proceeding (section 309(b) of the Communications Act of 1934, as amended);

It appearing further that petitioners have shown satisfactorily that, as licensees of existing standard broadcast stations in Santa Maria, California, they are likely to suffer direct competitive economic injury from a grant of the Cal-Coast Broadcasters application for another standard broadcast station in the same city; and that they are parties in interest who are entitled, as of right, to be heard herein, since their joint petition for intervention was filed more than ten days prior to the April 14, 1960 scheduled hearing date (Elm City Broadcasting Corp. v. U.S., 235 F. 2d 811);

It appearing further that the petition of Jeanette B. Arment tr/as Radio Atascadero to dismiss her application without prejudice is supported by a showing of good and sufficient cause and is unopposed;

It appearing further that the order below formalizes the rulings heretofore made upon the record re Items (1) and (2), supra;

It is ordered, This 14th day of March 1960, that the action released March 4,

1960 (FCC 60M-430) is hereby vacated; that April 14, 1960 shall be regarded as the scheduled date for commencement of hearing herein; that the joint petition of Arenze Broadcasters (KCOY), and John I. Groom and James M. Hagerman (KSMA) for intervention is granted and petitioners are hereby made parties to the proceeding with the right to full participation regarding each of the governing issues; that the petition of Jeanette B. Arment tr/as Radio Atascadero, is granted and her application herein is dismissed without prejudice; and: *It is further ordered*, That the following pleadings filed March 9, 1960 by Arenze Broadcasters (KCOY) and John I. Groom and James M. Hagerman (KSMA) are dismissed: Motion for Stay of Order; Motion for Continuance; and Petition for Reconsideration of Chief Hearing Examiner's Order.

Released: March 14, 1960.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] MARY JANE MORRIS,
Secretary.

[F.R. Doc. 60-2470; Filed, Mar. 17, 1960;
8:48 a.m.]

[Docket No. 13427]

MANUEL G. ROSA

Order To Show Cause

In the matter of Manuel G. Rosa, 1500 Harbor Drive, San Diego, California, Docket No. 13427; order to show cause why there should not be revoked the license for radio station WPOK aboard the vessel "Azoreana".

There being under consideration the matter of certain alleged violations of the Commission's Rules in connection with the operation of the above-captioned station;

It appearing that pursuant to § 1.61 of the Commission's rules, written notice of violation of the Commission's rules was served upon the above-named licensee as follows:

Official Notice of Violation was mailed to the above-named licensee on October 26, 1959, alleging that on October 16, 1959, the above-entitled radio station violated the provisions of § 8.110(b) of the Commission's rules in that the transmitter of said station, having a manufacturer's plate input power rating in excess of 200 watts, was not sufficiently fitted with the instruments necessary to determine the said transmitter's actual plate power; and further alleging that on said October 16, 1959, the said station violated the provisions of § 8.329(b) of the Commission's rules in that it was not provided with the Alphabetical List of Call Signs and the List of Coast Stations and Ship Stations; and further alleging that on said October 16, 1959, the said station violated the provisions of § 8.405(d)(1) of the Commission's rules in that a permanent installation and maintenance record was not provided and kept at the ship-radar station;

It further appearing that the above-named licensee received said Official Notice but did not make satisfactory reply

thereto, whereupon the Commission, by letter dated January 15, 1960, and sent by Certified Mail—Return Receipt Requested (No. 71855), brought this matter to the attention of the licensee and requested that such licensee respond to the Commission's letter within fifteen days from the date of its receipt stating the measures which had been taken, or were being taken, in order to bring the operation of the radio station into compliance with the Commission's rules, and warning the licensee that his failure to respond to such letter might result in the institution of proceedings for the revocation of the radio station license; and

It further appearing that receipt of the Commission's letter was acknowledged by the signature of the licensee, on January 26, 1960, to a Post Office Department return receipt; and

It further appearing that although more than fifteen days have elapsed since the licensee's receipt of the Commission's letter, no response was made thereto; and

It further appearing that in view of the foregoing, the licensee has repeatedly violated § 1.61 of the Commission's rules;

It is ordered, This 14th day of March 1960, pursuant to section 312 (a) (4) and (c) of the Communications Act of 1934, as amended, and section 0.291(b) (8) of the Commission's statement of delegations of authority, that the said licensee show cause why the license for the above-captioned Radio Station should not be revoked and appear and give evidence in respect thereto at a hearing¹ to be held at a time and place to be specified by subsequent order; and

It is further ordered, That the Secretary send a copy of this order by Certified Mail—Return Receipt Requested to the said licensee.

Released: March 14, 1960.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] MARY JANE MORRIS,
Secretary.

[F.R. Doc. 60-2471; Filed, Mar. 17, 1960;
8:48 a.m.]

¹Section 1.62 of the Commission's rules provides that a licensee, in order to avail himself of the opportunity to be heard, shall, in person or by his attorney, file with the Commission, within thirty days of the receipt of the order to show cause, a written statement stating that he will appear at the hearing and present evidence on the matter specified in the order. In the event it would not be possible for respondent to appear for hearing in the proceeding if scheduled to be held in Washington, D.C., he should advise the Commission of the reasons for such inability within five days of the receipt of this order. If the licensee fails to file an appearance within the time specified, the right to a hearing shall be deemed to have been waived. Where a hearing is waived, a written statement in mitigation or justification may be submitted within thirty days of the receipt of the order to show cause. If such statement contains, with particularity, factual allegations denying or justifying the facts upon which the show cause order is based, the Hearing Examiner may call upon the submitting party to furnish additional information, and shall request all opposing parties to file an answer to the written statement and/or additional information. The record will then be closed and an initial de-

[Docket No. 11757; FCC 60M-479]

DOUGLAS H. McDONALD
Order Continuing Hearing

In the matter of order directing Douglas H. McDonald, Trustee, permittee of television station WTVW, Channel 7, Evansville, Indiana, to show cause why authorization for station WTVW, Evansville, Indiana, should not be modified to specify operation on Channel 31 in lieu of Channel 7, Docket No. 11757.

The Hearing Examiner having under consideration verbal request of both counsel for the respondent in the above-entitled proceeding and counsel for the Commission's Broadcast Bureau that the hearing presently scheduled to be resumed on March 15, 1960, be continued to April 26, 1960;

It appearing that there is a desire to further study the engineering exhibits in this matter with a view toward stipulating as to certain facts in order to expedite said hearing and good cause exists why said request should be granted;

Accordingly, it is ordered, This 11th day of March 1960, that hearing herein presently scheduled for March 15, 1960, be, and the same is hereby, continued to April 26, 1960, at 10:00 o'clock a.m. in the offices of the Commission, Washington, D.C.

Released: March 14, 1960.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] MARY JANE MORRIS,
Secretary.

[F.R. Doc. 60-2472; Filed, Mar. 17, 1960;
8:48 a.m.]

FEDERAL POWER COMMISSION

[Docket No. G-20261]

**SMITH DEVELOPMENT COMPANY
(OPERATOR) ET AL.**

**Notice of Application and Date of
Hearing**

MARCH 14, 1960.

Take notice that on November 30, 1959, Smith Development Company, et al.¹ (Applicants) filed in Docket No. G-20261 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the sale of natural gas to Natural Gas Pipeline Company of America (Natural) from certain acreage in the West Panhandle Field, Carson County, Texas, pursuant to a gas sales contract dated October 15, 1959, by and between Applicants as seller and Natural

Gas Pipeline Company as buyer, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

dision issued on the basis of such procedure. Where a hearing is waived and no written statement has been filed within the thirty days of the receipt of the order to show cause, the allegations of fact contained in the order to show cause will be deemed as correct and the sanctions specified in the order to show cause will be invoked.

¹Et al. parties, signatory parties with Smith Development Company to the gas sales contract of October 15, 1959, are: Durohomes, Inc., RSK Builders, Inc., Rel-Tex Development Company, J. W. Collins and Frank Rapstine.

Gas Pipeline Company as buyer, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

The aforesaid contract of October 15, 1959, was tendered for filing concurrently with the application herein and has been designated as Smith Development Company (Operator), et al., FPC Gas Rate Schedule No. 3.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's rules of practice and procedure, a hearing will be held on April 5, 1960, at 9:30 a.m., e.s.t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D.C., concerning the matters involved in and the issues presented by such application: *Provided, however*, That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of § 1.30(c) (1) or (2) of the Commission's rules of practice and procedure. Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicants to appear or be represented at the hearing.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before April 1, 1960. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 60-2450; Filed, Mar. 17, 1960;
8:45 a.m.]

DEPARTMENT OF LABOR

Office of the Secretary

[General Order No. 64 (Revised)]

**BUREAU OF INTERNATIONAL
LABOR AFFAIRS**

Establishment

By virtue of and pursuant to the authority vested in me by the Act of March 4, 1913 (37 Stat. 736; 5 U.S.C. 611), R.S. 161 (5 U.S.C. 22) and Reorganization Plan No. 6 of 1950 (5 U.S.C. 133z-15, note), and in accordance with the Foreign Service Act of 1946 (Act of August 13, 1946, ch. 957, Title II, sec. 211, 60 Stat. 1001; 22 U.S.C. 826), and Executive Order No. 10082, October 5, 1949 (14 F.R. 6105), as amended, it is hereby ordered as follows:

1. There is established within the Department of Labor the Bureau of International Labor Affairs headed by the Assistant Secretary for International Labor Affairs.

2. Subject to applicable General Orders and Secretary's Instructions and the general direction and policy guidance of the Secretary of Labor, the Assistant Secretary for International Labor Affairs through the Bureau of International Labor Affairs shall coordinate and direct the Department of Labor's activities in international affairs, including performance of the following functions:

a. The formulation of the labor aspects of foreign policy and making recommendations to the Secretary of Labor for his consideration in advising the Secretary of State; and maintaining liaison with Departments of State and Defense, U.S. Information Agency, and other Departments and Agencies as may be necessary for implementation;

b. Advising the Secretary of Labor on the impact of international labor activity on domestic policy and the impact of domestic labor policy and activity on foreign policy for his consideration in making recommendations to the Secretary of State;

c. Responsibility for insuring appropriate U.S. participation in the International Labor Organization, including preparation or coordination of preparation of U.S. Government positions for ILO meetings and replies to ILO inquiries and questionnaires, participation in and arranging for representation at ILO meetings, maintaining relations with appropriate organizations of employers and workers, and participation in and coordination of the development of Executive Branch positions on ILO Conventions and Recommendations;

d. Coordination and direction of programs of technical cooperation and exchange of persons carried on under such legislation as the Mutual Security Act of 1954, as amended, and the United States Information and Educational Exchange Act of 1948, as amended, under agreement with the Department of State and other Agencies, including rendering of general labor and manpower advisory services, providing experts for assignment abroad, providing training and observation programs for foreign nationals, and furnishing special materials and services on labor matters in connection with programs in other countries;

e. Carrying out the Department of Labor's responsibility in the overall management of the Foreign Service as provided in the Foreign Service Act of 1946, including participation in inter-agency boards and committees on foreign service matters, provision for adequate foreign service reporting in the labor field and selection, training, and orientation of labor attaches and other foreign service officers prior to their assignment abroad;

f. Formulation of labor aspects of policy issues before ECOSOC and its Commissions and specialized agencies of the U.N.;

g. Developing Department of Labor position on international trade matters and carrying out the Department's responsibilities under the Reciprocal Trade Agreements Program;

h. Providing essential staff work for the Secretary's Trade Union Advisory Committee on International Affairs;

i. Coordinating a continuing program

of research and analysis of trade union developments, labor legislation, labor conditions, international trade and tariffs as these relate to labor problems, and comparative living costs in foreign countries in order to carry out the activities of the Bureau and to assist foreign representatives, the Congress, other Federal agencies, trade unions, business organizations, and the public at large;

j. Using the resources of other Departments and Agencies in carrying out the international labor affairs responsibility.

3. In carrying out the functions of the Department relating to international affairs, the technical resources and competencies of the various Bureaus and Offices of the Department will be utilized. To insure a coordinated use of the Department's resources, the Assistant Secretary for International Labor Affairs, in cooperation with the various Bureau and Office Chiefs, will:

a. Arrange for the assignment of Bureau and Office personnel to serve as Department representatives on appropriate inter-agency committees and at international conferences, subject to the approval of the Secretary of Labor;

b. Establish working committees and make assignments as necessary to fulfill the responsibilities of the Department in the field of international labor affairs; and

c. Maintain minimum administrative controls, control clearances, and reporting procedures necessary for orderly handling of the international activities of the Department.

4. The Solicitor of Labor shall furnish all necessary legal services in connection with activities under this Order.

5. It is further ordered that General Order No. 64, revised August 26, 1955, is hereby rescinded and that this Order shall become effective immediately and shall supersede all prior Orders, Instructions, or Memoranda of the Secretary of Labor to the extent they are inconsistent herewith.

Signed at Washington, D.C., this 31st day of December 1959.

JAMES P. MITCHELL,
Secretary of Labor.

[F.R. Doc. 60-2452; Filed, Mar. 17, 1960; 8:46 a.m.]

Wage and Hour Division LEARNER EMPLOYMENT CERTIFICATES

Issuance to Various Industries

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938 (52 Stat. 1060, as amended, 29 U.S.C. 201 et seq.), the regulations on employment of learners (29 CFR Part 522), and Administrative Order No. 524 (24 F.R. 9274), the firms listed in this notice have been issued special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rates otherwise applicable under section 6 of the Act. The effective and expiration dates, occupations, wage rates, number or proportion of learners, learning periods, and the principal product manufactured by the

employer for certificates issued under general learner regulations (§§ 522.1 to 522.11) are as indicated below. Conditions provided in certificates issued under special industry regulations are as established in these regulations.

Apparel Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.20 to 522.24, as amended).

The following learner certificates were issued authorizing the employment of 10 percent of the total number of factory production workers for normal labor turnover purposes. The effective and expiration dates are indicated.

Ackerman Manufacturing Co., Ackerman, Miss.; effective 3-1-60 to 2-28-61 (men's shirts).

Charlton Manufacturing Co., Charleston, Miss.; effective 2-26-60 to 2-25-61 (boys' shirts).

Glenn Slacks, Inc., Bruce, Miss.; effective 2-25-60 to 2-24-61 (men's walking shorts, boys' dress pants, boys' and men's semi-dress pants).

Gopher Manufacturing Co., Buffalo, Minn.; effective 2-27-60 to 2-26-61 (children's outer garments).

Lawrence Manufacturing Co., Inc., Walnut Ridge, Ark.; effective 2-29-60 to 2-28-61 (ladies' dresses).

Lykens Dress Co., Inc., South Street, Lykens, Pa.; effective 2-25-60 to 2-24-61 (women's dresses).

Manhattan Shirt Co., Ashburn, Ga.; effective 3-2-60 to 3-1-61 (men's pajamas).

Maxon Shirt Corp., 333 North Pleasantburg Drive, Greenville, S.C.; effective 2-25-60 to 2-24-61 (men's and boys' sport and dress shirts).

Princess Peggy, Inc., Vandalia Division, Vandalia, Ill.; effective 2-24-60 to 2-23-61 (women's cotton dresses).

Rhea Manufacturing Co., 320 East Buffalo Street, Milwaukee, Wis.; effective 2-29-60 to 2-28-61. Learners may not be employed at special minimum wage rates in the production of suits and separate skirts (misses' blouses, slacks, etc.).

Solomon Brothers Co., Butler, Ala.; effective 2-25-60 to 2-24-61 (men's sport shirts).

Solomon Brothers Co., Camden, Ala.; effective 2-25-60 to 2-24-61 (men's sport shirts).

Temple Manufacturing Co., Temple, Okla.; effective 3-4-60 to 3-3-61 (men's and boys' single-pants).

True Loom Manufacturing Co., Lafayette, Tenn.; effective 3-6-60 to 3-5-61 (men's sport shirts).

The following learner certificates were issued for normal labor turnover purposes. The effective and expiration dates and the number of learners authorized are indicated.

Anthraxite Overall Manufacturing Co., Inc., 430-438 Penn Avenue, Scranton, Pa.; effective 2-23-60 to 2-1-61; 10 learners (replacement certificate) (men's work and dress pants, jackets, etc.).

Anthraxite Overall Manufacturing Co., Inc., 430-438 Penn Avenue, Scranton, Pa.; effective 2-23-60 to 2-1-61; five learners in the manufacture of women's garments only (ladies' pants, shorts).

Holiday Togs, Inc., 520 South Market Street, Dayton, Tenn.; effective 2-28-60 to 2-27-61; five learners (children's play shorts).

Karen Sportswear, RD No. 2, Shickshinny, Pa.; effective 3-16-60 to 3-15-61; five learners (women's dresses).

Pinewood Manufacturing Co., 31½ Exchange Street, Portland, Maine; effective 2-29-60 to 2-28-61; 10 learners (children's cotton shorts and crawlers).

Ronox Dress, Inc., Noxen, Pa.; effective 2-25-60 to 2-24-61; 10 learners (ladies' dresses).

The Watson-Scott Co., Thomasville, Ga.; effective 3-2-60 to 3-1-61; eight learners (men's industrial uniforms—shirts, trousers, coveralls, jackets, etc.).

The following learner certificates were issued for plant expansion purposes. The effective and expiration dates and the number of learners authorized are indicated.

Bali Bra Manufacturing Co., Inc., 2445 Bedford Street, Johnstown, Pa.; effective 2-20-60 to 7-22-60; 40 learners (supplemental certificate) (brassieres).

Biflex Marion, Inc., Marion, Ala.; effective 2-27-60 to 8-26-60; 25 learners (women's brassieres, girdles).

Glove Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.60 to 522.66, as amended).

The Glove Corp., Heber Springs, Ark.; effective 2-25-60 to 8-24-60; 10 learners for plant expansion purposes (leather combination work gloves).

Standard Glove Co., of New Jersey, 109 Frelinghuysen Avenue, Newark, N.J.; effective 3-1-60 to 2-28-61; three learners for normal labor turnover purposes (work gloves).

Hosiery Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.40 to 522.44, as amended).

B & K Hosiery Mill, 150 41st Street S.W., Hickory, N.C.; effective 2-25-60 to 2-24-61; five learners for normal labor turnover purposes (seamless).

Charmeuse Hosiery Industries, Inc., Asheville, N.C.; effective 2-25-60 to 8-24-60; 12 learners for plant expansion purposes (seamless).

J. A. Cline and Son, Inc., Hildebran, N.C.; effective 3-2-60 to 3-1-61; 5 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

Diamond Mills Corp., Hanover Division, 3402 South Front Street, Wilmington, N.C.; effective 2-23-60 to 2-22-61; 5 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

Diamond Mills Corp., Hanover Division, 3402 South Front Street, Wilmington, N.C.; effective 3-2-60 to 9-1-60; 160 learners for plant expansion purposes (seamless).

Elliott Hosiery Mills, Hickory, N.C.; effective 2-29-60 to 2-28-61; 5 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

Se-Ling Mills, 505 North Third Street, Quincy, Ill.; effective 2-25-60 to 2-24-61; 10 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

J. F. Tew Knitting Mills, Mountain City, Tenn.; effective 2-29-60 to 8-28-60; 10 learners for plant expansion purposes (seamless).

Knitted Wear Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.30 to 522.35, as amended).

Hamlet Products Co., Steele Street, Rockingham, N.C.; effective 2-26-60 to 8-25-60; 25 learners for plant expansion purposes (ladies' lingerie).

Shoe Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.50 to 522.55, as amended).

Altoona Shoe Co., Inc., 201 Cayuga Avenue, Altoona, Pa.; effective 2-24-60 to 2-23-61; 10 percent of the total number of factory production workers employed in the Altoona

plant for normal labor turnover purposes (ladies' casual footwear, children's shoes).

Schellsburg Shoe Co., Schellsburg, Pa.; effective 2-24-60 to 2-23-61; 10 percent of the total number of factory production workers employed in the Schellsburg plant for normal labor turnover purposes (ladies' casual footwear, children's shoes).

Regulations Applicable to the Employment of Learners (29 CFR 522.1 to 522.11, as amended).

J. Capps and Sons, Ltd., 500 West Lafayette Avenue, Jacksonville, Ill.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, hand sewer, finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's suits, topcoats, sport coats and slacks).

Carroll Manufacturing Co., Westminster, Md.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours, and not less than 95 cents an hour for the remaining 200 hours (men's sack coats and pants).

Doro Apparel Corp., Pottsville Street, Wisconsin, Pa.; effective 2-26-60 to 8-25-60; 5 learners for normal labor turnover purposes to be employed only in the manufacture of fabric belts (for dresses), in the occupation of sewing machine operator for a learning period of 320 hours at the rates of at least 90 cents an hour for the first 160 hours and not less than 95 cents an hour for the remaining 160 hours.

Friedman-Marks Clothing Co., Inc., 1400 West Marshall Street, Richmond, Va.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's suits, sport coats, slacks).

Lion Manufacturing Co., Everett, Pa.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's sack coats).

Middleburg Manufacturing Co., Hanover, Pa.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's pants, slacks and vests).

Mount Union Manufacturing Co., Mount Union, Pa.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours

at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's sack coats).

Staunton Manufacturing Co., Staunton, Va.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's sack coats).

Stewartstown Manufacturing Co., Stewartstown, Pa.; effective 3-1-60 to 8-31-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupations of sewing machine operator, final presser, hand sewer, and finishing operations involving hand sewing, each for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's sack coats and topcoats).

Each learner certificate has been issued upon the representations of the employer which, among other things, were that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be annulled or withdrawn, as indicated therein, in the manner provided in Part 528 of Title 29 of the Code of Federal Regulations. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of 29 CFR 522.9.

Signed at Washington, D.C. this 3d day of March 1960.

ROBERT G. GRONEWALD,
Authorized Representative
of the Administrator.

[F.R. Doc. 60-2453; Filed, Mar. 17, 1960; 8:46 a.m.]

LEARNER EMPLOYMENT CERTIFICATES

Issuance to Various Industries

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938 (52 Stat. 1060, as amended, 29 U.S.C. 201 et seq.), the regulations on employment of learners (29 CFR Part 522), and Administrative Order No. 524 (24 F.R. 9274) the firms listed in this notice have been issued special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rates otherwise applicable under section 6 of the Act. The effective and expiration dates, occupations, wage rates, number or proportion of learners, learning periods, and the principal product manufactured by the employer for certificates issued under general learner regulations (§§ 522.1 to 522.11) are as indicated below. Conditions provided in certificates issued under special industry regulations are as established in these regulations.

Apparel Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.20 to 522.24, as amended).

The following learner certificates were issued authorizing the employment of 10 percent of the total number of factory production workers for normal labor turnover purposes. The effective and expiration dates are indicated.

Helco, Inc., 338 North Pleasantburg Drive, Greenville, S.C.; effective 3-3-60 to 3-2-61 (children's playwear and pajamas).

Kentucky Pants Co., 117 North Race Street, and at West Main Street, Glasgow, Ky.; effective 3-7-60 to 3-6-61 (work pants).

Piedmont Shirt Co., Poinsett Highway, Greenville, S.C.; effective 3-4-60 to 3-3-61 (dress and sports shirts).

Thorntown Textile Co., 125 South Pearl Street, Thorntown, Ind.; effective 2-29-60 to 2-28-61; workers engaged in the manufacture of women's and children's blouses.

Thorntown Textile Co., 125 South Pearl Street, Thorntown, Ind.; effective 2-29-60 to 2-28-61; workers engaged in the manufacture of men's and boys' knitted outerwear.

Williamson-Dickie Manufacturing Co., Uvalde, Tex.; effective 3-3-60 to 3-2-61 (men's shirts, jackets).

The following learner certificates were issued for normal labor turnover purposes. The effective and expiration dates and the number of learners authorized are indicated.

Hammond Garment Manufacturing Co., Inc., Hammond, La.; effective 3-3-60 to 3-2-61; 10 learners (sport shirts).

Lemont Pants Co., Inc., 310 Illinois Street, Lemont, Ill.; effective 3-10-60 to 3-9-61; two learners (men's and boys' trousers).

Sherman Manufacturing Co., 1200 Main Street, Darlington, S.C.; effective 3-2-60 to 3-1-61; 10 learners (ladies' house dresses).

The following learner certificates were issued for plant expansion purposes. The effective and expiration dates and the number of learners authorized are indicated.

Brandon Shirt Co., Jasper Street, Brandon, Miss.; effective 2-26-60 to 8-25-60; 25 learners (boys' sport shirts).

Form-O-Uth Brassiere Co., DBA Marie Foundations, McLean, Tex.; effective 3-1-60 to 8-31-60; 10 learners (women's brassieres).

Samuel Meltzer, d/b/a The Liberty Co., Alexander Avenue, Bradford, Tenn.; effective 3-2-60 to 9-1-60; five learners (men's and boys' pajamas and robes).

Monroe Manufacturing Co., Gamaliel, Ky.; effective 2-29-60 to 8-28-60; 30 learners (men's sport shirts).

Thorntown Textile Co., 125 South Pearl Street, Thorntown, Ind.; effective 2-29-60 to 8-28-60; 10 learners (women's and children's blouses).

Thorntown Textile Co., 125 South Pearl Street, Thorntown, Ind.; effective 2-29-60 to 8-28-60; five learners (men's and boys' knitted outerwear).

Thorsby Manufacturing Co., Thorsby, Ala.; effective 3-7-60 to 9-6-60; 15 learners (ladies' blouses).

W. F. Apparel Co., Johnston City, Ill.; effective 2-29-60 to 8-28-60; 75 learners (women's and misses' dresses).

Glove Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.60 to 522.66, as amended).

Brookville Glove Manufacturing Co., Inc., 5-15 Western Avenue, Brookville, Pa.; effective 3-5-60 to 3-4-61; 10 learners for normal labor turnover purposes (cotton work gloves).

Galena Glove & Mitten Co., 430 Garfield Avenue, Dubuque, Iowa; effective 3-7-60 to 3-6-61; 10 learners for normal labor turnover purposes (work gloves).

Good Luck Glove Co., Metropolis, Ill.; effective 3-10-60 to 3-9-61; 10 percent of the total number of machine stitchers for normal labor turnover purposes (leather work gloves).

Hosiery Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.40 to 522.44, as amended).

Van Raalte Co., Blue Ridge, Ga.; effective 3-16-60 to 9-15-60; 10 learners for plant expansion purposes (seamless).

Knitted Wear Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.30 to 522.35, as amended).

Malone Knitting Co., Inc., Factory Street, Wolfeboro, N.H.; effective 3-1-60 to 2-28-61; five learners for normal labor turnover purposes (infants' and children's knitted underwear).

Shoe Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.50 to 522.55, as amended).

Columbia Novelty Slipper Co., Hazelton, Pa.; effective 2-29-60 to 2-28-61; 10 percent of the total number of factory production workers for normal labor turnover purposes (men's, women's and children's house slippers and sandals).

Fashion-Bilt Shoe Co., Inc., Pontiac, Ill.; effective 3-4-60 to 3-3-61; 10 percent of the total number of factory production workers for normal labor turnover purposes (women's work and dress shoes).

Regulations Applicable to the Employment of Learners (29 CFR 522.1 to 522.11, as amended).

Advertisers Manufacturing Co., Ripon, Wis.; effective 3-4-60 to 9-3-60; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupation of sewing machine operator for a learning period of 240 hours at the rate of 90 cents per hour (advertising caps, aprons, newsbags, etc.).

Each learner certificate has been issued upon the representations of the employer which, among other things, were that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be annulled or withdrawn, as indicated therein, in the manner provided in Part 528 of Title 29 of the Code of Federal Regulations. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER, pursuant to the provisions of 29 CFR 522.9.

Signed at Washington, D.C. this 10th day of March 1960.

ROBERT G. GRONEWALD,
Authorized Representative
of the Administrator.

[F.R. Doc. 60-2454; Filed, Mar. 17, 1960; 8:46 a.m.]

INTERSTATE COMMERCE COMMISSION

FOURTH SECTION APPLICATIONS FOR RELIEF

MARCH 15, 1960.

Protests to the granting of an application must be prepared in accordance with Rule 40 of the general rules of practice (49 CFR 1.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

LONG-AND-SHORT HAUL

FSA No. 36076: *Plastics—Texas to Official Territory*. Filed by Southwestern Freight Bureau, Agent (No. B-7752), for interested rail carriers. Rates on synthetic plastics and plastic sheets, in carloads from specified points in Texas to specified points in Massachusetts, New Jersey, Rhode Island, and New York, N.Y.

Grounds for relief: Truck-water-truck competition.

Tariff: Supplement 675 to Southwestern Freight Bureau tariff I.C.C. 4139.

FSA No. 36077: *Oil heaters—South to Official, Illinois and WTL territories*. Filed by O. W. South, Jr., Agent (SFA No. A3922), for interested rail carriers. Rates on oil heaters, in carloads from points in southern territory to points in Official, Illinois and western trunk-line territories.

Grounds for relief: Short-line distance formula and grouping.

Tariffs: Supplement 119 to Southern Freight Association tariff I.C.C. 1171, Supplement 192 to Southern Freight Association tariff I.C.C. 971.

By the Commission.

[SEAL]

HAROLD D. MCCOY,
Secretary.

[F.R. Doc. 60-2457; Filed, Mar. 17, 1960; 8:47 a.m.]

[Notice 278]

MOTOR CARRIER TRANSFER PROCEEDINGS

MARCH 15, 1960.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 179), appear below:

As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC 62932. By order of March 11, 1960, the Transfer Board approved the transfer to Scarsdale Van & Storage Co., Inc., White Plains, New York, of

Certificate in No. MC 54079, issued February 12, 1941, to Isidore Henig, New York, New York, authorizing the transportation of: Office and store furniture and fixtures, finished wood work, feathers, and down, over irregular routes, from New York, N.Y., to points in specified counties in New Jersey and Fairfield County, Conn.; and used office and store furniture and fixtures, over irregular routes, from the above-specified destination points to New York, N.Y. David Brodsky, Brodsky and Lieberman, Attorneys, 1776 Broadway, New York, N.Y., for applicants.

No. MC-FC 63018. By order of March 11, 1960, the Transfer Board approved the transfer to Robert M. Peka, Richmond, Indiana, of a Permit in No. MC 106780, issued December 11, 1952, to John Aubrey Lelsure, doing business as Lelsure Trucking Service, Richmond, Indiana, authorizing the transportation of such commodities as are dealt in by chain

department stores, from Richmond, Ind., to points in Indiana and Ohio within 25 miles of Richmond, and repossessed, used and returned or rejected shipments of the foregoing commodities on the return trip. Robert C. Smith, Cowan and Smith, 512 Illinois Building, Indianapolis 4, Indiana, for applicants.

No. MC-FC 63028. By order of March 11, 1960, the Transfer Board approved the transfer to Machinery & Materials Corporation, Shelbyville, Ind., of Certificate No. MC 106657 issued September 12, 1957, in the name of Jansma Cartage Co., Inc., Munster, Ind., authorizing the transportation of commodities, which because of size or weight require the use of special equipment, and contractors' materials, supplies, and equipment moving in connection therewith which do not necessarily require the use of special equipment, and such commodities as are usually transported in dump trucks, over irregular routes, between points in

Indiana and Illinois. W. L. Jordan, 201 Merchants Savings Building, Terre Haute, Ind., for applicants.

No. MC-FC 63030. By order of March 11, 1960, the Transfer Board approved the transfer to American Warehouse & Transportation, Inc., Jersey City, New Jersey, of a Permit in No. MC 33896 issued November 25, 1943, to Tidewater Terminals Transportation Co., Inc., New York, New York, authorizing the transportation of specific commodities, from, to, and between specified points in New York, Pennsylvania and New Jersey. The order also authorized the addition of transferee as a respondent in Docket No. MC 33896 Sub 1. Bert Collins, 140 Cedar Street, New York 6, New York, for applicants.

[SEAL] HAROLD D. McCoy,
Secretary.

[F.R. Doc. 60-2458; Filed, Mar. 17, 1960; 8:47 a.m.]

CUMULATIVE CODIFICATION GUIDE—MARCH

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published to date during March.

1 CFR	Page	7 CFR	Page	7 CFR—Continued	Page
Appendix A	2281	4	1985	PROPOSED RULES—Continued	
3 CFR		52	2005	1028	2106
EXECUTIVE ORDERS:		352	1929	1065	1955
Feb. 18, 1870	1949	362	1934	8 CFR	
Mar. 26, 1881	1949	718	1743, 2125	502	2152
June 8, 1901	1867	719	1816	9 CFR	
982	2073	723	2125	73	1873
1624	2073	728	2074	131	1937, 1938
1776	2073	815	2006	155	1763
1778	2073	821	2198	10 CFR	
2119	2073	822	2198	PROPOSED RULES:	
4124	2073	836	2198	30	2134
4208	1949	850	1905, 1906, 2252, 2253	31	2134
7752	2163	903	2198	72	2236
7775	2163	914	1935, 2097, 2152	12 CFR	
8001	2163	922	1908	5	2158
9769	2073	933	1936	204	1818
10017	2073	946	1747	221	2098
10337	2073	953	1817, 1937, 2097	PROPOSED RULES:	
10501	2073	954	1756	222	2140
10577	2073	955	2098	14 CFR	
10868	1927	965	1763	20	2126
10869	2073	987	1817	40	1987
10870	2197	PROPOSED RULES:		41	1987
10871	2251	53	1913	42	1987
PRESIDENTIAL DOCUMENTS OTHER THAN PROCLAMATIONS AND EXECUTIVE ORDERS:		723	2059	60	1764, 1987
Memorandum, November 5, 1953	2073	725	2059	241	2126
Memorandum, May 7, 1959	2073	902	1838, 2261	302	1868
Memorandum, March 9, 1960	2073	903	2129	375	1767
Transfer Plan	2151	904	1879, 2086	501	1938
5 CFR		912	2057	507	1818,
2	2074, 2198	918	2221	1908, 1987, 2041, 2077, 2078,	2255
6	1928, 2005, 2074, 2152	921	2132	600	1819,
24	1743	928	2057	1938-1940, 1988-1991, 2009-2011,	2199
325	1928	944	2057	2041, 2078, 2079, 2159, 2160, 2199	
6 CFR		972	1791	601	1819, 1938-
331	1905, 2047	975	2234	1940, 1988-1992, 2009-2011, 2041,	2199
421	1815, 2047, 2049, 2051, 2053, 2125	990	1879	2078, 2079, 2098, 2159, 2160, 2199	
443	1816	995	2106	602	1992, 2200, 2255
477	2005	996	1879	608	1868, 2099
485	1867, 1868	999	1879	609	1868, 2042, 2080
		1018	2263	1209	2100
		1019	1879		
		1021	1954		
		1024	2236		

14 CFR—Continued

	Page
PROPOSED RULES:	
4b	2270
10	2270
40	2270
41	2270
42	2270
60	2137
507	1839, 1883, 2060, 2165, 2166
514	1884
570	2137
600	1801-1804, 1839, 1956-1965, 2017, 2018, 2084, 2085, 2107-2109
601	1802-1804, 1839, 1840, 1960-1965, 2017, 2018, 2085, 2086, 2108-2110, 2139
602	1804, 1805, 1966, 1993, 2086
608	2086, 2109
619	2137

15 CFR

20	2163
230	2083
370	2255
371	2255
373	2255
379	2255

16 CFR

13	1819, 1820, 1873, 1875, 2075, 2100, 2101, 2160-2162, 2200-2202
----	--

17 CFR

211	1940
250	1942
270	1865

PROPOSED RULES:

250	2060
-----	------

18 CFR

154	1943
-----	------

19 CFR

4	2163
10	1820
23	2103

20 CFR

238	2053
262	2053
266	2053
401	2011
404	2127

21 CFR

27	1770
120	1943, 2076
121	1772, 1944, 2076, 2162, 2202-2204
146a	1909
281	1820

PROPOSED RULES:

120	1956, 2017, 2084, 2136, 2269
121	1800, 1801, 1884, 1913

22 CFR

121	1821
122	1823

22 CFR—Continued

	Page
123	1824
124	1827
125	1827
126	1828
127	1829
128	1829

24 CFR

221	2102
222	2102
226	2102
232	2102
235	2103
241	2103

25 CFR

48	1829
124	1831

26 (1954) CFR

1	1833
48	1773

PROPOSED RULES:

1	1954, 2165
---	------------

30 CFR**PROPOSED RULES:**

25	1877
33	2014

31 CFR

500	1910
-----	------

32 CFR

1	1778
2	1783
3	1784
5	1784
6	1784
7	1784
8	1786
9	1786
10	1787
16	1788
17	1789
56	2127
65a	1789
754	2258
888	1944

32A CFR**NSA (CH. XVIII):**

OPR-7	2104
-------	------

33 CFR

92	2219, 2258
202	1910
205	1910
401	2206

36 CFR

7	1947
---	------

38 CFR

2	2163
6	2258
13	2163

39 CFR

	Page
1-203	2077
43	1947
45	1947
94	1947
96	1947
168	1948, 2055, 2104, 2258

42 CFR

75	1911
----	------

43 CFR**PROPOSED RULES:**

4	2106
192	1877

PUBLIC LAND ORDERS:

808	1885, 1950
1312	1867
1826	2104
2022	2105
2032	2105
2058	1867
2059	1867
2060	1949
2061	1949
2062	1950
2063	2077
2064	2077
2065	2104
2066	2105
2067	2105
2068	2128
2069	2163

46 CFR

2	2217
10	2217
26	2217
52	2218
61	2218
67	2218
157	2218
171	2259
172	1912, 2219

PROPOSED RULES:

201-380	1955
---------	------

47 CFR

1	1950, 1985
2	2219
3	2012
8	2164
13	1950
16	1834
17	1952

PROPOSED RULES:

3	1967, 1993, 2019, 2165
17	2110

49 CFR

139	1986
145	1837
186	1837

50 CFR

17	2164
----	------

PART II



VOLUME 25

NUMBER 54

Washington, Friday, March 18, 1960

Title 1—GENERAL PROVISIONS

Appendix A—Guide to Record Retention Requirements

REVISION AS OF JANUARY 1, 1960

Introduction. The following list was compiled as a guide to generally applicable provisions of Federal laws and regulations relating to the retention of records by the public. The list is derived from the laws contained in the United States Code as amended by the laws enacted in 1959, and from the regulations contained in the Code of Federal Regulations as amended in the daily issues of the FEDERAL REGISTER through December 31, 1959. It represents an effort to show (1) what published requirements there are on the keeping of non-Federal records, (2) what records must be kept and who must keep them, and (3) how long they must be kept.

Coverage. The list is confined to generally applicable published requirements on record retention. Not included are requirements applying to named individuals and corporations such as professional or patriotic associations, port or bridge authorities. Also not included are requirements as to the furnishing of reports to Government agencies, the filing of tax returns, the submission of supporting evidence with applications or claims, and similar materials. Likewise the provisions of individual Government contracts may require the keeping of records, but no attempt has been made to include all such provisions.

In many laws and regulations there is an implied responsibility to keep copies of reports and other papers furnished to Federal agencies, or to keep working papers necessary to the preparation of a report. Ordinarily such implied requirements are not included.

The list also does not contain requirements as to the keeping of papers furnished by the Government, such as passports, licenses, permits, and similar documents, unless they are closely related to other records which must be kept. It does not include requirements as to the display of posters, notices, or other signs in factories, hotels, or other places of business.

Arrangement. The list is arranged alphabetically by the names of the De-

NOTICE

Appendix A to Title I does not have the effect of law, regulation, or ruling. It is published as a guide to legal requirements that appear to be in effect as of January 1, 1960.

partments, followed by the major agencies imposing or having a special interest in the requirements, and thereunder by the bureau or office immediately concerned with the requirements. Individual items are numbered to simplify indexing, but they are not alphabetically arranged.

Two supplements to the list contain generalized information about certain requirements under the Second War Powers Act of 1942 and detailed information on requirements imposed by the Civil Aeronautics Board relative to the availability of credentials for inspection.

An index to the list follows the last supplement.

CONTENTS

I. Department of Agriculture	Page
1. Foreign Agricultural Service	2282
2. Agricultural Conservation Program Service	2282
3. Agricultural Marketing Service	2282
4. Agricultural Research Service	2285
5. Commodity Exchange Authority	2285
6. Commodity Stabilization Service	2286
7. Commodity Stabilization Service and Commodity Credit Corporation	2288
8. Farmers Home Administration	2288
9. Federal Crop Insurance Corporation	2289
II. Department of Commerce	
1. Business and Defense Services Administration	2289
2. Foreign Commerce, Bureau of	2289
3. Maritime Administration	2290
4. Public Roads, Bureau of	2291
5. Transportation, Under Secretary of Commerce for	2291

CONTENTS—Continued

III. Department of Defense (Departments of Army, Navy, Air Force)	Page
1. Office of the Secretary of Defense	2292
2. Department of the Air Force	2294
3. Department of the Army	2295
IV. Department of Health, Education, and Welfare	
1. Education, Office of	2295
2. Food and Drug Administration	2296
3. Public Health Service	2296
4. Social Security Administration	2297
V. Department of the Interior	
1. Office of the Secretary	2297
2. Fish and Wildlife Service	2297
3. Geological Survey	2298
4. Indian Affairs, Bureau of	2298
5. International Pacific Halibut Commission	2299
6. International Whaling Commission	2299
7. Mines, Bureau of	2299
8. National Park Service	2299
VI. Department of Justice	
1. General	2299
2. Alien Property, Office of	2299
VII. Department of Labor	
1. Office of the Secretary	2299
2. Employees' Compensation, Bureau of	2300
3. Labor-Management Reports, Bureau of	2300
4. Public Contracts, Division of	2300
5. Wage and Hour Division	2300
VIII. Post Office Department	2303
IX. Department of State	2303
X. Department of the Treasury	
1. Accounts, Bureau of	2303
2. Comptroller of the Currency	2303
3. Customs, Bureau of	2303
4. Internal Revenue Service	2305
5. International Finance, Office of	2323
6. Mint, Bureau of the	2323
7. Narcotics, Bureau of	2323
8. Public Debt, Bureau of the	2323
9. United States Coast Guard	2324
XI. Atomic Energy Commission	2324

CONTENTS—Continued

	Page
XII. Civil Aeronautics Board ---	2325
XIII. Committee on Purchases of Blind-Made Products -	2326
XIV. Federal Aviation Agency	2326
XV. Federal Communications Commission -----	2328
XVI. Federal Deposit Insurance Corporation -----	2330
XVII. Federal Home Loan Bank Board -----	2331
XVIII. Federal Power Commission -----	2331
XIX. Federal Trade Commission -----	2331
XX. General Accounting Office	2332
XXI. General Services Administration -----	2332
XXII. Housing and Home Finance Agency	
1. Office of the Administrator	2333
2. Federal Housing Administration	2333
XXIII. Interstate Commerce Commission -----	2334
XXIV. Panama Canal Company and Canal Zone Government -----	2334
XXV. Railroad Retirement Board -----	2334
XXVI. Securities and Exchange Commission -----	2334
XXVII. Veterans Administration	2335
Supplements:	
I—Requirements under the Second War Powers Act of 1942	2336
II—Civil Aeronautics Requirements on Availability of Credentials for Inspection	2336
Index -----	2336

I. DEPARTMENT OF AGRICULTURE

1. Foreign Agricultural Service

1.1 Persons importing certain dairy commodities.

To keep records of importations and of the transactions relating to the procurement and disposition of such commodities.

Retention period: Not less than 2 years subsequent to the end of the quota period during which the importation was made. 7 CFR 6.27

2. Agricultural Conservation Program Service

2.1 Persons eligible for agricultural conservation payments.

To keep receipts or invoices of purchases, transportation, and analysis of materials; and records of seed collections

and production, labor and equipment expenses, or other services performed or expenditures made as evidence of costs in carrying out conservation practices, including any pH determinations issued by the Extension Service or any other qualified agency.

Retention period: Until presented to the farm inspector at time of inspection. 7 CFR 1102.311-1105.976 containing numerous references to record requirements.

2.2 Producers of gum naval stores from turpentine trees.

To keep records of faces by tracts and drifts in connection with the Naval Stores and Agricultural Conservation Programs.

Retention period: Until requested by the local inspector (area forester). 1953 provisions—7 CFR 1106.402; 1954—7 CFR 1106.502; 1955—7 CFR 1106.602; 1956—7 CFR 1106.705; 1957—7 CFR 1106.805; 1958—7 CFR 1106.906; 1959—7 CFR 1106.1006

3. Agricultural Marketing Service

MARKETING ORDER PROGRAM FOR FRUITS AND VEGETABLES UNDER THE AGRICULTURAL MARKETING ACT OF 1937, AS AMENDED

INDIVIDUAL HANDLERS OF VARIOUS COMMODITIES UNDER MARKETING ORDERS

3.1 Almond handlers.

To keep records showing details of receipt of almonds, withholdings, sales, shipments, inventories, surplus disposition, and other pertinent information in respect to operations.

Retention period: 2 years after end of crop year to which such records apply. 7 CFR 909.70

3.2 Almond handlers.

To keep copies of receipts they have issued for almonds received for their own accounts.

Retention period: 2 years after end of crop year to which such records apply. 7 CFR 909.71 (retention: 909.70)

3.3 Nectarine handlers.

To keep records of nectarines received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding fiscal years. 7 CFR 937.60

3.4 Potato handlers.

To keep records of potatoes received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 938.75

3.5 Tomato handlers.

To maintain records of tomatoes received and disposed of as may be necessary to verify the reports submitted thereon.

Retention period: At least 2 years. 7 CFR 945.80

3.6 Central marketing organizations.

To keep records regarding allotment transactions for lemon handlers.

Retention period: 3 years. 7 CFR 953.62

3.7 Dried fig handlers.

To keep records as prescribed by the Dried Fig Administrative Committee, of all dried figs handled, including dried figs acquired, sold, and otherwise disposed.

Retention period: At least 2 years after the end of the crop year to which such records apply. 7 CFR 964.65, 964.66, 964.165

3.8 Walnut handlers.

To keep records of shelled and unshelled walnuts or walnut material received, held, and disposed of.

Retention period: 2 years after end of marketing year in which transactions are completed. 7 CFR 984.79, 984.463, 984.479

3.9 Raisin handlers.

To keep records as prescribed by the Raisin Administrative Committee, of raisins acquired, stored, sold, and otherwise disposed.

Retention period: At least 2 years after the termination of the crop year in which the transactions occurred. 7 CFR 989.76, 989.77, 989.173, 989.176

3.10 Prune handlers.

To keep records of prunes received, held, and disposed of as prescribed by the Prune Administrative Committee.

Retention period: At least 2 years after the end of the crop year in which the transaction occurred. 7 CFR 993.76, 993.176

3.11 Filbert handlers.

To keep records of all filberts received, held, and disposed of as prescribed by Filbert Control Board.

Retention period: 2 years after end of fiscal year in which transaction occurred. 7 CFR 997.71

3.12 Lime handlers.

To maintain records of limes received and disposed of in order to verify reports submitted to the Florida Lime Administrative Committee.

Retention period: At least 2 succeeding fiscal years. 7 CFR 1001.60

3.13 Date handlers.

To maintain records of the handling, withholding, and disposition of dates.

Retention period: At least 2 years subsequent to termination of each crop year. 7 CFR 1003.68

3.14 Cucumber handlers.

To maintain records of cucumbers received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding fiscal years. 7 CFR 1015.70

3.15 Onion handlers.

To maintain records of onions received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 1017.65

3.16 Apricot handlers.

To maintain records of apricots received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 1020.60

3.17 Tomato handlers.

To keep records of tomatoes received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 years. 7 CFR 1021.80

3.18 Cherry handlers.

To maintain records of cherries received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 1022.60

SHIPPERS HANDLING EXEMPTED FRUITS AND VEGETABLES

3.19 Shippers handling fruits and vegetables covered by exemption certificates under marketing order programs.

To keep records of such shipments.

Retention period: Not specified, except for tomatoes (at least 2 succeeding years). 7 CFR 936.141, 945.80 (tomatoes)

(Certificate (record) returned after shipment of commodities (pears, grapes, and potatoes) 7 CFR 939.125, 951.122, 981.104)

DIVERSION PROGRAMS COVERING DATES AND IRISH POTATOES UNDER SECTION 32, PUBLIC LAW, 320, 74TH CONGRESS, AS AMENDED

3.20 Date diverters.

To maintain records and accounts relating to dates diverted or disposed of under the Date Diversion Payment Program.

Retention period: 1957 marketing season—until October 1, 1960, 6 CFR 518.566; 1958 marketing season—until October 31, 1961, 6 CFR 518.586

3.21 Irish potato diverters.

To keep records and accounts relative to fresh Irish potatoes diverted and sold for use as livestock feed.

Retention period: 2 years after date of last payment. 6 CFR 519.145, 519.171, 519.196

PERISHABLE AGRICULTURAL COMMODITIES ACT, 1930 (FRUITS AND VEGETABLES)

3.22 Commission merchants, dealers, and brokers.

To keep accounts, records, memoranda, and documents which disclose all business transactions, including ownership of such business by stockholding or otherwise.

Retention period: 2 years. 7 CFR 46.15, 46.16, 46.19

SCHOOL LUNCH, SPECIAL MILK, AND DIRECT DISTRIBUTION PROGRAMS

3.23 Cooperating State agencies and participating public and private schools.

To maintain records as specified in the regulations of the National School Lunch Program.

Retention period: 3 years from the close of the Federal fiscal year to which the records pertain. 7 CFR 210.8, 210.13

3.24 Cooperating State agencies, participating public and private schools, and institutions.

To maintain records as specified in the regulations of the Special Milk Program.

Retention period: 3 years after the end of each Federal fiscal year's operations. 6 CFR 502.203, 502.209, 502.212

3.25 Distributing and recipient agencies distributing food commodities donated for use in school lunch programs, in summer camps for children, by needy Indians on reservations, in institutions, in State correctional institutions for minors, and in assistance of other needy persons.

To maintain records relating to receipt, disposal, and inventory of commodities, including records with respect to the receipt and disbursement of funds arising from operation of the distributing program.

Retention period: 3 years from the close of the Federal fiscal year to which the records pertain. 6 CFR 503.6

POULTRY AND POULTRY PRODUCTS EXPORT INSPECTION PROGRAMS

3.26 Exporters of poultry and poultry products under the poultry export program.

To maintain records showing purchases, sales, and deliveries of products exported or to be exported.

Retention period: 2 years after effective date of program. 6 CFR 530.107

3.27 Persons processing, transporting, shipping, or receiving poultry slaughtered for human consumption or poultry products in commerce, or holding such products.

To maintain detailed records of such transactions as specified in the regulations.

Retention period: 2 years. 7 CFR 81.152

INSPECTION OF DAIRY PRODUCTS

3.28 Dairy products manufacturers, processors, and packagers operating approved plants under Department of Agriculture inspection.

To maintain records of quality tests of producers of raw milk and of producers, sellers, and shippers of raw cream; and plant and laboratory tests and analyses of raw materials and finished products.

Retention period: 1 year. 7 CFR 58.143, 58.144, 58.169

REGULATIONS FOR THE MARKETING ORDER PROGRAM FOR DAIRY PRODUCTS UNDER THE AGRICULTURAL MARKETING ACT OF 1937, AS AMENDED

3.29 Milk handlers.

To keep detailed and summary accounts, books, and records with respect to (a) the receipts and utilization of all milk, skim milk, and butterfat handled, including all milk products received and disposed of in the same form; (b) the weights and butterfat content of all milk and milk products handled; and (c) payments to producers and cooperative associations of producers and such other information as the market administrator may require.

Retention period: 3 years, to begin at the end of the calendar month to which such accounts and records pertain, or for a longer period if notified by the Marketing Administrator. 7 CFR Parts 903-1027. (See specific milk marketing area.)

PACKERS AND STOCKYARDS ACT, 1921

Regulations pertaining to interstate and foreign commerce in livestock and poultry as follows:

3.30 Stockyard owners, market agencies, and licensees under Packers and Stockyards Act regulations.

To keep open for public inspection (and post in the case of licensees) duplicate copies of all schedules of rates and charges and rules or regulations and amendments or supplements thereto.

Retention period: Not specified; however, required to post and keep open for inspection currently effective schedules only. 9 CFR 201.22

3.31 Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.

To keep available for inspection by owners or consignors or purchasers copies of bills covering charges paid for or on behalf of the owner or consignor which were deducted from the gross proceed of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: Not specified.¹ 9 CFR 201.45

3.32 Stockyard owners, registrants buying or selling livestock, and licensees buying or selling live poultry.

To keep (in addition to other necessary records) daily accurate records of purchases, sales, shipments, prices, etc.

Retention period: Not specified.¹ 9 CFR 201.46

3.33 Sellers of live poultry under Packers and Stockyards Act regulations.

To keep copy of ticket prepared by seller at time of sale showing the name of the designated market, the date of the transaction, the names of the seller and buyer, the number of coops, kinds of poultry, price per pound, and such terms and conditions as the parties may agree upon.

Retention period: Not specified.¹ 9 CFR 201.43

3.34 Stockyard owners, market agencies, or licensees weighing livestock or live poultry for purposes of purchase or sale under Packers and Stockyards Act regulations.

To keep copy of scale ticket of weighing showing for both livestock and live poultry, name of agency performing the service, date of weighing number of the scale or other information identifying the scale, name of seller, name of buyer, name of consignor, or understandable abbreviations of such names; in case of livestock, also, the number of head, kind, and actual weight, the amount of dock-

¹ Records shall not be destroyed or disposed of without the consent in writing of the Chief, Packers and Stockyards Branch, AMS, Department of Agriculture. 9 CFR 201.50

age and name or initials of person weighing it; and, in case of live poultry, also, number of coops weighed, the gross, tare, and net weights, and the name or initials of person operating scale at time of weighing.

Retention period: Not specified.¹ 9 CFR 201.49

3.35 Stockyard owners, market agencies, or licensees who weigh livestock or live poultry for purposes of purchase and sale under Packers and Stockyards Act regulations.

To keep one copy of form report of tests and inspections of scales and shall cause one copy to be kept by the agency conducting the test and inspection of the scales (a third copy to the District Supervisor of the Service).

Retention period: Not specified.¹ 9 CFR 201.74

3.36 Authorized State livestock associations and agencies.

To keep adequate detailed records of collection of fees, disbursement, inspections, and brands and marks.

Retention period: Not specified.¹ 9 CFR 201.86

3.37 Authorized State agencies and livestock associations under Packers and Stockyards Act regulations.

To keep adequate records showing in detail the income derived from the collection of authorized fees, the disbursement of such funds as expenses for conducting the services, the inspections performed and the results thereof, including records showing a full description of brands, marks, and other identifying characteristics of inspected livestock; and currently maintain records of the brands, marks, and other identifying characteristics of livestock located in the State from which such agency or association will operate and with reference to which the authorization has been granted.

Retention period: Not specified.¹ 9 CFR 201.89

WAREHOUSE ACT OF 1916, AS AMENDED

Regulations pertaining to warehousing agricultural products as follows:

3.38 Licensed warehousemen.

To keep copies of all receipts issued.
Retention period: Not specified. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 109.17, 110.17, 111.18, 112.17, 113.17, 114.17

3.39 Licensed warehousemen.

To retain each canceled receipt.
Retention period: 6 years after December 31 of the year in which receipt is canceled and for such longer period as may be necessary for the purpose of any litigation which the warehouseman knows to be pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 101.28, 102.34, 103.28, 104.28,

¹Records shall not be destroyed or disposed of without the consent in writing of the Chief, Packers and Stockyards Branch, AMS, Department of Agriculture. 9 CFR 201.50

105.29, 106.30, 107.31, 108.29, 109.34, 110.29, 111.33, 112.29, 113.29, 114.29

3.40 Licensed warehousemen.

To keep a copy of his current rules and schedule of charges exposed conspicuously in a place accessible to the public.

Retention period: Required to expose current copy only. 7 CFR 101.29, 102.35, 103.29, 104.31, 105.30, 106.31, 107.32, 108.30, 109.35, 110.30, 111.34, 112.30, 113.30, 114.30

3.41 Licensed warehousemen.

Shall use for his licensed warehouse a system of accounts approved for the purpose by the Service, and maintain such records as are specified.

Retention period: Not specified. 7 CFR 101.33, 102.37, 103.40, 104.28, 105.33, 106.37, 107.39, 108.33, 109.40, 110.34, 111.41, 112.34, 113.36, 114.34

3.42 Licensed warehousemen.

Shall keep on file an exact copy of each report required to be submitted by such warehouseman.

Retention period: As may be prescribed by the Department or Service. 7 CFR 101.36, 102.38, 103.41, 104.29, 105.35, 106.39, 107.42, 108.35, 109.42, 110.36, 111.44, 112.36, 113.38, 114.36

3.43 Licensed cotton warehousemen.

To keep copies of certificates covering cotton stored, and copies of Form A memorandums and Form C certificates issued by a board of cotton examiners which forms a basis of any receipt issued.

Retention period: 1 year from date of issuance and thereafter until receipts based upon such certificates have been surrendered and canceled. 7 CFR 101.47

3.44 Licensed cotton warehousemen.

To keep records of cotton sampling including the written request, if any.

Retention period: Not specified. 7 CFR 101.49

3.45 Licensed classifiers, inspectors, graders, and weighers of agricultural commodities.

To keep copies of certificates issued by them.

Retention period: 1 year. 7 CFR 101.61, 102.69, 104.57, 105.59, 106.66, 107.68, 108.59, 109.64, 110.61, 111.70, 112.59, 113.65, 114.64

3.46 Licensed warehousemen.

To keep either copies of, or the original inspection, grade and/or weight, certificates covering lots of commodities stored.

Retention period: Not specified. 7 CFR 102.29, 103.24, 105.46, 106.54, 107.55, 108.47, 109.25, 111.56, 112.49, 113.52, 114.50

3.47 Licensed grain warehousemen.

To keep records of weights, kinds, and grades of all lots of nonstorage grain received into and delivered from warehouses.

Retention period: Not specified. 7 CFR 102.30

3.48 Licensed warehousemen.

To keep inquiries received in writing advising of interest in deteriorating commodities stored in warehouse.

Retention period: Not specified. 7 CFR 102.54, 103.39, 107.51, 108.42, 109.49, 110.46, 111.52, 112.43, 113.47, 114.46

FEDERAL SEED ACT

Regulations pertaining to handlers, shippers, and procurers of seeds as follows:

3.49 Persons shipping agricultural and vegetable seeds subject to the Federal Seed Act regulations.

To keep complete records of each lot of agricultural and vegetable seeds transported or delivered for transportation in interstate commerce.

Retention period: 3 years. 7 CFR 201.4

3.50 Country shippers of agricultural seeds subject to the Federal Seed Act regulations.

To keep copies of origin declarations they have issued and records showing names and addresses of growers or country shippers from whom seeds were purchased, quantity, and date of delivery.

Retention period: 3 years. 7 CFR 201.5 (retention: 201.4)

3.51 Procurers of seeds from growers subject to the Federal Seed Act regulations.

To obtain and keep the grower's declaration.

Retention period: 3 years. 7 CFR 201.7 (retention: 201.4)

3.52 Growers of seeds subject to the Federal Seed Act regulations.

To keep copy of the grower's declaration.

Retention period: 3 years. 7 CFR 201.7 (retention: 201.4)

REGULATIONS PERTAINING TO THE ADMINISTRATION OF THE COTTON ACTS

3.53 Cotton quotation committees.

To keep records of spot markets cotton sales.

Retention period: Not specified. 7 CFR 27.98

3.54 Licensed cotton classers.

To keep copies of certificates issued by them.

Retention period: 1 year after date of issuance. 7 CFR 28.87

3.55 Licensed cotton classers who place certificate of classification directly on warehouse receipts, weight certificates, or on other documents showing such classification.

To keep records of each bale and sample classified showing bale number, grade, length of staple, or other class of each bale, and date classed.

Retention period: 1 year after date of classification. 7 CFR 28.87

3.56 Licensed cottonseed chemists.

To keep records of the analysis of each individual sample of cottonseed graded as well as books, papers, records, and accounts relating to the performance of their duties under the Agricultural Marketing Act of 1946 and the regulations made under the act by the Secretary of Agriculture.

Retention period: At least 1 year after date of analysis. 7 CFR 61.15

3.57 Licensed cottonseed samplers.

To keep books and records relating to the performance of their duties available for inspection or examination by a representative of the Department.

Retention period: Not specified. 7 CFR 61.35

NAVAL STORES ACT OF 1923, AS AMENDED

3.58 Accredited turpentine and rosin processors for naval stores.

To keep such records as may be necessary to submit correct reports.

Retention period: 3 years. 7 CFR 160.50

4. Agricultural Research Service

4.1 Licensed manufacturers (domestic and foreign), distributors, and importers of biological products.

To keep detailed records of the results of tests for purity and potency and of the methods of preservation of each batch of biological products; and of the sale, shipment, or other disposition of the products.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Animal Inspection and Quarantine Division. 9 CFR 116.1 (retention: 116.3)

4.2 Licensees preparing anti-hog-cholera serum and hog-cholera virus.

To keep records pertaining to virus production, serum preparation, and to pigs used to produce virus.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Animal Inspection and Quarantine Division. 9 CFR 116.2 (retention: 116.3)

4.3 Handlers of anti-hog-cholera serum or hog-cholera virus.

To keep records pertaining to the manufacture, receipt, delivery, sale, prices, and disposition of serum and virus.

Retention period: 2 years. 9 CFR 131.49

4.4 Alaskan fur farmers.

To keep books and records for inspection by the Alaska Game Commission.

Retention period: Not specified. 9 CFR 160.3

5. Commodity Exchange Authority

5.1 Futures commission merchants depositing customers' monies in a bank or trust company.

Must secure a written waiver agreement from such bank or trust company and keep as a permanent record an executed copy of this agreement.

Retention period: 5 years from date of closing of such bank account.² 17 CFR 1.20 (retention: 1.31)

² After 3 years the person required to keep such books and records may at his option substitute photographic reproductions thereof on film, together with facilities for the projection of such film in a manner which will permit it to be readily inspected or examined.

5.2 Futures commission merchants investing customers' money or loaning customers' money on the security of negotiable warehouse receipts.

To deposit such obligations, securities and warehouse receipts in safekeeping with a bank, trust company or clearing organization, or clearing member of a contract market and keep an executed copy of agreement with bank, trust company, clearing organization, or a clearing member of a contract market as specified in the section cited.

Retention period: 5 years after termination of agreement.² 17 CFR 1.26 (retention: 1.31)

5.3 Futures commission merchants.

To keep the following records re obligations and investment securities, date investments made, name of person from or through whom obligations bought, amount of money paid, description of obligations, date disposition made and amount received therefor, name of person to or through whom sold; and the following records re warehouse receipts, date loan made, name of person to whom funds loaned, amount loaned, description of warehouse receipts, date, and particulars of any changes or substitutions, date on which loan repaid.

Retention period: 5 years after investment liquidated or loan paid.² 17 CFR 1.27 (retention: 1.31)

5.4 Futures commission merchants.

To keep a permanent record of the daily computation of money, securities and property which must be segregated for customers.

Retention period: 5 years.² 17 CFR 1.32 (retention: 1.31)

5.5 Futures commission merchants.

To keep record showing position of each customer in each future of each commodity on each contract market as of last business day of each calendar month.

Retention period: 5 years.² 17 CFR 1.33 (retention: 1.31)

5.6 Futures commission merchants.

To keep a "point balance" record of all open trades or contracts of customers as of last day of business of each calendar month.

Retention period: 5 years.² 17 CFR 1.34 (retention: 1.31)

5.7 Futures commission merchants.

To keep statement to show as of close of last business day of fiscal year and semiannually thereafter, net profit or loss from combined open trades, credit or debit balance of commodity margin account of each customer, whether or not customer has open trades or contracts, description of all securities and property in segregated account received from each customer to margin, guarantee or secure trades or contracts.

Retention period: 5 years.² 17 CFR 1.34 (retention: 1.31)

5.8 Futures commission merchants and members of contract markets.

To keep full and complete record of all futures and cash transactions including all orders, trading cards, signature cards,

street books, journals, ledgers, cancelled checks, copies of confirmations, statements of purchase and sale, together with all other data and memoranda and records of every sort pertaining to cash and future transactions.

Retention period: 5 years.² 17 CFR 1.35 (retention: 1.31)

5.9 Futures commission merchants and clearing members of contract markets.

To prepare and keep in permanent form the following: (a) A financial ledger record showing all charges against and credits to each customer's account; (b) a record of transactions showing for each account all commodity futures transactions executed for such account, including date, price, quantity, market, commodity, and future; (c) a record or journal showing for each day complete details of all commodity futures transactions executed, including date, price, quantity, market, commodity, future, and the person for whom such transaction was made (in the case of clearing members, the record or journal should also show the floor broker or other person executing each transaction and the opposite clearing member with whom it was made).

Retention period: 5 years.² 17 CFR 1.35 (retention: 1.31)

5.10 Futures commission merchants.

To keep record of all securities and property (other than money) received from customers to margin, guarantee or secure trades and contracts including description of securities, name and address of customer, date received and returned or otherwise disposed of.

Retention period: 5 years from date of return of property.² 17 CFR 1.36 (retention: 1.31)

5.11 Futures commission merchants and members of contract markets.

To keep record showing for each futures account name, address and principal occupation of person for whom account is carried and names of persons guaranteeing account or exercising trading control over account.

Retention period: 5 years from date account closed.² 17 CFR 1.37 (retention: 1.31)

5.12 Contract markets.

To keep record of each transaction wherein a member acts for both a buyer and a seller, including the date, price, quantity, kind of commodity, delivery month, by whom executed, and the exact time of execution.

Retention period: 5 years.² 17 CFR 1.39 (retention: 1.31)

5.13 Contract markets.

Must require warehouse operators whose receipts are deliverable in satisfaction of futures contracts made on or subject to the rules of the contract market to keep records showing stocks traded for future delivery on such contract markets, in store by kind, class, and grade, including lots and parcels stored specially or separately.

Retention period: 5 years.² 17 CFR 1.44 (retention: 1.31)

5.14 Persons having or controlling open contracts in futures in excess of amounts specified.

To keep books and records showing details of such contracts and related transactions, names and addresses of all futures commission merchants, and board of trade members with whom or through whom such contracts held, all persons having a participating financial interest, name and address of partners, stockholders controlling 20 percent or more of capital stock of corporation, persons participating in management or having financial or beneficial interest in trading operations of associations or trusts.

Retention period: 5 years.² 17 CFR 2.14, 2.15, 3.14, 3.15, 4.14, 4.15, 5.14, 5.15, 6.14, 6.15, 7.14, 7.15, 8.14, 8.15, 9.14, 9.15, 10.14, 10.15, 11.14, 11.15 (retention: 1.31)

6. Commodity Stabilization Service

MARKETING QUOTAS FOR COTTON, WHEAT, TOBACCO, PEANUTS, AND RICE

6.1 Ginners of upland cotton.

To keep for each bale of cotton or lot less than a bale ginned by him records showing (a) date of ginning; (b) name of operator of farm on which cotton produced; (c) name of producer of cotton; (d) county and State in which farm located; (e) gin bale number or mark; (f) serial number of the gin ticket or receipt; (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale; and (h) kind of bagging used on each bale if other than jute.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.36 (retention: 722.40)

6.2 Buyers and transferees of upland cotton.

To keep for each bale of cotton or lot less than a bale purchased from a producer records showing (a) name and address of the producer; (b) date purchased; (c) original gin bale number or equivalent; (d) number of pounds of lint cotton in each bale and lot; (e) amount of penalties to be collected, if any; and (f) serial number of the marketing card or certificate or brief description of the loan document by which the cotton was identified when marketed.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.37, 722.38 (retention: 722.40)

6.3 Buyers and transferees of upland cotton not identified by marketing cards, marketing certificates, or loan documents.

To keep copy of report showing (a) name and address of producer from whom purchased; (b) date purchased;

² After 3 years the person required to keep such books and records may at his option substitute photographic reproductions thereof on film, together with facilities for the projection of such film in a manner which will permit it to be readily inspected or examined.

³ As specified, or longer if requested by the Director, Cotton Division, CSS.

(c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or not less than a bale; and (e) amount of penalty collected, if any.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.37, 722.38 (retention: 722.40)

6.4 Buyers and transferees of upland cotton identified by marketing certificates.

To keep copy of report of transactions (Form MQ-91—Cotton (Upland)).

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.37, 722.38 (retention: 722.40)

6.5 Warehousemen, ginners, buyers, processors, common carriers, and other persons handling upland cotton from, for, or on behalf of the producer.

To keep records concerning such cotton so that the accuracy of any reports or other records that may be required can be checked.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.39 (retention: 722.40)

6.6 Producers of upland cotton marketed to persons not within the United States.

To keep copy of certificate showing name and address of buyer or transferee.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.42

6.7 Ginners of extra long staple cotton.

To keep for each bale or lot less than a bale records showing (a) date of ginning; (b) name of the operator of the farm on which produced; (c) name of the producer; (d) county and State in which produced; (e) gin bale number or mark; (f) serial number of the gin ticket or receipt; (g) gross weight of each bale and net weight of each lot less than a bale; and (h) kind of bagging used if other than jute.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.136 (retention: 722.140)

6.8 Buyers and transferees of extra long staple cotton.

To keep for each bale or lot less than a bale records showing (a) name and address of producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing origin and weight of cotton; (d) number of pounds in each bale and lot purchased; and (e) penalties to be collected, if any.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.137, 722.138 (retention: 722.140)

6.9 Buyers and transferees of extra long staple cotton not identified by marketing cards, marketing certificates, or loan documents.

To keep copy of report showing (a) name and address of the producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or lot less than a bale; and (e) amount of penalty collected, if any.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.137, 722.138 (retention: 722.140)

6.10 Buyers and transferees of extra long staple cotton identified by marketing certificates.

To keep copy of report of transaction (Form MQ-91—Cotton (ELS)).

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.137, 722.138 (retention: 722.140)

6.11 Warehousemen, ginners, buyers, processors, common carriers, and other persons handling extra long staple cotton from, for, or on behalf of the producer.

To keep records concerning such cotton, so that the accuracy of any reports or other records that may be required can be checked.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.139 (retention: 722.140)

6.12 Producers of extra long staple cotton marketed to persons not within the United States.

To keep copy of certificate showing name and address of buyer or transferee.

Retention period: ³ 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 22.142

6.13 Producers and producer-manufacturers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.

To keep copies of specified reports on production and disposition of tobacco.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 723.852, 723.861; 1958-59 year—until September 30, 1961, 7 CFR 723.952, 723.961

6.14 Buyers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.

To keep records with respect to each sale of tobacco made by producer to buyer, and to furnish the name of the farm operator and the amount of each grade of tobacco obtained from the

⁴ As specified, or longer if requested by the State administrative officer or the Director, Tobacco Division, CSS.

grading of tobacco from each farm; also to record other specified information and maintain records of sale and disposition of tobacco; and to keep copies of required reports.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 723.853, 723.854, 723.861; 1958-59 year—until September 30, 1961, 7 CFR 723.953, 723.954, 723.961

6.15 Truckers and persons engaged in sorting, stemming, packing, or otherwise processing cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 723.856, 723.861; 1958-59 year—until September 30, 1961, 7 CFR 723.956, 723.961

6.16 Producers of burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period: ⁴ 1957-58 marketing year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley, fire-cured, dark air-cured and Virginia sun-cured tobacco, 7 CFR 725.852, 725.861; 1958-59 year—until June 30, 1961, for flue-cured tobacco and until September 30, 1961, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.952, 725.961

6.17 Warehousemen handling burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: ⁴ 1957-58 marketing year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.853, 725.861; 1958-59 year—until June 30, 1961, for flue-cured tobacco and until September 30, 1961, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.953, 725.961

6.18 Dealers handling burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: ⁴ 1957-58 marketing year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.854, 725.861; 1958-59 year—until

June 30, 1961, for flue-cured tobacco and until September 30, 1961, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.954, 725.961

6.19 Truckers and persons redrying, prizing, or stemming burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: ⁴ 1957-58 marketing year—until June 30, 1960, for flue-cured tobacco and until September 30, 1960, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.856, 725.861; 1958-59 year—until June 30, 1961, for flue-cured tobacco and until September 30, 1961, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.956, 725.961

6.20 Producers of Maryland tobacco.

To keep copies of reports with respect to acreage, production, and disposition of tobacco produced showing (a) number of fields and acres harvested, (b) total pounds produced, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person through whom marketed, number of pounds marketed, gross price, and date of marketing.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 727.852, 727.861; 1958-59 year—until September 30, 1961, 7 CFR 727.952, 727.961

6.21 Warehousemen handling Maryland tobacco.

To keep records that will permit furnishing detailed information on all transactions.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 727.853, 727.861; 1958-59 year—until September 30, 1961, 7 CFR 727.953, 727.961

6.22 Dealers handling Maryland tobacco.

To keep complete and detailed records showing all purchases and resales of tobacco made by or for the dealer, and resales of tobacco bought from crops produced prior to 1957 (for 1957-58 marketing year, and prior to 1958 (for 1958-59 marketing year); and to keep copies of required reports.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 727.854, 727.861; 1958-59 year—until September 30, 1961, 7 CFR 727.954, 727.961

6.23 Truckers and persons redrying, prizing, or stemming Maryland tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period: ⁴ 1957-58 marketing year—until September 30, 1960, 7 CFR 727.859, 727.861; 1958-59 year—until September 30, 1961, 7 CFR 727.956, 727.961

6.24 Wheat producers, warehousemen, elevator operators, feeders, processors or transferees, and buyers.

To keep records of wheat transactions (as specified in the regulations).

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends and indefinite. 1958 and subsequent crop years—7 CFR 728.883, 728.884, 728.887

6.25 Peanut producers.

To keep copies of specified reports on disposition of peanuts produced and marketed.

Retention period: ⁵ 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.857, 729.863, 729.1056, 729.1062

6.26 Peanut buyers.

To keep detailed records of peanuts marketed and sales memoranda with respect to farmers stock peanuts and shelled peanuts purchased from producers.

Retention period: ⁵ 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.858, 729.863, 729.1057, 729.1062

6.27 Peanut shellers.

To maintain detailed records and keep copies of reports pertaining to the shelling of each lot of peanuts (including record of peanuts retained by the sheller) as specified in the regulations.

Retention period: ⁵ 1957 and subsequent crops—3 years following end of pertinent marketing year, 7 CFR 729.859, 729.863, 729.1058, 729.1062

6.28 Rice producers, warehousemen, mill or elevator operators, other processors or transferees, and buyers.

To keep records of rice transactions as prescribed.

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 1958 and subsequent crop years—7 CFR 730.984, 730.985, 730.988

IMPORT QUOTAS AND FAIR WAGE RATES UNDER THE SUGAR ACT

6.29 Importers or persons bringing sugar and liquid sugar into the continental United States from domestic offshore areas and foreign countries.

To keep records of operations and transactions pertaining to sugar and liquid sugar including detailed information for each unit of sugar tested and for each processing facility.

Retention period: 2 years following end of calendar year in which sugar is imported or brought into the United States. 7 CFR 810.9

6.30 Persons marketing sugar and liquid sugar produced from sugar beets and sugarcane grown in the continental United States and marketing sugar for consumption in Territory of Hawaii and in Puerto Rico.

To keep records of processings, receipts, and marketings of sugar and liquid sugar.

⁵ As specified, or longer if requested by the Director, Oils and Peanuts Division, CSS.

⁴ As specified, or longer if requested by the State administrative officer or the Director, Tobacco Division, CSS.

Retention period: 2 years following the end of the calendar year in which sugar is marketed. 7 CFR 816.8

6.31 Persons importing sugar and liquid sugar into the continental United States (including importers, mainland refiners, allottees of offshore domestic sugar quotas, shipping companies, persons engaged in the movement of sugar in interstate and foreign commerce, and surety companies undertaking obligations with respect to imported sugar).

To keep records of receipt, processing, and movement of sugar and liquid sugar and of tests, gallonages, and weights pertaining thereto.

Retention period: 2 years following end of calendar year in which sugar is imported or disposed of. 7 CFR 817.11

6.32 Employers of Virgin Islands apprentice operators of mechanical loaders and tractors in the sugar industry.

To keep a copy of the certificate of learner or apprentice issued by the St. Croix Municipal Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

6.33 Employers of Virgin Islands handicapped workers in the sugar industry.

To keep a copy of the certificate of individual worker impairment issued by the St. Croix Municipal Council Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

7. Commodity Stabilization Service and Commodity Credit Corporation

7.1 Cooperative marketing associations of producers participating in the Rice Loan and Purchase programs.

To maintain records of the total quantity of rough rice acquired by or delivered to the association from all sources, the quantity of eligible rice delivered by eligible producer members, and separate records of both eligible and ineligible rice.

Retention period: 1954 crop—at least until May 1, 1960, 6 CFR 421.577; 1955 crop—at least until May 1, 1961, 6 CFR 421.1337

7.2 Cottonseed crushers participating in the 1954 Cottonseed Price Support program.

To keep complete and detailed records as specified with respect to all purchases of cottonseed and other specified transactions.

Retention period: At least 2 years from the last date any of the products tendered by the crusher have been delivered. 6 CFR 443.1044

7.3 Cooperative associations of producers participating in the Tung Nut Price Support program.

To maintain detailed records as specified pertaining to quantities of tung nuts and tung nut oil obtained and processed.

Retention period: 1957 crop—until July 1, 1960, 6 CFR 443.1364

7.4 Peanut shellers participating in the Peanut Price Support program.

To keep accounts with respect to the production and purchase of No. 2 peanuts and farmers stock peanuts from which No. 2 peanuts were produced, including types, grades, and quantity, names and addresses of producers, and date and place received.

Retention period: 2 years after the last No. 2 peanuts are delivered to CCC. 6 CFR 446.729, 446.829, 446.929, 446.1032

7.5 Mohair producers participating in the Payment Program for Mohair, and their marketing agencies.

To maintain books, records, and accounts showing the marketing of mohair on which an application for payment is based.

Retention period: 1958 program, until April 1, 1962, 6 CFR 468.117

7.6 Handlers participating in the 1954 Wool Price Support program.

To keep authorization from pool manager to represent him and pool manager's assurance to comply with all requirements of the program.

Retention period: Not specified. 6 CFR 472.521

7.7 Pool managers and member-associations participating in the 1954 Wool Price Support program.

To keep agreements or other documents showing membership and authorization to handler.

Retention period: Not specified. 6 CFR 472.522

7.8 Wool producers participating in the Incentive Payment Program for Shorn Wool, and their marketing agencies.

To maintain books, records, and accounts showing: for the 1956, 1957, and 1958 programs—purchases of lambs on and after April 1, 1956, and marketing of wool (and/or lambs for the 1957 and 1958 programs) on which application is based.

Retention period: 1956 program—until April 1, 1960, 6 CFR 472.717; 1957 program—until April 1, 1961, 6 CFR 472.824; 1958 program—until April 1, 1962, 6 CFR 472.948

7.9 Lamb and yearling producers participating in the Payment Program for Lambs and Yearlings (Pulled Wool), and persons furnishing evidence to an applicant to enable him to receive payment under the program.

To maintain books, records, and accounts showing: for the 1956 program—purchases of unshorn lambs on or after April 1, 1956, and marketing of unshorn lambs on which application for payment is based.

Retention period: 1956 program—until April 1, 1960, 6 CFR 472.764

7.10 Dealers selling designated surplus feed grains or approved mixed feed to farmers under the Emergency Feed Program.

To maintain books and records which will permit verification of all transactions with regard to farmer's purchase orders and dealer's certificates.

Retention period: 1956 program—until July 1, 1960, 6 CFR 475.33; 1957 and 1958 programs—at least 3 full years following exchange of the purchase order for dealer's certificate, 6 CFR 475.46, 475.61; or to be kept longer if requested by the Commodity Credit Corporation.

7.11 State agencies distributing feed grain under Disaster Relief programs.

To maintain records pertaining to the receipt and distribution of feed grain delivered by CCC.

Retention period: Until January 1, 1961. 6 CFR 476.108

7.12 Exporters participating in the Rice Export Program.

To maintain records showing milled rice or brown rice exported or to be exported in connection with program.

Retention period: 2 years after date of export. 6 CFR 481.138

7.13 Exporters participating in the Commodity Credit Corporation's wheat and wheat flour export payment programs under the International Wheat Agreement.

To keep accurate records showing sales and deliveries of wheat or flour exported or to be exported in connection with the programs.

Retention period: 2 years after date of export. 6 CFR 481.770, 483.177, 483.277

7.14 Cotton products and cotton exporters (and affiliates and subsidiaries) participating in the cotton export programs.

To keep books, records, accounts, and other documents and papers pertinent to any transaction under the program.

Retention period: At least 3 years after the date of last payment under any sales registration. 6 CFR 482.14, 482.112

7.15 Feed grain exporters participating in the Feed Grain Export Program.

To keep records, accounts, and other documents relating to transactions under the program.

Retention period: 2 years after date of export. 6 CFR 484.138

8. Farmers Home Administration

8.1 Farm Ownership borrowers.

To maintain annual record book (Form FHA-195 "Farm Family Record Book").

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 337.1

8.2 Group services (a means by which two or more farmers may provide themselves with such services, equipment, and facilities which they could not otherwise obtain individually on an economically sound basis) financed in whole or part by FHA.

To maintain such records as are necessary to provide information on which to determine results of operation and to aid in future planning.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 344.6

8.3 Renters of Farm Ownership farms.

To be encouraged to keep records of farming operations.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 372.6

8.4 Watershed loan participants.

To maintain such accounts and records pertaining to transactions related to installation, operation, and maintenance as may be required by FHA.

Retention period: 5 years after year to which they pertain. 6 CFR 391.15

9. Federal Crop Insurance Corporation**9.1 Insured under Federal Crop Insurance Corporation.**

To keep records of harvesting, storage, shipments, sale, or other disposition of all barley, dry edible beans, citrus, combined crops, corn, cotton, flax, grain sorghum, oats, oranges, peaches, rice, rye, soybeans, tobacco, and wheat produced on each insurance unit covered by the contract, and separate records showing the same information for production on any uninsured acreage of the insured crop in the county in which he has an interest.

Retention period: 2 years after time of loss. Through 1960 crop year; citrus—7 CFR 422.6, sec. 18; all other insured crops—7 CFR 401.11, sec. 19. For 1961 and succeeding crop years (all insured crops except citrus)—7 CFR 401.11, sec. 19

II. DEPARTMENT OF COMMERCE**1. Business and Defense Services Administration****1.1 Persons in the United States participating in transactions covered by BDSA Regulation 3.**

To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of BDSA Regulation 3 (Operations of the Priorities and Allocations Systems between Canada and the United States).

Retention period: At least 3 years. 32A CFR Ch. VI, BDSA Reg. 3, sec. 7 (a)

1.2 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by Defense Materials System Regulation 1, as amended April 1, 1954, and Defense Materials System Regulation 2, as amended April 1, 1954.

To keep accurate and complete records of receipts and deliveries (including records of allotments received and made) in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of DMS Reg. 1, as amended April 1, 1954—Basic Rules of the Defense Materials System, and DMS Reg. 2, as amended April 1, 1954—Construction under the Defense Materials System, as applicable.

Retention period: For at least 2 years. 32A CFR Ch. VI, DMS Reg. 1, as amended April 1, 1954, sec. 25 (a) and (b); DMS

Reg. 2, as amended April 1, 1954, sec. 21 (a) and (b)

1.3 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by Defense Materials System Regulation 1, as amended December 1, 1959.

To keep accurate and complete records of each such transaction, including all rated orders, ACM orders and directives received by such persons, copies of all rated orders and ACM orders placed by such persons, records of purchases, receipts, inventories, production, use, sales, and deliveries of all materials acquired by means of priority, allotment or directive assistance, and records of sales and deliveries of all materials sold or delivered by such persons pursuant to rated orders, ACM orders and directives. Records shall be maintained in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of DMS Reg. 1, as amended December 1, 1959.

Retention period: For at least 3 years. 32A CFR Ch. VI, DMS Reg. 1, as amended December 1, 1959, sec. 14

1.4 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Order M-107.

To keep accurate and complete records of receipts and deliveries in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Order M-107—Titanium Mill Products.

Retention period: For at least 2 years. 32A CFR Ch. VI, Order M-107, sec. 7 (a)

1.5 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA (formerly NPA) Regulation 2 and BDSA (formerly NPA) Orders M-1A, M-5A, M-41, and M-43A.

To keep accurate and complete records of receipts, deliveries, inventories, production, and use, in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Reg. 2—Basic Rules of the Priorities System; BDSA Order M-1A—Iron and Steel; BDSA Order M-5A—Aluminum; BDSA Order M-41—Metalworking Machines; Delivery; BDSA Order M-43A—Construction Machinery: Distribution, as applicable to such transaction.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Reg. 2, sec. 24 (a); Order M-1A, sec. 19 (a); Order M-5A, sec. 15 (a); Order M-41, sec. 13 (a); Order M-43A, sec. 9 (a)

1.6 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Order M-17.

To keep accurate and complete records of rated orders and directives received and monthly records of production, production schedules and deliveries in sufficient detail to permit the deter-

mination, after audit, whether each transaction complies with the provisions of BDSA Order M-17—Electronic Components or Parts.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Order M-17, as amended September 4, 1959, sec. 7(a)

1.7 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transactions covered by BDSA (formerly NPA) Regulation 6—Transfer of Quotas and Ratings; Transfer of a Business as a Going Concern.

To keep accurate and complete records in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of that regulation.

Retention period. For at least 3 years. 32A CFR Ch. VI, BDSA Reg. 6, sec. 8(a)

1.8 Persons participating in transactions covered by BDSA Order M-1B.

To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of Order M-1B (Nickel Alloys).

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-1B, sec. 13(a)

1.9 Producers and distributors of copper controlled materials, producers of intermediate shapes, and users of copper raw materials. (BDSA Order M-11A—Copper and Copper Base Alloys).

To keep accurate and complete records of purchases, receipts, inventories, production, use, sales and deliveries of copper controlled materials, intermediate shapes, and copper raw materials. Such records shall include, but shall not be limited to, all authorized controlled material orders, certified orders and directives received by such persons, and copies of all authorized controlled material orders, rated orders, and certified orders placed by such persons.

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-11A, sec. 12(a)

1.10 Individuals, corporations, partnerships, associations, or any other organized group of persons participating in any transaction covered by BDSA Order M-108—Argon.

To keep accurate and complete records of such transactions, including all rated orders and directives received by such persons pertaining to argon, copies of all rated orders for argon placed by such persons, and records of all purchases, receipts, inventories, production, use, sales, and deliveries of argon. Records shall be in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of Order M-108—Argon.

Retention period: At least 3 years after date of transaction. 32A CFR Ch. VI, Order M-108, sec. 6(a)

2. Bureau of Foreign Commerce**2.1 Holders of U.S. Import Certificates selling or transferring commodities covered by such certificates.**

To secure and retain a written acceptance by the purchaser or transferee

of all obligations imposed under the export regulations of the United States.

Retention period: 3 years. 15 CFR 368.1

2.2 Executors of Import Certificates where resale or transfer of commodities covered by Import Certificate occurs before delivery.

To secure and retain written acceptance by purchaser or transferee of obligation to provide delivery verification.

Retention period: 3 years. 15 CFR 368.1

2.3 Exporters of surplus agricultural commodities.

To obtain and keep available for inspection, upon demand, by the Bureau of Foreign Commerce, documents of acknowledgment from foreign purchasers and documents constituting evidence of the contract of purchase and sale.

Retention period: 3 years. 15 CFR 371.8

2.4 Applicants for export licenses.

To keep documents constituting evidence of an order and of facts relating to the purchase transaction as specified in section cited.

Retention period: 3 years from date of receipt of the application by the Bureau (as shown on the Acknowledgment Card, Form FC-116). 15 CFR 372.4

2.5 Applicants for export licenses.

To keep the originals of any copies of documents submitted in support of applications.

Retention period: 3 years from date of receipt of the license application by the Bureau (as shown on the Acknowledgment Card, Form FC-116). 15 CFR 372.9

2.6 Applicants for a time limit license.

To keep records of the documentary evidence of the prescribed relationship with each consignee.

Retention period: 3 years from the date of receipt of the application (as shown on the Acknowledgment Card, Form FC-116). 15 CFR 377.3

2.7 Transferors and transferees of export licenses.

To keep records of all documents evidencing the order covered by these licenses.

Retention period: 3 years from date of certification. 15 CFR 380.1

Foreign Trade Zones Board

2.8 Grantees of foreign trade zones.

To keep books, records, and accounts in the form and manner prescribed in "Uniform System of Accounts, Records and Reports," approved February 6, 1939.

Retention period: Not specified. 15 CFR 400.1002a

3. Maritime Administration

3.1 General agents (shipping companies) or their subcontractors and berth agents.

To keep books, records, documents and accounts (which shall be the property of the U.S.), relating to the activities,

maintenance and business of vessels covered by or involving transactions related to Service Agreements as prescribed in AGE-1—General Agents, Agents and Berth Agents.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, AGE-1, sec. 2(b), General Agents service agreement, Art. 3(g) (1) and Art. 14; Berth Agents service agreement, Art. 3(e) (1) and Art. 14

3.2 Agents entering into service agreements.

To keep separate sets of books of accounts to record the various transactions in connection with procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, FIS-1, sec. 1

3.3 Agents entering into service agreements.

To keep the originals of all documents, at his principal office, including authorizations, for facilities, services and supplies and complete tariffs and port schedules covering charges at domestic and foreign ports incident to the operation of the vessels assigned under the procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, FIS-1, secs. 9 and 12

3.4 General agents.

To prepare monthly invoices for compensation earned during preceding month under the applicable provisions of NSA Order No. 47 (AGE-4) and record in agency account books.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, FIS-2, sec. 3(a) (1) and sec. 5

3.5 General agents.

To keep originals of statements or credit memoranda for return premiums for all vessels insured with Underwriters pursuant to INS-1—Maritime Protection and Indemnity Insurance Instructions Under General Agency and Berth Agency Agreements.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, INS-1, sec. 7(b)

3.6 General agents.

To keep records to account, if required, for the purchase, delivery to the Master, receipts from sales, condemnations, transfers and all other transactions in connection with slop chests.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, OPR-1, sec. 2(e)

3.7 Masters.

To keep records and logs disclosing receipts for the quantities of slop chest items delivered aboard ship.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, OPR-1, sec. 3 (d) and (e)

^oAfter audit by the General Accounting Office, the Maritime Administration will take custody of the records.

3.8 General agents.

To keep a copy of each Job Order, Supplemental Job Order or Worksmalrep Contracts for the maintenance and repair of vessels when work awarded by General Agents.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII, SRM-1, sec. 3(a) (1)

3.9 General agents.

To keep records and supporting documents pertaining to repairs and equipment purchased for repairs to ships so that reports may be made to the Maritime Administration.

Retention period: Until completion of audit.^o 32A CFR Ch. XVIII SRM-2, sec. 4; SMR-3, sec. 3(d); SRM-4, sec. 2; SRM-5, sec. 3(a) and sec. 19

3.10 Charters of Government-owned dry-cargo vessels.

To keep books, records, and accounts, required under Clause 37(1), Part II, of Form 705 charter; section 705 of the Merchant Marine Act, 1936.

Retention period: 3 years after a release or final settlement is completed between the Maritime Administration and the charterer. 46 CFR 221.13

3.11 Operators of vessels newly constructed under Federal Maritime Board ship construction contracts, containing guarantee clauses.

To keep records, including log extracts of all deficiencies, defects, weaknesses, etc., found in the ship while in the operator's custody and operation, and, if possible, the causes thereof; and maintain 12 complete sets of records of the items deemed to be the builder's responsibility, including the initial report of the deficiency, specifications, itemized costs, and completion certificates for all such work awarded during the guarantee period, and, if possible, the cause of the deficiencies and all related correspondence for use at the time of the Final Guarantee Survey.

Retention period: 3 years after date of the final guarantee survey. 46 CFR 247.4

3.12 Operators of operating-differential subsidized vessels.

To keep copy of Form MA-140, Summary report on voyage repairs.

Retention period: 2 years after final release or settlement agreement is completed between the Federal Maritime Board/Maritime Administration and the operator. 46 CFR 272.7

3.13 Operating-differential subsidy contractors, and such affiliates, domestic agents, subsidiaries, or holding companies connected with, or directly or indirectly controlling or controlled by, such contractors.

To keep its books, records, and accounts, as the Maritime Administration shall require, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the contractor. 46 CFR 282.00, 282.01, 292.3

3.14 Operating-differential subsidy contractors.

To keep records supporting entries to notes and accounts receivable from officers and employees and subsidiary accounts.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the contractor. 46 CFR 282.364.

3.15 Contractors and subcontractors.

To keep accounts, books, documents, memoranda, minutes and records of every kind involving cost of performing a contract or subcontract subject to inspection and audit by the Administration.

Retention period: 2 years after the final determination and acceptance of payment by the Maritime Administration. 46 CFR 285.5.

3.16 Contractors and subcontractors.

To keep books and records in such manner that a proper determination of profit can be made therefrom.

Retention period: 2 years after the contractor or subcontractor has made payment of excess profits as determined by the Maritime Administration. 46 CFR 285.35.

3.17 Operators of operating-differential subsidy agreements and depositories.

To keep certified copies of resolutions authorizing the establishment of Special and Capital Reserve Funds involved, and such other accounts established in connection therewith.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the operator. 46 CFR 286.2, 287.6

3.18 Taxpayers establishing construction reserve funds.

To keep such records as the Commissioner of Internal Revenue or the Maritime Administration may require.

Retention period: 6 months after the termination or closing out of the reserve fund. 46 CFR 287.24

3.19 Operators of operating-differential subsidy agreements.

To keep all working papers (irrespective of by whom prepared) in support of the various statements comprising annual and final accountings.

Retention period: Until a final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the operator. 46 CFR 292.8

3.20 Citizen applicants to purchase or charter a war-built vessel.

To keep books, records, and accounts available for examination as deemed necessary by the Maritime Administration to verify financial statements submitted.

Retention period: Purchase—10 years after completion of contract requirements; charter—5 years after settlement

of company charters by the Maritime Administration. 46 CFR 299.8

3.21 Purchasers of war-built vessels.

To keep books, records and accounts available for examination and audit as may be required by the Maritime Administration.

Retention period: Until a final release or settlement agreement is completed between the Maritime Administration and the purchaser. 46 CFR 299.21

3.22 Charterers of war-built vessels.

To keep books, records and accounts relating to the vessel in such form as the Maritime Administration may prescribe available for examination and audit.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the charterer. 46 CFR 299.31

3.23 Charterers of war-built vessels, Government-owned dry-cargo vessels, and war-built dry-cargo vessels.

To keep books, records and accounts relating to the management, operations, conduct of the business of and maintenance of the vessels covered by the agreement in accordance with the "Uniform System of Accounts" and under such regulations as may be prescribed by the owner: *Provided*, That if the Charterer is subject to the jurisdiction of the Interstate Commerce Commission, the Administration will not require the duplication of books, records and accounts required to be kept in some other form by the Interstate Commerce Commission.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the charterer. 46 CFR 299.39, 299.130, 299.202

3.24 Charterers of war-built vessels.

To keep cost records or other sound accounting evidence for purpose of supporting claims, if any, for post-redelivery overhead expenses.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the charterer. 46 CFR 299.48, 299.52, 299.53

3.25 Underwriting agents under war risk insurance program for hull, P & I and second seamen.

To keep a full and complete record of all applications, binders and policies, and also record all premiums, charges or deposits required by the terms of the binders of policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Secretary of Commerce.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.7

3.26 Those assured under war risk cargo insurance program.

To keep records in such form and manner that all information available to the assured as to the amounts at risk and the amounts of losses incurred and premiums due can be readily ascertained therefrom by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.517

3.27 Underwriting agents under war risk cargo insurance program.

To keep a full and complete record of all applications, binders, and policies, and also record all premiums, charges, collateral deposit funds and surety bonds required by the terms of the binders and policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.548

3.28 State marine academies.

To keep records pertaining to academies, officers, instructors, crew cadets, training ships and shore bases, and daily logs of absences, with or without leave, hospitalizations, disenrollments and other analogous data.

Retention period: Personnel records—60 years from date of enrollment; all other records—12 years after final audit. 46 CFR 310.3

4. Bureau of Public Roads**4.1 State highway departments or their agents.**

To keep records and all supporting documents pertaining to the cost of construction, inspection, tests, and maintenance of Federal-aid highway projects.

Retention period: 3 years after payment of final voucher. 23 CFR 1.19

5. Under Secretary of Commerce for Transportation**5.1 Ship and aircraft owners, masters, officers, employees and agents participating in transportation.**

To retain records of voyages and/or shipments in sufficient detail to permit an audit to determine if the provisions of orders T-1 (Shipping restrictions; Sub Group A, Hong Kong and Macao) and T-2 (Shipping restrictions; Communist China, North Korea, and the Communist-controlled area of Viet-Nam) have been carried out. No changes in the records customarily maintained are required provided such records supply an adequate basis for audit. Records may be retained in microfilm or other photographic copies instead of the originals.

Retention period: At least 2 years. 32A CFR Ch. VII, T-1, sec. 4; T-2, sec. 5

III. DEPARTMENT OF DEFENSE

1. Office of the Secretary of Defense (Departments of Army, Navy, Air Force)

1.1 Contractors with negotiated fixed price supply contracts and purchase orders in excess of \$2,500.

A standard "Examination of Records" clause is provided. Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records involving transactions related to the contract. Must further agree to insert a similar clause in each subcontract under this type of prime contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.104-15. ASPR 7-104.15

1.2 Subcontractors with contracts or purchase orders in excess of \$2,500 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed price supply contracts and purchase orders in excess of \$2,500.

Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.104-15. ASPR 7-104.15

1.3 Contractors with fixed-price incentive supply contracts.

Shall maintain books, records, documents, and other evidence sufficient to reflect all direct and indirect costs claimed to have been incurred and anticipated to be incurred for the performance of the contract. Also, shall require each subcontractor to insert a similar requirement in all its subcontracts which are on other than a fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.108 (retention: 7.104-15). ASPR 7-108(e)

1.4 Subcontractors with contracts under fixed-price incentive supply contracts.

Shall maintain books, records, documents, and other evidence sufficient to reflect all direct and indirect costs claimed to have been incurred and anticipated to be incurred in the performance of the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.108 (retention: 7.104-15). ASPR 7-108(e)

1.5 Contractors with fixed-price prime contracts providing for prospective periodic price redetermination at stated intervals.

Must agree to maintain books, records, documents, and other evidence, sufficient

to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-2. ASPR 7-109.2

1.6 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for prospective periodic price redetermination at stated intervals.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-2. ASPR 7-109.2

1.7 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for prospective periodic price redetermination at stated intervals.

Must agree that the Government may examine or audit its books, records, documents, and other evidence, pertinent to the performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-2. ASPR 7-109.2

1.8 Contractors with fixed-price prime contracts providing for prospective price redeterminations on request.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-3. ASPR 7-109.3

1.9 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for prospective price redeterminations on request.

Must agree to maintain books, records, documents and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-3. ASPR 7-109.3

1.10 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for prospective price redeterminations on request.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-3. ASPR 7-109.3

1.11 Contractors with fixed-price prime contracts providing for retroactive and prospective price redetermination at a stated time prior to completion.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-4. ASPR 7-109.4

1.12 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for retroactive and prospective price redetermination at a stated time prior to completion.

Must agree to maintain books, records, documents and other evidence sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be in-

curring for performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-4. ASPR 7-109.4

1.13 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for retroactive and prospective price redetermination at a stated time prior to completion.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-4. ASPR 7-109.4

1.14 Contractors with fixed-price prime contracts providing for retroactive and prospective price redetermination including further prospective redetermination on request.

Must agree to maintain books, records, documents and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-5. ASPR 7-109.5

1.15 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for retroactive and prospective price redetermination including further prospective redetermination on request.

Must agree to maintain books, records, documents, and other evidence sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-5. ASPR 7-109.5

1.16 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for retroactive and prospective price redetermination including further prospective redetermination on request.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-5. ASPR 7-109.5

1.17 Contractors with fixed-price prime contracts providing for retroactive price redetermination after completion.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred for the performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-6. ASPR 7-109.6

1.18 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for retroactive price redetermination after completion.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred in the performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-6. ASPR 7-109.6

1.19 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for retroactive price redetermination after completion.

Must agree that the Government may examine or audit its books, records,

documents, and other evidence pertinent to the performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-6. ASPR 7-109.6

1.20 Contractors with cost reimbursement type supply contracts.

A standard "Records" clause is provided. Must agree to maintain books, records, documents and other evidence pertaining to the expenses for which reimbursement is claimed under the contract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States. Must insert a similar requirement in each cost-plus-fixed-fee, time-and-material, or labor-hour subcontract under his cost reimbursement type prime contract.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

1.21 Subcontractors with contracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost reimbursement type prime supply contracts.

Must agree to maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the subcontract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

1.22 Subcontractors with subcontracts in excess of \$2,500 on other than cost, cost-plus-fixed-fee, time-and-material, or labor-hour basis (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under cost reimbursement type prime supply contracts.

Must agree that the Comptroller General of the United States or the Department, or their duly authorized representatives, shall have access to and the right to examine any directly pertinent books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.203-7. ASPR 7-203.7

1.23 Contractors with negotiated fixed-price research and development contracts in excess of \$2,500.

Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers and records involving transactions related to the contract. Must further agree to insert a similar clause in

each subcontract under this type of prime contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.302-6. ASPR 7-302.6

1.24 Subcontractors with subcontracts in excess of \$2,500 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed-price prime research and development contracts in excess of \$2,500.

Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.302-6. ASPR 7-302.6

1.25 Contractors with cost-reimbursement type research and development contracts.

Must agree to maintain books, records, documents and other evidence pertaining to all direct and indirect costs of whatever nature for which reimbursement is claimed under the contract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States. Must insert a similar requirement in each cost, cost-plus-fixed-fee, time-and-material, or labor-hour subcontract under the prime contract.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.402-7. ASPR 7-402.7

1.26 Subcontractors with subcontracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost-reimbursement type prime research and development contracts.

Must agree to maintain books, records, documents and other evidence pertaining to all direct and indirect costs of whatever nature for which reimbursement is claimed under the subcontract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.402-7. ASPR 7-402.7

1.27 Subcontractors with subcontracts in excess of \$2,500 on other than cost, cost-plus-fixed-fee, time and material or labor-hour basis (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under cost-reimbursement type prime research and development contracts.

Must agree that the Comptroller General or the Department or their authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers and

records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.402-7. ASPR 7-402.7

1.28 Contractors with fixed price contracts in excess of \$1,000 for supplies or experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or nonprofit institutions when no profit is contemplated.

Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government without direct charge to the Government all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 32 CFR 8.701. ASPR 8-701

1.29 Contractors with fixed price construction contracts amounting to more than \$1,000 (or \$5,000 in certain cases).

Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government, without direct charge to the Government, all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 32 CFR 8.703. ASPR 8-703

1.30 Subcontractors with fixed price subcontracts.

The standard Termination Clause suggested for use in fixed price subcontracts contains the provision that the subcontractor agrees to preserve and make available to the Government, without direct charge to the Government, all his books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 32 CFR 8.706. ASPR 8-706

1.31 Contractors with construction contracts in excess of \$2,000 (for work in continental United States, Alaska, and Hawaii).

To keep payroll records showing name and address of each employee, classification, rate of pay, daily and weekly number of hours worked, deductions from pay and actual pay received.

Retention period: 3 years after contract work completed. 32 CFR 12.403-1. ASPR 12-403.1(4)

1.32 Contractors with Army, Navy, Air Force.

To keep control records for Government property, whether furnished to or acquired by a contractor for the account of the Government, to be designated and used as official contract records by the Government, whenever possible. Records and procedures shall be reviewed and approved by the Contract Administrator; status of records should be readily ascertained; consolidated property records may be maintained. Property records shall show a unit price, determined by the Government, and property amount number for each item (summary stock records may be maintained in lieu of individual property records for items of plant equipment having a value of less than \$500 each when designated by the contract administrator in accordance with departmental procedures). Records include those of material, special tooling, plant equipment, real property, and scrap. (Specific information given in Code.)

Retention period: Not specified. 32 CFR 30.2, paragraphs 301 and 304; 32 CFR 30.3, paragraphs 207 and 210. (Various regulations of the Army, Navy, and Air Force repeat these requirements as they relate to particular types of contracts.)

1.33 Banks holding in special accounts advance payments to contractors under the terms of the Armed Services Procurement Act of 1947.

To keep books and records, memoranda, checks, correspondence or documents pertaining to the account.

Retention period: 6 years after closing of the account. 32 CFR 82.48-1

1.34 Contractors receiving advance payments secured by lien on supplies and property covered by contract.

To keep adequate accounting control over such property on its books and records.

Retention period: Not specified (implication is that records need not be kept after lien is satisfied). 32 CFR 82.48-2

1.35 Contractors supplying military and Federal specification items.

To keep records of examination and tests performed.

Retention period: As specified in contract. 32 CFR 154.3

2. Department of the Air Force

2.1 Contractors with facilities contracts (except short-form).

(a) Shall maintain property control records, a system of physical inventory, and a system of identification of the facilities.

(b) Must agree to maintain books, records, documents, and other evidence pertaining to the costs and expenses of the contract and the use charges payable thereunder and to make them available to any authorized representative of the Department or the Comptroller General of the United States.

Must agree further to insert a similar requirement in each subcontract which is on a cost, cost-plus-fixed-fee, time-and-material, or labor-hour basis under the prime contract.

(c) For construction work as defined in "Labor Standards for Construction Work" clause, must maintain payroll records for laborers and mechanics and make the records available for inspection by authorized representatives of the Contracting Officer and the Department of Labor.

Retention period: Records specified in (a) and (b), above, 3 years after "completion" voucher or invoice or until settlement of any litigation, whichever is longer, 32 CFR 1007.2703-2, 1007.2703-9; records in (c), 3 years after completion of the work, 32 CFR 1007.2704-1

2.2 Contractors with contracts relating to Air Force equipment upon which work is to be performed.

Shall maintain property control records of Air Force equipment furnished for repair or modification.

Retention period: Not specified. 32 CFR 1007.4051

2.3 Contractors with fixed-type maintenance, overhaul, and modification contracts.

Shall maintain records of all inspection work and to make them available to the Government.

Retention period: During performance of contract and for such longer period as may be specified in the contract. 32 CFR 1007.4503-3

3. Department of the Army

3.1 Reclamation Board, State of California, as operating agency for the Big Dry Creek Reservoir and Diversion, Fresno County Stream Group.

To keep a continuous record of Big Dry Creek Reservoir stage, including specified inflow, release, diversion, flow, and such other operational data as shall be deemed necessary by the operating agency or as shall be requested by the District Engineer, Corps of Engineers, Department of the Army, in charge of the locality.

Retention period: Not specified. 33 CFR 208.83

3.2 Owners of private interstate toll bridges.

To keep records relating to construction, financing, and promotion of such bridge.

Retention period: At least 3 years after completion of bridge. 33 U.S.C. 528

3.3 States or municipalities or other political subdivisions or public agencies thereof taking over or acquiring or constructing an interstate toll bridge.

To keep an accurate record of the amount paid for acquiring the bridge and its approaches, the actual expenditures for maintaining, repairing, and operating same, and of the daily tolls collected.

Retention period: Not specified. 33 U.S.C. 529

IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

1. Office of Education

1.1 Local educational agencies in areas affected by Federal activities receiving Federal grants for construction of minimum school facilities.

To keep all records supporting claims for Federal grants.

Retention period: Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies or for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein. 45 CFR 114.30

1.2 Local educational agencies in areas affected by Federal activities receiving Federal financial assistance for current expenditures.

To keep all records supporting claims for Federal grants.

Retention period: Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies or for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein. 45 CFR 115.43

1.3 State and local agencies receiving financial assistance for vocational education in agriculture, distributive occupations, home economics, and trades and industries, including the fishing trades and industry, and practical nurse training and area vocational education programs.

To keep records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: Until notified of the completion of the program reviews and of the fiscal audit covering the records. Records supporting accountability for non-consumable equipment purchased under the program (whether from Federal or matching funds) and costing \$10 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 102.24, 103.2

1.4 State and local agencies participating in the library services program under the Library Services Act.

To keep such accounts and supporting documents as will permit an accurate and expeditious audit of the program at any time.

Retention period: Until completion of fiscal audit or for 3 years, whichever is later. 45 CFR 130.6

1.5 State and local educational agencies receiving financial assistance under title III of the National Defense Education Act for strengthening science, mathematics and modern foreign language instruction.

To keep records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: Until notified of the completion of the program reviews (or that records are not needed for such purpose) and of the fiscal audit covering the records or 3 years, whichever is later. Records supporting accountability for non-consumable equipment purchased under the program for supervision, related services or administration, and costing \$10 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment.

No such continuing inventory is required for equipment acquired under projects approved in accordance with Section 303(a) (1) of the National Defense Education Act of 1958. 45 CFR 141.17

1.6 State educational agencies receiving financial assistance under section 1009 of the National Defense Education Act for improvement of statistical services.

To keep records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: Until notified of the completion of the program reviews (or that records are not needed for such purpose) and of the fiscal audit covering the records, or 3 years, whichever is later. Records supporting accountability for non-consumable equipment purchased under the program (whether from Federal or matching funds) and costing \$10 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 140.7

1.7 State and local educational agencies receiving financial assistance for guidance and counseling and testing programs under title V of the National Defense Education Act.

To keep records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: Until notified of the completion of the program reviews (or that records are not needed for such purpose) and of the fiscal audit covering the records or 3 years, whichever is later. Records supporting accountability for non-consumable equipment purchased under the program (whether from Federal or matching funds) and costing \$10 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 143.17

1.8 Private nonprofit elementary and secondary schools receiving loans under title III of the National Defense Education Act for acquisition of equipment for strengthening science, mathematics, and modern foreign language instruction.

To keep all records supporting the use of loan funds accessible and intact.

Retention period: Until the loan has been paid in full or until 3 years after receipt of loan funds, whichever is later. 45 CFR 142.14

2. Food and Drug Administration

2.1 Persons introducing shipment or delivery of unlabeled food into interstate commerce and operators of establishments processing, labeling, and repacking.

Persons shipping unlabeled food interstate and operators of establishments processing, labeling, or repacking such food, where such persons and such operator are not the same person, shall keep written agreements containing such specifications as will insure that such food will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such food from such establishment. 21 CFR 1.13

2.2 Persons introducing shipment or delivery of unlabeled drugs and devices into interstate commerce and operators of establishments processing, labeling, and repacking.

Persons shipping unlabeled drugs and devices into interstate commerce and operators of establishments processing, labeling, or repacking such drugs and devices, where such persons and such operator are not the same person, shall keep written agreements containing such specifications as will insure that such drugs or devices will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such drugs or devices from such establishment. 21 CFR 1.107

2.3 Persons introducing shipment or delivery of unlabeled cosmetics into interstate commerce and operators of establishments processing, labeling, and repacking.

Persons shipping unlabeled cosmetics interstate and operators of establishments processing, labeling, or repacking such cosmetics, where such persons and such operator are not the same person shall keep written agreements containing such specifications as will insure that such cosmetics will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such cosmetics from such establishment. 21 CFR 1.204

2.4 Coal-tar color distributors or manufacturers to whom certificates have been issued by the Food and Drug Administration.

Coal-tar color distributors or manufacturers to whom certificates have been issued by the Food and Drug Administration shall keep complete records of disposal of all coal-tar color from the batch covered by each certificate.

Retention period: At least 2 years after disposal of all such color. 21 CFR 9.9

2.5 Packers of processed shrimp and canned oysters operating under the seafood inspection service.

Packers of processed shrimp and canned oysters operating under the seafood inspection service shall keep ship-

ping records covering shipments from each lot of inspected seafood.

Retention period: At least 2 years. 21 CFR 85.9, 85.24

2.6 New drug distributors and importers for investigational use.

Persons shipping new drugs interstate, and persons importing new drugs, for investigational use shall keep (1) statement by expert that he has adequate facilities for the investigation and that the drug will be used by or under his direction, and (2) complete records of each shipment and delivery.

Retention period: 2 years (a) after a new-drug application becomes effective for such drug; (b) after shipment and delivery of such drug for investigational use is discontinued if an application does not become effective; or (c) after disposition by importer of all lots of such drug to which such statements and records relate if an application does not become effective. 21 CFR 130.3

2.7 Persons introducing shipment or delivery of antibiotic drugs into interstate commerce and operators of establishments processing, labeling, storing, repacking, and remanufacturing.

Persons shipping antibiotic drugs interstate for processing, labeling, storing, repacking, and remanufacturing, and operators of such establishments, whether or not the shipper, shall keep complete records of all shipments and deliveries of each batch or part thereof.

Retention period: 3 years from date of shipment or delivery and/or receipt of same (photostatic or other permanent records may be used as substitutes after the first 2 years, 21 CFR 146.1). 21 CFR 146.18-146.22

2.8 Antibiotic drug distributors and importers for investigational use.

Persons shipping antibiotic drugs interstate, and persons importing antibiotic drugs, for investigational use, shall keep (1) statement by expert that he has adequate facilities for the investigation and that the drug will be used by or under his direction, and (2) complete records of each shipment or delivery.

Retention period: 3 years from date of shipment or delivery (photostatic or other permanent records may be used as substitutes after the first 2 years, 21 CFR 146.1). 21 CFR 146.23

2.9 Insulin distributors to whom certifications have been issued by the Food and Drug Administration.

Insulin distributors to whom certifications have been issued by the Food and Drug Administration shall keep records of shipments and deliveries.

Retention period: 2 years after disposal of all the batch covered by the certificate. 21 CFR 164.8

2.10 Dairy farms and plants at which any milk or cream is pasteurized for shipment or transportation into the United States.

Dairy farms and plants at which any milk or cream is pasteurized for shipment or transportation into the United States shall keep all thermograph charts.

Retention period: 2 years, unless within that period the charts are examined and released by authorized agent of the Secretary. 21 CFR 290.17

3. Public Health Service

3.1 State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.

To maintain records of authorized personnel training for health work under Federal grants provided under section 314 of the Public Health Service Act for purpose of audit for compliance with Public Health Service standards, and have accessible the available records, documents, and information pertinent to the audit of activities and programs described in the plan of the cooperating agency.

Retention period: Not specified.⁷ 42 CFR 51.11, 51.15

3.2 State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.

To maintain a separate and distinct fund account for each Public Health Service grant authorized under section 314 of the Public Health Service Act.

Retention period:⁷ Not specified. 42 CFR 51.13

3.3 Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.

Applicants and contractors to maintain payroll records and kickback statements for all laborers and mechanics working at the site.

Retention period: 3 years after completion of the contract. 42 CFR 53.127

3.4 Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.

To be required by the State agencies to establish and maintain adequate accounting and fiscal records reflecting the receipt and expenditure of funds allotted and paid for construction of hospitals and medical facilities under the Public Health Service Act.

Retention period: Not specified. 42 CFR 53.129

⁷ All records supporting claims for Federal grants, or relating to the accountability of the State or other grantee agency for expenditures of Federal grants—and, where required, of matching funds—must be kept intact until the completion of the fiscal audit and/or such other reviews as are regularly conducted by the Federal agencies, or for three years, whichever is later. The records involved in any claims or expenditures which have been questioned should be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Federal agencies. The Department of Health, Education, and Welfare does not require that records be maintained beyond this period unless, under special circumstances, the grantee agency is specifically advised that certain record materials should be retained until specific questions are settled. It is recognized that a State or locality, by law or regulation, may make additional requirements. (PHS-CB Health Grants Manual—Part 17-1.8C)

3.5 State agencies receiving Federal funds for hospital and medical facilities survey and construction projects.

To maintain accounts of all Federal and State funds allotted for construction projects reflecting the funds allotted, encumbered, and unencumbered balances, including separate fund accounts for identifying the Federal and State funds.

Retention period: Not specified. 42 CFR 53.129

3.6 State agencies receiving Federal funds for applicants for construction project grants or, for the State itself, as an applicant.

To keep adequate records of accounts and fiscal controls to assure proper accounting of all funds received and disbursed, including similar suitable accounts to show the receipt and disbursement of State, local or other funds used for matching purposes.

Retention period: Not specified. 42 CFR 53.129

3.7 Institutions receiving grants for construction of research facilities.

To maintain such fiscal or other records and furnish such progress or other reports relating to the construction as may be directed by the Surgeon General.

Retention period: Not specified. 42 CFR 57.8

3.8 Schools of public health receiving grants for provision of public health training.

To maintain, accessible for purpose of audit, records, documents, and information that relate to the grants.

Retention period: Until completion of the fiscal audit and resolution of all questions arising therefrom. 42 CFR 58.9

3.9 Institutions receiving Federal grants for National Institutes of Health training.

To make available for audit or other reasonable inspection the fiscal and other records of the institution relating to the training for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

3.10 Licensed domestic and foreign manufacturing establishments of biologic products or trivalent organic arsenicals.

To keep records, with dates of the various steps in the manufacture, testing, disposition, and distribution of each lot; complete records of recall from distribution; sterilization records, including date, duration and temperature of each sterilization; animal necropsy records; records clearly indicating degree of responsibility for establishments participating in manufacture, and reference samples of each lot.

Representatives of licensed foreign establishments distributing biologic products or trivalent organic arsenicals into any State or possession of the United States. To keep such records of distribution as are required of domestic licensed establishments.

Retention period: For production, testing, disposition, and distribution, an

interval beyond the expiration date sufficient to permit the return of any clinical report of unfavorable reaction with a minimum of 6 months and a maximum of 5 years considered adequate; for distribution records, in any event, as long as the lot remains the property of the manufacturer. 42 CFR 73.21, 73.36

3.11 Licensed manufacturing establishments processing whole blood (human).

To maintain records of all aspects of the processing.

Retention period: Not specified. 42 CFR 73.304

4. Social Security Administration

Bureau of Federal Credit Unions

4.1 Treasurers of Federal Credit Unions.

To keep copies of the Supervision Fee Certificates.

Retention period: Permanent. 45 CFR 301.6

4.2 Federal Credit Unions.

To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified.^a 45 CFR 301.14

4.3 Federal Credit Unions voluntarily liquidated.

To keep settled passbooks of members along with the books and records of the credit unions as are necessary to establish that creditors were paid and that members' shareholdings were equitably distributed.

Retention period: 5 years following date of cancellation of the Charter. 45 CFR 310.11, 310.13

4.4 Federal Credit Unions liquidated.

All records of the liquidated credit union necessary to establish that creditors were paid and that members' shareholdings were equitably distributed shall be retained by a custodian appointed by the board of directors of said Federal credit union.

Retention period: 5 years following the date of cancellation of the charter. 45 CFR 310.13

Bureau of Old-Age and Survivors Insurance

4.5 States under agreement for special coverage of State and local government employees.

To keep or cause to be kept (by political subdivisions thereof) accurate records of all remuneration paid employees in coverage groups, containing data relating to employee identification, payments made, withholdings and collections, and details of adjustment or settlement, necessary explanations, a complete and detailed record respecting any contribution or interest against which a refund or credit is claimed, and, as a part of these records, copies of returns, reports, schedules, and statements required to be kept under these regulations or by instructions applicable to any form prescribed thereunder.

Retention period: For records relating to claims, at least 4 years after claim is

^a See Accounting Manual for Federal Credit Unions (October 1954), pp. 109-111.

filed; for others, at least 4 years after due date or date of payment of related contribution, whichever is later. 20 CFR 404.1254, 404.1256

V. DEPARTMENT OF THE INTERIOR

1. Office of the Secretary

1.1 Permittees filming motion pictures on any area under the jurisdiction of the Department of the Interior.

To furnish upon request for administrative use a print of the film footage taken pursuant to the permission granted.

Retention period: 3 years from date permission is granted. 43 CFR 5.1

2. Fish and Wildlife Service

2.1 Operators of commercial picking establishments, cold storage or locker plants receiving, possessing, or having custody of migratory game birds.

To maintain accurate records showing the numbers and kinds of such birds, dates received and disposed of, and the names and addresses of the persons from whom received and to whom delivered.

Retention period: 1 year following the close of the open season on migratory game birds. 50 CFR 6.9

2.2 Persons exercising privileges under permits granted under Migratory Bird Treaty Act regulations.

To keep records and make reports as specified in the permits issued by the Fish and Wildlife Service for the importation, taking, sale, purchase, or other acquisition, and possession of live migratory birds and their eggs for propagating purposes; for the importation, taking, sale, purchase, or other acquisition, and possession of migratory birds and their eggs, nests or parts for scientific and other limited purposes; for the disposition and transportation of such birds, eggs, nests, parts and their increase; and for the mounting or other preparation by a taxidermist of such birds, eggs, or nests.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.15 (retention: 6.23)

2.3 Persons exercising privileges under permits to kill, frighten, or herd migratory birds injuring crops.

To keep an accurate record of all migratory birds killed and submit a report stating the species and number of migratory birds killed by the permittee.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.61 (retention: 6.23)

2.4 California State Agricultural Commissioner authorized to kill or to have killed certain birds economically injurious.

To keep a record of the persons authorized by him to kill such birds and of the number of birds killed by each person so authorized, as well as by himself, and to make a report thereof.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.63 (retention: 6.23)

2.5 Persons authorized to kill depredating purple gallinules in Louisiana.

To maintain record of the number of birds killed by him and submit a report thereon.

Retention period: 6 months following the date on which necessary reports are submitted. 50 CFR 6.64 (retention: 6.23)

2.6 State fish and game departments conducting wildlife restoration projects with Federal aid.

To keep or direct the keeping of separate project records of cost of lands acquired, improvements, construction, overhead and maintenance done by or on behalf of the State.

Retention period: 3 years following notification of acceptability of project claims and accomplishments. 50 CFR 41.50, 41.54

2.7 Licensees on whale catchers and factory ships, and at land stations.

To maintain records of detailed information of the killing, capturing, and delivery of whales and a detailed record of whales received and processed.

Retention period: 6 months following the calendar year to which the records apply. 50 CFR 151.30, 151.31, 151.32 (retention: 151.34)

2.8 Loan applicants of the fisheries loan fund.

To maintain books of account and submit periodic reports as required by the Secretary of the Interior.

Retention period: End of loan period. 50 CFR 160.12

3. Geological Survey**3.1 Coal-mine lessees (federally owned lands).**

To keep records of all coal mined, sold, or otherwise disposed of. Records of correct daily weights or biweekly measurements shall be posted if the miners are paid by weight or measurement.

Retention period: Not specified. 30 CFR 211.15

3.2 Oil and gas lessees (federally owned and restricted Indian lands).

To keep accurate and complete records of the drilling, redrilling, deepening, repairing, plugging, or abandoning of oil wells and of all other well operations, and of all alterations to casing.

Retention period: Until submission of reports to Regional Oil and Gas Supervisors. 30 CFR 221.23

3.3 Petroleum producers in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, production, consumption, and deliveries, and gauge tickets, run tickets, and other records.

Retention period: After a period of not less than 5 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 222.6

3.4 Petroleum and petroleum products purchasers, refiners, storers, shippers, consignors, casinghead gasoline plants and persons dealing in petroleum or petroleum products as a factor, buyer, or seller in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, receipts, consumption, deliveries, and operations, and other records.

Retention period: After a period of not less than 5 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 222.6

3.5 Petroleum and petroleum products reclamation plants in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, receipts, reclamation, and operations, and other records.

Retention period: After a period of not less than 5 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 222.6

3.6 Petroleum and petroleum products pipelines in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, receipts, locations, diversions, and shipping, and other records.

Retention period: After a period of not less than 5 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 222.6

3.7 Petroleum and petroleum products transporting agencies in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of shipments, diversions, and shipping, and other records.

Retention period: After a period of not less than 5 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 222.6

3.8 Mineral lessees, potash, sodium and other minerals (federally owned lands).

To keep books of a correct account of all ore mined, put through the mill, of all ore and mineral products sold and to whom sold, the weight, assay value, moisture content, prices received, and percentage of mineral products recovered or lost.

Retention period: Not specified. 30 CFR 231.26

3.9 Oil and gas and sulphur lessees (outer Continental Shelf).

To keep well records and production records, and information obtained in the course of well operations.

Retention period: Until submission of reports to Regional Oil and Gas Supervisors. 30 CFR 250.37

4. Bureau of Indian Affairs**4.1 Red Lake Fisheries Association.**

To keep books and records showing all receipts and disbursements, names and

addresses of all persons from whom fish are purchased and to whom fish are sold, and all other transactions.

Retention period: Not specified. 25 CFR 89.13

4.2 Indian chartered corporations, unincorporated tribes and bands, and credit and cooperative associations from the United States.

To keep separate records and accounts of their credit activities and of their cattle loans.

Retention period: Not specified. 25 CFR 91.7

4.3 Indian corporations and tribes.

To keep separate records and accounts of their cattle loans in connection with the revolving cattle pool.

Retention period: Not specified. 25 CFR 92.9

4.4 Secretary, Klamath Tribal Loan Board.

To keep a complete record of all meetings of the board.

Retention period: Not specified. 25 CFR 93.3

4.5 Klamath Tribal Loan Board.

To keep records and accounts regarding the status of loans.

Retention period: Not specified. 25 CFR 93.9

4.6 Oil and gas pipeline operators with rights-of-way over Indian lands.

To keep books and records of oil produced or run from the lands.

Retention period: Not specified. 25 CFR 161.25

4.7 Lessees of tribal lands for mining.

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 171.18

4.8 Lessees of allotted lands for mining.

To keep a full and correct accounting of all operations and their books and records, showing manner of operations and persons interested, shall be open at all times for examination of such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations to make such examinations.

Retention period: Not specified. 25 CFR 172.25

4.9 Lessees of lands in Crow Indian Reservation, Montana, for mining.

To keep books of account showing amount of ore shipped or oil or other mineral substance sold or treated, and showing amount of money received from sale of ores, oil, etc.

Retention period: Not specified. 25 CFR 173.18

4.10 Lessees of restricted lands of members of Five Civilized Tribes, Oklahoma, for mining.

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 174.34

4.11 Lessees of lands in Osage Reservation, Oklahoma, for mining, except oil and gas.

To keep upon the leased premises accurate records of the drilling, re-drilling, or deepening of all holes, showing the formations; and books and records showing manner of operations and persons interested.

Retention period: Not specified. 25 CFR 175.13

4.12 Lessees of lands under jurisdiction of Quapaw Agency for lead and zinc mining.

To keep books in which shall be a correct account of all ore and rock mined on the tract, of all ore put through the mill, etc.

Retention period: Not specified. 25 CFR 176.24

4.13 Lessees of Osage Reservation lands for oil and gas mining.

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 183.44

4.14 Lessees of lands in Wind River Indian Reservation, Wyoming, for oil and gas mining.

To keep a full and correct account of all operations; and their books and records, showing the manner of operations and persons interested, shall be open at all times for examination by such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations, to make such examination.

Retention period: Not specified. 25 CFR 184.25

4.15 Traders on Navajo, Zuni, and Hopi Reservations.

To keep accurate records of business activities. Receipts issued by the trader for Indian products must be recorded in the traders' books.

Retention period: Not specified. 25 CFR 252.7, 252.17

5. International Pacific Halibut Commission

5.1 Masters or operators of vessels holding Pacific halibut fisheries license or permit.

To keep an accurate log of all fishing operations, including the date, locality, amount of gear used, and amount of halibut taken daily in each locality.

Retention period: Not specified. 50 CFR 301.9

5.2 Halibut dealers.

To keep records of each purchase or receipt of halibut, showing date, locality, name of vessel, firm or corporation purchased or received from and amount in pounds according to trade categories of the halibut and other species landed therewith.

Retention period: Not specified. 50 CFR 301.10

6. International Whaling Commission

6.1 Factory whaling ships and land stations.

To enter immediately in a permanent record the information reported by radio on whales taken by whale catchers, as prescribed in 50 CFR 351.13 (c), and other data, as prescribed in paragraph (d), when it becomes available.

Retention period: Permanent. 50 CFR 351.13

7. Bureau of Mines

7.1 NOTE (supplied by Bureau of Mines):

Federal Coal Mine Safety Act, Section 105 (55 Stat. 177, as amended by 66 Stat. 692, 30 U.S.C. 455)

FEDERAL COAL MINE SAFETY ACT

TITLE I

Every owner, lessee, agent, manager, superintendent, or other person having control or supervision of any coal mine the products of which regularly enter commerce or the operations of which substantially affect commerce shall furnish to the Secretary of the Interior, acting through the United States Bureau of Mines, or to any duly authorized representative of such Bureau, upon request, complete and correct information to the best of his knowledge concerning any or all accidents involving bodily injury or loss of life which occurred in such mine during the six-month period immediately preceding the date on which the request is made. Whoever willfully violates this section shall be fined not more than \$500.

Retention period: Records of accidents involving bodily injury or loss of life in coal mines should be retained 6 months.

8. National Park Service

8.1 Concessioners.

To keep records of their employees, payrolls, and other records with respect to compliance with State labor standards (laws).

Retention period: 3 years. 36 CFR 28.7, 28.9

VI. DEPARTMENT OF JUSTICE

1. General

1.1 Foreign agents required to register under 22 U.S.C. 611 et seq.

To keep all books and records relating to any activities which necessitate registration, including correspondence, memoranda, and other written communications, with or on behalf of foreign principals, cryptographic paraphernalia, names and addresses of those designated to receive "political propaganda," financial records, etc.

Retention period: 3 years after notifying Department that activities requiring registration are terminated. 28 CFR 5.500

1.2 Organizations registered under Subversive Activities Control Act of 1950.

To keep bookkeeping and other financial records relating to registrants' activities, including income and disbursements, as well as books and records disclosing members, officers, and employees of registrant.

Retention period: Not specified. 28 CFR 11.204

1.3 Manufacturers of and dealers in gambling devices.

To keep monthly records of sales and deliveries of gambling devices, showing the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier, and including duplicate bills and invoices, in order that monthly report may be made to the Attorney General.

Retention period; Not specified. 15 U.S.C. 1173

1.4 Foreign agents.

To keep books and records of political activities.

Retention period: 3 years following termination of activity as agent. Upon good and sufficient cause shown in writing to the Chief, Registration Section, a registrant may be permitted to destroy books and records in support of the information furnished in the registration statement which was filed 5 or more years prior to the date of the application to destroy. 28 CFR 5.500

2. Office of Alien Property

2.1 Persons engaged in foreign exchange transactions, transfers of credit, and export of coin or currency.

To keep a full record of each such transaction referred to in 31 CFR 127.9 and 127.10, without regard to whether such transaction is effected pursuant to license or otherwise and may be required by the Secretary of the Treasury and/or the Attorney General by means of regulations, rulings, instructions, or otherwise to keep a full record of complete information relative to any transaction referred to in section 5(b) of the act of October 6, 1917, as amended, or relative to any property in which a foreign country or national thereof has an interest.

Retention period: At least 1 year after date of transaction, for records of transactions referred to in 31 CFR 127.9 and 127.10; not specified for records which may be required. 31 CFR 127.12

VII. DEPARTMENT OF LABOR

1. Office of the Secretary

1.1 Contractors or subcontractors engaged in construction, prosecution, completion, or repair of any public building, public work, or work financed in whole or in part by loans or grants from a Federal agency.

To keep weekly payroll records setting out name and address of each laborer and mechanic, his correct classification, rate of pay, daily and weekly number of hours worked, deductions made, and actual wages paid.

Retention period: 3 years from date of completion of contract. 29 CFR 3.4, 5.5

1.2 Employers subject to labor standards, provisions applicable to contracts covering federally financed and assisted construction (See 29 CFR 5.1).

To keep payroll records (including name and address of each employee, correct classification, rate of pay, daily and

weekly numbers of hours worked, deductions made, and actual wages paid) for all laborers and mechanics working in the construction or development of certain projects (stipulation to be inserted in appropriate contracts by interested Federal agency).

Retention period: 3 years after termination of contract. 29 CFR 3.4, 5.5

1.3 Employers subject to child-labor provisions of the Fair Labor Standards Act.

To keep certificates of age for employed minors under 18 years of age.

Retention period: Until termination of employment of minor. 29 CFR 4.3

1.4 State agencies having agreements with Secretary of Labor or Administrator of Wage and Hour Division, Labor Department, for utilization of their services in making investigations and inspections.

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections under Fair Labor Standards Act, and Public Contracts Act.

Retention period: Not specified. 29 CFR 4.86, 515.6

1.5 Employers subject to minimum age standards of child labor provisions of Fair Labor Standards Act.

To keep age certificate (a statement of a minor's age issued under regulations of Secretary of Labor) showing minor to be above minimum age requirements for employment as a protection from an unwitting violation of minimum age standards.

Retention period: Not specified. 29 CFR 4.121

1.6 Maritime employers.

To keep a record of any injury to an employee.

Retention period: Not specified. 33 U.S.C. 929

2. Bureau of Employees' Compensation

2.1 Physicians and hospitals treating Federal employees covered by the Employees' Compensation Act of 1916, as amended.

To keep records of all injury cases treated by them sufficient to supply the Bureau of Employees' Compensation with a history of the employee's accident, the exact description, nature, location and extent of injury, the degree of disability arising therefrom, the X-ray findings if X-ray examination has been made, the nature of the treatment rendered, and the degree of disability arising from the injury.

Retention period: Not specified. 20 CFR 2.10

2.2 Employers subject to the provisions of the Longshoremen's and Harbor Workers' Compensation Act.

To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 31.23

2.3 Employers in the District of Columbia subject to the Longshoremen's and Harbor Workers' Compensation Act.

To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 41.22

3. Bureau of Labor-Management Reports

3.1 Every labor organization subject to the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Bureau may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 402.9

3.2 Every person who pursuant to an agreement or arrangement with an employer undertakes certain labor relations services subject to the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Secretary may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 406.5

3.3 Persons required to file any report under labor organization trusteeship reports subject to the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Bureau may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 408.5

3.4 Every labor organization with fiscal year ending prior to December 16, 1959, required to make annual financial report subject to the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Bureau may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 415.4

3.5 Election officials designated in the constitution and bylaws of labor organization conducting election by secret ballot, or the secretary of such organization if no other official is designated, subject to the Labor-Management Reporting and Disclosure Act of 1959.

To preserve all election records, including ballots.

Retention period: 1 year. 29 CFR 452.12(d).

3.6 Officials designated in the constitution and bylaws or the secretary of national or international labor organization when no such official is designated, in elections at conventions, subject to the Labor-Management Reporting and Disclosure Act of 1959.

To preserve the credentials of delegates and all minutes and records pertaining to election.

Retention period: 1 year. 29 CFR 452.13(c)

4. Division of Public Contracts

4.1 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

To keep unexpired certificate of age of employee issued and held pursuant to regulations issued by the Secretary of Labor under the Fair Labor Standards Act, as protection against employment of underage minors.

Retention period: During period of employment of such minors. 41 CFR 201.105

4.2 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

(a) To keep employment records, including name, address, sex, occupation, date of birth of each employee under 19 years of age, certificate of age (if minor), wage and hour records.

Retention period: 3 years from date of last entry. 41 CFR 201.501(d)

(b) To keep basic employment and earnings records, wage rate tables, and work time schedules.

Retention period: 2 years from date of last entry or last effective date, whichever is later. 41 CFR 201.501(h)

4.3 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

To keep records of injury frequency rates of employees.

Retention period: 3 years after date of entry. 41 CFR 201.502

5. Wage and Hour Division

5.1 State agencies having agreements with Secretary of Labor, or Administrator of Wage and Hour Division, for utilization of their services in making investigations and inspections under Fair Labor Standards Act and Public Contracts Act.

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections.

Retention period: Not specified. 29 CFR 4.86, 515.6

5.2 Employers making retroactive payment of wages to employees or industrial homeworkers under supervision of the Administrator.

To record and preserve, as an entry on payroll or other pay records, the amount of such payment to each employee, the period covered by such payment, and the date of payment; and preserve a copy of the report of each such payment on the receipt form authorized by the Wage and Hour Division.

Retention period: 2 or 3 years. 29 CFR 516.2, 516.21, 545.7, 681.7, 695.6 (retention: 516.5, 545.7, 681.8, 695.7)

5.3 Employers subject to Fair Labor Standards Act.

To keep employment records relating to wages, hours, conditions of employment, etc.

Retention period: 3 years for records containing employee information, payrolls, and certificates, union agreements, and notices; and 2 years for basic employment and earnings records, wage rate tables, work time schedules, order, shipping and billing records (customers' bills, etc.), records of deductions from or additions to pay. 29 CFR 516.5, 516.6

5.4 Employers subject to Fair Labor Standards Act employing apprentices in skilled trade at wages lower than minimum wage applicable.

To keep records relating to wages, hours, conditions of employment, etc., as well as designation of apprentices on the payroll, and, when applicable, the apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed shall be retained.

Retention period: 3 years from termination of apprenticeship. 29 CFR 521.8

5.5 Joint apprenticeship committees holding certificates issued by Administrator.

To keep records of apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed by an employer; the cumulative amount of work experience gained by the apprentice, and a list of employers to whom apprentice was assigned and period of time worked for each employer.

Retention period: 3 years from date of termination of apprenticeship. 29 CFR 521.8

5.6 Employers subject to Fair Labor Standards Act employing learners under special learners certificates.

To keep payroll records of learners; statements obtained from learners employed under special learners certificates of experience acquired in the industry in the 3 years prior to employment as a learner; and to maintain file of all evidence and records, including correspondence, pertaining to filing or cancellation of job orders (in addition to requirements of 29 CFR Part 516).

Retention period: At least 3 years from last effective date of the certificate. 29 CFR 522.7

5.7 Independent telephone industry exchanges authorized to employ learners.

To keep payroll records of learners and occupation in which each learner is employed.

Retention period: 3 years. 29 CFR 522.70 (retention: 522.7)

5.8 Employers subject to Fair Labor Standards Act.

To keep a copy of special certification authorizing employment of workers whose earning capacity is impaired by physical or mental deficiencies at wages lower than the minimum wages applicable under Fair Labor Standards Act with employment record.

Retention period: 3 years. 29 CFR 524.10 (retention: 516.5)

5.9 Sheltered workshops (as defined in 29 CFR 525.1).

To keep records of the nature of each client's handicap, and records required under applicable provisions of 29 CFR Part 516.

Retention period: Not specified. 29 CFR 525.10

5.10 Educational institutions employing student-workers as learners at sub-minimum wage rates.

To keep payroll records showing rate of pay, including a copy of any special certificate issued.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 527.7

5.11 Homeworkers and employers in the women's apparel industry, the jewelry manufacturing industry, the knitted outerwear industry, the gloves and mittens industry, the button and buckle manufacturing industry, the handkerchief manufacturing industry, and the embroideries industry.

To maintain a copy of each certificate authorizing employment of industrial homeworkers in the above industries on file in the same place at which the worker's employment records are maintained.

Retention period: Not specified. 29 CFR 530.8

5.12 Employers of industrial homeworkers in the women's apparel industry, the jewelry manufacturing industry, the knitted outerwear industry, the gloves and mittens industry, the button and buckle manufacturing industry, the handkerchief manufacturing industry, and the embroideries industry.

To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 530.9

5.13 Employers of industrial homeworkers engaged in making hand-fashioned jewelry on the Navajo, Pueblo, and Hopi Indian Reservations.

To keep records, including name, address, and date of birth of the homeworker, if under 19 years of age, description of work performed, amount and date of cash payments for each pay period, and a schedule of piece rates

paid, and all other records required by Part 516.

Retention period: Not specified. 29 CFR Part 530.12(b)

5.14 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.

To keep records including name and address of firms outside Puerto Rico from whom goods upon which work to be done are received; name and address of subcontractors, if any, to whom each lot delivered or delivery to homeworkers, and Labor Department permit number; dates goods delivered to and received from subcontractor, with description of goods and rate of commission; name, address, age (if under 19) of homeworker; style number, description, amount of goods delivered, rates, etc.; date homeworker paid.

Retention period: 3 years. 29 CFR 545.7, 545.8

5.15 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.

To keep handbook furnished to employers by Wage and Hour Division, in which employer enters dates on which goods delivered to and received from (or purchased from) homeworker; style number; description, amount of goods, rates, etc.; date homeworker paid; signature of person acting for employer.

Retention period: 2 years subsequent to date of last entry. 29 CFR 545.7, 545.8

5.16 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.

To keep record of overtime (over 40 hours 1 week) including hours worked on each lot of work, total hours worked each week; wages paid at regular piece rates; extra amount paid for overtime; this in addition to other records required by 29 CFR 545.7.

Retention period: Employer, 3 years; employee handbook, 2 years. 29 CFR 545.7, 545.8

5.17 Employers of persons engaged in the shoe and related products industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

- Retention period: Not specified. 29
CFR 601.3
- 5.18 Employers of persons engaged in the leather, leather goods, and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 602.3
- 5.19 Employers of persons engaged in the fabric and leather glove industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 603.3
- 5.20 Employers of persons engaged in the metal, machinery, transportation equipment, and allied products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 604.3
- 5.21 Employers of persons engaged in the electrical, instrument, and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 606.3
- 5.22 Employers of persons engaged in the handkerchief, square scarf, and art linen industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 608.3
- 5.23 Employers of persons engaged in the women's and children's underwear and women's blouse and neckwear industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 609.3
- 5.24 Employers of persons engaged in the children's dress and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 610.3
- 5.25 Employers of persons engaged in the sweater and knit swimwear industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 611.3
- 5.26 Employers of persons engaged in the needlework and fabricated textile products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 612.3
- 5.27 Employers of persons engaged in the straw, hair, and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
- Retention period: Not specified. 29
CFR 613.3
- 5.28 Employers of persons engaged in the corsets, brassieres, and allied garments industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 614.3
- 5.29 Employers of persons engaged in the men's and boys' clothing and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 615.3
- 5.30 Employers of persons engaged in the button, jewelry, and lapidary work industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 616.3
- 5.31 Employers of persons engaged in the alcoholic beverage and industrial alcohol industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 619.3
- 5.32 Employers of persons engaged in the tobacco industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 657.3
- 5.33 Employers of persons engaged in the banking, insurance and finance industries in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 661.3
- 5.34 Employers of persons engaged in chemical, petroleum, rubber, and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 670.3
- 5.35 Employers of persons engaged in communications, utilities, and transportation industries in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 671.3
- 5.36 Employers of persons engaged in the construction, business service, motion picture, and miscellaneous industries in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 672.3
- 5.37 Employers of persons engaged in the food and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 673.3
- 5.38 Employers of persons engaged in the lumber and wood products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 675.3
- 5.39 Employers of persons engaged in the paper, paper products, printing, and publishing industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 677.3
- 5.40 Employers of persons engaged in the stone, clay, glass, cement, and related products industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 678.3
- 5.41 Employers of homeworkers in Puerto Rico (other than needlework industries).**
To keep records pertaining to employment of such homeworkers.
Retention period: 2 years. 29 CFR 681.7, 681.8
- 5.42 Employers of homeworkers in industries in Puerto Rico (other than needlework industries).**
To keep handbook furnished to employers by Wage and Hour Division to record dates upon which goods in each lot were delivered; style number, if any; description of, and amount of goods in each lot; operations to be performed thereon; piece rate to be paid, and net amount paid for operations performed upon such goods, etc.
Retention period: 2 years. 29 CFR 681.7, 681.8
- 5.43 Employers of persons engaged in the wholesaling, warehousing, and other distribution industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 683.3
- 5.44 Employers of persons engaged in the hosiery industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 687.3
- 5.45 Employers of persons engaged in the artificial flower, decoration, and party favor industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 688.3
- 5.46 Employers of persons engaged in the sugar manufacturing industry in Puerto Rico.**
To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29
CFR 689.3

5.47 Employers of persons engaged in industries in the Virgin Islands.

To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29 CFR 694.3

5.48 Employers of homeworkers in industries in the Virgin Islands.

To keep records pertaining to such homeworkers.
Retention period: 3 years. 29 CFR 695.6, 695.7

5.49 Employers of homeworkers in industries in the Virgin Islands.

To keep handbook records containing dates upon which goods in each lot were delivered and collected; style number, description, and amount of goods in each lot, operations to be performed, and piece rate to be paid; net amount actually paid for operations performed; date paid and signature of person acting in behalf of employer.

Retention period: 2 years subsequent to last entry. 29 CFR 695.6, 695.7

5.50 Employers of persons engaged in industries in American Samoa.

To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29 CFR 697.3

5.51 Employers of persons engaged in the textile and textile products industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29 CFR 699.3

5.52 Employers of persons engaged in the fabricated plastic products industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.
Retention period: Not specified. 29 CFR 713.3

VIII. POST OFFICE DEPARTMENT**1.1 Postage meter licensees.**

To keep a Meter Record Book (Form 3602-A), showing daily register readings of metered mail.

Retention period: At least 1 year from date of final entry. 39 CFR 33.3, 33.7

1.2 Postage meter manufacturers.

To maintain at his headquarters a complete record by serial number of all meters manufactured, showing all movements of each from the time it is produced until it is scrapped, and the reading of the ascending register each time it is checked into or out of service through a post office. These records must be subject to inspection at any time during business hours by officials of the Post Office Department.

Retention period: These records may be destroyed 3 years after the meter is scrapped. 39 CFR 33.8

1.3 Apartment house managers.

To maintain a record of the number of keys supplied by manufacturers and jobbers, relating the key number to the receptacle number, so that, when neces-

sary, new keys may be ordered. Key numbers shall not be placed on the barrels of the locks, as this would make it possible for unauthorized persons to secure keys and gain access to the boxes. Apartment house managers must keep a record of the combinations of keyless locks so that new tenants may be given the combination. These records of key numbers and combinations must be kept in the custody of the manager or a trusted employee.

Retention period: The record of key numbers must be kept until the lock has been changed when it may be destroyed. The record of combinations to the keyless locks must be maintained until the combination is changed, when it may be destroyed. 39 CFR 45.6

IX. DEPARTMENT OF STATE**1.1 Alien recipients of nonimmigrant visas.**

To retain all documents and letters in support of a claim for eligibility to receive a nonimmigrant visa which were presented to, and returned by the consular officer.

Retention period: For examination by immigration officials at port of entry. 22 CFR 41.124

1.2 Persons required to register as manufacturers, importers, or exporters of United States Munitions List articles.

To maintain, subject to the inspection of the Secretary of State, or any person designated by him, records relating to the importation and exportation of articles enumerated in the United States Munitions List. Records of imports shall contain information on the consignor and the country of origin. Records of exports shall contain information as to the source of supply, consignee, purchaser, and the initial and ultimate destination of the shipments. Records covering both import and export shipments shall, in addition, include statistics on quantities shipped and the estimated values thereof.

Retention period: 6 years, except that the Secretary may prescribe a longer or shorter period in individual cases as he deems necessary. 22 CFR 122.6

X. DEPARTMENT OF THE TREASURY**1. Bureau of Accounts****1.1 Public and private agencies holding refugee relief loans.**

To maintain adequate books and records relating to the funds borrowed from the Secretary of the Treasury under the Refugee Relief Act of 1953 and resettlement loans made therefrom.

Retention period: During life of the loan. 31 CFR 290.5

2. Comptroller of the Currency**2.1 National banks acting as insurance agents and as brokers or agent for loans on real estate.**

To keep records available for inspection by Examiners as specified in 12 CFR Part 2, including authorization statements and certificates, copies of

agent-bank's reports, adequate records of insurance transactions and loans, with separate entries and accounts, and records as may be required by insurance companies.

Retention period: Permanent, except for copies of reports made by the agent bank to each insurance company which it represents, which copies shall be kept for a period of five years, and except for records of loans negotiated by the bank in acting as broker or agent in making or procuring loans on real estate, which records shall be kept for a period of five years. 12 CFR 2.2, 2.4

2.2 National banks exercising trust powers.

To keep a separate set of books and records showing in proper detail all permissible fiduciary transactions engaged in under regulations and State and local law.

Retention period: Not specified. 12 CFR 4.1, 4.3 [See also 12 CFR 206.7.]

2.3 National banking associations.

To maintain a stock register book containing names and residences of all shareholders, such book to be kept in the main office of the bank.

Retention period: Permanent. 12 U.S.C. 62

2.4 Certificates executed by national banks under Exception 13 of R.S. 5200.

To keep certificates, executed by an officer of the bank designated by the board of directors for that purpose, in support of loans made based on negotiable or nonnegotiable installment consumer paper where the bank has in fact evaluated and is relying primarily on the makers for the payment of such obligations.

Retention period: Until repayment of the loan. 12 U.S.C. 84

3. Bureau of Customs**3.1 Importers of leather sold to be used in the manufacture of footwear.⁹**

To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.84

3.2 Importers of leather to be used in the manufacture of harness or saddlery.⁹

To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.85 (retention: 10.84)

⁹ These records are required to be kept by manufacturers or producers, proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930, and importers.

3.3 Importers of hides and skins of the India water buffalo to be used in the manufacture of rawhide articles.⁹

To keep records to support blanket certificates issued to show sales of such hides and skins during a specific period to a specified manufacturer showing quantity and description of the hides and skins and identifying such hides and skins with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.86 (retention: 10.84)

3.4 Importers of leather to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls.⁹

To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.87 (retention: 10.84)

3.5 Importers of Patna rice to be used in the manufacture of canned soups.⁹

To keep records to support blanket certificates issued to show sales of such Patna rice during a specific period to a specified manufacturer showing quantity and description of the Patna rice and identifying such Patna rice with the import entry.

Retention period: 3 years from liquidation of the entry. 19 CFR 10.88 (retention: 10.84)

3.6 Manufacturers, processors, or dealers entering or withdrawing wool or hair of the camel under bond or receiving wool or hair by transfer under bond.

To keep records showing (a) in case of entry or withdrawal, the quantity, entered clean content, identify, and description of such wool or hair; (b) in case of receipt by transfer, the quantity, description, and date of transfer certificate of wool or hair and name and address of transferor.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.93 (retention: 10.95)

3.7 Manufacturers or processors of products and substances resulting wholly or in part from bonded wool or hair of the camel.

To keep records showing (a) date or inclusive dates of processing of each lot or inclusive dates of each period of manufacture; (b) quantity, identity, and description of wool or hair not previously processed put into process; (c) quantity and description of all intermediate products, stocks in process, and wastes not

⁹ These records are required to be kept by manufacturers or producers, proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930, and importers.

described put into process; (d) quantity and description of final products and quantity by weight of wool or hair content; (e) quantity of wastes remaining on hand; (f) inventory of wool and hair on hand at close of each abstract period or at completion of lot; (g) quantities and description of any yarns spun.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.94 (retention: 10.95)

3.8 Manufacturers, processors, or dealers of articles of wool or hair of the camel.

To keep records showing quantity, description, and wool or hair content of all articles delivered from their premises pursuant to transfer under bond, purchase, consignment, or otherwise; date of delivery; name and address of person to whom delivered; exact designation; price paid or agreed upon.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.95

3.9 Importers of rapeseed oil to be used in the manufacture of rubber substitutes or lubricating oil.⁹

To keep records to support blanket certificates issued to show sales of such rapeseed oil during a specific period to a specified manufacturer showing quantity and description of the rapeseed oil and identifying such rapeseed oil with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.100

3.10 Importers of limestone to be used in the manufacture of fertilizer.⁹

To keep records to support blanket certificates issued to show sales of such limestone during a specific period to a specified manufacturer showing quantity and description of the limestone and identifying such limestone with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.101

3.11 Importers of bauxite, calcined, to be used in the manufacture of firebrick or other refractories.⁹

To keep records to support blanket certificates issued to show sales of such bauxite during a specific period to a specified manufacturer showing quantity and description of the bauxite and identifying such bauxite with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.102

3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.⁹

To keep such records of their operations as will enable them to file an an-

nual statement, not later than 60 days after the termination of their fiscal year, showing the quantities of ore and crude metal on hand at the beginning of the period and the dutiable contents thereof; the quantities of ore and crude metal received during the period and the dutiable contents thereof; the quantities of ore and crude metal to be accounted for and the dutiable contents thereof; the quantities of ore and crude metal on hand at the end of the period and the dutiable contents thereof; the quantities of ore and crude metal worked during the period and the dutiable contents thereof; and the wastage incurred during the period.

Retention period: 5 years from date of the related annual statement. 19 CFR 19.19

3.13 Importers, exporters, proprietors of customs bonded warehouses, bonded common carriers, and others handling imported wheat in continuous customs custody.

To maintain such records as will enable customs officers to verify the handling to which imported wheat has been subjected and the proper accounting of any increase or shortage in quantity from shrinkage or other factor.

Retention period: 2 years after date of transaction. 19 CFR 19.34

3.14 Manufacturers or producers of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313(a), Tariff Act of 1930.⁹

To keep records showing the date or inclusive dates of manufacture or production of the articles, the quantity and identity of the imported merchandise used, the quantity of finished product obtained, and, if valuable waste is incurred in manufacture and claim is made for an allowance for such waste, the value of the imported merchandise used in manufacture and the quantity and value of the waste incurred, and, in cases where two or more products are obtained, the relative values thereof at the time of separation.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.4, 22.6 (retention: 22.46)

3.15 Manufacturers or producers of articles manufactured or produced in the United States with the use, in certain cases, of substituted merchandise in lieu of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313(b), Tariff Act of 1930, as amended.⁹

To keep detailed records pertaining to duty-paid merchandise or other articles manufactured or produced under drawback regulations with the use of such merchandise designated as the basis for the allowance of drawback on the exported articles.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.5, 22.6 (retention: 22.46)

3.16 **Manufacturers or producers of flavoring extracts and medicinal or toilet preparations (including perfumery) manufactured or produced in the United States with the use of domestic taxpaid alcohol and intended for exportation with benefit of drawback under section 313(d), Tariff Act of 1930, as amended.**

To keep records similar to those required of manufacturers or producers in the case of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313(a), Tariff Act of 1930.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.23, 22.24 (retention: 22.46)

3.17 **Licensed customhouse brokers.**

To maintain correctly and in orderly itemized manner, and keep current, records of account reflecting all their financial transactions as customhouse brokers, including a copy of each entry made, copies of all correspondence and other papers relating to customs business and, except for certain specified limitations, a record of transactions of licensed customhouse broker (Customs Form 3079) in addition to the regular records of account.

Retention period: At least 5 years after preparation or receipt. 19 CFR 31.9

4. **Internal Revenue Service**

NOTE: The following items refer to requirements issued under the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954 which were in effect on December 31, 1959. All regulations applicable under any provision of law in effect on August 16, 1954, the date of enactment of the 1954 Code, are applicable to the corresponding provisions of the 1954 Code insofar as such regulations are not inconsistent with the 1954 Code, and such regulations remain applicable to the 1954 Code until superseded by regulations under such Code. The Internal Revenue Service points out that the omission from this compilation of any record retention requirement provided for by law or regulation issued thereunder shall not be construed as authority to disregard any such requirement. The Service also points out that persons subject to income tax are bound by the retention requirement given in item 4.1 regardless of other requirements which for other purposes allow shorter retention periods.

The record retention requirements of the Internal Revenue Service are divided into the following categories: Income, Estate, Gift, Employment, Excise, Liquor, Tobacco, and Firearms Taxes.

Citations are to the 1939 Code of Federal Regulations unless otherwise indicated.

INCOME TAX

4.1 **Persons subject to income tax.**

(a) **General.** Except as provided in paragraph (b), any person subject to tax, or any person required to file a return of information with respect to income shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax information.

(b) **Farmers and wage-earners.** Individuals deriving gross income from the business of farming, and individuals whose gross income includes salaries, wages, or similar compensation for personal services rendered, are required to keep such records as will enable the district director to determine the correct amount of income subject to the tax, but it is not necessary that these individuals keep the books of account or records required by paragraph (a).

(c) **Exempt organizations.** In addition to the books and records required by paragraph (a) with respect to the tax imposed or unrelated business income, every organization exempt from tax but required to file an annual return shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts, and disbursements, and other required information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.6001-1 (See also 26 CFR (1954) 1.446-1, 1.453-1, dealing with accounting methods and periods.)

4.2 **Persons engaged in the production, purchase, or sale of merchandise.**

To keep a record of inventory conforming to the best accounting practice in the trade or business which clearly reflects income and is consistent from year to year.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.471-1, 1.471-2 (retention: 26 CFR (1954) 1.6001-1)

4.3 **Persons claiming allowance for depletion of natural gas property without reference to discovery value or percentage depletion.**

To keep accurate records of periodical pressure determinations where the annual production is not metered.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-2 (retention: 26 CFR (1954) 1.6001-1)

4.4 **Persons claiming an allowance for depletion and depreciation of mineral property.**

To keep accurate accounts in which shall be recorded the cost or other basis of the mineral deposit and of the plant and equipment, together with subsequent allowable capital additions to each account and all of the other adjustments required. Records shall also be kept of the amounts of periodic depletion and depreciation computed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23(m)-11 (retention: 26 CFR (1954) 1.6001-1)

4.5 **Persons claiming an allowance for depletion or depreciation of timber property.**

To keep accurate ledger accounts in which shall be recorded the cost or other

basis of the timber property (including plants, improvements, and equipment) together with subsequent allowable capital additions to each account and all other adjustments required. In such accounts the quantity of timber, of land, and of other resources, if any, shall be set up separately and a proper part of the total cost or value allocated to each. Records shall also be kept of the amounts of periodic depletion and depreciation computed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23(m)-28 (retention: 26 CFR (1954) 1.6001-1)

4.6 **Persons receiving any class of exempt income or holding property or engaging in activities the income from which is exempt.**

To keep records as will enable allocation to be made of amounts of each class of exempt income and amounts of items or parts of items allocated to each class.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.265-1 (retention: 26 CFR (1954) 1.6001-1)

4.7 **Persons who participate in a transfer of property to a corporation controlled by the transferor.**

To keep records in substantial form showing information to facilitate the determination of gain or loss from a subsequent disposition of stock or securities and other property, if any, received in the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.351-3 (retention: 26 CFR (1954) 1.6001-1)

4.8 **Persons who participate in a tax-free exchange in connection with a corporate reorganization.**

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange, or any liabilities to which any of the properties received were subject), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.368-3 (retention: 26 CFR (1954) 1.6001-1)

4.9 **Persons who exchange stock and securities in corporations in accordance with plans of reorganizations approved by the courts in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.**

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to

facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.371-2 (retention: 26 CFR (1954) 1.6001-1)

4.10 Persons making or receiving gifts of property acquired by gift after December 31, 1920.

To preserve and keep accessible a record of the facts necessary to determine the cost of the property and, if pertinent, its fair market value as of March 1, 1913, to insure a fair and adequate determination of the proper basis.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1015-1 (retention: 26 CFR (1954) 1.6001-1)

4.11 Persons claiming credit for taxes paid or accrued to foreign countries and possessions of the United States.

To keep readily available for comparison on request the original receipt for each such tax payment, or the original return on which each such accrued tax was based, a duplicate original, or a duly certified or authenticated copy, in case only a sworn copy of a receipt or return is submitted.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.905-2 (retention: 26 CFR (1954) 1.6001-1)

4.12 Persons claiming allowance for depreciation of property used in trade or business or property held for the production of income.

To keep records of all factors entering into the computation of depreciation allowances.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.167(a)-7 (retention: 26 CFR (1954) 1.6001-1)

4.13 Persons required to seek the approval of the Commissioner in order to change their annual accounting period.

To keep adequate and accurate records of their taxable income for the short period involved in the change and for the fiscal year proposed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.442-1 (retention: 26 CFR (1954) 1.6001-1)

4.14 Persons participating in exchanges or distributions made in obedience to orders of the Securities and Exchange Commission.

To keep records in substantial form showing the cost or other basis of the property transferred and the amount of stock or securities and other property (including money) received.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue

law. 26 CFR (1954) 1.1081-11 (retention: 26 CFR (1954) 1.6001-1)

4.15 Persons involved in the liquidation and replacement of life inventories.

To keep detailed records such as will enable the Commissioner, in his examination of the taxpayer's return for the year of replacement, readily to verify the extent of the inventory decrease claimed to be involuntary in character and the facts upon which such claim is based, all subsequent inventory increases and decreases, and all other facts material to the replacement adjustment authorized.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1321-1, 1.1321-2 (retention: 26 CFR (1954) 1.6001-1)

4.16 Persons selling by the installment method.

In adopting the installment method of accounting the seller must maintain such records as are necessary to clearly reflect income. A dealer who desires to compute income by the installment method shall maintain accounting records in such a manner as to enable an accurate computation to be made by such method.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.453-1, 1.453-2 (retention: 26 CFR (1954) 1.6001-1)

4.17 Persons paying travel or other business expenses incurred by an employee in connection with the performance of his services.

To maintain detailed records of travel, transportation, entertainment, and other similar business expenses, including identification of amount and nature of expenditures, and to keep supporting documents, especially in connection with large or exceptional expenditures.

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.162-17 (retention: 26 CFR (1954) 1.6001-1)

4.18 Tax-exempt organizations.

To keep records and books of account pertaining to information included in the annual return, including items of gross income, receipts, and disbursements, and to keep other pertinent information which will enable the district director to inquire into the organization's exempt status.

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.6033-1 (retention: 26 CFR (1954) 1.6001-1)

4.19 Persons engaged in construction of aircraft for the Army and the Air Force.

To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

Retention period: So long as the contents thereof may become material in

the administration of the act of March 27, 1934, as amended. 26 CFR 16.13

4.20 Persons engaged in construction of naval vessels or aircraft for the Navy.

To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

Retention period: So long as the contents thereof may become material in the administration of the act of March 27, 1934, as amended. 26 CFR 17.14

4.21 Executors or other legal representatives of decedents, fiduciaries of trusts under wills, life tenants and other persons to whom a uniform basis with respect to property transmitted at death is applicable.

To make and maintain records showing in detail all deductions, distributions, or other items for which adjustment to basis is required to be made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1014-4 (retention: 26 CFR (1954) 1.6001-1)

4.22 Employers claiming deductions for contributions to an employees' trust or annuity plan or compensating an employee under a deferred-payment plan.

To keep records substantiating all data and information required to be filed with respect to each plan and the deductions claimed thereunder.

Retention period: To be kept at all times available for inspection. 26 CFR (1954) 1.404(a)-2

4.23 Corporations claiming deduction for dividends paid.

To keep permanent records necessary (a) to establish that dividends with respect to which the deduction is claimed were actually paid during the taxable year, and (b) to supply the information required to be filed with the income tax return of the corporation. To also keep canceled dividend checks and receipts obtained from shareholders acknowledging payment.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.27(b)-2 (retention: 26 CFR (1954) 1.6001-1)

4.24 Corporations receiving distributions in complete liquidation of subsidiaries.

To keep records showing information with respect to the plan of liquidation and its adoption.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.332-6 (retention: 26 CFR (1954) 1.6001-1)

4.25 Qualified electing shareholders receiving distributions in complete liquidation of domestic corporations other than collapsible corporations.

To keep records in substantial form showing all facts pertinent to the recognition and treatment of the gain realized

upon shares of stock owned at the time of the adoption of the plan of liquidation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.333-5 (retention: 26 CFR (1954) 1.6001-1)

4.26 Corporations which are parties to reorganizations in pursuance of court orders in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.371-1 (retention: 26 CFR (1954) 1.6001-1)

4.27 Regulated investment companies.

To maintain records showing the information relative to the actual owners of its stock contained in the written statements to be demanded from the shareholders. For the purposes of determining whether a domestic corporation claiming to be a regulated investment company is a personal holding company the records of the company shall show the maximum number of shares of the corporation (including the number and face value of securities convertible into stock of the corporation) to be considered as actually or constructively owned by each of the actual owners of any of its stock at any time during the last half of the corporation's taxable year. Also to maintain a list of the persons failing or refusing to comply with demand for statements respecting ownership of shares.

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.852-6, 1.852-7 (retention: 26 CFR (1954) 1.6001-1)

4.28 Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations under the 1939 Code or 1954 Code.

To keep permanent records of all relevant data in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.393-3 (retention: 26 CFR (1954) 1.6001-1)

4.29 Western Hemisphere trade corporations.

To keep records substantiating income tax statement showing that its entire business is done within the Western

Hemisphere and, if any purchases are made outside the Western Hemisphere, the amount of such purchases, the amount of its gross receipts from all sources, and any other pertinent information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.921-1 (retention: 26 CFR (1954) 1.6001-1)

4.30 Distributions by small business corporations of previously taxed income.

To keep records of the net share of the previously taxed income of each shareholder. In addition, each shareholder of such corporation shall keep a record of his own net share of previously taxed income and shall make such record available to the corporation for its information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1375-4 (retention: 26 CFR (1954) 1.6001-1)

ESTATE TAX

4.31 Executors of estates.

To keep detailed records of the affairs of the estate as will enable the district director to determine the amount of the estate tax liability, including copies of documents relating to the estate, appraisal lists of items included in the gross estate, copies of balance sheets or other financial statements relating to value of stock, and any other information necessary in determining the tax.

Retention period: Not specified. 26 CFR (1954) 20.6001-1

GIFT TAX

4.32 Persons making transfers of property by gift.

(a) To keep letters from brokers furnishing quotations, or evidence obtained from officers of issuing companies as to sales of stocks and bonds which are not listed on an exchange but are dealt in through brokers, or which have a market.

Retention period: Not specified. 26 CFR (1954) 25.2512-2

(b) To maintain books of account or records as are necessary to establish the amount of the total gifts together with the deductions allowable in determining the amount of taxable gifts, and other information required to be shown in their gift tax returns.

Retention period: Permanent. 26 CFR (1954) 25.6001-1

EMPLOYMENT TAX

4.33 General record retention requirements for employment taxes.

(a) *Form of records.* Records shall be kept accurately, but no particular form is required. Such forms and systems of accounting shall be used as will enable the district director to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(b) *Copies of returns, schedules, and statements.* Every person who is required to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(c) *Records of claimants.* Any person (including an employee) who claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) of this section which relate to the claim.

(d) *Records of employees.* While not mandatory (except in the case of claims), it is advisable for each employee to keep permanent, accurate records showing the name and address of each employer for whom he performs services as an employee, the dates of beginning and termination of such services, the information with respect to himself which is required to be kept by employers, and all receipts furnished by employers.

(e) *Place for keeping records.* All records required shall be kept, by the person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and shall at all times be available for inspection by such officers.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR (1954) 31.6001-1

4.34 Employers liable for tax under the Federal Insurance Contributions Act.

(a) *General.* (1) To keep records of all remuneration, whether in cash or in a medium other than cash, paid to his employees after 1954 for services (other than agricultural labor which constitutes or is deemed to constitute employment, domestic service in a private home of the employer, or service not in the course of the employer's trade or business) performed for him after 1936. Records shall show with respect to each employee receiving such remuneration:

(i) The name, address, and account number of the employee and such additional information with respect to the employee as is required when the employee does not advise the employer what his account number and name are as shown on an account number card issued to the employee by the Social Security Administration.

(ii) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(iii) The amount of each such remuneration payment which constitutes wages subject to tax.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total remuneration payment and the amount thereof which is taxable are not equal, the reason therefor.

(2) Every employer shall keep records of the details of each adjustment or settlement of taxes under the Federal Insurance Contributions Act and a copy of each statement furnished.

(b) *Agricultural labor, domestic service, and service not in the course of employer's trade or business.* (1) Every employer who pays cash remuneration after 1954 for the performance for him after 1950 of agricultural labor which constitutes or is deemed to constitute employment, of domestic service in a private home of the employer not on a farm operated for profit, or of service not in the course of his trade or business shall keep records of all such cash remuneration with respect to which he incurs, or expects to incur, liability for the taxes imposed by the Federal Insurance Contributions Act, or with respect to which amounts equivalent to employee tax are deducted. Such records shall show with respect to each employee receiving such cash remuneration:

(i) The name of the employee.
 (ii) The account number of each employee to whom wages for such services are paid and such additional information as is required when the employee does not advise the employer what his account number and name are as shown on the account number card issued to the employee by the Social Security Administration.

(iii) The amount of such cash remuneration paid to the employee (including any sum withheld therefrom as tax or for any other reason) for agricultural labor which constitutes or is deemed to constitute employment, for domestic service in a private home of the employer not on a farm operated for profit, or for service not in course of the employer's trade or business; the calendar month in which such cash remuneration was paid; and the character of the services for which such cash remuneration was paid. When the employer incurs liability for the taxes imposed by the Federal Insurance Contributions Act with respect to any such cash remuneration which he did not previously expect would be subject to the taxes, the amounts of any cash remuneration not previously made a matter of record shall be determined by the employer to the best of his knowledge and belief.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such cash remuneration and the calendar month in which collected.

(v) To the extent material to a determination of tax liability, the number of days during each calendar year after 1956 on which agricultural labor which constitutes or is deemed to constitute employment is performed by the employee for cash remuneration computed on a time basis.

(2) Every person to whom a "crew leader" furnishes individuals for the performance of agricultural labor after December 31, 1958, shall keep records of the name; permanent mailing address, or if none, present address; and identification number, if any, of such "crew leader."

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR (1954) 31.6001-2 (retention: 26 CFR (1954) 31.6001-1)

4.35 Persons subject to the Railroad Retirement Tax Act.

(a) *Records of employers.* (1) To keep records of all remuneration (whether in money or in something which may be used in lieu of money) other than tips, paid to his employees after 1954 for services rendered to him (including "time lost") after 1954. Such records shall show with respect to each employee:

(i) The name and address of the employee.

(ii) The total amount and date of each payment of remuneration to the employee (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment.

(iii) The amount of such remuneration payment with respect to which the tax is imposed.

(iv) The amount of employee tax collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total payment of remuneration and the amount thereof with respect to which the tax is imposed are not equal, the reason therefor.

(2) The employer shall keep records of the details of each adjustment or settlement of taxes under the Railroad Retirement Tax Act.

(b) *Records of employee representatives.* Every individual liable for employee representative tax under the Railroad Retirement Tax Act shall keep records of all remuneration (whether in money or in something which may be used in lieu of money) paid to him after 1954 for services rendered (including "time lost") by him as an employee representative after 1954. Such record shall show:

(1) The name and address of each employee organization employing him.

(2) The total amount and date of each payment of remuneration for services rendered as an employee representative (including any sum withheld therefrom as tax or for any other reason) and the period of service, including any period of absence from active service, covered by such payment.

(3) The amount of such remuneration payment with respect to which the employee representative tax is imposed.

(4) If the total payment of remuneration and the amount thereof with respect to which the employee representative tax is imposed are not equal, the reason therefor.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR (1954) 31.6001-3 (retention: 26 CFR (1954) 31.6001-1).

4.36 Employers subject to tax under the Federal Unemployment Tax Act.

(a) *Records of employers.* To keep such records as are necessary to establish:

(1) The total amount of remuneration (including any sum withheld therefrom as tax or for any other reason) paid to his employees during the calendar year for services performed after 1938.

(2) The amount of such remuneration which constitutes wages subject to the tax.

(3) The amount of contributions paid by him into each State unemployment fund, with respect to services subject to the law of such State, showing separately (i) payments made and neither deducted nor to be deducted from the remuneration of his employees, and (ii) payments made and deducted or to be deducted from the remuneration of his employees.

(4) The information required to be shown on the prescribed return and the extent to which the employer is liable for the tax.

(5) If the total remuneration paid and the amount thereof which is subject to the tax are not equal, the reason therefor.

(6) To the extent material to the determination of a tax liability, the dates, in each calendar quarter, on which each employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business.

(b) *Records of persons who are not employers.* Any person who employs individuals in employment during any calendar year but who considers that he is not an employer subject to the tax shall, with respect to each such year, be prepared to establish by proper records (including, where necessary, records of the number of employees employed each day) that he is not an employer subject to the tax.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR (1954) 31.6001-4 (retention: 26 CFR (1954) 31.6001-1)

4.37 Employers required to deduct and withhold income tax on wages paid.

(a) Every employer required to deduct and withhold income tax upon the wages of employees shall keep records of all remuneration paid to such employees. Such records shall show with respect to each employee:

(1) The name and address of the employee.

(2) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(3) The amount of such remuneration payment which constitutes wages subject to withholding.

(4) The amount of tax collected with respect to such remuneration payment and, if collected at a time other than the time such payment was made, the date collected.

(5) If the total remuneration payment and the amount thereof which is taxable are not equal, the reason therefor.

(6) Copies of any statements furnished by the employee relating to permanent residents of the Virgin Islands.

(7) Copies of any statements furnished by the employee relating to non-resident alien individuals who are residents of a contiguous country.

(8) Copies of any statements furnished by the employee relating to residence or physical presence in a foreign country.

(9) Copies of any statements furnished by the employee relating to citizens resident in Puerto Rico.

(10) The fair market value and date of each payment of noncash remuneration, made to an employee after August 9, 1955, for services performed as a retail commission salesman, with respect to which no income tax is withheld.

(11) With respect to payments made in 1955 under a wage continuation plan, the records required to be kept in respect of such payments must (i) separately show the amounts of such payments, and distinguish such amounts from all other payments, and (ii) establish the facts necessary to show that the employee is entitled to the exclusion, either by means of a written statement from the employee as to the injury, illness, or hospitalization, or by any other information which the employer believes to be accurate and which he is willing to accept.

(12) With respect to payments made directly by an employer after December 31, 1955, under a wage continuation plan, the records must show (i) the beginning and ending dates of each period of absence from work for which any such payment was made; and (ii) sufficient information to establish the amount and weekly rate of each such payment.

(13) The withholding exemption certificates (Form W-4) filed with the employer by the employee.

(14) The agreement, if any, between the employer and the employee for the withholding of additional amounts of tax.

(15) To the extent material to a determination of tax liability, the dates, in each calendar quarter, on which the employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business.

(b) The employer shall keep records of the details of each adjustment or settlement of income tax withheld.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is later. 26 CFR (1954) 31.6001-5 (retention: 26 CFR (1954) 31.6001-1)

4.38 Employers required to deduct and withhold income tax on wages paid.

To keep records with respect to payments (sick pay) made directly by the employer to his employees after December 31, 1955, under a wage continuation plan showing, with respect to each employee, the beginning and ending dates of each period of absence from work for which any such payment was made, and sufficient information to establish the amount and weekly rate of each such payment; and, to the extent that income tax is not withheld on the amount of any such payment excludable from the gross income of the employee, the amount of the payment and the excludable portion thereof, and data substantiating the employee's entitlement to the exclusion from gross income.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 31.3401(a)-1, 31.6001-5 (retention: 26 CFR (1954) 1.6001-1)

4.39 Persons required to withhold tax on nonresident aliens, foreign corporations, and tax-free covenant bonds on payments of income made on and after January 1, 1957.

To keep copies of Forms 1042 and 1042S.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1461-2 (retention: 26 CFR (1954) 1.6001-1)

EXCISE TAX

4.40 Persons required to collect and account for admissions and cabaret taxes.

(a) *Admissions.* (1) To keep the portions of the tickets taken up by them.

Retention period: Not less than six months. 26 CFR 101.18

(2) To keep a copy of the statement of the numbers of obsolete and unusable tickets destroyed, their denominations, and all other pertinent information.

Retention period: Not specified. 26 CFR 101.18

(3) To keep substantially in accordance with the form outlined in the regulations an accurate daily record of admissions to all classes, including free or complimentary tickets or admissions and reduced rate admissions; a classified daily record showing as to each class of tickets sold all figures and other information necessary to determine the amount of tax due for the day, and due as charges in excess of established price for the day; to keep sworn copies of management reports attached to and made a part of the records for the period covered thereby.

Retention period: 4 years from the date the tax became due. 26 CFR 101.32

(b) *Cabarets.* (1) To keep waiters' checks or bills or cash register tapes

where the passing on of the tax to patrons is evidenced by entries thereon.

Retention period: Not less than 6 months. 26 CFR 101.18, 101.32

(2) To keep adequate and sufficient records with respect to the operations for each day on which public performances are held showing receipts from charges paid by all patrons entitled to be present during any part of the performance, and the tax due.

Retention period: 4 years from the date the tax became due. 26 CFR 101.32

(c) *Duplicate returns, credits, and abatements or refunds.* A duplicate copy of the returns shall be retained and, for all credits taken and all abatements or refunds claimed, complete and detailed records shall be maintained.

Retention period: For duplicate returns—4 years from the time tax became due; for credits—4 years from the date return is filed on which the credit is taken; and for abatements or refunds—4 years from date claim is filed. 26 CFR 101.32, 101.33, 101.41, 101.42

4.41 Social, athletic, or sporting club or organization required to collect the tax on dues or initiation fees.

To keep up-to-date records showing the names and addresses of its members of each class, the amounts they have paid as dues, membership fees, or assessments, the tax, and the dates paid, to the club or others as a prerequisite to membership. To also keep a record in which shall be entered each day (a) under the head of "Life membership" (1) the number of life members from whom a life-membership tax has been collected on that day, and (2) the total amount of tax so collected; and (b) under the head of each other class of membership (1) the number of members of that class paying on that day dues or membership fees or initiation fees, (2) the total amount so paid by members of that class, and (3) the total amount of tax collected on such payments. A duplicate copy of the returns shall be retained and, for all credits taken and all abatements or refunds claimed, complete and detailed records shall be maintained.

Retention period: 4 years from the date the tax became due; with respect to credits, 4 years from the date return is filed on which the credit is taken; and, with respect to abatements or refunds claimed, 4 years from date claim is filed. 26 CFR 101.33, 101.39, 101.41, 101.42

4.42 Persons making contracts of sale of cotton for future delivery, and persons who act in capacity of clearing house or associations for such transactions.

To keep detailed records concerning the contracts and parties thereto in accordance with forms prescribed in regulations.

Retention period: Not less than 2 years. 26 CFR 110.8, 110.9, 110.10, 110.11

4.43 Parties to transfers of any interest in silver bullion.

To keep accurate and complete record of every transfer of interest in silver bullion, and the record of a transferee shall be so kept that on a subsequent transfer the actual cost to him of the particular interest transferred can be determined.

Retention period: 4 years from the date the tax became due. 26 CFR 112.101

4.44 Persons engaged in the business of buying, selling, or transferring stocks or bonds.

To keep a record of each transaction showing date of transaction, names of all parties involved, number, names, description, par and face value, selling price of stocks, and other related information.

Retention period: 3 years from the time of the transaction. 26 CFR 113.38, 113.68, 113.150; 26 CFR (1954) 43.6001-1

4.45 Members of a stock exchange involved in transferring accounts through clearing houses, engaged in the business of clearing, settling, or adjusting transactions in stocks or bonds.

To keep records of the particulars of transactions transferring the accounts of customers without change of ownership of the securities of such customers, wherever a clearing house carries upon its sheets or records information or reports of such transactions.

Retention period: 3 years from the time of the related transaction. 26 CFR 113.41, 113.71, 113.150; 26 CFR (1954) 43.6001-2

4.46 Members of a securities exchange registered with the Securities and Exchange Commission as a national exchange who have appointed clearing houses for affixing stamps.

To maintain in permanent form complete and adequate daily records, such as a blotter or similar book of original entry, of all transactions in stocks and bonds, whether taxable or not, including rights to subscribe for or to receive stocks or bonds, arising in the conduct of their business, irrespective of whether the stocks or bonds are listed or unlisted, whether the transactions are clearable or not, and including transactions involving loans or borrowings of stocks or bonds, and over-the-counter sales, showing with respect to each transaction the amount of tax payable or the basis on which exemption from tax is claimed.

Retention period: 3 years from the date of the transaction. 26 CFR 113.41, 113.71, 113.150; 26 CFR (1954) 43.6001-2

4.47 Clearing houses appointed for the purpose of affixing stamps by members of a securities exchange registered with the Securities and Exchange Commission as a national exchange.

To keep in permanent form the daily reports received from its members, and the daily summary statement of the total tax shown on such reports (if one is made).

Retention period: 3 years from the date of the report or statement. 26 CFR 113.41, 113.71, 113.150; 26 CFR (1954) 43.6001-2

4.48 Persons having control or possession of policies of insurance or reinsurance issued by foreign insurers.

To keep the instrument of insurance. Retention period: 3 years from the date of issuance of the policy. 26 CFR 113.107; 26 CFR (1954) 43.6001-3

4.49 Persons, solicitors, or brokers accepting, placing, or soliciting contracts of insurance or reinsurance by foreign insurers.

To keep a record of each policy or other instrument subject to tax.

Retention period: 3 years from the time of the transaction. 26 CFR 113.109, 113.150; 26 CFR (1954) 43.6001-3

4.50 Persons required to keep records with respect to documentary stamp taxes.

To maintain and preserve all instruments, memoranda, books, or other documents to which documentary stamps have been affixed and canceled in payment of stamp taxes; all certificates of exemption executed in lieu of the payment of stamp taxes; and all other records required by the documentary stamp tax regulations.

Retention period: 4 years from the time of the related transaction. 26 CFR 113.150

4.51 Persons required to collect tax on use of safe deposit boxes.

To keep accurate records and accounts of all transactions subject to tax and evidence of the right to exemption on any such transaction in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

4.52 Carriers of petroleum by pipe line.

To keep accurate records and accounts showing (a) the daily volume of commodities accepted for transportation; (b) daily run records of the amount taken into the pipe lines and the amount delivered from such lines; (c) deductions from acceptances or allowances for evaporation, basic sediment, water, etc.; and (d) the charge per barrel, and the total charge for each movement. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

4.53 Persons required to collect taxes on amounts paid for (a) telegraph, telephone, cable, or radio dispatches, messages, or conversations, (b) any leased wire, or talking circuit special service, or wire and equipment services, etc., or (c) any local telephone services, etc.

To keep accurate records and accounts of all such services and facilities furnished upon which the tax is imposed and evidence of the right to exemption relative to any such services or facilities furnished in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years

from the date the tax would have become due if applicable; and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.47, 130.71, 130.77; 26 CFR (1954) 42.4253-7

4.54 Persons required to collect taxes on amount paid for the transportation of persons and seating or sleeping accommodations in connection therewith.

To keep accurate records to show with respect to each ticket or order sold or fare collected, or other individual transaction, the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: (a) Except as provided in paragraph (b) below, 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if payable; and, with respect to credits, 4 years from the date of the return on which the credit appears.

(b) On or after October 1, 1956, carriers furnishing transportation or facilities paid by a State, a Territory of the United States, or any political subdivision thereof, or the District of Columbia, shall retain all exemption certificates accepted, with the record of services and facilities rendered for a period of at least 3 years from the date the tax would have become due if payable. 26 CFR 130.54, 130.62, 130.71, 130.77; 26 CFR (1954) 42.4261-6 (e), 42.4292-1 (b)

4.55 Persons engaged in the business of transporting property for hire.

To keep accurate records to show with respect to each individual transaction the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 143.33, 143.34, 143.51, 143.60

4.56 Persons who ship or pay for transportation of shipments to points of export.

To retain triplicates of Export Exemption Certificates with shipping papers, and documentary evidence of the exportation of property, such as a copy of export bill of lading, memorandum from the captain of the vessel, customs official, or foreign consignee, shipper's export declaration, or other evidence sufficient to establish the fact that the property has actually been exported.

Retention period: 4 years. 26 CFR 143.33, 143.34

4.57 Manufacturers of smoking opium.

To keep a book conforming to Form 271 which shall contain a daily accurate account of (a) the quantity of crude gum opium (including all forms, preparations, or derivatives suitable for manufacturing opium for smoking purposes) and other materials purchased and sold;

(b) name and address of purchaser or seller; (c) if articles are shipped or delivered to some other person, the name of such other person and place of delivery; (d) the sizes of the packages and number of packages of each size purchased and sold; (e) the total quantity of prepared smoking opium (1) manufactured, (2) sold, (3) removed tax paid, and (f) the number and value of stamps purchased and used.

Retention period: Permanent. 26 CFR 150.10

4.58 Persons making application for registry or reregistry as retail dealers, physicians, dentists, veterinary surgeons, etc., manufacturers of and dealers in exempt preparations, and those entitled to obtain and use narcotics in a laboratory.

To keep the duplicates of inventories required to be made of the narcotic drugs and preparations on hand at the time of making the inventories.

Retention period: 2 years. 26 CFR (1954) 151.27

4.59 Manufacturers or producers of packages containing one ounce or more of morphine, cocaine or isonipecaine or any of their salts or derivatives, and of packages containing tablets, pills, or preparations the content of which amounts to one ounce or more of such drugs, and wholesale dealers disposing of such packages.

(a) *Manufacturers or producers.* To keep a record of the individual identification number placed on each package manufactured and produced together with the name and address of the purchaser, so arranged that upon disclosure of the identification number the identity of the purchaser can be readily ascertained.

(b) *Wholesale dealers.* To keep a record showing as to each package disposed of the manufacturer's name, location, and identification number, the name and address of the purchaser, and the date of disposal, so arranged that upon disclosure of the identity of the manufacturer and the identification number, the identity of the purchaser can be readily ascertained.

Retention period: Permanent. 26 CFR (1954) 151.132

4.60 Manufacturers, importers, producers, compounders, wholesale dealers and other authorized persons filling orders for narcotic drugs.

To keep as a part of their permanent records order forms for narcotic drugs, including orders of exempt officials.

Retention period: 2 years. 26 CFR (1954) 151.162, 151.201

4.61 Registrants authorized to execute and present order forms for narcotic drugs.

(a) To keep on file duplicate order forms.

(b) To keep on file original and duplicate order forms which are improperly executed or mutilated so as to make them unusable.

(c) To keep on file with the duplicates thereof original order forms returned because of improper preparation.

(d) To keep on file attached to the duplicates thereof original order forms which are not accepted, or cannot be filled, and are returned with a letter of explanation. The letter of explanation is also attached to the duplicate.

(e) To file with the duplicates of order forms, the unfilled originals of which have been lost, the duplicates of second orders and of the affidavits accompanying the second orders, and to attach, if returned, the originals of the first order forms to the duplicates and affidavits.

Retention period: 2 years. 26 CFR (1954) 151.162, 151.188, 151.201, 151.202

4.62 Narcotic registrants or exempt officials purchasing narcotics from court officers under judicial proceedings.

To retain duplicates of official order forms or purchase orders.

Retention period: 2 years. 26 CFR (1954) 151.162, 151.475

4.63 Persons registered for the purpose of engaging in any activity involving the use of narcotic drugs.

To file with their official order forms and records receipts for samples of narcotics furnished to Federal and State enforcement officers.

Retention period: Not less than 2 years. 26 CFR (1954) 151.227

4.64 Importers, manufacturers, producers, compounders, wholesale dealers, and others filling orders for narcotic drugs submitted by qualified dealers or practitioners in the Virgin Islands.

To keep records in the same manner as in the case of domestic sales, except that in lieu of the record of the registry number of the purchaser, there shall be kept a record of the date the order was approved by the Commissioner of Health of the Virgin Islands and the date the order was received by them.

Retention period: Not less than 2 years. 26 CFR (1954) 151.243

4.65 Manufacturers, importers, producers, and compounders of, and wholesale dealers in taxable narcotics.

To keep invoices, original sales orders, delivery or duplicate sales slips, or other papers or records as may be required to evidence any unrecorded purchase, receipt, or disposition. Also manufacturers must keep available such batch tags, production orders, or other papers as may be required to evidence any unrecorded quantity used or produced.

Retention period: Until the information is recorded on Forms 810 and 811. 26 CFR (1954) 151.262, 151.263, 151.264, 151.479

4.66 Manufacturers importing opium or medicinal coca leaves.

To keep, where factory procedure is such that partial withdrawals are made from individual containers, a complete record of all such withdrawals on a stock record card attached to each container.

Retention period: Until the information is recorded on Form 163 and its supplements. 26 CFR (1954) 151.282, 151.317

4.67 Manufacturers, producers, compounders, and importers of, and wholesale dealers in narcotic drugs.

To retain on file together with other narcotic records duplicate copies of all returns, properly sworn to as in the case of original copies.

Retention period: Not less than 2 years. 26 CFR (1954) 151.375

4.68 Retail dealers and other persons qualified to sell narcotic drugs at retail.

To keep written prescriptions and written records of oral prescriptions for narcotic drugs in a separate file.

Retention period: Not less than 2 years. 26 CFR (1954) 151.400

4.69 Physicians, dentists, veterinary surgeons, and other practitioners (including hospitals and institutions).

To keep daily records showing the kind and quantity of narcotics dispensed or administered, the names and addresses of persons to whom dispensed or administered, the names and addresses of persons upon whose authority, and the purpose for which dispensed or administered. In lieu of these records practitioners who, in their office practices, administer minute quantities of narcotics in stock preparations, may keep, as to such preparations, records of the date when each stock preparation is made or purchased and the date when the preparation is exhausted.

Retention period: Not less than 2 years. 26 CFR (1954) 151.412, 151.413, 151.414

4.70 Manufacturers, producers, compounders, and vendors (including dispensing physicians) of exempt narcotic preparations.

To keep a record in accordance with the form outlined in the regulations of all sales, exchanges, gifts or other dispositions of exempt preparations. Separate records shall be kept of dispositions to registrants and dispositions to consumers. The record of dispositions to registrants shall show the name, address, and registry number of the registrant to whom disposed, the name and quantity of the preparation, and the date upon which delivery to registrant, his agent or a carrier is made. The record of dispositions to consumers shall show the name of the recipient, his address, the name and quantity of the preparations, and the date of delivery. Manufacturers of and dealers in exempt preparations, who also manufacture and deal in taxable drugs, are deemed in compliance with this requirement as to records if all such dispositions are evidenced by vouchers or invoices, which contain all the required information and are kept in a separate file arranged chronologically. Registrants, supplying exempt preparations to consumers pursuant to prescriptions issued by registered physicians, are deemed in compliance with the requirement as to records of dispositions to consumers if each such prescription shows the name and address of the recipient, the name and quantity of the preparation, and the date of filing, and the prescriptions are kept on the narcotic prescription file.

Retention period: Not less than 2 years. 26 CFR (1954) 151.426

4.71 Laboratories using narcotics.

To keep complete records of receipts, disposals, and stocks on hand, of all narcotic drugs and preparations; to keep duplicate copies of official order forms used to obtain narcotic drugs; to keep the original of the return of inventory the duplicate of which is forwarded to the district director; and to keep a special record in accordance with the form outlined in the regulations showing date, kind, and quantity of narcotic drug or preparation used, the particular purpose or object of such use, and the identification and disposition of the narcotics or resulting products or residues so used, showing the date, quantity of resulting products or residues, and manner of disposition.

Retention period: Not less than 2 years from date of last transaction shown therein. 26 CFR (1954) 151.441

4.72 Laboratories transferring and receiving narcotic drugs for chemical or pharmacological tests.

(a) *Transferors.* To keep on file with the official order form or with the order and exempt certificate, as the case may be, the written approval of the Commissioner of Narcotics to the transfer of an appropriate quantity of a narcotic drug to another qualified registrant or to an exempt official for the purpose of having the desired tests made.

(b) *Transferees.* To keep a record of such drugs used and disposed of in the manner described in item 4.69 above with additional data, in the case of pharmacological tests, accounting for quantities dispensed to humans and animals. A copy of the report to the transferor of the results of the tests made, if such report includes data from which a complete accounting for the narcotic drug used and disposed of can be ascertained, may be kept on file by the transferee as the special record required.

Retention period: Not less than 2 years from the date of the last transaction therein. 26 CFR (1954) 151.443

4.73 Persons required to make statements with respect to narcotics lost or destroyed.

(a) *Persons having title to narcotics lost or destroyed through breakage of container or other accident, other than in transit.* To retain a copy of statement, forwarded to narcotic district supervisor, as to kinds and quantities of narcotics lost or destroyed and the circumstances involved.

(b) *Consignees of narcotics lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the signed statement of the facts, filed with the narcotics district supervisor immediately upon ascertainment of the occurrence, including a list of the narcotics stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not less than 2 years. 26 CFR (1954) 151.472

4.74 Persons desiring to discontinue a business, involving the use of narcotic drugs, on any date other than June 30.

To retain on file with narcotic records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR (1954) 151.473

4.75 Narcotic registrants disposing of excess or undesired narcotics.

To retain duplicate copy of inventories of excess or undesired narcotics shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR (1954) 151.474

4.76 Applicants for registry required to submit inventories of marihuana and preparations thereof on hand.

To keep duplicates of inventories required to be made of marihuana and preparations thereof on hand at the time of making such inventories.

Retention period: 2 years. 26 CFR 152.8

4.77 Transferors and transferees of marihuana.

(a) *Transferors.* To preserve the originals of order forms for marihuana.

(b) *Transferees.* To preserve the duplicates of order forms for marihuana.

Retention period: 2 years. 26 CFR 152.49

4.78 Physicians, dentists, veterinary surgeons, hospitals, sanatoriums, medical schools, and other practitioners dispensing or administering marihuana to patients.

To keep daily records showing the kind and quantity of marihuana dispensed or administered, the name and address of each person to whom dispensed or administered, the name and address of the person under whose authority the marihuana is dispensed or administered and the purpose for which it is dispensed or administered.

Retention period: 2 years. 26 CFR 152.53, 152.54

4.79 Dealers filling marihuana prescriptions.

To keep marihuana prescriptions in a separate file. Dealers registered under the Harrison Narcotics Law, as amended, as retail dealers, who keep marihuana prescriptions on the narcotic prescription file, will be deemed in compliance with this provision.

Retention period: 2 years. 26 CFR 152.64

4.80 Transferors and transferees of unsterilized marihuana seeds or the plant *Cannabis sativa L.*

To keep records covering dispositions and receipts of such seeds or such plant.

Retention period: 2 years. 26 CFR 152.68, 152.68a, 152.78

4.81 Persons required to render returns with respect to marihuana.

To retain duplicates of such returns. Retention period: 2 years. 26 CFR 152.75, 152.78

4.82 Persons registered to obtain marihuana for laboratory use.

To keep complete records relating to the receipt, disposal, and stock on hand of all marihuana; to keep in accordance with the form outlined in the regulations a special record showing the date, the quantity and kind of marihuana used, the particular purpose or object of such use, and also showing as to the resulting product or residue, the date, quantity and kind, and manner of disposition.

Retention period: 2 years. 26 CFR 152.77, 152.78

4.83 Persons registered to process the *Cannabis sativa L.* plants and parts thereof for the purpose of extracting any fiber or fiber products therefrom.

To keep in accordance with the form outlined in the regulations complete records relating to the receipt, disposal, and stock on hand, of all such plants and parts thereof and products therefrom.

Retention period: 2 years. 26 CFR 152.77a, 152.78

4.84 Persons taxable under the Marihuana Tax Act.

To retain all order forms, duplicate forms, prescription records, returns, and inventories required to be kept on file.

Retention period: 2 years. 26 CFR 152.78

4.85 Persons required to make statements with respect to marihuana lost or destroyed.

(a) *Persons having title to marihuana lost or destroyed through breakage of container or other accident, other than in transit.* To keep a copy of affidavit, forwarded to narcotic district supervisor, as to the kind and quantity of marihuana items lost or destroyed and the circumstances involved.

(b) *Consignees of marihuana lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the sworn statement of the facts, filed with the narcotic district supervisor immediately upon ascertainment of the occurrence, including a list of marihuana items stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not less than 2 years. 26 CFR 152.97

4.86 Persons desiring to discontinue a business, involving the use of marihuana, on any date other than June 30.

To retain on file with marihuana records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 152.98

4.87 Marihuana registrants disposing of excess, undesirable, or useless marihuana.

To retain copies of inventories of excess, undesirable, or useless marihuana shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 152.98

4.88 Manufacturers of white phosphorus matches.

To keep a daily record on a prescribed form showing the total of each material used each day and the total number of matches produced, and the number of stamped packages and original packages in which packed, also the total number of stamped packages and original packages, together with the total number of matches disposed of each day. To also keep the names of customers to whom matches are consigned and the quantities so sold.

Retention period: Not specified. 26 CFR 300.20, 300.23

4.89 Manufacturers of filled cheese.

To keep a daily record of the number of pounds of each material used by him in the manufacture of filled cheese and the number of pounds of each such kind of material used for purposes other than the manufacture of filled cheese; the number of taxable pounds of filled cheese produced; the number of taxable pounds of filled cheese disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and the address to which sent; the number of taxable pounds of filled cheese returned to the factory in each instance, name of person by whom returned, date of receipt, and address from which returned; the number of taxable pounds of filled cheese reworked, dumped, or destroyed; and the total values of filled-cheese stamps purchased and used. A duplicate of the return shall also be kept.

Retention period: 4 years. 26 CFR 301.22, 301.23

4.90 Wholesale dealers in filled cheese.

To keep a daily record of the number of pounds in each consignment received by him, giving the name and address of the consignor and date of receipt; and the number of pounds disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and address to which sent. A duplicate of the return shall also be kept.

Retention period: 4 years. 26 CFR 301.32, 301.33

4.91 Owners or consignees of imported playing cards.

To keep copy of receipted order (Form 923) for purchase of stamps for payment of tax on imported playing cards.

Retention period: 3 years following the close of the year in which the stamps were purchased. 26 CFR 305.19

4.92 Importers of playing cards.

To keep copy of receipted order form for tax stamps in payment of tax on imported playing cards, showing name and address of person by whom imported, name of foreign country, quantity of cards imported, number and value of stamps, and total value of all stamps.

Retention period: 3 years following the close of the year in which the stamps were purchased. 26 CFR 305.19

4.93 Processors of coconut and other vegetable oils.

To keep on file accurate records and accounts (and in detail as specified) with

respect to such processing. A separate record must be kept for each plant where oil or oils are processed. A complete and detailed record of each overpayment, for which claim for refund or credit is filed, must also be kept.

Retention period: 4 years from the date the tax became due, and, with respect to overpayments, 4 years from the date a claim for credit or refund has been filed. 26 CFR 306.8, 306.19

4.94 Manufacturers of adulterated and process or renovated butter.

(a) To keep records showing (1) the number of pounds of each material or ingredient used in the production of adulterated and process or renovated butter, and the number of pounds of such materials used for other purposes, (2) the number of pounds of adulterated and process or renovated butter produced, (3) the number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment, (4) the number of pounds in each lot returned to the factory, the name of the person by whom returned, the address from which returned, and the date of receipt, (5) the number of pounds reworked, disposed of as grease, or otherwise destroyed, (6) the total value of adulterated and process or renovated butter tax stamps purchased and used.

(b) To record (1) sample packages of taxpaid adulterated and process or renovated butter distributed gratuitously in the same manner as adulterated and process or renovated butter which is sold, (2) transfers by a manufacturer to himself as a wholesale or retail dealer in the same manner as a transfer to another person, (3) deliveries of adulterated and process or renovated butter to each address separately, where one person is doing business at different places, as in the case of chain stores, (4) shipments of adulterated and process or renovated butter to one person on the order of another person in the name and address of the consignee, followed by "acc't of" and the name and address of the person for whose account the shipment was made, but not consignments on orders in the names of agents, solicitors, or other persons transmitting an order for another party. Carbon duplicates of complete returns and copies of certificates executed by officer supervising the dumping and repacking of adulterated and process or renovated butter shall also be retained.

Retention period: 4 years. 26 CFR 310.109, 310.123

4.95 Wholesale dealers in adulterated and process or renovated butter.

(a) To keep records showing (1) the number of pounds in each consignment of adulterated and process or renovated butter received, the name and address of the consignor, and the date of receipt, and (2) the number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(b) To record (1) sample packages of taxpaid adulterated and process or renovated butter received and disposed of gratuitously in the same manner as

adulterated and process or renovated butter which is purchased and sold, (2) transfers by a wholesale dealer to himself as a retail dealer in the same manner as a sale to another person, (3) deliveries of adulterated and process or renovated butter to each address separately, where one person is doing business at different places, as in the case of chain stores, (4) shipments of adulterated and process or renovated butter to one person on the order of another person in the name and address of the consignee followed by "acc't of" and the name and address of the person giving the order, but not receipts of adulterated and process or renovated butter which a wholesale dealer orders delivered direct to a third party, nor consignments in the name of agents, solicitors, or other persons transmitting orders for other parties, (5) returns of adulterated and process or renovated butter by customers separately from other receipts, returns of adulterated and process or renovated butter to manufacturers or other wholesale dealers separately from other disposals, and sales of reprocessed goods with other disposals. Carbon duplicates of returns shall also be retained.

Retention period: 4 years. 26 CFR 310.115, 310.127

4.96 Persons who manufacture manufactured sugar.

(a) To keep an accurate record of the manufacturing done by them, separately at and for each place where the manufacturing is done, showing (1) the quantity of manufactured sugar and other sugar on hand at the beginning of, received during, and on hand at the end of the month, (2) the quantity of manufactured sugar produced, sold, and used in the production of other articles for sale during the month, and (3) the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

(b) Records shall contain sufficient information to enable Commissioner to determine amount of tax due, and shall be kept of all transactions involved in any way in any claim or deduction based upon an exemption, or in connection with any claim for payment, refund, credit, or abatement.

Retention period: 4 years. 26 CFR 312.504

4.97 Persons required to file returns and pay tax on the sale or use of gasoline, lubricating oil, or matches.

To keep accurate and complete records, including accounts with respect to sales or use of gasoline, lubricating oil, or matches. Duplicates of returns, supporting information with respect to exempt or taxfree sales, and complete and detailed records of overpayments, for which credit is taken or refund is claimed, must also be kept.

Retention period: 4 years from the date the tax became due, or, in the case of exempt or tax-free sales, 4 years from the last day of the month immediately following that in which the sale occurs, or, in the case of overpayments, 4 years from the date credit is taken or refund claimed. 26 CFR 314.23, 314.60, 314.62, 314.64

4.98 Persons claiming a credit or refund for gasoline used for certain nonhighway purposes, by a local transit system, or for farming purposes.

(a) *General.* To keep in accordance with the form outlined in the regulations an accurate record of the number of gallons purchased and the dates of purchases, the name and address of each vendor, the number of gallons used during the period covered by the claim and such other information as is necessary to establish the correctness of the claim.

(b) *Local transit systems.* In addition to the records required by paragraph (a), to keep records that establish for each calendar quarter: (1) the total passenger fare revenue derived from scheduled common carrier public passenger land transportation service along regular routes (not including the tax imposed upon the transportation of persons), and (2) The tax-exempt passenger fare revenue derived from such scheduled service.

(c) *Farming purposes.* To keep a record of the gasoline purchased and used by the claimant on a farm which he is the owner, tenant, or operator, and to show, in cases where trucks or other vehicles are used both on and off the farm an allocation of the number of gallons used in such trucks or vehicles for farming purposes. Where the claimant is entitled to claim payment for gasoline used on his farm by a person other than the owner, tenant, or operator thereof, the records must show: (1) the name and address of the person who performed the farming operation, (2) a description of the type of work and the type of equipment used, (3) the date or dates on which the work was done, and (4) the number of gallons of gasoline so used.

Retention period: At least 3 years from the last date prescribed for the filing of the claim. 26 CFR (1954) 48.6420(f)-1, 48.6421(g)-1

4.99 Persons liable to pay floor stocks tax on gasoline held on November 1, 1951.

To keep records showing payment of floor stocks tax on gasoline, including the duplicate of the return, inventories, and other relevant papers and material. Persons holding gasoline at more than one location shall keep separate inventories for each location (one copy at each location and one copy at the principal place of business) consolidated into a single inventory at the principal place of business.

Retention period: 4 years from the date the tax is due. 26 CFR 314.71, 314.73, 314.74

4.100 Persons required to file a return and pay tax on the sale or use of any article subject to manufacturers' excise tax, or disposing of articles free of tax.

To keep accurate records, including duplicates of returns, and accounts of all transactions. To keep, in the case of dispositions of products to other manufacturers free of tax, accurate records of all such transactions including certificates from purchasers certifying to the fact that the products are purchased for

further manufacture of taxable articles, with supporting invoices, etc. To maintain evidence with respect to sales for export, or shipment to a possession of the United States, and sales to States or political subdivisions thereof, upon which no tax is due, and other tax-free sales, and evidence required to support a claim for credit or refund.

Retention period: 4 years from the date the tax became due; with respect to tax-free sales, for a period of 4 years from the last day of the month following the month in which the sale was made; and with respect to credits or refunds, 4 years from the date any credit is taken or refund is claimed. 26 CFR 316.7, 316.23, 316.24, 316.26, 316.28, 316.29, 316.61a, 316.63, 316.72, 316.81, 316.121, 316.200, 316.202, 316.204, 316.204a; 26 CFR (1954) 40.4063-1, 40.4220-3

4.101 Persons dealing in, handling, or receiving articles exempt from manufacturers' excise tax.

To keep certificates, which are not turned over to manufacturers of articles, together with proper records, supporting orders, and invoices with respect to exempt sales.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 316.22, 316.26, 316.27, 316.28, 316.72, 316.204; 26 CFR (1954) 40.4063-1, 40.4152-1, 40.4220-3

4.102 Persons required to file a return and pay tax on the sale of an article at retail.

To keep accurate records, including duplicates of returns, and accounts of all transactions. To maintain evidence of sales at retail for export, or shipment to a possession of the United States, sales at retail to the United States, States, or Territories of the United States, political subdivisions thereof, or District of Columbia, sales for resale, and sales at retail of articles for religious purposes which could also be used for nonreligious purposes, upon which no tax is due. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due; in the case of tax-free sales, 4 years from the last day of the month following the month in which the sale was made; and, with respect to overpayments, 4 years from the date the credit is taken or the refund is claimed. 26 CFR 320.20, 320.21, 320.22, 320.23, 320.37, 320.72, 320.76

4.103 Persons claiming exemption for tax on sale of diesel fuel.

(a) *Sales to a State or Territory of the United States, or a political subdivision thereof, or the District of Columbia.* To be prepared to produce evidence, such as clearly identified orders or contracts of a State, Territory of the United States, or a political subdivision thereof, or the District of Columbia, of right to exemption.

(b) *Sales for export and shipments to possessions of the United States.* To maintain adequate records to establish that the liquid was sold for export and documentary evidence that it was in fact exported.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 324.30, 324.31, 324.33, 324.42

4.104 Persons required to file a return and pay tax on the sale or use of diesel fuel.

To keep accurate records and accounts of all taxable transactions. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due, and with respect to overpayments, 4 years from the date the credit is taken or refund is claimed. 26 CFR 324.42, 324.45

4.105 Persons required to pay excise tax on wagering.

(a) *General.* To keep records as will clearly show as to each day's operation: (a) Gross amount of all wagers accepted; (b) gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium; (c) separately, the gross amount of wagers: (1) accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers), (2) accepted for his account by agents at other than a registered place of business of the taxpayer (other than laid-off wagers), (3) accepted as laid-off wagers from persons subject to the excise tax; (d) with respect to wagers laid-off with others: (1) The name, address and registration number of each person with whom placed, (2) the gross amount laid-off with each person showing separately the gross amounts of laid-off wagers with respect to each contest, event, or other wagering medium; and (e) the gross amount of tax collected from or charged to bettors as a separate item. To keep, in the case of the taxpayer's employees or agents receiving wagers on his behalf, separate records showing the name, address, the period of employment of, and number of the special tax stamp issued to, such employee or agent. To also keep duplicates of returns and a complete and detailed record of each overpayment.

(b) *Records of agent or employee.* Every person who is engaged in receiving for or on behalf of another person (at any place other than a registered place of business of such other person) wagers of a type subject to tax shall keep a record showing for each day (1) the gross amount of such wagers received by him, (2) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (3) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person.

(c) *Records of claimants.* Any person claiming a credit or refund shall keep a complete and detailed record of each overpayment and of each laid-off wager for which credit is taken or refund is claimed, including a copy of the required certificate.

(d) *Place for keeping records.* Every person required to pay the tax on wagering shall keep or cause to be kept, at his office or principal place of business, or, if he has no office or principal place

of business, at his residence or some other convenient or safe location, all such records as are required pursuant to paragraphs (a) and (c).

Retention period: Records required by paragraph (a) shall be maintained for a period of at least 3 years from the date the tax became due, records required by paragraph (b) shall be maintained for a period of at least 3 years from date the wager was received. Records required by paragraph (c) shall be maintained for a period of at least 3 years from the date any credit is taken or refund is claimed. 26 CFR (1954) 44.4403-1, 44.6001-1

4.106 Persons paying excise tax on wagering claiming credit or refund of tax on laid-off wagers.

To keep a complete and detailed record of each laid-off wager including a copy of the certificate obtained from the person accepting the laid-off wager in support of the claim.

Retention period: 4 years from the date any credit is taken or refund is claimed. 26 CFR 325.34

4.107 Persons engaged in receiving wagers for or on behalf of another person at any place other than a registered place of business of such other person.

To keep daily records showing, (a) the gross amount of wagers received, (b) the amount retained as a commission or as compensation, (c) the amount turned over to the person for whom the wagers were received and such person's name and address.

Retention period: 4 years from the date the wager was received. 26 CFR 325.51

4.108 Persons liable for floor stocks taxes on vehicles, highway tires, tread rubber, or gasoline.

To keep (a) records of separate specified inventories and copies of returns and other relevant papers and material, and (b) claimant's records of claim for refund, credit, or abatement.

Retention period: (a) At least 3 years after the date the tax becomes due or the date the tax is paid, and (b) at least 3 years after the date the claim is filed. 26 CFR (1954) 40.4226-4, 40.4226-8

4.109 Manufacturers, producers, or importers selling automobile tires or tread rubber.

To maintain records of tires sold with metal rims or rim bases attached which will establish what portion of the finished product represents the weight of the tire exclusive of the metal rim or base; and for tax-free sales of tread rubber, to retain exemption certificates and to keep records of invoices, orders, etc. for inspection by the district director.

Retention period: Not specified. 26 CFR (1954) 40.4073-3

4.110 Persons subject to the tax on use of certain highway motor vehicles.

(a) *Person in whose name vehicle registered.* Every person in whose name any highway motor vehicle having a taxable gross weight in excess of 26,000 pounds is registered at any time in the taxable year shall keep certain specified records

with respect to each vehicle to enable the district director to determine whether such person is liable for the tax and, if so, the amount thereof.

(b) *Transit systems.* Every person engaged in the operation of a transit system shall keep records sufficient to show, with respect to each taxable year, whether he meets the 60-percent passenger fare revenue test for the period prescribed as the test period for such system for such taxable year.

(c) *Claimants.* Any person claiming refund, credit, or abatement of the tax, interest, additional amount, addition to the tax, or assessable penalty, shall keep a complete and detailed record with respect to the claim.

Retention period: Records required by paragraphs (a) and (b) shall be maintained for a period of at least 3 years after the date the tax becomes due or the dates the tax is paid, whichever is later. Records required by paragraph (c) (including any record required by paragraph (a) or (b) which relates to the claim) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR (1954) 41.6001-1

4.111 Persons required to file a return on the sale or use of cutting oil or oil for nonlubricating use.

To keep accurate records of all transactions, including properly executed exemption certificates.

Retention period: Not specified. 26 CFR (1954) 48.4091-3(a), 48.4091-4(a)

4.112 Manufacturers of filled cheese and playing cards.

To keep original permits to withdraw products from factory free of tax for use of the United States and daily entries of each withdrawal in revenue book or other Government record.

Retention period: Not specified. 26 CFR 450.4, 450.6

LIQUORS

4.113 Importers of bottled distilled spirits and persons bringing bottled distilled spirits into the United States from the Virgin Islands (other than tourists).

To maintain record of transactions in strip stamps (Form 96).

Retention period: 2 years. 26 CFR (1954) 170.30 (retention: 250.271, 250.272, 251.131, 251.132)

4.114 Proprietors of distilled spirits plants, general requirements.

The proprietor of a distilled spirits plant under the provisions of 26 CFR (1954) Part 201 is subject to the record keeping requirements imposed under those provisions of 26 CFR (1954) Parts 182, 216, 220, 221, 225, 230, and/or 235 not superseded by 26 CFR (1954) Part 201 and applicable to the type of operations he is qualified to conduct on his premises. (See 26 CFR (1954) 201.3.)

4.115 Proprietors of distilled spirits plants—bottling premises.

To keep records necessary to support statement of losses at bottling premises.

Retention period: Not specified. 26 CFR (1954) 201.495

4.116 Operators of industrial alcohol plants, denaturing plants, and industrial alcohol bonded warehouses.

To keep records pertaining to distilled spirits redistilled at industrial alcohol plants, and distilled spirits transferred in bond to, or removed for an authorized purpose from, industrial alcohol plants, denaturing plants, and industrial alcohol bonded warehouses (under 26 CFR Part 171), such records to be maintained in accordance with 26 CFR Part 171, and applicable provisions of 26 CFR (1954) Part 182.

Retention period: 3 years. 26 CFR 171.256 (retention: 26 CFR (1954) 182.324)

4.117 Proprietors of registered distilleries, fruit distilleries, and internal revenue bonded warehouses.

To keep records of distilled spirits produced, redistilled, or transferred in bond, under 26 CFR Part 171, and applicable provisions of 26 CFR (1954) Parts 220, 221, 225.

Retention period: At least 2 years. 26 CFR 171.237, 171.244 (retention: 26 CFR (1954) 220.760, 221.775, 225.1127)

4.118 Proprietors of distilleries, industrial alcohol plants and bonded warehouses, and internal revenue bonded warehouses engaged in national emergency transfers of distilled spirits (under 26 CFR Part 171).

To keep such other records as the Commissioner may deem necessary to meet the requirements of the national defense.

Retention period: Not specified, but regulations and operations under them cease to be effective 5 years from date of enactment of sec. 3183 I.R.C. Public Law 517, 85th Congress, extends effective period to July 11, 1960. 26 CFR 171.279, 171.280.

4.119 Persons disposing of materials used in manufacturing distilled spirits.

To keep records and returns pertaining to the disposition of substances or articles of the character used in the manufacture or recovery of distilled spirits.

Retention period: 3 years. 26 CFR (1954) 173.15

4.120 Importers and bottlers of distilled spirits.

To keep commercial records covering receipt, disposition, and stocks of all liquor bottles.

Retention period: 2 years. 26 CFR (1954) 175.64 (retention: 175.73)

4.121 Persons ordering liquor bottles.

To keep in his place of business a copy of each order and the original report of shipment or delivery.

Retention period: 2 years. 26 CFR (1954) 175.73

4.122 Manufacturer-consignor of liquor bottles.

To keep original order for liquor bottles and copy of report of shipment or delivery.

Retention period: 2 years. 26 CFR (1954) 175.73

4.123 Manufacturers, bottlers, and importers of liquor bottles.

To keep records relating to manufacture, shipment, delivery, purchase, use or sale of all liquor bottles as may be required by the assistant regional commissioner from time to time.

Retention period: 2 years. 26 CFR (1954) 175.74 (retention: 175.73)

4.124 Proprietors, permittees, or other persons charged with keeping records under industrial alcohol regulations.

To keep all required records and copies of all reports submitted available for inspection by internal revenue officers.

Retention period: 3 years, but the assistant regional commissioner may require retention up to 6 years where copies of the records are not filed with an office of the Alcohol and Tobacco Tax Division. 26 CFR (1954) 182.324

4.125 Persons authorized by Director, Alcohol and Tobacco Tax Division, to conduct experimental operations in connection with production of alcohol.

To keep such records as prescribed by Director.

Retention period: 3 to 6 years. 26 CFR (1954) 182.328 (retention: 182.324)

4.126 Proprietors of industrial alcohol plants.

To keep commercial records of all materials received on industrial alcohol plant premises intended for use in production of alcohol.

Retention period: 3 years. 26 CFR (1954) 182.335 (retention: 182.324)

4.127 Proprietors of industrial alcohol plants.

To keep a separate record on Form 1442 for each process of fermentation where materials are used primarily for the production of substances other than alcohol, and such materials produce a small amount of ethyl alcohol as a by-product.

Retention period: 3 years. 26 CFR (1954) 182.341 (retention: 182.324)

4.128 Proprietors of industrial alcohol plants.

To keep materials slips which show date, kind and quantity of materials used, and the serial numbers of the fermenters filled, together with such other information as may be required.

Retention period: At least 1 year. 26 CFR (1954) 182.343

4.129 Proprietors of industrial alcohol plants.

To keep a file copy of each Form 1440 covering details of alcohol gauged for withdrawal from the plant.

Retention period: 3 years. 26 CFR (1954) 182.455b (retention: 182.324)

4.130 Proprietors of industrial alcohol plants.

To keep a daily record of industrial alcohol plant operations on Form 1442, Proprietor's Report of Operations at Industrial Alcohol Plant.

Retention period: 3 years. 26 CFR (1954) 182.456, 182.461 (retention: 182.-324)

4.131 Proprietors of industrial alcohol plants who maintain taxpaid storerooms in connection with such plants.

To keep Form 52-E, Monthly Record and Report of Importer or Proprietor of Tax-Paid Premises, of all alcohol received and disposed of at such taxpaid premises.

Retention period: 2 years. 26 CFR (1954) 182.456a (retention: 182.648)

4.132 Proprietors of industrial alcohol bonded warehouses.

To keep a file copy of each Form 1440 covering the details of alcohol gauged for deposit or withdrawal in or from the warehouse.

Retention period: 3 years. 26 CFR (1954) 182.643-182.643h (retention: 182.-324)

4.133 Proprietors of industrial alcohol bonded warehouses.

To keep file copies of monthly Form 1443-A, Report of Uncoopered Alcohol, and Form 1443-B, Report of Alcohol in Packages.

Retention period: 3 years. 26 CFR (1954) 182.647 (retention: 182.324)

4.134 Proprietors of industrial alcohol bonded warehouses.

To keep a file copy of Form 1440 and Form 1456, Application and Permit to Withdraw Alcohol for Exportation.

Retention period: 3 years. 26 CFR (1954) 182.601 (retention: 182.324)

4.135 Proprietors of industrial alcohol bonded warehouses who maintain taxpaid storerooms in connection with such plants.

To keep Form 52-E, Monthly Record and Report of Importer or Proprietor of Tax-Paid Premises or Record 52 for bottled alcohol only.

Retention period: 2 years. 26 CFR (1954) 182.648

4.136 Proprietors of industrial alcohol bonded warehouses who maintain taxpaid premises in connection with such warehouses.

To keep records of transactions on Form 52-E, or Record 52, or both.

Retention period: 2 years. 26 CFR (1954) 182.648

4.137 Proprietors of industrial alcohol plants or bonded warehouses who keep records on Form 52-E, or Form 52-F, or Record 52.

In lieu of entering serial numbers of cases or packages on such records, may, if approved, keep a separate record showing such information.

Retention period: 2 years. 26 CFR (1954) 182.648

4.138 Proprietors of industrial alcohol plants or bonded warehouses.

To keep file copies of monthly summary reports on Form 338 (where Record 52 is kept).

Retention period: 2 years. 26 CFR (1954) 182.648

4.139 Proprietors of industrial alcohol plants or bonded warehouses selling or offering for sale warehouse receipts.

To keep record of purchases and sales of warehouse receipts (Form 52-F).

Retention period: 3 years. 26 CFR (1954) 182.648a-182.648b (retention: 182.324)

4.140 Proprietors of industrial alcohol plants.

To keep copy of Form 1697, report of distilled spirits stamps.

Retention period: 3 years. 26 CFR (1954) 182.648c (retention: 182.324)

4.141 Persons holding permits to use tax-free alcohol.

To keep file copies of monthly Form 1451, report of tax-free alcohol.

Retention period: 3 years. 26 CFR (1954) 182.669 (retention: 182.324)

4.142 Persons who hold permits to use tax-free alcohol and who receive such alcohol from GSA.

To keep file copies of monthly Form 1451, Report of Tax-Free Alcohol.

Retention period: 3 years. 26 CFR (1954) 182.671a (retention: 182.324)

4.143 Denaturers.

To keep records showing symbols and serial numbers of packages furnished their agents for filling with completely denatured alcohol and such records of packages filled and disposed of by the denaturers or for their account at places other than the denaturing plant or filling agency, including symbols and serial numbers, as will enable internal revenue officers to trace receipts and disposals.

Retention period: 3 years. 26 CFR (1954) 182.727

4.144 Denaturers agents.

To keep such records of receipt and disposition of completely denatured alcohol, including the symbol and serial numbers of packages, as will permit the tracing of the receipt and disposal of such alcohol by the assistant regional commissioner.

Retention period: 3 years. 26 CFR (1954) 182.727

4.145 Proprietors of denaturing plants.

To keep a file copy of each Form 1466 as a record of the alcohol and denaturants used and the denatured alcohol produced each day, and a copy of each Form 1467 as a record of packages filled.

Retention period: 3 years. 26 CFR (1954) 182.781-182.784 (retention: 182.324)

4.146 Proprietors of denaturing plants.

To keep a file copy of each Form 1440 and 1520 covering alcohol and distillates received at denaturing plant and each Form 1453-A and 1473 covering withdrawals.

Retention period: 3 years. 26 CFR (1954) 182.785, 182.788 (retention: 182.324)

4.147 Proprietors of denaturing plants.

To keep monthly records on Forms 1468-A, B, C, D, E, and F, showing all

alcohol and denaturant transactions during the month.

Retention period: 3 years. 26 CFR (1954) 182.787 (retention: 182.324)

4.148 Dealers and manufacturers receiving, storing, selling, or using as much as 11 drums or barrels of completely denatured alcohol in a calendar month.

To keep records of receipt, storage, and disposition of completely denatured alcohol.

Retention period: 3 years. 26 CFR (1954) 182.796

4.149 Manufacturers of and dealers in proprietary anti-freeze solutions.

To keep records of production, receipt, and disposition of proprietary anti-freeze solutions.

Retention period: 3 years, or, if required by assistant regional commissioner, up to 6 years. 26 CFR (1954) 182.805 (retention: 182.324)

4.150 Bonded dealers and users of specially denatured alcohol.

To keep a file copy of each Form 1473 covering shipment of specially denatured alcohol received.

Retention period: 3 years. 26 CFR (1954) 182.811a, 182.821, 182.835a (retention: 182.324)

4.151 Bonded dealers holding permits to deal in specially denatured alcohol.

To keep a record of all specially denatured alcohol transactions on Form 1478.

Retention period: 3 years. 26 CFR (1954) 182.822 (retention: 182.324)

4.152 Producers of proprietary solvents and lacquer thinners, and users thereof who receive such products in tank car, tank wagon, or tank truck shipments.

To keep records of receipt and disposition.

Retention period: 3 to 6 years. 26 CFR (1954) 182.848 (retention: 182.324)

4.153 Persons holding permit to procure bulk toiletries (made with specially denatured alcohol) for reprocessing, bottling or rebottling, and resale.

To keep record of reprocessing operations on Record 133, and record of receipt and disposition on Record 134.

Retention period: 3 to 6 years. 26 CFR (1954) 182.860 (retention: 182.324)

4.154 Manufacturers who use specially denatured alcohol and who also use isopropyl alcohol on same premises.

To keep a manufacturing record of transactions in isopropyl alcohol.

Retention period: 3 years. 26 CFR (1954) 182.866 (retention: 182.324)

4.155 Manufacturers holding permits to use specially denatured alcohol or to recover denatured alcohol or articles for reuse.

To keep copy of each monthly report of transactions, Form 1482.

Retention period: 3 years. 26 CFR (1954) 182.874 (retention: 182.324)

4.156 Persons holding permits to use specially denatured alcohol in excess of 25 wine gallons per calendar month in the manufacture of certain articles.

To keep copies of all invoices covering purchase of materials and disposition of manufactured articles; manufacturing record to be kept on Record 133, and accounting of the manufactured articles, on Record 134 (substitute records, if approved, may be maintained).

Retention period: 3 to 6 years. 26 CFR (1954) 182.875 (retention: 182.324)

4.157 Dealers in and users of denatured rum.

To keep, insofar as applicable, the same records prescribed for dealers in and users of specially denatured alcohol.

Retention period: 3 to 6 years. 26 CFR (1954) 182.880-182.882 (retention: 182.324)

4.158 Persons holding permits to use specially denatured alcohol in the manufacture of stated articles, and persons holding permits to use not more than 25 wine gallons per month of specially denatured alcohol in the manufacture of certain toilet articles.

To keep copies of all invoices covering purchase of materials and disposition of manufactured articles, and to keep daily records of the receipt, use, and inventory of each formula of specially denatured alcohol, and the manufacture of articles.

Retention period: 3 to 6 years. 26 CFR (1954) 182.875 (retention: 182.324)

4.159 Carriers holding a basic permit to transport tax-free or specially denatured alcohol, or undenatured ethyl alcohol in tank trucks.

To keep record (in book form) showing name and address of consignor and consignee of alcohol received for transportation; kind and quantity of alcohol contained in each package or other container, and date of shipment. Where delivery is made to any branch or agency of the United States Government, the carrier is required to obtain, for his own files, a receipt showing the name of the individual receiving the shipment.

Retention period: 3 to 6 years. 26 CFR (1954) 182.909, 182.912 (retention: 182.324)

4.160 Wholesale liquor dealers.

To keep daily commercial records of the physical receipt and disposition of distilled spirits, and a daily recapitulation record showing in wine gallons total quantities distilled spirits received and disposed of during the day.

Retention period: 2 years. 26 CFR (1954) 194.210, 194.216, 194.217, 194.221 (retention: 194.234)

4.161 Wholesale dealers in wines and wholesale beer dealers.

To keep complete record of quantities of wine and beer received, showing date and from whom received.

Retention period: At least 2 years. 26 CFR (1954) 194.211 (retention: 194.234)

4.162 Wholesale liquor dealers.

To keep file copies of Forms 52A, 52B, 338 and recapitulation records.

Retention period: 2 years. 26 CFR (1954) 194.233 (retention: 194.234)

4.163 Proprietors of industrial alcohol plants or bonded warehouses, registered distilleries, fruit distilleries, internal revenue bonded warehouses, taxpaid bottling houses, and rectifying plants.

To keep records of their wholesale activities in accordance with the regulations governing the operations of each such premise.

Retention period: At least 2 years. 26 CFR (1954) 194.215 (retention: 194.234)

4.164 Retail liquor dealers and retail beer dealers.

To keep a record in book form, or keep all invoices or bills for distilled spirits, wines or beer received.

Retention period: At least 2 years. 26 CFR (1954) 194.229 (retention: 194.234)

4.165 Wholesale liquor dealers.

To keep records showing the bulk alcohol received, dumped, packaged, and disposed of, and the name and address of each consignor and consignee; documents or copies of documents supporting such records; and copies of monthly report of red strip stamp transactions (Form 2260) and of alcohol transactions (Form 52 D).

Retention period: 2 years. 26 CFR (1954) 194.260 (retention: 194.234)

4.166 Wholesale liquor dealers.

To keep records, and copies of monthly report (Form 338), of all transactions relating to wines or distilled spirits stored for export with benefit of drawback.

Retention period: 2 years. 26 CFR (1954) 194.275, 252.82a (retention: 194.234)

4.167 Proprietors of vinegar factories.

To keep (a) records of operations reflecting receipt and disposition of each lot of fermenting and distilling material; kind and quantity of fermenting material used; quantity of mash set, distilling material produced and used, low wines produced, and vinegar produced and removed; date of transaction or operation; and identity of each consignor or consignee and (b) duplicate copy of report of monthly summary account of fermenting and distilling materials, low wines, and vinegar.

Retention period: At least 2 years. 26 CFR (1954) 195.175, 195.176 (retention: 195.177)

4.168 Manufacturer or vendor of distilling apparatus.

To keep record covering manufacture, receipt and removal of still when sold to a person intending to use still for purposes other than for distilling (as defined in 26 CFR 196.10) to show purchaser's name, address, purpose for which still bought, etc.

Retention period: 2 years. 26 CFR (1954) 196.80

4.169 Vendors removing distilling apparatus for exportation without payment of tax.

To keep copy of bill of lading.
Retention period: At least 2 years. 26 CFR (1954) 196.82

4.170 Manufacturers of nonbeverage products.

To keep copies of approved quantitative formulas (Form 1678).

Retention period: Not specified. 26 CFR (1954) 197.95

4.171 Manufacturers of nonbeverage products.

To keep records showing use of distilled spirits in approved nonbeverage products.

Retention period: Not less than 2 years. 26 CFR (1954) 197.130, 197.131 (retention: 197.132)

4.172 Proprietors of concentrate plants.

To keep records showing receipt and use of materials and manufacture and disposition of volatile fruit flavor concentrates.

Retention period: Not less than 2 years. 26 CFR (1954) 198.185, 198.186 (retention: 198.187)

4.173 Proprietors of concentrate plants.

To keep file copies of Forms 1695, monthly summary report of fruit flavor concentrate plant.

Retention period: Not less than 2 years. 26 CFR (1954) 198.190

4.174 Proprietors of distillery denaturing bonded warehouses.

To keep a file copy of gauge report Form 577.

Retention period: At least 2 years. 26 CFR (1954) 216.196 (retention: 216.317)

4.175 Proprietors of distillery denaturing bonded warehouses.

To keep daily records of all samples of denatured rum furnished by the proprietor.

Retention period: At least 2 years. 26 CFR (1954) 216.214 (retention: 216.317)

4.176 Proprietors of distillery denaturing bonded warehouses exporting denatured rum.

To keep a copy of the bill of lading covering shipment and to maintain records of the removal of the denatured rum from the warehouse.

Retention period: At least 2 years. 26 CFR (1954) 216.243 (retention: 216.317)

4.177 Proprietors of distillery denaturing bonded warehouses.

To keep a file copy of Form 1545, Exportation of Denatured Rum.

Retention period: At least 2 years. 26 CFR (1954) 216.243 (retention: 216.317)

4.178 Proprietors of distillery denaturing bonded warehouses.

To keep a copy of Form 597, Report of Shipment.

Retention period: At least 2 years. 26 CFR (1954) 216.266 (retention: 216.317)

4.179 Proprietors of distillery denaturing bonded warehouses.

To keep file copy of shipment of denatured rum to the United States or any governmental agency thereof (Form 1453-A).

Retention period: At least 2 years. 26 CFR (1954) 216.268 (retention: 216.317)

4.180 Proprietors of distillery denaturing bonded warehouses.

To keep detailed daily records of denaturing operations and copies of monthly report pertaining thereto (Form 575), which shall contain all data necessary to identify and to trace the movement of each lot of rum from receipt to disposition.

Retention period: At least 2 years. 26 CFR (1954) 216.315, 216.316 (retention: 216.317)

4.181 Proprietors of distillery denaturing bonded warehouses.

To maintain records of denatured rum returned to the warehouse by a bonded dealer or manufacturer or by the carrier.

Retention period: At least 2 years. 26 CFR (1954) 216.325 (retention: 216.317)

4.182 Proprietors of registered distilleries.

To keep records of all materials received on the distillery premises for use in the production of distilled spirits.

Retention period: Not less than 2 years. 26 CFR (1954) 220.367 (retention: 220.760)

4.183 Proprietors of registered distilleries.

To keep records of removal or destruction of distillates.

Retention period: At least 2 years. 26 CFR (1954) 220.417 (retention: 220.760)

4.184 Proprietors of registered distilleries.

To keep records of all removals of distilled water showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 220.424 (retention: 220.760)

4.185 Proprietors of registered distilleries.

To keep records of removals of fusel oil showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 220.433 (retention: 220.760)

4.186 Proprietors of registered distilleries.

To keep records relating to destruction of washwater showing date of destruction and quantity (proof gallons) destroyed.

Retention period: At least 2 years. 26 CFR (1954) 220.434 (retention: 220.760)

4.187 Proprietors of registered distilleries.

To retain records of samples taken.

Retention period: At least 2 years. 26 CFR (1954) 220.486 (retention: 220.760)

4.188 Proprietors of registered distilleries.

To keep copies of Form 1615, record of taxable samples removed.

Retention period: At least 2 years. 26 CFR (1954) 220.488 (retention: 220.760)

4.189 Proprietors of registered distilleries.

To keep copies of monthly report (Form 2260) of distilled spirits excise tax stamps.

Retention period: At least 2 years. 26 CFR (1954) 220.586

4.190 Proprietors of registered distilleries.

To maintain records of loss of distilled spirits showing nature and extent of loss, date loss was discovered, and proof gallons lost.

Retention period: At least 2 years. 26 CFR (1954) 220.649 (retention: 220.760)

4.191 Proprietors of registered distilleries.

To keep daily records of production and copies of monthly report pertaining thereto (Form 1598), including data necessary to identify and trace the movement of all materials and spirits through the various processes from the use of the materials to the deposit of the finished spirits in receiving cisterns.

Retention period: At least 2 years. 26 CFR (1954) 220.755 (retention: 220.760)

4.192 Proprietors of registered distilleries.

If distillates from two or more types of mash are in process at the same time, to keep separate records for each type of distillate showing the deposits to the various stills for redistillation, redeposits in unfinished spirit tanks, and other movement of the distillates.

Retention period: At least 2 years. 26 CFR (1954) 220.755 (retention: 220.760)

4.193 Proprietors of registered distilleries.

To keep daily records of distilled spirits removed or destroyed, including data necessary to identify each lot of spirits and to verify such removal or destruction.

Retention period: At least 2 years. 26 CFR (1954) 220.756 (retention: 220.760)

4.194 Proprietors of registered distilleries.

To keep records, and copies of monthly reports (Form 338), of spirits received and disposed of at taxpaid premises.

Retention period: At least 2 years. 26 CFR (1954) 220.758, 220.759 (retention: 220.760)

4.195 Proprietors of fruit distilleries.

To keep records of materials (fermented or unfermented) received for use in the production of brandy.

Retention period: At least 2 years. 26 CFR (1954) 221.355 (retention: 221.775)

4.196 Proprietors of fruit distilleries.

To maintain records of undistilled residue of distilling materials showing date of removal, kind of material, quantity, and name and address of each consignee if the material has been disposed of to other persons.

Retention period: At least 2 years. 26 CFR (1954) 221.386 (retention: 221.775)

4.197 Proprietors of fruit distilleries.

To keep records of removal or destruction of distillates.

Retention period: At least 2 years. 26 CFR (1954) 221.420 (retention: 221.775)

4.198 Proprietors of fruit distilleries.

To maintain records of removals of distilled water showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 221.425 (retention: 221.775)

4.199 Proprietors of fruit distilleries.

To maintain records of removals of fusel oil showing date of removal, name and address of consignee, and quantity removed.

Retention period: At least 2 years. 26 CFR (1954) 221.437 (retention: 221.775)

4.200 Proprietors of fruit distilleries.

To keep records relating to destruction of water used for washing or purifying fusel oil showing date of destruction and quantity (proof gallons) destroyed.

Retention period: At least 2 years. 26 CFR (1954) 221.438 (retention: 221.775)

4.201 Proprietors of fruit distilleries.

To keep records of removal of brandy for redistillation.

Retention period: At least 2 years. 26 CFR (1954) 221.470 (retention: 221.775)

4.202 Proprietors of fruit distilleries.

To keep records of samples taken.

Retention period: At least 2 years. 26 CFR (1954) 221.506 (retention: 221.775)

4.203 Proprietors of fruit distilleries.

To keep copies of Form 1615, record of taxable samples removed.

Retention period: At least 2 years. 26 CFR (1954) 221.507 (retention: 221.775)

4.204 Proprietors of fruit distilleries.

To keep copies of monthly report (Form 2260) of distilled spirits excise tax stamps.

Retention period: At least 2 years. 26 CFR (1954) 221.586

4.205 Proprietors of fruit distilleries.

To keep records of loss or destruction of brandy before gauge.

Retention period: At least 2 years. 26 CFR (1954) 221.654 (retention: 221.775)

4.206 Proprietors of fruit distilleries.

To keep daily records of production and copies of monthly report pertaining thereto (Form 15), including data necessary to identify and trace movement of all materials and brandy through the various processes from the use of the materials to the deposit of the finished brandy in receiving tanks.

Retention period: At least 2 years. 26 CFR (1954) 221.770, 221.772 (retention: 221.775)

4.207 Proprietors of fruit distilleries.

If distillates from two or more types of materials are produced, to keep separate records for each type of distillate showing by kind, proof, and proof gallons, deposits and redeposits in unfinished brandy tanks, charges to various

stills for redistillation, and other movement of distillate.

Retention period: At least 2 years. 26 CFR (1954) 221.770 (retention: 221.775)

4.208 Proprietors of fruit distilleries.

To keep daily records of brandy removed or destroyed, including data necessary to identify each lot of brandy and to verify such removal or destruction.

Retention period: At least 2 years. 26 CFR (1954) 221.771 (retention: 221.775)

4.209 Proprietors of fruit distilleries.

To keep daily records of transactions at taxpaid premises and copies of monthly report pertaining thereto (Form 338).

Retention period: At least 2 years. 26 CFR (1954) 221.773, 221.774 (retention: 221.775)

4.210 Proprietors of internal revenue bonded warehouses.

To keep Forms 1520 and 2323 covering the filling and gauging of consolidated packages.

Retention period: Not specified. (Spirits may be held in bond up to 20 years.) 26 CFR (1954) 170.192

4.211 Proprietors of internal revenue bonded warehouses.

To keep copies of Forms 1520 and 2323 covering the filling and gauging of packages of neutral spirits.

Retention period: 2 years. 26 CFR (1954) 225.417e (retention: 225.1127)

4.212 Proprietors of internal revenue bonded warehouses.

To keep copies of Form 1615, record of taxable samples removed.

Retention period: 2 years. 26 CFR (1954) 225.544 (retention: 225.1127)

4.213 Proprietors of internal revenue bonded warehouses.

To keep file copy of monthly report, Form 2546, of the mingling and consolidation of packages of distilled spirits.

Retention period: 2 years. 26 CFR (1954) 170.196 (retention: 225.1127)

4.214 Proprietors of internal revenue bonded warehouses.

To prepare and retain a monthly summary account of all distilled spirits excise tax stamps (Form 2260).

Retention period: At least 2 years. 26 CFR (1954) 225.719

4.215 Proprietors of internal revenue bonded warehouses.

To keep daily records of distilled spirits removed from the warehouse and copies of monthly report (Form 52 C) showing quantities of bulk and bottled-in-bond distilled spirits removed from the warehouse.

Retention period: At least 2 years. 26 CFR (1954) 225.1120, 225.1121 (retention: 225.1127)

4.216 Proprietors of internal revenue bonded warehouses.

To keep daily records of spirits received and disposed of at taxpaid premises and copies of monthly report pertaining thereto (Form 338).

Retention period: At least 2 years. 26 CFR (1954) 225.1122, 225.1123 (retention: 225.1127)

4.217 Proprietors of internal revenue bonded warehouses.

To keep records and reports of distilled spirits which have been bottled or packaged especially for export with benefit of drawback and which are held at the proprietor's contiguous off-premise export storage.

Retention period: At least 2 years. 26 CFR (1954) 225.1124 (retention: 225.1127)

4.218 Proprietors of internal revenue bonded warehouses.

To keep file copies of daily memorandum report and monthly report (Form 2260) of bottled-in-bond strip stamps usage.

Retention period: At least 2 years. 26 CFR (1954) 225.1125, 225.1126 (retention: 225.1127)

4.219 Proprietors of taxpaid bottling houses (including export storage and contiguous wholesale liquor dealer room).

To keep records of all operations at the taxpaid bottling house including data necessary to identify and trace movement of distilled spirits and wines from receipt to disposition, and to keep copies of monthly summary report pertaining thereto (Form 52 D).

Retention period: At least 2 years. 26 CFR (1954) 230.280, 230.281, 230.284 (retention: 230.285)

4.220 Proprietors of taxpaid bottling houses.

To keep Forms 1440 and 1520 covering distilled spirits received in tank car, tank truck, or by pipeline.

Retention period: At least 2 years. 26 CFR (1954) 230.164 (retention: 230.285)

4.221 Proprietors of taxpaid bottling houses.

To keep Forms 230 (with Forms 237 attached, if any) covering each bottling operation.

Retention period: At least 2 years. 26 CFR (1954) 230.202 (retention: 230.285)

4.222 Proprietors of taxpaid bottling houses.

To keep copies of daily memorandum report and monthly summary report (Form 2260), of all strip stamps transactions.

Retention period: At least 2 years. 26 CFR (1954) 230.282, 230.283 (retention: 230.285)

4.223 Proprietors of taxpaid wine bottling houses.

To keep daily records (and monthly summary) of all wine received at and removed from the premises.

Retention period: 3 years. 26 CFR (1954) 231.110 (retention: 231.114)

4.224 Proprietors of taxpaid wine bottling houses.

To keep record of wine bottling operations (Form 2060 or approved substitute record).

Retention period: 3 years. 26 CFR (1954) 231.111 (retention: 231.114)

4.225 Proprietors of taxpaid wine bottling houses.

To keep record of wine packaging operations.

Retention period: 3 years. 26 CFR (1954) 231.112 (retention: 231.114)

4.226 Proprietors of taxpaid wine bottling houses.

To keep records (including working papers) of all semiannual and special inventories.

Retention period: 3 years. 26 CFR (1954) 231.113 (retention: 231.114)

4.227 Proprietors of taxpaid wine bottling houses bottling or packaging wine especially for export with benefit of drawback.

To keep record of operations as prescribed in 26 CFR (1954) Part 231, Subpart H; and to keep file copies of Forms 230 (with Form 1684, if any, attached).

Retention period: 3 years. 26 CFR (1954) 231.114

4.228 Rectifiers.

To keep completed Forms 122, Rectifier's Notice of Dumping and Rectification.

Retention period: At least 2 years. 26 CFR (1954) 235.411 (retention: 235.821)

4.229 Rectifiers.

To maintain records for recording use of nonalcoholic blending, coloring, or flavoring materials used in a rectified product.

Retention period: At least 2 years. 26 CFR (1954) 235.402 (retention: 235.821)

4.230 Rectifiers.

To keep copies of Form 2057 showing sparkling wine manufactured by secondary fermentation within the bottle.

Retention period: At least 2 years. 26 CFR (1954) 235.498 (retention: 235.821)

4.231 Rectifiers.

To keep completed Forms 237, Report of Rectified Spirits.

Retention period: At least 2 years. 26 CFR (1954) 235.582, 235.588, 235.592 (retention: 235.821)

4.232 Rectifiers.

To keep completed Forms 230, Notice of Dumping Spirits for Bottling without Rectification.

Retention period: At least 2 years. 26 CFR (1954) 235.693, 235.703 (retention: 235.821)

4.233 Rectifiers.

To keep completed Forms 428, Order for Stamps—Distilled Spirits Bottle Strips.

Retention period: At least 2 years. 26 CFR (1954) 235.749 (retention: 235.821)

4.234 Rectifiers.

To keep daily records and copies of monthly report (Form 45) of all operations at the rectifying plant and of all transactions at contiguous wholesale liquor premises.

Retention period: At least 2 years. 26 CFR (1954) 235.815, 235.816, 235.820 (retention: 235.821)

4.235 Rectifiers.

To keep copies of daily memorandum report and monthly summary report (Form 2260) of all red strip stamp transactions.

Retention period: At least 2 years. 26 CFR (1954) 235.817, 235.818, 235.819 (retention: 235.821)

4.236 Proprietors of bonded wine cellars.

To keep copies of Forms 275 and 1520 showing wine spirits used in the production of wine.

Retention period: 3 to 6 years. 26 CFR (1954) 240.379, 240.904 (retention: 240.924)

4.237 Proprietors of bonded wine cellars.

To keep separate records showing quantities of heavy bodied blending wine produced, received, used, shipped, and on hand.

Retention period: 3 to 6 years. 26 CFR (1954) 240.484 (retention: 240.924)

4.238 Institutions engaged in experimental wine operations.

To keep appropriate records.

Retention period: 3 to 6 years. 26 CFR (1954) 240.549 (retention: 240.924)

4.239 Proprietors of bonded wine cellars.

To keep copies of Forms 703, Transfer of Wine in Bond.

Retention period: 3 to 6 years. 26 CFR (1954) 240.615 (retention: 240.924)

4.240 Proprietors of bonded wine cellars.

To keep copies of approved applications authorizing removal of wine free of tax, by States, Territories, District of Columbia, the United States or governmental agency thereof.

Retention period: 3 to 6 years. 26 CFR (1954) 240.726 (retention: 240.924)

4.241 Proprietors of bonded wine cellars.

To keep records of all wine samples taken for analysis and testing.

Retention period: 3 to 6 years. 26 CFR (1954) 240.743 (retention: 240.924)

4.242 Proprietors of bonded wine cellars.

To keep copies of Forms 257 and 1520 as part of cellar records.

Retention period: 3 to 6 years. 26 CFR (1954) 240.834 (retention: 240.924)

4.243 Proprietors of bonded wine cellars.

To keep copy of Form 702, monthly report covering all operations of the bonded wine cellar.

Retention period: 3 to 6 years. 26 CFR (1954) 240.900 (retention: 240.924)

4.244 Proprietors of bonded wine cellars.

To keep copies of daily tax returns on Form 2050.

Retention period: 3 to 6 years. 26 CFR (1954) 240.901 (retention: 240.924)

4.245 Proprietors of bonded wine cellars.

To keep copy of Form 2052 covering specific quantity of wine to be removed when desiring to prepay tax as provided in 26 CFR (1954) 240.593.

Retention period: 3 to 6 years. 26 CFR (1954) 240.902 (retention: 240.924)

4.246 Proprietors of bonded wine cellars.

To keep copy of Form 702-C (including working papers) of each semiannual or other inventory taken by him.

Retention period: 3 to 6 years. 26 CFR (1954) 240.903 (retention: 240.924)

4.247 Proprietors of bonded wine cellars.

To keep copies of all substitute records approved for use in lieu of Forms 2054 to 2060 inclusive.

Retention period: 3 to 6 years. 26 CFR (1954) 240.905, 240.913 (retention: 240.924)

4.248 Proprietors of bonded wine cellars.

To keep copy of Form 2054 (wine fermentation record, showing details of fermentation and amelioration) when engaged in the production of still wine, using a separate Form 2054 for each kind of fruit or primary material used.

Retention period: 3 to 6 years. 26 CFR (1954) 240.906 (retention: 240.924)

4.249 Proprietors of bonded wine cellars.

To keep copy of Form 2055, wine reserve inventory record (including working papers).

Retention period: 3 to 6 years. 26 CFR (1954) 240.907 (retention: 240.924)

4.250 Proprietors of bonded wine cellars.

To keep copy of Form 2056, record of still wine produced or received.

Retention period: 3 to 6 years. 26 CFR (1954) 240.908 (retention: 240.924)

4.251 Proprietors of bonded wine cellars.

To keep copy of Form 2057, record of effervescent wine.

Retention period: 3 to 6 years. 26 CFR (1954) 240.909 (retention: 240.924)

4.252 Proprietors of bonded wine cellars.

To keep copy of Form 2058, special natural wine production record.

Retention period: 3 to 6 years. 26 CFR (1954) 240.910 (retention: 240.924)

4.253 Proprietors of bonded wine cellars.

To keep copy of Form 2059, record of distilling material or vinegar stock.

Retention period: 3 to 6 years. 26 CFR (1954) 240.911 (retention: 240.924)

4.254 Proprietors of bonded wine cellars.

To keep copy of Form 2060, record of wine cases filled where cases are serially numbered at the time of filling.

Retention period: 3 to 6 years. 26 CFR (1954) 240.912 (retention: 240.924)

4.255 Proprietors of bonded wine cellars.

To keep record of sugar received, used, and stored, showing kind, quantity, date of receipt, and from whom received.

Retention period: 3 to 6 years. 26 CFR (1954) 240.914 (retention: 240.924)

4.256 Proprietors of bonded wine cellars.

To keep separate records of materials received and used.

Retention period: 3 to 6 years. 26 CFR (1954) 240.915 (retention: 240.924)

4.257 Proprietors of bonded wine cellars.

To keep complete tank records, or similar records, so that origin may be verified when desiring to account for or dispose of wine under varietal or vintage designations.

Retention period: 3 to 6 years. 26 CFR (1954) 240.916 (retention: 240.924)

4.258 Proprietors of bonded wine cellars.

To keep record of use of acids.

Retention period: 3 to 6 years. 26 CFR (1954) 240.917 (retention: 240.924)

4.259 Proprietors of bonded wine cellars.

To keep records of chemicals, preservatives, or materials other than acids used in the cellar treatment of wines.

Retention period: 3 to 6 years. 26 CFR (1954) 240.918 (retention: 240.924)

4.260 Proprietors of bonded wine cellars.

To keep records of wine baked.

Retention period: 3 to 6 years. 26 CFR (1954) 240.919 (retention: 240.924)

4.261 Proprietors of bonded wine cellars.

To keep records of taxpaid removals of wine from bond.

Retention period: 3 to 6 years. 26 CFR (1954) 240.920 (retention: 240.924)

4.262 Proprietors of bonded wine cellars.

To maintain a separate record at taxpaid room whether room is maintained on or off bonded premises, showing the quantities, serial numbers, kind and alcohol content of wine received and shipped, including dates of receipt and shipment, and names and addresses of persons to whom shipped.

Retention period: 3 to 6 years. 26 CFR (1954) 240.921 (retention: 240.924)

4.263 Persons other than operator of a bonded wine cellar.

To keep Form 1541, Registration for Production of Wine for Family Use, at the place of production.

Retention period: 3 to 6 years. 26 CFR (1954) 240.542 (retention: 240.924)

4.264 Brewers.

To keep records of transactions in brewer's yeast, malt, and malt syrup.

Retention period: At least 2 years. 26 CFR (1954) 245.135, 245.136 (retention: 245.232)

4.265 Brewers.

To keep copy of Form 2035 on transfer of un taxpaid beer.

Retention period: At least 2 years. 26 CFR (1954) 245.146, 245.147 (retention: 245.232)

4.266 Brewers.

To keep daily records (Form 2051 or detailed records in lieu of form) reflecting amounts of beer, cereal beverage, and brewing materials in process and quantities of materials received and used in production; amounts of beer and cereal beverage produced, transferred to bottling house and racking room, bottled and racked, removed from the brewery, lost due to breakage or other cause, and amount of finished beer and cereal beverage on hand; and amount of beer consumed at the brewery, removed from the market, returned to the brewery, recased and relabeled, reconditioned, and received from other breweries.

Retention period: At least 2 years. 26 CFR (1954) 245.225 (retention: 245.232)

4.267 Brewers.

To maintain a monthly inventory record of shortages and overages of beer and cereal beverages, and a record of the ballings of the wort produced and of the ballings and alcohol content of the beer and cereal beverage transferred to the bottling house, the racking room, and between breweries in bulk conveyances.

Retention period: At least 2 years. 26 CFR (1954) 245.225 (retention: 245.232)

4.268 Brewers.

To keep copies of monthly reports (Form 103) relating to summary of brewery operations.

Retention period: At least 2 years. 26 CFR (1954) 245.226 (retention: 245.232)

4.269 Brewers.

To keep copies of tax returns (Form 2034) and supporting records, reporting daily beer sold or removed for taxable purpose.

Retention period: At least 2 years. 26 CFR (1954) 245.229 (retention: 245.232)

4.270 Brewers.

To keep record of disposition of unsalable bottled beer in bottling house.

Retention period: 2 years. 26 CFR (1954) 245.230 (retention: 245.232)

4.271 Persons, other than tourists, bringing liquors into the United States from Puerto Rico or the Virgin Islands (excepting proprietors of taxpaid premises).

To keep records and copies of reports pertaining to receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR (1954) Part 194, "Liquor Dealers."

Retention period: As prescribed in 26 CFR (1954) Part 194. 26 CFR (1954) 250.163, 250.274

4.272 Proprietors of taxpaid premises (including industrial alcohol plants or bonded warehouses, registered distilleries, fruit distilleries, and internal revenue bonded warehouses operating taxpaid premises, and taxpaid bottling houses and rectifying plants) bringing liquors into the United States from Puerto Rico or the Virgin Islands.

To keep records and copies of reports of transactions pertaining to such liquors in accordance with regulations governing the operations of each such taxpaid premise.

Retention period: As prescribed for applicable premise. 26 CFR (1954) 250.164, 250.275

4.273 Importers of distilled spirits.

To keep daily records and copies of monthly reports of red strip stamp transactions (Form 96).

Retention period: At least 2 years. 26 CFR (1954) 251.130, 251.131, 251.132 (retention: 251.137)

4.274 Importers of distilled spirits, wines, or beer (except proprietors of taxpaid premises).

To keep records and copies of reports of the receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR (1954) Part 194, "Liquor Dealers."

Retention period: As prescribed in 26 CFR (1954) Part 194. 26 CFR (1954) 251.133 (retention: 251.137)

4.275 Proprietors of taxpaid premises (including industrial alcohol plants or bonded warehouses, registered distilleries, fruit distilleries, and internal revenue bonded warehouses operating taxpaid premises, and taxpaid bottling houses and rectifying plants) importing liquors.

To keep records and copies of reports of transactions pertaining to the importation of such liquors in accordance with regulations governing the operations of each such taxpaid premise.

Retention period: At least 2 years. 26 CFR (1954) 251.134 (retention: 251.137)

4.276 Airlines withdrawing distilled spirits or wine from its stock held in customs custody.

To keep copy of requisition.

Retention period: Not specified. 26 CFR (1954) 252.107

4.277 Proprietors of industrial alcohol plants or warehouses withdrawing alcohol for deposit in a foreign-trade zone.

To file copies of Forms 1440 and 1701. Retention period: Not specified. 26 CFR (1954) 253.49

4.278 Denaturers or dealers withdrawing denatured alcohol for deposit in a foreign-trade zone.

To keep file copies of Forms 1701. Retention period: Not specified. 26 CFR (1954) 253.67

4.279 Proprietors of distillery denaturing bonded warehouses withdrawing denatured rum for deposit in a foreign-trade zone.

To keep file copies of Forms 1701.
Retention period: Not specified. 26 CFR (1954) 253.82

4.280 Proprietors of registered distilleries, fruit distilleries, or internal revenue bonded warehouses withdrawing distilled spirits for deposit in a foreign-trade zone.

To keep file copies of Forms 1520 and 1701.
Retention period: Not specified. 26 CFR (1954) 253.112

4.281 Proprietors of bonded wineries or bonded wine cellars withdrawing wines for deposit in a foreign-trade zone.

To keep file copies of Forms 1701.
Retention period: Not specified. 26 CFR (1954) 253.155

4.282 Brewers removing beer, without payment of tax, for deposit in a foreign-trade zone.

To keep file copies of Forms 1689.
Retention period: Not specified. 26 CFR (1954) 253.176

TOBACCO

4.283 Domestic manufacturers of cigarette papers and tubes.

To keep a book record of cigarette papers made up into packages, books, sets, or tubes and the number of tubes sold, and to keep a record of manufacturers and others to whom sold showing the number of tubes so sold tax-free and taxpaid.

Retention period: Not specified. 26 CFR 140.190

4.284 Proprietors of bonded sea stores warehouses.

To keep an accurate account of articles received, withdrawn, delivered, transferred, repacked, and on hand.

Retention period: Not specified. 26 CFR 141.14

4.285 Proprietors of bonded internal revenue tobacco export warehouses.

To keep an account of tobacco products showing quantities on hand, received, withdrawn, and returned.

Retention period: Not specified. 26 CFR 451.45

4.286 Manufacturers of tobacco products and proprietors of bonded internal revenue tobacco export warehouses.

To keep a copy of the appropriate notice of removal in connection with each removal of tobacco products or cigarette papers or tubes, without payment of tax, for delivery to a foreign-trade zone or for return to a factory or warehouse from a foreign-trade zone.

Retention period: Not specified. 26 CFR (1954) 253.382, 253.384

4.287 Manufacturers of cigars and cigarettes.

To keep daily records and copies of monthly report (Form 2136) of operations and transactions in connection

with the manufacture of cigars and cigarettes including detailed information of cigars and cigarettes manufactured, received, removed, and disposed of and stamps received, used, and lost or destroyed.

Retention period: 2 years after the close of the year covered in the records or report. 26 CFR (1954) 270.142, 270.143

4.288 Manufacturers and importers of tobacco or cigars and cigarettes.

To keep copy of order form for tax stamps marked "paid" by district director.

Retention period: 2 years following the close of the year in which purchased. 26 CFR (1954) 270.148, 270.192, 275.137, 275.181

4.289 Manufacturers of tobacco products and dealers in tobacco materials.

To keep copy of notice (customs dated) of release of imported tobacco materials, cigars, and cigarettes released from customs custody.

Retention period: 2 years after the close of the year in which released. 26 CFR (1954) 270.166, 275.155, 280.121

4.290 Manufacturers and importers of tobacco products.

To keep a copy of each claim for allowance in letter form, and a copy of the schedule prepared in connection with each claim for refund, certified by revenue officer.

Retention period: Not specified. 26 CFR (1954) 270.162a, 270.164, 270.197, 296.122

4.291 Manufacturers and importers of cigars.

To keep a copy of each tax return, Form 2135, receipted by district director, covering cigars removed from factory or released from customs custody.

Retention period: 2 years following close of year in which such return was filed. 26 CFR (1954) 270.220, 270.230

4.292 Manufacturers and importers of tobacco products.

To keep a copy of each tax return, Forms 2616, 2617, 2618, 2619, and 2620, receipted by district director, covering tobacco products removed from factory or released from customs custody.

Retention period: 3 years following close of year in which such return was filed. 26 CFR (1954) 296.105, 296.110, 296.114

4.293 Manufacturers of cigars paying tax on cigars by return, Form 2135.

To keep a supporting record of cigars removed from factory subject to tax, showing date of removal, name and address of person to whom shipped or delivered, and the class and quantity of cigars.

Retention period: 2 years following the close of year in which removed. 26 CFR (1954) 270.224

4.294 Manufacturers of tobacco products paying tax on tobacco products by return, Forms 2617, 2618, 2619, and 2620.

To keep a supporting record of tobacco products removed from factory subject

to tax, showing the date of removal, the name and address of person to whom shipped or delivered, the quantity and kind of product, and in the case of large cigars or cigarettes, the class.

Retention period: 3 years following the close of year in which removed. 26 CFR (1954) 296.118

4.295 Manufacturers of tobacco.

To keep daily records and copies of monthly report (Form 2134) of operations and transactions in connection with the manufacture of tobacco including detailed information of manufactured tobacco produced, received, removed, and disposed of and stamps received, used, and lost or destroyed.

Retention period: 2 years after the close of the year covered in the records or report. 26 CFR (1954) 275.132, 275.133

4.296 Agents of farmers or growers of leaf tobacco, and cooperative associations.

To keep records of all receipts and sales of tobacco.

Retention period: Not specified. 26 CFR (1954) 280.52, 280.53

4.297 Dealers in tobacco materials.

To keep a record of tobacco materials received, lost or destroyed, and shipped or delivered.

Retention period: 2 years after the close of the year covered in the record. 26 CFR (1954) 280.60 (retention: 280.127)

4.298 Manufacturers of tobacco, cigars, cigarettes and cigarette papers or tubes.

To keep one copy each of the requisition, Form 7996, and in the notice of shipment, Form 7997, at the factory from which the tax-free shipment is made to the Federal requisitioner.

Retention period: 1 year after the close of the year in which the removal is made. 26 CFR (1954) 295.51, 295.52

4.299 Manufacturers of tobacco products and cigarette papers and tubes.

To keep supporting records of removals without payment of tax for use of the United States showing the date of removal, the name and address of the Federal agency or institution to which shipped or delivered, the quantity, and, in respect to large cigars, the class designation.

Retention period: 2 years following the close of the year in which removed. 26 CFR (1954) 295.56

FIREARMS

4.300 Persons responsible for returns and payment of tax on sales of pistols and revolvers.

To keep such records and memoranda as will clearly show the amount of the sales of pistols and revolvers for each month; evidence of the right to exemption from the tax; and a complete and detailed record of overpayments for which credits are taken. A duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax becomes due and, with re-

spect to credits, 4 years from the date the credit is taken. 26 CFR 302.9, 302.12, 302.15.

4.301 Persons making exports of pistols and revolvers.

(a) *Manufacturers selling pistols and revolvers for export and in due course so exported.* To preserve the orders or contracts of sale, and certificates with respect to shipment to a foreign destination, and "proofs of exportation."

(b) *Persons, other than manufacturers, exporting pistols and revolvers.* To carefully preserve in their own files copies of export bills of lading or other shipping documents and all other papers bearing on the transactions.

Retention period: Not specified. 26 CFR 302.16, 302.17, 302.18

4.302 Licensed firearms manufacturers and dealers.

To maintain complete and adequate records reflecting the production or receipt (whether by importation, acquisition from other licensees, or otherwise), and the disposition, at wholesale or retail, of all firearms (including firearms in an unassembled condition) received or disposed of in the course of business.

Retention period: 10 years from date transaction occurs. Upon discontinuance of business records must be delivered to successor, or, if discontinuance of the business is absolute, to Director, Alcohol and Tobacco Tax Division. 26 CFR (1954) 177.51

4.303 Applicants for exemption from firearms transfer tax.

To retain a duplicate copy of the application for exemption, giving a description of the firearm, names and addresses of transferor and transferee, date of transfer, basis of exemption, and any other evidence the Director, Alcohol and Tobacco Tax Division, may require.

Retention period: Not specified for transferor. Transferee retains for duration of his ownership of firearm. 26 CFR (1954) 179.105.

4.304 Manufacturers, importers, or dealers in firearms (including pawnbrokers).

To keep records showing (a) the manufacture, receipt, transfer or other disposition of all firearms taxable under the Internal Revenue Code, (b) date of such manufacture, receipt, transfer or disposition, (c) the number, model, and trade name or other mark identifying each firearm, (d) the name and address of the person to whom any firearm is transferred.

Retention period: At least 4 years from date of disposition of the firearm. 26 CFR (1954) 179.150

4.305 Manufacturers, importers, and dealers of firearms (including pawnbrokers) making returns on the manufacture, receipt, transfer, or other disposition of firearms.

To keep duplicate copy of the return, whether of individual transaction or a daily summary of transactions.

Retention period: At least 4 years. 26 CFR (1954) 179.151

5. Office of International Finance (Foreign Assets Control)

5.1 Persons engaged in transactions subject to Foreign Assets Control regulations and Transaction Control regulations.

To keep a full record of each transaction subject to the provisions of 31 CFR Ch. V, whether effected pursuant to license or not.

Retention period: Shall be available for examination at least 2 years after date of transaction. 31 CFR 500.601, 500.804, 505.60

6. Bureau of the Mint

6.1 Persons authorized by license or by 31 CFR 54.18 or 54.21 to acquire, hold, process, and dispose of gold.

To keep full and accurate records of all operations and transactions respecting gold, including the name, address, and Treasury gold license number of each person from whom it is acquired or to whom it is delivered (or, when no Treasury gold license is held, the section of regulations in this part pursuant to which the gold was held or acquired by such person), the amount, date, description and purchase or sales price of each acquisition and delivery, any other papers and records required to be kept by a Treasury Department gold license, and costs and expenses in computation of total domestic value of articles of fabricated or semiprocessed gold.

Retention period: Until end of the fifth calendar year (or fifth fiscal year, if accounts are so maintained). 31 CFR 54.26

6.2 Licensed importers of gold-bearing materials for reexport of gold refined therefrom.

To cause to be kept at the plant of first treatment an exact record of percentages and weights as specified, for each importation, an attested copy of such record to be filed with the assay office at New York or the mint at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

6.3 Persons delivering silver under 31 CFR Part 80 and persons owning or operating a smelter or refinery at which silver to be delivered is mixed with secondary or foreign silver, or both.

To keep accurate records of all acquisitions, by mining or otherwise, and of all dispositions of silver mined subsequently to July 1, 1939, and July 1, 1946, including, among other things, records of the dates of mining, acquisition, and disposition.

Retention period: At least 1 year after last delivery. 31 CFR 80.10, 80.12

7. Bureau of Narcotics

7.1 Importers of crude opium or coca leaves.

To keep quintuplicate copy of permit to import.

Retention period: 2 years. 21 CFR 302.10 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

7.2 Exporters of narcotic drugs.

To keep triplicate copy of export permit.

Retention period: 2 years. 21 CFR 302.21 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

7.3 Exporters of narcotic drugs.

To keep a record of any serial numbers that might appear on packages of narcotic drugs in quantities of one ounce or more in such manner as will identify the foreign consignee.

Retention period: Permanent. 21 CFR 302.27 (retention: 26 CFR 151.59)

7.4 Importers of special coca leaves.

To keep duplicate copy of quarterly return accounting for all transactions involving such leaves or substances derived therefrom containing narcotic drugs.

Retention period: 2 years. 21 CFR 302.46 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

7.5 Producers of opium poppies.

To keep duplicate copy of annual return accounting for all transfers and dispositions of opium poppies and fully accounting for all opium poppies produced or otherwise obtained.

Retention period: Not specified. 21 CFR 303.14

7.6 Manufacturers of opium or opium products from opium poppies.

To keep duplicate copy of quarterly return accounting for all such manufacturing operations.

Retention period: Not specified. 21 CFR 303.15

7.7 Registrants surrendering heroin to Commissioner of Narcotics.

To keep duplicate copy of inventory of heroin shipped.

Retention period: 2 years. 21 CFR 306.2

8. Bureau of the Public Debt

8.1 Banks receiving bearer securities for restrictive endorsement.

To retain the original and triplicate copies of lists of securities presented to the Federal Reserve Bank or Treasurer of the United States and photographic reproductions of the endorsed securities, when made by the banks for their own protection, the original copy of the list and prints of any photographic reproductions made to be used to support an application for relief on account of loss, theft, or destruction of endorsed securities, as provided in 31 CFR 328.7.

Retention period: Until the transaction is completed by receipt of payment or receipt of the securities issued in exchange. 31 CFR 328.5

8.2 Treasury savings stamp agents selling U.S. savings stamps in schools.

To keep (a) cancelled receipts returned by post office covering stamps obtained and fully accounted for and (b) original and duplicate copy of monthly record of unsold stamps and/or proceeds of stamps sales shipped or otherwise delivered to the post office during month (Form PD 2950).

Retention period: (a) 1 calendar month after receipt is returned and (b) 1 calendar month after date last shipment is recorded on monthly record or, if stamps or proceeds of stamp sales are lost, stolen, or destroyed in transit or for other reason stamps are not accounted for in full, 1 calendar month after deficiency is removed. 31 CFR 338.8

9. United States Coast Guard

9.1 Masters of tank vessels or vessels towing tank barges transporting inflammable or combustible cargo.

To keep on board a bill of lading manifest or shipping document giving name of consignee and the delivery point, the kind, grades, and approximate quantity of each kind and grade of cargo, and for whose account the cargo is being handled.

Retention period: During period of transportation or storage. 46 CFR 35.01-10

9.2 Owners, agents, masters, or other persons in charge of vessel involved in marine casualties.

To keep such voyage records of the vessel as are maintained by the vessel, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of draft, aids to mariners, radiograms sent and received, the radio log, and crew and passenger lists.

Retention period: Until notification of completion of investigation is received from Coast Guard. 43 CFR 35.15-1, 78.07-15, 97.07-15, 136.05-15, 167.65-65

9.3 Masters or senior deck officer of tank ships in charge of transfer of inflammable and combustible cargo.

To keep on board copy of Declaration of Inspection Prior to Bulk Cargo Transfer.

Retention period: During period of transportation or storage. 46 CFR 35.35-30

9.4 Welders.

To maintain qualification test records with identification data.

Retention period: Not specified. 46 CFR 56.01-10

9.5 Masters of passenger vessels other than those making foreign or inter-coastal voyages.

To have official log book (or equivalent) available for review by Coast Guard Inspectors.

Retention period: At least 1 year after last date to which record refers. 46 CFR 78.37-3

9.6 Masters of passenger vessels where an official log book is not required (except ferry vessels).

To keep a record of the correct count of all passengers received and delivered from day to day. This record shall be open to inspection by the Coast Guard at all times.

Retention period: 1 year after date to which the records refer. 46 CFR 78.37-10

9.7 Masters of cargo and miscellaneous vessels other than those making foreign or intercoastal voyages.

To have official log book (or equivalent) available for review by Coast Guard Inspectors.

Retention period: At least 1 year after last date to which record refers. 46 CFR 97.35-3.

9.8 Owners, agents, masters and other persons in charge of nautical school ships involved in marine casualties.

To keep voyage records of nautical school ships that are maintained, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of drafts, aid to mariners, radiograms sent and received, radio logs, and lists of persons aboard.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 136.05-15, 167.65-65

9.9 Masters of vessels storing explosives for a period exceeding 24 hours (other than barges and magazine vessels).

To keep records of temperature readings.

Retention period: 1 year. 46 CFR 146.02-12

9.10 Owners of vessels.

To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers, and records as required to be prepared, unless persons or corporations charter or engage or contract for the use of these vessels under such terms and conditions that they have full and exclusive control of the management and operation of such vessels.

Retention period: 1 year. 46 CFR 146.02-22

9.11 Persons or corporations chartering or engaging or contracting for the use of vessels under such terms and conditions that they have full and exclusive control of the management and operation thereof.

To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers and records as required to be prepared.

Retention period: 1 year. 46 CFR 146.02-22

9.12 Vessel operators.

To keep copies of delivery receipts covering domestic deliveries and exportation of explosives or other dangerous articles or substances, and combustible liquids.

Retention period: 1 year. 46 CFR 146.05-12, 146.05-13

9.13 Owners, charterers, agents, or masters of vessels.

To keep memoranda describing the shipments of explosives or other dangerous articles or substances, and combustible liquids being transported, conveyed or stored on board vessels.

Retention period: 1 year. 46 CFR 146.05-12

9.14 Masters of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.

To keep on board dangerous cargo manifests or lists.

Retention period: During the period of transportation or storage. 46 CFR 146.06-12

9.15 Owners, charterers, or agents of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.

To keep ashore copies of dangerous cargo manifests or lists.

Retention period: 1 year. 46 CFR 146.06-18 (retention: 146.02-22)

9.16 Vessel owners, charterers, or agents.

To keep ashore copies of cargo stowage plans or lists.

Retention period: 1 year. 46 CFR 146.06-19 (retention: 146.02-22)

9.17 Manufacturers of equipment or material which must be approved or found satisfactory for use.

To keep the required drawings, plans, blueprints, specifications, production models (if any), qualification tests, certificates of approval, and related correspondence containing evidence that the Coast Guard has found such equipment or material satisfactory.

Retention period: Not specified. Specifications containing detailed descriptions of records to be retained are contained in 46 CFR Parts 160-162, 164.

XI. ATOMIC ENERGY COMMISSION

1.1 Cost-type contractors.

To keep justifications in support of subcontracts and purchase orders adequate to reflect the procurement practices and procedures used and the circumstances supporting particular transactions.

Retention period: Not specified. 10 CFR 5.509.

(Cost-type contractors and subcontractors are also required to retain records in accordance with the provisions of their contracts or subcontracts. AEC Manual Chapter 0230, Appendix 092 contains established retention periods for more than 700 record items of cost-type contractors and subcontractors.)

1.2 Licensees receiving, possessing, using, or transferring byproduct material, source material, or special nuclear material.

To maintain records showing (a) the radiation exposure of all individuals subject to personnel monitoring control; (b) the name of each individual exposed to radiation and the weekly dose of each such individual for the 13 weeks of highest cumulative weekly dose; and (c) the radiation hazards incident to the production, use, release, disposal, or presence of radioactive material or other sources of radiation.

Retention period: Indefinitely. 10 CFR 20.401.

1.3 Holders of access permits.

To keep written agreements from all individuals who will have access to Restricted Data under the access permit to give effect to waivers of claims: (a) for damages under 35 U.S.C. 183; (b) for compensation under section 173 of the Atomic Energy Act of 1954, as amended; and (c) against the United States and the Commission arising in connection with use of information supplied. To establish a document accountability procedure for documents containing Secret Restricted Data and maintain records to show disposition of all such documents which have been in his custody at any time.

Retention period: Indefinitely. 10 CFR 25.23, 95.34

1.4 Persons receiving byproduct material pursuant to issuance of a license.

To maintain (a) records of all tests performed on generally licensed devices as required under section 30.21 and (b) records showing receipt, transfer, export, and disposal of such byproduct material.

Retention period: Indefinitely. (a) 10 CFR 30.21; (b) 10 CFR 30.41

1.5 Licensees and holders of construction permits.

To maintain such records as may be required by conditions of the license or permit or by rules, regulations, and orders of the Commission.

Retention period: Indefinitely. 10 CFR 50.71

1.6 Lessees of uranium deposits on land controlled by the Atomic Energy Commission.

To keep records of (1) shifts worked; (2) wages and salaries paid; (3) expenditures for supplies and services and costs of operation of every kind; (4) tonnage and grade of ore mined; (5) development work and drilling performed; and (6) such other matters as in the Commission's opinion would be of assistance to it in determining the cost of the operations.

Retention period: At least 3 years after termination or expiration of the lease. 10 CFR 60.8

1.7 Licensees receiving special nuclear material.

To keep (a) such records of receipt, possession, use, and transfer of special nuclear material as may be incorporated as a condition or requirement in any license and (b) records showing the receipt, inventory, and transfer of special nuclear material.

Retention period: Indefinitely. (a) 10 CFR 70.32; (b) 10 CFR 70.51

1.8 Contractors having negotiated contracts with Atomic Energy Commission (except foreign governments, agencies thereof, and foreign producers) and their subcontractors.

To keep directly pertinent books, documents, papers, and records.

Retention period: The General Accounting Office shall, until the expiration of 3 years after final payment, have access to and the right to examine the above-mentioned records, provided that

earlier disposal of contractor and subcontractor records is possible in accordance with records disposal schedules agreed upon between the Commission and the General Accounting Office. 42 U.S.C. 2206

XII. CIVIL AERONAUTICS BOARD**1.1 Certificated air carriers.**

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171, 249.11

(b) To keep general books of account and supporting books, records, and memorandums including organization tables and charts, internal accounting manuals, minute books, stock books, reports, work sheets, memorandums, etc.

Retention period: Various. 14 CFR 241.1-5, 249.11

(c) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5, 249.11

1.2 Certificated local service air carriers, certificated carriers furnishing air transportation between points within Hawaii and Alaska, and certificated carriers limited to the performance of all-expense tours or cruises.

To maintain a record pertaining to each trade agreement entered into, including all correspondence and records concerning advertising and transportation services provided.

Retention period: Not specified. 14 CFR 225.10

1.3 Large irregular and supplemental air carriers.

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: Permanent. 14 CFR 221.170; 221.171

(b) To keep accounts, records, and memorandums of the movement of traffic and of receipts and expenditures of money.

Retention period: Data for statistical reports—3 years; data for flight reports—1 year; data pertaining to no maintenance and overhaul and to transportation as prescribed in 14 CFR 249.11. 14 CFR 242.2, 249.8

(c) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5

1.4 Foreign air carriers.

(a) To keep at its principal or general office a complete file of all tariffs

issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171

(b) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5

1.5 Foreign air carriers (operating off-route charter trips).

To keep available for inspection at a place in the United States true copies of all manifests, air waybills, invoices, and other traffic documents covering flights originating or terminating in the United States.

Retention period: Not specified. 14 CFR 212.7

1.6 Holders of permits to operate foreign aircraft in the United States.

To keep available for inspection at a place in the United States true copies of all manifests, air waybills, invoices, and other traffic documents covering flights originating or terminating in the United States.

Retention period: Not specified. 14 CFR 375.50

1.7 Alaskan air taxi operators.

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171

(b) To keep accounts, records, and memorandums of the movement of traffic and of receipts and expenditures of money.

Retention period: 3 years. 14 CFR 249.9

1.8 Air freight forwarders and international air freight forwarders.

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171

(b) To keep records of (1) shipping documents; (2) information to agents, representatives and the public; (3) agreements; and (4) correspondence relating to the foregoing.

Retention period: 1 year, or longer if requested by the Board. 14 CFR 249.10

(c) To keep corporate and general records.

Retention period: Various. 14 CFR 249.11

(d) To keep records of joint loaded shipments.

Retention period: 2 years subsequent to expiration of each calendar quarter during which joint shipments were made. 14 CFR 249.10, 296.70

1.9 Operators, pilots or owners of aircraft involved in accidents.

To preserve aircraft wreckage and records thereof.

Retention period: Until released by authorized representative of the Civil Aeronautics Board or the Federal Aviation Agency. 14 CFR 320.15, 320.18, 320.45, 320.48

XIII. COMMITTEE ON PURCHASES OF BLIND-MADE PRODUCTS

1.1 Agencies for the blind (employing blind to extent of 75 percent of personnel in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products.

To keep accounting system records from which can be drawn annually a financial report and operating statement accurately reflecting operations.

Retention period: Not specified. 41 CFR 51-1.6

1.2 Agencies for the blind (employing blind to extent of 75 percent of personnel in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products.

To keep eye record cards containing information establishing that employees are blind (as defined in 41 CFR 301.1).

Retention period: Not specified. 41 CFR 51-1.6

XIV. FEDERAL AVIATION AGENCY

1.1 Air carriers operating turbine-powered transport airplanes under provisional type certification.

To maintain records pertaining to the qualifications of each flight crew member, a log of flights, and complete and accurate records of inspections.

Retention period: Not specified. 14 CFR Parts 1, 4b, 40-42—Special Civil Air Regulation SR-425-A

1.2 Aircraft and related products manufacturers.

To maintain records of inspection identified with the completed product and records of Materials Review Board action applying to materials, parts, assemblies, and the completed product.

Retention period: At least 2 years. 14 CFR 1.15-4

1.3 Aircraft and related products manufacturers.

To maintain records of all materials and parts received and their disposition including such information as source, source inspection, receiving inspection, quantity (both accepted and rejected), vendor's affidavits, or reports indicating conformity with pertinent specifications.

Retention period: At least 2 years. 14 CFR 1.32-1

1.4 Aircraft and related products manufacturers.

To maintain adequate records of inspections and tests performed identifiable with the completed product.

Retention period: At least 2 years. 14 CFR 1.34-2

1.5 Distributors of aircraft received prior to initial assembly and flight test.

To maintain records of flight test check-off forms.

Retention period: At least 2 years. 14 CFR 1.34-2

1.6 Aircraft and related products manufacturers.

To maintain records of inspection applying to the manufacture of replacement or modification parts and identifiable with the completed part.

Retention period: At least 2 years. 14 CFR 1.55-3

1.7 Airplane manufacturers.

To keep record of flight flutter tests. Retention period: Permanent. 14 CFR 3.311-2

1.8 Airplane flight test applicants under the Civil Air Regulations, transport category.

To keep a log of all flight tests and accurate and complete records of the inspections made and of all defects, difficulties, and unusual characteristics and sources of crew error discovered during the tests, and of the recommendations made and action taken.

Retention period: Not specified. 14 CFR 4b.16-3

1.9 Air carrier aircraft owners or operators.

To keep records pertaining to the maintenance, repair, rebuilding, or alteration of any airframe, powerplant, propeller, or appliance giving description of work performed, completion date of work done, name of individual, etc., doing work and signature of person authorized to approve work done; and a record of periodic and progressive inspections.

Retention period: (a) Records of major structural repairs and major alterations—until aircraft is sold (records to be transferred to new owner or operator), or if the aircraft is retired, 1 year after cancellation of registration certificate; (b) records of maintenance performed—1 year; (c) records of X-rays and other special tests relating to aircraft designated as critical components—until components are sold (records to be transferred to new owner or user), or if components are retired, 1 year from date of retirement or date of cancellation of the registration certificate. 14 CFR 18.20-18.24 (retention: 18.24)

1.10 Certificated repair stations or airframe, powerplant, propeller, or appliance manufacturers.

To maintain a duplicate copy of the customer's work order, when accepted in lieu of the Major Repair and Alteration Form (ACA-337) and when an official maintenance release is furnished owner for retention as a part of the permanent record required.

Retention period: At least 2 years. 14 CFR 18.22-2

1.11 Applicants for pilot certificate.

To keep a reliable record of the flight time used to meet the experience require-

ments for pilot certificate, rating, or operating privilege, including such general data as points of departure and arrival, duration, type of aircraft, and identification mark; type of piloting time; and conditions of flight.

Retention period: Not specified. 14 CFR 20.16

1.12 Flight instructors and limited flight instructors.

To keep a record of the name of each student pilot (a) whose certificate he has endorsed and to whom he has given flight instruction, the type of endorsement, and the date of each endorsement or flight instruction period and (b) for whom he has signed a recommendation for an official flight test, the type of test, and the date of recommendation.

Retention period: So long as the privileges of flight instructor's certificate are exercised or 3 years, whichever period is shorter. 14 CFR 20.136, 20.136-1

1.13 Certified airline transport pilots.

To keep an accurate record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 21.44

1.14 Certified lighter-than-air pilots and persons receiving flight instructions.

To maintain certified record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 22.32

1.15 Certified parachute riggers.

To keep bound record of all packing, inspection, maintenance, repair, and alteration operations performed or supervised on parachutes other than those in military service.

Retention period: At least 2 years after the date of the last entry therein. 14 CFR 25.84

1.16 Flight radio operator course operators.

To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 33.31-2

1.17 Flight navigator course operators.

To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 34.31-5

1.18 Air carriers (scheduled interstate).

To retain information taped by flight recorders.

Retention period: At least 60 days or, for a particular flight or series of flights, for a longer period if requested by a representative of the Federal Aviation Agency or the Civil Aeronautics Board. 14 CFR 40.208

1.19 Air carriers (scheduled interstate).

To keep as a part of the individual's record the instructor, supervisor, or check airman's certificate of proficiency for particular training or flight check of each crew member and dispatcher, fur-

nished under air carrier training and pilot check programs.

Retention period: At least 3 months after termination of employment. 14 CFR 40.280, 40.289, 40.300 (retention: 40.501)

1.20 Air carriers (scheduled interstate).

To maintain current records of every crew member and aircraft dispatcher, showing compliance with the appropriate requirements of Subchapter A—Civil Air Regulations and disposition of disqualified flight crew members or aircraft dispatchers.

Retention period: At least 3 months after termination of employment. 14 CFR 40.501

1.21 Air carriers (scheduled interstate).

To maintain a list of airplanes in current operation and airplanes operated under interchange agreements, a load manifest and flight plan, maintenance records, including the airplane's maintenance log and a maintenance release, and records pertaining to radio contacts by or with pilots en route.

Retention period: In accordance with provisions of 14 CFR 249.11 unless otherwise specified. 14 CFR 40.502, 40.505-40.507, 40.511, 40.512

1.22 Air carriers (operating scheduled air transportation outside continental United States).

To retain information taped by flight recorders.

Retention period: At least 60 days or, for a particular flight or series of flights, for a longer period if requested by a representative of the Federal Aviation Agency or the Civil Aeronautics Board. 14 CFR 41.25

1.23 Air carriers (operating scheduled air transportation outside continental United States).

To keep records of total time in service, time since last overhaul, and time since last inspection on all aircraft components, engines, propellers, and, where practicable, on instruments, equipment, and accessories.

Retention period: In accordance with provisions specified in 14 CFR 249.11. 14 CFR 41.43

1.24 Air carriers (operating scheduled air transportation outside continental United States).

To retain copies of maintenance release, clearance, and load manifest forms.

Retention period: Maintenance releases, 2 months; clearance and load manifests, 3 months. 14 CFR 41.99

1.25 Air carriers (operating scheduled air transportation outside continental United States).

To maintain records pertaining to radio contacts by or with pilots en route.

Retention period: 30 days. 14 CFR 41.133

1.26 Air carriers (irregular and off-route).

To retain information taped by flight recorders.

Retention period: At least 60 days or, for a particular flight or series of flights,

for a longer period if requested by a representative of the Federal Aviation Agency or the Civil Aeronautics Board. 14 CFR 42.22

1.27 Air carriers (irregular and off-route).

To keep full information on maintenance and inspection work performed on the aircraft.

Retention period: Not specified. 14 CFR 42.31-4

1.28 Air carriers (irregular and off-route).

To record all mechanical irregularities in operation of aircraft including the aircraft identification, irregularity experienced, the corrective action taken as a result, and identification of the person making such corrections.

Retention period: Not specified. 14 CFR 42.32-4

1.29 Air carrier operators (irregular and off-route air carriers).

To keep a continuous record for each aircraft, listing all changes affecting the weight, c. g. location, and equipment included in order that a computed weight and c. g. location may be established at any time.

Retention period: Not specified, except weight manifests to be kept at least 30 days. 14 CFR 42.32-5

1.30 Air carriers (irregular and off-route).

To keep at principal operations base maintenance records with respect to all aircraft, aircraft engines, propellers, and, where practicable, appliances used in air transportation.

Retention period: 2 years. 14 CFR 42.91, 42.91-3

1.31 Air carriers (irregular and off-route).

To maintain at its principal operations base or at such other location used by the air carrier as the Administrator may designate, current records of every airman utilized as a member of a flight crew.

Retention period: 1 year after flight crew member is released from employment or becomes physically or professionally disqualified. 14 CFR 42.92, 42.92-1 (retention: 42.92-3)

1.32 Air carriers (irregular and off-route).

To retain copy of report to Administrator regarding emergency flights necessitating the transportation of persons or medical supplies for the protection of life or property.

Retention period: 1 year. 14 CFR 42.93, 42.93-1

1.33 Air carriers (irregular and off-route).

To retain copy of pilot's emergency deviation report to the local Aviation Safety Agent.

Retention period: At least 1 year. 14 CFR 42.94, 42.94-1

1.34 Air carriers (irregular and off-route).

To retain a copy of the flight manifest for large aircraft and passenger-carrying

aircraft operating under instrument flight rules conditions.

Retention period: At least 1 year after completion of the flight. 14 CFR 42.95

1.35 Registered owners or operators of civil aircraft.

To keep maintenance records, including a current record of total time spent in service on the aircraft and on each engine; a record of inspections; and a record of maintenance, repair, and alterations of aircraft for which airworthiness certificates have been issued.

Retention period: Not specified except for the maintenance, repair, and alteration record, which is to be permanent. 14 CFR 43.23-43.23-2

1.36 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To keep maintenance records (including a maintenance log) of such information as total time in service, time since last overhaul, and time since last inspection on all major components of the airframe, powerplants, rotors, and appliances.

Retention period: In accordance with provisions specified in Part 249. 14 CFR 46.500, 46.506, 46.507

1.37 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To maintain records of every crew member including information concerning the qualifications of crew members as is necessary to show compliance with the appropriate requirements of Subchapter A—Civil Air Regulations and information concerning the disposition of disqualified crew members released from employ of the air carrier.

Retention period: At least 3 months. 14 CFR 46.501

1.38 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To retain copies of load manifest, flight release, and maintenance release forms.

Retention period: At least 60 days. 14 CFR 46.505, 46.511

1.39 Air carriers.

To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 49.13

1.40 Airman agency flight or ground schools.

To keep accurate individual record of each student, which shall include a chronological log of all instructions, attendance, subjects covered, examinations, and examination grades.

Retention period: Not specified. 14 CFR 50.28-50.28-1

1.41 Repair stations for airframes, powerplants, propellers, and appliances.

To maintain current records of personnel who are directly in charge of maintenance, repair, inspection, or alteration, including information con-

cerning the experience qualifications of each such individual.

Retention period: Not specified. 14 CFR 52.24—52.24-1

1.42 Certificated repair stations for airframes, powerplants, propellers, and appliances.

To maintain records of all work performed.

Retention period: At least 2 years. 14 CFR 52.46

1.43 Foreign repair stations for airframes, powerplants, propellers, and appliances.

To keep maintenance record of all work performed on U.S. registered aircraft, including major repairs and alterations.

Retention period: Not specified. 14 CFR 52.61—52.61-1

1.44 Certificated aircraft mechanic schools.

To maintain a current record of each student enrolled, including attendance, courses, examinations, and grades, and a progress chart or individual progress record for each student, showing the practical projects or laboratory work completed or to be completed, and properly authenticated transcripts of grades acquired at other accredited schools.

Retention period: At least 2 years from date of termination of enrollment. 14 CFR 53.56—53.56-1

1.45 Holders of parachute loft certificates.

To maintain records regarding work performed.

Retention period: At least 2 years. 14 CFR 54.15

1.46 Owners of nondirectional radio beacon facilities.

To keep records and/or reports of each facility as follows: (a) Record of Meter Readings and Adjustments—Form ACA-198 (one copy); (b) Maintenance Log of Communication Facilities—Form ACA-406C (original log); and (c) Radio Transmitter Operation Record—Form ACA-418 (original).

Retention period: Permanent for (a) and (b); not specified for (c). 14 CFR 407.17

1.47 Owners of instrument landing system facilities.

To keep records and/or reports of each facility as follows: (a) Record of Meter Readings and Adjustments—Form ACA-198 (one copy); (b) Maintenance Log of Communication Facilities—Form ACA-406C (original log); and (c) Radio Transmitter Operation Record—Form ACA-418 (original).

Retention period: Permanent for (a) and (b); not specified for (c). 14 CFR 407.27

1.48 Manufacturers of aircraft.

To keep at factory, for all models type certificated under the delegation option procedures, current records containing the following: (a) Technical data file for each type aircraft, (b) complete inspection record for each airplane produced, (c) report required to be submitted with

the original application for the production certificate, (d) factory inspection reports, (e) records of all major repairs and alterations performed.

Retention period: Technical data, report submitted with application, and repair records, for duration of manufacturers operations; inspection records, 2 years. 14 CFR 410.32, 410.33, 410.38

1.49 Contractors for construction of public airports.

To keep payroll records during the course of the work for all laborers and mechanics as specified in the section cited.

Retention period: 3 years. 14 CFR 550.7

1.50 Sponsors of the construction of public airports.

To keep records of all affidavits and copies of payroll furnished by the contractor.

Retention period: 3 years from the date of the completion of the contract 14 CFR 550.7

1.51 Sponsors of the construction of public airports.

To retain in its files documentary evidence such as invoices, cost estimates and payrolls supporting each item for project cost. Also evidence of all payments for items of project costs including vouchers, canceled checks or warrants and receipts for cash payments.

Retention period: 3 years after final grant payment. 14 CFR 550.8

1.52 Sponsors of public airports.

To keep, after the completion of the project and during the term of these covenants, a current system of airport accounts and records, sufficient to provide annual statements of income and expenses. Also all airport records affecting the airport, including deeds, leases, operations, and use agreements, regulations and other instruments.

Retention period: Term of covenant, but not to exceed 20 years. 14 CFR 550.11

1.53 Petitioners for reimbursement for cost of rehabilitation or repair to public airports.

To secure and retain in their files documentary evidence of costs and payments therefor such as invoices, cost estimates, payrolls, vouchers, canceled checks or warrants, and receipts.

Retention period: Until final payment. 14 CFR 560.15

1.54 Airport traffic control tower personnel.

(a) *Voice records.* To provide for the continuous recordings of radio transmissions by changing voice records promptly, as they are completed, at locations where voice recorders are installed.

(b) *Written records.* To record air route traffic control messages and clearances, flight plans received from pilot (either by radio, interphone, or telephone) on appropriate forms and to maintain airport traffic control operating forms.

Retention period: Not specified. 14 CFR 617.66

XV. FEDERAL COMMUNICATIONS COMMISSION

1.1 Licensees of standard and FM broadcast (radio) stations.

To keep at each transmitter records of equipment performance measurement data including diagrams and appropriate graphs, together with descriptions of instruments and procedures, signed by the engineers making measurements.

Retention period: 2 years. 47 CFR 3.47, 3.254

1.2 Licensees of standard, FM, and international radio and television broadcast stations.

To keep records of time and results of auxiliary transmitter tests.

Retention period: 2 years. 47 CFR 3.63, 3.255, 3.555, 3.638, 3.757

1.3 Licensees or permittees of standard, FM, and international radio and television broadcast stations.

To keep program and operating logs, including rough logs and transcribed portions thereof.

Retention period: 2 years: *Provided, however,* That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee or permittees have been notified, shall be retained until they are specifically authorized in writing by the Commission to destroy them: *Provided, further,* That logs incident to or involved in any claim or complaint of which the licensee or permittees have been notified shall be retained until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for filing of such suits upon such claims. 47 CFR 3.111, 3.112, 3.116, 3.281, 3.282, 3.286, 3.581, 3.582, 3.586, 3.663, 3.664, 3.781, 3.782, 3.786, 3.964

1.4 Licensees of standard and FM radio, and television broadcast stations.

To keep complete records of all requests for broadcast time made by or on behalf of candidates for public office, together with appropriate notations showing disposition made and charge, if any, if requests granted.

Retention period: 2 years. 47 CFR 3.120, 3.290, 3.590, 3.657

1.5 Licensees of experimental and developmental, auxiliary, and special broadcast services, including experimental television broadcast, experimental facsimile broadcast, developmental, remote pickup, broadcast STL and FM intercity relay, television pickup, television STL, television intercity relay, and television broadcast translator stations.

To keep adequate records of operation including logs.

Retention period: 2 years. 47 CFR 4.57, 4.181, 4.281, 4.381, 4.481, 4.581, 4.681, 4.781

1.6 Licensees of low power broadcast auxiliary stations.

To maintain records, at the main studio or transmitter of broadcast station

with which the auxiliary is principally used, which will accurately show current location of all transmitting units, periods of operation at such locations and other pertinent remarks concerning transmission.

Retention period: Not specified. 47 CFR 4.437

1.7 Licensees of experimental stations.

To keep adequate station records of operation; of service or maintenance duties which may affect proper station operation; and of the illumination of antennas or antenna supporting structures.

Retention period: 1 year. 47 CFR 5.163, 5.165, 5.307

1.8 Licensees of radio stations holding student authorizations for experimental services.

To maintain record of date, time, and frequency of operation and brief description of experimentation being conducted.

Retention period: 1 month after termination of authorization. 47 CFR 5.410

1.9 Licensees of radio stations in the international fixed public radio communication services.

To keep station logs.

Retention period: 1 year: *Provided, however,* That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee has been notified, shall be retained by the licensee until he is specifically authorized in writing by the Commission to destroy them: *Provided, further,* That logs incident to or involved in any claim or complaint of which the licensee has been notified shall be retained by the licensee until such claim or complaint has been fully satisfied or until same has been barred by statute limiting the time for filing of suits upon such claims. 47 CFR 6.47

1.10 Licensees of radio stations on land in the maritime services including public and limited coast stations, marine utility stations, marine fixed stations, marine receiver-test stations and stations operated in the land mobile service for maritime purposes using radiotelegraphy or radiotelephony (including developmental stations and stations in Alaska).

To keep accurate logs.

Retention period: 1 year from date of entry and for such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been

barred by statute limiting the time for the filing of suits upon such claims; (d) records of a limited coast station (developmental) operating on 156.65 Mc. shall be retained by the licensee for a period of not less than 3 years from date of entry. 47 CFR 7.115, 7.192, 7.214, 7.314, 7.370, 7.458, 7.477, 7.506, 7.536, 14.109, 14.115

1.11 Licensees of limited coast stations or marine-utility stations used on shore.

To keep copy of agreement with vessel owners, verifying that licensee has sole right of control of involved ship radio station.

Retention period: Not specified. 47 CFR 7.352

1.12 Licensees of limited coast stations, marine-utility stations, and marine fixed stations.

To keep records which reflect the cost of the service and its nonprofit, cost-sharing cooperative arrangement.

Retention period: Not specified. 47 CFR 7.352, 7.451

1.13 Licensees of radiotelegraph, radiotelephone, and radar stations on shipboard in the maritime services including public and limited ship stations, marine utility ship stations, ship-radar stations, and developmental stations, including such stations in Alaska.

To keep accurate logs.

Retention period: 1 year from date of entry and such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained by the station licensee for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for the filing of suits upon such claims; (d) records of a limited ship station (developmental) operating on 156.56 Mc., shall be retained by the licensee for a period of not less than 3 years from date of entry; (e) a permanent installation and maintenance record is required to be kept at the station by the station licensee of each ship radar station. 47 CFR 8.115, 8.184, 8.330, 8.368, 8.405, 8.436, 14.110, 14.115

1.14 Stations licensed in the aviation services.

To keep authorization for each mobile station.

Retention period: Permanent. 47 CFR 9.118

1.15 Stations licensed in the aviation services.

All stations at fixed locations to keep adequate records of operation; and sta-

tions whose antenna structure is required to be illuminated—a record of illumination; Aeronautical Public Service Stations—to keep a file of all record communications handled and all ground stations so licensed to keep a record of radiotelephone contacts either in the form of telephone traffic tickets or as a separate list.

Retention period: The logs in the aviation services may be destroyed after a period of 30 days except: (a) That logs involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) That logs incident to or involved in any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 9.151, 9.152, 9.153, 9.513

1.16 Air carrier aircrafts.

To keep adequate records to permit ready identification of individual aircraft if in lieu of radio station call letter, the official aircraft registration number, or company flight identification is used.

Retention period: Not specified. 47 CFR 9.191

1.17 Licensees of public safety, industrial and land transportation radio services stations.

To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name of person or persons responsible for the foregoing; base and fixed stations (except such stations in the public safety services authorized to be operated at temporary locations or for unattended operation)—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty; for base stations in the industrial and land transportation radio services—identification of other base stations or fixed stations with which they communicate, and date, time, and nature of such communication; for stations in the special emergency service—record of the nature and time of each communication; and stations whose antenna or antenna supporting structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 10.161, 10.163, 11.160, 16.160

1.18 Licensees of public safety radio services.

To keep records of all Conelrad tests and operations as part of the log of radio stations.

Retention period: 1 year. 47 CFR 10.166 (retention: 10.163)

1.19 Licensees of industrial radio stations and land transportation (base) radio stations sharing costs and facilities with other licensees in the same service.

To keep a copy of cooperative agreements and contracts as well as records

which reflect the non-profit, cost-sharing nature of that sharing.

Retention period: The copy of the cooperative agreement shall be kept during the life of the agreement and 1 year thereafter, and the cost sharing records shall be retained for 1 year. 47 CFR 11.6, 11.160, 16.3, 16.160

1.20 Nonprofit corporations or associations organized to operate industrial radio stations in the power, petroleum, forest product, motion picture, and relay press radio services.

To keep records which reflect the cost-sharing nonprofit basis under which they operate.

Retention period: Not specified. 47 CFR 11.251, 11.301, 11.351, 11.401, 11.451

1.21 Radio stations in the industrial and land transportation radio services.

To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 11.707 (retention: 11.160), 16.607 (retention: 16.160)

1.22 Licensees of amateur radio stations.

To keep an accurate log of station operation.

Retention period: 1 year following the last date of entry: *Provided*, That those portions of any log covering operation of a station in connection with any actual condition jeopardizing the public safety or affecting the National Defense shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 12.136 (retention: 12.137), 12.244

1.23 Radio officers of amateur civil emergency services.

To keep records of abbreviated call signs or other distinctive signals of station identification.

Retention period: Not specified. 47 CFR 12.245, 12.246

1.24 Manufacturers, owners, or distributors of radio receivers.

To keep certificate of compliance with radiation interference limits.

Retention period: 5 years. 47 CFR 15.64

1.25 Employees of railroads who operate radio stations in the railroad radio service.

To keep suitable records of each employee who has been examined with respect to the applicable Railroad Radio General and Operating Rules.

Retention period: 1 year. 47 CFR 16.354 (retention: 16.160)

1.26 Licensees of land transportation radio services.

To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 16.607 (retention: 16.160)

1.27 Licensees of citizens radio service stations.

To keep a record of illumination for those stations whose antenna or antenna supporting structure is required to be illuminated.

Retention period: 1 year. 47 CFR 19.82

1.28 Licensees of citizens radio service stations.

To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 19.107 (retention: 19.82)

1.29 Disaster communications service radio stations.

To keep a list of all general or collective call signs, unit designators, or authorized substitutes used.

Retention period: Not specified. 47 CFR 20.25

1.30 Disaster communications service radio stations.

To keep an accurate log of all operations in the 1750-1800 kc band.

Retention period: 1 year, except that those portions of any disaster station log covering operation of such station in connection with any actual disaster shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 20.26

1.31 Licensees of disaster communications service radio stations.

To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 20.46 (retention: 20.26)

1.32 Licensees of radio stations in the domestic public radio services.

To maintain a technical log of station operations as follows: For each station—results and dates of transmitter measurements, details of servicing and maintenance of transmitters which may affect proper station operation, and time and nature of failure or erratic operation of transmitter or automatic alarm facilities; for stations having obstruction lighted antenna structure—time of daily lighting and check of proper operation, details of obstruction light failure (if any) and repair details, and results of three-month periodic inspection (including date, condition of obstruction painting, lighting devices, indicators, and alarms, and details of adjustments, replacements, and repairs), and date and time of notice to the Civil Aeronautics Administration regarding failure of obstruction lighting and any resumption thereof; for stations required to be operated by licensed radio operators or holders of restricted radiotelephone operator permit—time and signature of person operating transmitting equipment each day, including class and serial number, time and duration of each transmission, and identity of station or point to which transmission is made.

Retention period: 1 year: *Provided*: That (a) records involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) records incident to, or

involved in, any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 21.208

1.33 Telephone carriers.

To keep accounts, records, memoranda, documents, microfilm, correspondence, and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the lists of records codified. 47 CFR 45.8

1.34 Wire-telegraph, ocean-cable and radiotelegraph carriers.

To keep accounts, records, memoranda, documents, microfilm, correspondence, and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the list of records codified in 47 CFR 46.9

XVI. FEDERAL DEPOSIT INSURANCE CORPORATION

1.1 Incorporators of proposed State banks applying for Federal deposit insurance.

To keep Form 82—Application for Federal deposit insurance, or Form 82-M in case of proposed mutual savings banks.

Retention period: Not specified. 12 CFR 304.3

1.2 State banks applying for Federal deposit insurance.

To keep Form 84—Application for Federal deposit insurance, or Form 84-M in case of mutual savings banks.

Retention period: Permanent. 12 CFR 304.3

1.3 State nonmember insured banks (except District banks) applying to establish branch or move main office or branch.

To keep Forms 85, 85a and 85b—Applications to establish branch or move main office or branch, or Forms 85-M and 85a-M in case of mutual savings banks.

Retention period: Permanent. 12 CFR 304.3

1.4 Insured banks applying for consent for which no specific form prescribed.

To keep Form 102—Application for consent for which no specific form prescribed.

Retention period: Not specified. 12 CFR 304.3

1.5 Insured banks.

To keep records necessary to support the assessment base of each certified

statement and to permit verification of all figures therein including any deduction or exclusion in determining the assessment base.

Retention period: To keep such records for the year 1945 and subsequent years until a field audit of the assessment records of the insured bank has been made by the Corporation and any required adjustment of the assessment under such audit has been made. See FDIC instructions concerning the preparation of certified statements and the maintenance of assessment records effective March 30, 1954. 12 U.S.C. 1817 (a); 12 CFR 327.1

1.6 Insured banks.

To keep Form 545—Certified statement.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.7 Insured banks.

To keep Form 555—Tabulation of assessment base and supporting papers.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.8 Insured banks.

To keep Form 645—First certified statement.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.9 Insured banks.

To keep Form 845—Final certified statement—for use by an insured bank whose deposits are assumed by another insured bank, or Form 845A when the assuming bank executes the certified statement for the bank whose deposits were assumed.

Retention period: Same as for item 1.5. 12 CFR 304.3

XVII. FEDERAL HOME LOAN BANK BOARD

1.1 Federal savings and loan associations.

To keep at home office and branch offices complete records of all business transactions, and to keep at agencies an original record of all business transacted at such agencies.

Retention period: Not specified. 12 CFR 545.6-11, 545.13, 545.14, 545.15, 545.19, 545.20

1.2 Federal savings and loan associations.

To keep records of real estate loans in case of loans in excess of 80 percent of value showing date and amount of appraisal and date of approval of loan, and to retain all reports and certifications referring thereto.

Retention period: So long as the loan is outstanding and in any event for a period of 3 years from the date of any disbursements on the loan. 12 CFR 545.6-1

1.3 Federal savings and loan associations.

To keep records, certificates, and credit and financial reports relating to loans made to finance the acquisition

and development of land for primarily residential use.

Retention period: Not specified. 12 CFR 545.6-14

1.4 Savings-building and loan associations insured by the Federal Savings and Loan Insurance Corporation.

Signed appraisals of real estate loans located more than fifty miles from institution's principal office to be kept by insured institution.

Retention period: Not specified. 12 CFR 563.10

1.5 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.

To keep records of evidence of cost of give-away given in connection with the opening or increasing of an account.

Retention period: 2 years. 12 CFR 563.24

1.6 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.

(a) To establish and maintain by a separate ledger control or otherwise records showing the aggregate of outstanding balances of all accounts opened or increased as the result of the services of a broker and to make and retain an itemized record of each payment of sales commission to any broker, identifying each account and stating the amount thereof in respect to which such sales commission is paid.

(b) To retain original or signed duplicate of each agreement by which a broker is employed, engaged, or retained.

Retention period: Not specified. 12 CFR 563.25

XVIII. FEDERAL POWER COMMISSION

1.1 Public utilities and licensees.

Preservation of records.
Retention period: Specified at 18 CFR 125.1-125.2

See also Regulations to Govern the Preservation of Records of Public Utilities and Licensees, with amendments as of April 1, 1957. Superintendent of Documents, U.S. Government Printing Office, Washington 25, D.C.

1.2 Natural gas companies.

To keep all books and records supporting entries to its accounts.

Retention period: Until destruction is permitted by rules and regulations of the Commission. Until rules and regulations have been issued, each company may continue its existing practice with respect to retention or destruction of records. 18 CFR 201.02-2

XIX. FEDERAL TRADE COMMISSION

1.1 Wool products manufacturers.

To keep records of the various fibers used in wool products. The records should show not only the fiber content of wool, reprocessed wool, and reused wool, but also any other fibers used.

Such records should contain sufficient information whereby each of the wool products manufactured can be identified with its respective record of fiber content including the source of the material used therein.

Retention period: 3 years. 16 CFR 300.31

1.2 Fur products manufacturers and dealers in furs and fur products.

To keep records showing all the information required under the Fur Products Labeling Act and under rules and regulations relating to such products or furs in a manner that will permit proper identification of each fur product or fur manufactured or handled. The item number required to be assigned to a fur product and to appear on the label and on the invoice relating to such product must appear in the records in such a manner as to identify the product through the various processes of manufacture, from whom purchased and the date of purchase.

Retention period: 3 years. 16 CFR 301.41

1.3 Dealers advertising prices of furs and fur products.

To keep records to support pricing representations where comparative prices and percentage savings claims are used in advertising.

Retention period: Not specified. 16 CFR 301.44

1.4 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of guaranties received by them.

To keep the guaranty received and identification of the fabric or fabrics guarantied.

Retention period: 3 years after guaranty furnished. 16 CFR 302.8

1.5 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of class tests.

To keep records showing (a) identification of the class test; (b) fiber composition, construction, and finish type of the fabrics; (c) a swatch of each class of fabrics guarantied.

Retention period: 3 years after test. 16 CFR 302.8

1.6 Persons guarantying as to flammable quality of fabrics in wearing apparel who have made tests thereof.

To keep records showing (a) style or range number, fiber composition, construction, and finish type of each fabric used in the article of wearing apparel, including a swatch of the fabric tested; (b) stock or formula number, color, thickness and general description of each film used in the article and a sample of the film; (c) results of actual tests.

Retention period: 3 years after test. 16 CFR 302.8

1.7 Textile fiber products manufacturers and distributors substituting labels.

To keep records of the various fibers used in the manufacture of textile fiber products. Such records should contain

sufficient information whereby each of the textile fiber products manufactured can be identified with its respective record of fiber content including the source of the material used therein.

Those substituting labels shall keep such records as will show the information set forth on the label removed and the name of the person from whom such textile fiber product was received.

Retention period: 3 years. 16 CFR 303.39

XX. GENERAL ACCOUNTING OFFICE

1.1 Contractor using Government bill of lading as shipper.

To keep bill of lading, memorandum copy, certified by initial carrier's agent.

Retention period: Where the bill of lading covers shipments made under a Government contract having a records retention clause, the memorandum copies should be retained together with other records pertaining to the contract for the specific period. When the shipment is made under a Government contract not having a record retention clause, the contractor's normal business practice as to retention of similar records may be followed. 4 CFR 52.9

1.2 Contractors having Government contracts negotiated without advertising.

To keep records pertaining to the contracted project. (This requirement does not apply to contracts involving the development of military installations and facilities in foreign countries excepted from the requirement pursuant to section 404 of the act of August 10, 1959, 73 Stat. 302, 319. Nor does this requirement apply to certain contracts entered into with foreign governments or their agencies for service rendered to the United States or its agencies within the continental limits of the United States or to purchases made outside the continental limits of the United States under the Mutual Security Act of 1954, 22 U.S.C. 1793, as implemented by Executive Order No. 10784, October 1, 1958, 23 F.R. 7691.)

Retention period: 3 years after final payment under contract. 41 U.S.C. 254; 10 U.S.C. 2313. However, subcontracts under contracts for experimental, developmental or research work may contain clauses specifying that records pertaining to such subcontract need be retained only 3 years after final payment under the subcontract. Comptroller General's decision B-101404, September 8, 1952.

1.3 Contractors.

Contracts and amendments to contracts made under authority of the act of August 28, 1958, 72 Stat. 972, shall include the following contract provision: The Contractor agrees that the Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of 3 years after final payment, have access to and the right to examine any directly pertinent books, documents, papers, and rec-

ords of the Contractor involving transactions related to this contract, and agrees to include similar provisions in all his related subcontracts. 50 U.S.C. 1433

1.4 Atomic Energy Commission contractors with negotiated contracts and subcontractors thereof (except foreign governments, agencies thereof, and contractors supplying source material with foreign producers).

Contract to include clause requiring retention of any directly pertinent books, documents, papers and records related to the contract or subcontract, for inspection by the Comptroller General or his representatives.

Retention period: 3 years after final payment unless agreement between the Commission and the General Accounting Office provides for earlier disposal. 42 U.S.C. 2206

1.5 Public Housing Administration contracts for loans or annual contributions under the United States Housing Act of 1937, as amended.

Contract to include clause permitting Comptroller General or his representatives access to and right to audit and examine any books, documents, papers, and records pertinent to operations with respect to financial assistance under the act.

Retention period: Not specified. 42 U.S.C. 1435

1.6 Federal Civil Defense Administration plans for financial contributions to States for personnel and administrative expenses under the Federal Civil Defense Act of 1950, as amended.

Plans submitted shall make available to Comptroller General or his representative books, records and papers necessary to audit under the act.

Retention period: Not specified. 50 U.S.C. App. 2286.

XXI. GENERAL SERVICES ADMINISTRATION

1.1 War contractors and subcontractors, World War II, having contract of \$25,000 or more or having termination inventory worth \$5,000 or more.

To keep records essential to determining performance under the contract and to justifying the settlement thereof (excluded from this provision are contractor records title to which is transferred to a Federal agency; war contractor records that are included by Federal agencies on records disposition schedules approved by the Congress in the manner provided in the Records Disposal Act of 1943 and war contractor records disposal of which is approved in writing by the Administrator of General Services and the Comptroller General of the United States.

Retention period: (a) Five years after such disposition of termination inventory by such war contractor or Government agency, or (b) five years after the final payment or settlement of such war contract, or (c) December 31, 1951, whichever applicable period is longer: *Provided, however,* That where the ter-

mination inventory has been disposed of, or final payment or settlement of the war contract has been made on or after December 31, 1950, the above five-year period is reduced to three years. 18 U.S.C. 443; and 32 CFR 2011.2-2011.4a

1.2 Sellers to the Government of tungsten, manganese, mica, beryl, asbestos, columbium-tantalum, and mercury.

To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 32A CFR Ch. XIV, Reg. 2, sec. 8; Reg. 3, sec. 8; Reg. 4, sec. 12; Reg. 5, sec. 8; Reg. 6, sec. 12; Reg. 7, sec. 6; Reg. 8, sec. 7; Reg. 9, sec. 7; Reg. 10, sec. 12; Reg. 11, sec. 7; Reg. 12, sec. 7

1.3 Sellers to the Government of domestic chrome, tungsten, asbestos, and columbium-tantalum.

To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 44 CFR 99.109, 99.207, 99.307, 99.507

1.4 Contractors.

Contract clause required by the act of October 31, 1951 (65 Stat. 700, 41 U.S.C. 254(c)), to be included in each contract negotiated without advertising pursuant to authority contained in title III of the Federal Property and Administrative Services Act of 1949, as amended to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall until the expiration of 3 years after final payment have access to and the right to examine any directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. 41 CFR 1-7.101-10

1.5 Contractors.

Contract clause required (1) by regulations issued under Title II of the First War Powers Act, 1941, as amended, to be included in contracts and amendments of contracts made prior to July 1, 1958, and (2) by regulations issued under the act of August 28, 1958, 72 Stat. 972, 50 U.S.C. 1431-1435, to be included in contracts and amendments of contracts, to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. 50 U.S.C. App. 611; 50 U.S.C. 1431-1435; E.O. 10789, 3 CFR, 1958 Supp., p. 72

XXII. HOUSING AND HOME FINANCE AGENCY

1. Office of the Administrator

1.1 Local Public Agencies making relocation payments under slum clearance and urban renewal projects.

To maintain records pertaining to eligibility of relocation payments, including all supporting documentation; and to keep records and papers of individual claims for payments, including receipted bills or other evidence establishing validity of the claim.

Retention period: Not specified for eligibility records; permanent for records of claims. 24 CFR 3.104, 3.106

1.2 Applicants for exceptions from residential credit restrictions.

To keep the eligibility statements (HHFA-FHA Form No. 3352) submitted by eligible defense workers renting dwelling units in accordance with CR-3—Relaxation of Residential Credit Controls; Regulations Governing Processing and Approval of Exceptions and Terms for Critical Defense Housing Areas.

Retention period: Not specified. 32A CFR Ch. XVII, CR 3, sec. 11

1.3 Applicants for exceptions from residential credit restrictions.

To keep the eligibility statements (HHFA-FHA Form No. 3352) submitted by eligible defense workers who bought dwellings erected for sale in accordance with CR-3—Relaxation of Residential Credit Controls; Regulations Governing Processing and Approval of Exceptions and Terms for Critical Defense Housing Areas.

Retention period: 6 months after date of sale. 32A CFR Ch. XVII, CR 3, sec. 16

1.4 Applicants for assistance under the programs administered by the Community Facilities Service (preparation by public agencies of plans for public works).

To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 44 CFR 702.13

2. Federal Housing Administration

2.1 Lending agencies with respect to property improvement loans.

To keep complete credit and collection file pertaining to each eligible property improvement loan transaction, which will accompany any claim for loss made by the insured, and to include the borrower's application for a Title I loan, the original note, completion certificate(s) and other exhibits furnished to the lending institution by the borrower. Where proceeds of the loan are not disbursed directly to borrower without dealer intervention in any manner, file will include borrower's written authorization to disburse to other than the borrower, signed copy of contract or sales agreement describing type and extent of improvements to be made and the material to be used, also record of written notice to borrower of credit application approval. Proper evidence shall be in

the file of permissible additional charges assessed against the borrower for additional expenses such as recording or filing fees, documentary stamp taxes, title examination charges and hazard insurance premiums in connection with Title I property improvement loans where security is taken in the nature of a real estate mortgage, deed of trust, conditional sales contract, chattel mortgage, mechanic's lien or other security device taken for the purpose of securing the payment of eligible loans. Evidence of late charge billing must be in the file if claim is made under the Contract of Insurance. With respect to Class 3 property improvement loans under Title I of the National Housing Act, the property description, plans and specifications shall remain a permanent part of the loan file in connection with certification to the Commissioner by the insured that in its opinion the site is suitable for a home and the proposed structure when completed will not adversely affect surrounding properties.

Retention period: Not specified. 24 CFR 200.171, 200.172, 200.174, 200.177, 200.185, 201.2, 201.4, 201.8, 201.11, 202.8

2.2 Lending agencies—Title I.

To keep dealer files in connection with dealer approval, investigation and control which shall contain the dealer application, the approval by the insured together with supporting information and a record of the insured's experience with the loans originated by such dealer.

Retention period: Not specified. 24 CFR 200.170, 201.8

2.3 Lending agencies with respect to multifamily housing insured under sections 207, 213, 220, 221, 231, 803, 810, and 908 of the National Housing Act.

To keep records filed by the mortgagor with respect to occupancy reports when prescribed by the Commissioner, annual CPA reports, and copies of minutes of stockholders' and directors' meetings certified to by the Secretary of the Corporation (mortgagor).

Retention period: Not specified. 24 CFR 232.19, 235.7, 241.30, 263.1, 268.4a, 292.1, 296.1

2.4 Mortgagors of multifamily housing under sections 207, 213, 220, 221, 231, 803, and 810 of the National Housing Act.

To keep books and accounts in accordance with requirements of the FHA Commissioner and in such form as will permit a speedy and effective audit and maintain for such periods of time as may be prescribed by the Commissioner; contracts, records, documents, and papers shall be subject to inspection and examination by the FHA Commissioner and his duly authorized agent at all reasonable times.

Retention period: Not specified. 24 CFR 232.19, 235.7, 241.30, 263.1, 268.4a

2.5 Mortgagors of multifamily rental housing under sections 207, 213, 220, 221, 231, 803, and 810 of the National Housing Act.

Where neither mortgagor nor its associates has any interest in the builder, financial or otherwise, and in connection

with cost certification procedure, records shall be kept of all costs of any construction or other cost items not representing work under the general contract; where the mortgagor and/or its associates have an interest in the builder, contractor, or any subcontractor, the mortgagor shall keep such records and in turn require the builders to keep similar records. Requirements also apply to rehabilitation projects.

Retention period: Not specified. 24 CFR 232.26, 235.1, 241.35, 241.37, 263.1, 268.1, 292.1

2.6 Lending agencies with respect to multifamily rental housing insured under sections 207, 213, 220, 221, 231, 608, 611, 803, 810, and 908 of the National Housing Act.

When eligible to receive the benefits of the mortgage insurance, and where it is elected to assign the mortgage to the FHA Commissioner, along with other requirements, there will be assigned and delivered to the Commissioner, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. 24 CFR 233.8, 236.1, 242.5, 264.1, 269.1, 282.8, 289.8, 293.1, 293a.8, 297.1

2.7 Investors insured under yield insurance provisions under title VII of the National Housing Act.

Shall establish and maintain such books, records and accounts with respect to the insured project as may be prescribed by the Commissioner and will, in the judgment of the Commissioner, adequately and accurately reflect the conditions and operations of the project. The investor shall agree to permit the Commissioner or his agent at all reasonable times upon request to examine any and all books, records, contracts, documents, and accounts of the investor which reflect in any way the condition or operations of the project.

Retention period: Not specified. 24 CFR 291.6

2.8 Lending agencies for multifamily rental housing under sections 207, 213, 220, 221, 231, 608, 609, 611, 803, 810, and 908 of the National Housing Act.

Upon assignment of the mortgage to the Federal Housing Commissioner, when entitled to receive the benefits of the insurance will deliver to the Commissioner, in addition to other items specified, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. Secs. 207, 213, 220, 221, 231, 608, 609, 611, 803, 810, and 908, National Housing Act of 1934

2.9 Mortgagors of new or rehabilitated multifamily housing insured under sections 207, 213, 220, 221, 231, 803, and 810 of the National Housing Act.

To keep such records as are prescribed by the Federal Housing Commissioner at the time certification to keep such records is made and to keep them in such form as to permit a speedy and effective audit.

Retention period: Not specified. Sec. 814, Housing Act of 1954, 12 U.S.C. 1715s

XXIII. INTERSTATE COMMERCE COMMISSION

1.1 Refrigerator car lines.

To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 24.01-2, 110.7

1.2 Railroad companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.7

1.3 Electric railway companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.31

1.4 Sleeping car companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.50

1.5 Express companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.70

1.6 Pipeline companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.90

1.7 Persons which furnish cars to railroads.

To keep records as listed in section cited.

Retention periods: Various. 49 CFR 110.104

1.8 Rate-making organizations.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 130.30

1.9 Motor carriers other than Class I.

To keep records as listed in the sections cited, except that Class II motor carriers of property comply with 49 CFR 203.301-203.307.

Retention periods: Various. 49 CFR 203.1, 203.4

1.10 Brokers for motor carriers.

To keep same records for same periods as motor carriers other than Class I, insofar as applicable.

Retention periods: Various. 49 CFR 203.100

1.11 Motor carriers, Class I.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.307

1.12 Water carriers.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 325.7

1.13 Freight forwarders.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 450.11

XXIV. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

1.1 Masters of vessels transferring hazardous liquid cargoes in Canal Zone ports.

To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 4.121

1.2 Masters of vessels at sea, destined for Canal Zone ports.

To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Retention not required by Canal authorities beyond expiration of voyage. 35 CFR 24.50, 24.52

1.3 Vessels undergoing sanitary inspection at Canal Zone ports.

To keep certificates covering deratization or exemption from deratization.

Retention period: Indefinite. 35 CFR 24.89

1.4 Vessels transiting or partially transiting Panama Canal.

To keep tonnage certificate, a full set of plans, and a copy of the measurements which were made at the time of issue of its national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 27.3

XXV. RAILROAD RETIREMENT BOARD

1.1 Employers subject to contributions under the Railroad Unemployment Insurance Act for any calendar quarter.

To keep such permanent records as are necessary to establish the total amount of compensation paid to employees, during each such quarter for services performed after June 30, 1939.

Retention period: At least 4 years. 20 CFR 345.24

1.2 States (employment agencies).

To make records available to Railroad Retirement Board.

Retention period: Not specified. 42 U.S.C. 503(c) (1)

XXVI. SECURITIES AND EXCHANGE COMMISSION

1.1 Exchange members, brokers, and dealers.

To keep books and records relating to their business including blotters; ledgers; other records of orders, purchases, and sales; records of the proof of money balances of all ledger accounts in the form of trial balances; and other records and accounts as specified in the sections cited.

Retention periods: 6 years and 3 years as specified in the sections cited. 17 CFR 240.17a-3, 240.17a-4

1.2 Exchange members, brokers, and dealers.

To keep all partnership articles, articles of incorporation, charters, minute books, and stock certificate books.

Retention period: Life of business and its successors. 17 CFR 240.17a-4

1.3 National securities exchanges.

To keep copies of statements, exhibits, and other information regarding registered securities, filed pursuant to sections 12, 13, 14, and 16 of the Securities Exchange Act of 1934.

Retention period: The foregoing materials may be destroyed after five years in accordance with plans submitted to and declared effective by the SEC pursuant to its Rule X-17A-6. 17 CFR 240.17a-6, 240.24b-3

1.4 Mutual service companies and subsidiary service companies associated with registered public utility holding companies.

To keep uniform books of account and other records to show fully the facts pertaining to all entries and supported in sufficient detail to permit ready identification and analysis. These records include not only accounting records in a limited technical sense, but all other records such as minute books, stock books, reports, memoranda, contracts, invoices, maps, correspondence, other papers and documents which support entries to accounts and are necessary or useful in analyzing accounts or developing facts concerning any transaction.

Retention period: Permanent, except as otherwise authorized by the Securities and Exchange Commission pursuant to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies. 17 CFR 256.01-8

1.5 Registered public utility holding companies which are not also operating companies.

To keep uniform books of account to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These records include not only accounting records in a limited technical sense, but all records such as minute books, stock books, reports, memoranda, contracts, correspondence, other papers and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention period: Destroy only upon consent and approval of the Commission pursuant to the Uniform System of Accounts for Public Utility Holding Companies. 17 CFR 257.0-3

1.6 Registered investment companies and underwriters, brokers, dealers, or investment advisers which are majority-owned subsidiaries of such companies.

To keep such records, books, and other documents as constitute the record forming the basis for financial statements required to be filed pursuant to section 30 of the Investment Company Act of 1940.

and of the auditor's certificate relating thereto. These records include general and auxiliary ledgers (or other records reflecting asset, liability, reserve, capital, income and expense accounts), all general and special journals (or other records forming the basis for entries in such ledgers) and all minute books, vouchers, memoranda, correspondence, and other documents.

Retention period: For vouchers, memoranda, correspondence, etc.—6 years. For other records—permanent, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule N-31A-1. Microfilming permitted after 3 years. 17 CFR 270.31a-1

1.7 Persons having transactions with registered investment companies (every investment adviser not a majority-owned subsidiary of, and every depositor of any registered investment company, and every principal underwriter for any registered investment company other than a closed-end company).

To keep books and documents necessary or appropriate to record transactions with company.

Retention period: 6 years, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule N-31A-2. Microfilming permitted after 3 years. 17 CFR 270.31a-2

XXVII. VETERANS ADMINISTRATION

1.1 Institutions furnishing educational or training courses to veterans under chapter 31, title 38, U.S. Code, and section 12 of Public Law 85-857.

(a) *Supply records.* To keep certification by the instructor, dean or president of the institution of the itemized list of supplies required by each student: a standard list by subjects of the supplies required for each quarter, semester or year; a file for each student showing the items authorized for issuance to him, evidence of such issuance consisting of his signature as indicating receipt, and the prices charged; and receipts taken by the institution for books, supplies, and equipment furnished the veteran covering the purchase, issuance or reissuance of books, supplies, and equipment.

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration); may keep the records in microfilm form. 38 CFR 21.539

(b) *General records.* To keep records of progress and attendance of veterans; adequate financial records to support the claims for payment for veteran training, including financial records required to substantiate tuition rates based upon cost data (including payroll ledgers, canceled checks, disbursement vouchers, invoices, general ledgers, journals, ledgers for cash receipts and cash disbursements, inventory records, records of accounts payable, and accounts receivable).

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Admin-

istration (unless further retention is requested by the General Accounting Office or the Veterans Administration). 38 CFR 21.672

1.2 Institutions furnishing correspondence courses to veterans under chapter 31, title 38, U.S. Code, and section 12 of Public Law 85-857.

To keep records of progress of veterans and all records and books of account pertaining to the contract.

Retention period: Minimum of 3 years following date upon which final payment under contract becomes due. Even after 3 years, records may be destroyed only upon written authorization from the Veterans Administration. 38 CFR 21.626

1.3 Educational institutions under chapter 33, title 38, U.S. Code.

To keep appropriate records and accounts, including but not limited to (a) records and accounts which are evidence of tuition and fees charged to all students; (b) records of previous education or training of veterans at time of admission, and records of advance credit at time of admission; and (c) records of grades and progress of veterans.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.4 Educational institutions furnishing nonaccredited courses under section 1654, chapter 33, title 38, U.S. Code, supra.

To keep, in addition to the records and accounts described in item 1.3, above, (a) records of leave, absences, class cuts, makeup work, tardiness, and interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to a veteran who fails to enter the course or withdraws, or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.5 Educational institutions furnishing institutional on-farm training courses under section 1652, chapter 33, title 38, U.S. Code, supra.

To keep in addition to the records and accounts described in item 1.3, above, records of the individual and organized group instruction furnished.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.6 Training establishments furnishing apprentice or other training-on-the-job courses under chapter 33, title 38, U.S. Code, supra.

To keep appropriate records pertaining to such training including, but not limited to, (a) payroll records; (b) records of attendance; and (c) records of progress toward job objective, including accomplishments and failures.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2201, 21.2306

1.7 Educational institutions furnishing education or special restorative training under chapter 35, title 38, U.S. Code.

To keep appropriate records and accounts, including but not limited to, (a) records and accounts which are evidence of tuition and fees charged to and received from or on behalf of all students and trainees; (b) records of previous education or training of eligible persons enrolled under the law at time of admission and records of advance credit granted by institution; and (c) records of the eligible person's grades and progress.

Retention period: Not specified. 38 CFR 21.3306

1.8 Educational institutions having eligible persons under chapter 35, title 38, U.S. Code, supra, enrolled in courses which do not lead to standard college degree.

To keep, in addition to the records and accounts described in item 1.7, above, records of leave, absences, class cuts, makeup work, and tardiness.

Retention period: Not specified. 38 CFR 21.3306

1.9 Educational institutions having eligible persons under chapter 35, title 38, U.S. Code, supra, enrolled in non-accredited courses approved under section 1654, chapter 33, title 38, U.S. Code.

To keep, in addition to records and accounts described in 1.7 and 1.8, above, (a) records of interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to an eligible person who fails to enter the course or withdraws or is discontinued prior to completion of the course.

Retention period: Not specified. 38 CFR 21.3306

1.10 Holders of loans guaranteed or insured by the Veterans Administration under chapter 37, title 38, U.S. Code.

To keep a record of each loan showing the amounts of payments received on the obligation and disbursements chargeable thereto, and the dates thereof.

Retention period: Not specified. 38 CFR 36.4330

1.11 Holders of loans insured by the Veterans Administration under chapter 37, title 38, U.S. Code.

To keep an insurance account showing the amounts credited as available for the payment of losses on insured loans made or purchased by the holder and the amounts debited on account of transfers of insured loans, purchases by the Veterans Administration under 38 CFR 36-4318, or payment of losses.

Retention period: Until effective date of closing of insurance account by the Veterans Administration. 38 CFR 36-4370

SUPPLEMENTS

Supplement I—Requirements Under the Second War Powers Act of 1942

The Second War Powers Act of March 27, 1942 (56 Stat. 185) provided that contractors with defense contracts placed after September 8, 1939 could be required to produce any books or records deemed relevant for audit and inspection by any agency or officer designated by the President or the Chairman of the War Production Board. The effectiveness of this Act was continued by the Act of June 30, 1953 (67 Stat. 120), for the duration of the national emergency proclaimed December 16, 1950, and for 6 months thereafter.

Supplement II—Civil Aeronautics Requirements on Availability of Credentials for Inspection in 14 CFR

Party	Competency certificate	Medical certificate
Pilots	43.40	
Airline Transport Pilot	21.23	21.40(c)
Lighter-than-Air Pilot	22.32(a)	22.32(a)(1)
Mechanics	24.9	
Repairman	24.103	
Parachute Rigger	25.9	
Control Tower Operator	26.29	26.30
Dispatcher	27.42	
Radio Operator	33.42	33.43
Navigator	33.42	34.43
Engineer	35.42	35.43
Ground Instructor	51.3	
Manufacturers:		
Type Certificate	1.17	
Production Certificate	1.45	
Airworthiness Certificate	1.65	
Ground and Flight School	50.21	
Repair Station	52.9	
Mechanic School	53.9	
Parachute Loft	54.10	
Carriers:		
Scheduled Domestic Carrier	40.15	
Other Scheduled Carrier	41.4	
Irregular Carrier	42.7	
General Operator	43.10	
Foreign Air Carrier	44.3	
Flight Crew—Foreign Air Carrier	44.5	
Commercial Operator	45.2	
Foreign Civil Aircraft	375.20	
Airman	375.21	
Pilots	43.40	

INDEX

Explanation. The index is a guide to the persons, groups, or products covered by the subject titles in the list. It does not purport to bring together under a given entry a complete analysis of all requirements relating to a given business or product. Thus, a requirement affecting corporations in liquidation will be found under "corporation" because the word appears in the subject title in the list. There are many other requirements, however, affecting corporations which must be sought under "taxes", "manufacturers", "employers", "contractors", name of product or other subject. In the same way general categories of persons to whom requirements may apply (such as manufacturers or importers) have been included only if they are particularly necessary in identifying the applicability of the requirements.

Items included in the index are keyed to the department (or agency) number shown in the contents. References are

to agency and item numbers, not to FEDERAL REGISTER pages.

A

Accounts, Bureau of, X 1.1
 Admissions taxes, X 4.40
 Agents:
 Cargo and miscellaneous vessels, X 9.2, 9.13, 9.15-9.16
 Denaturers, X 4.144
 Nautical school ships, X 9.8
 Shipping companies, II 3.1-3.9
 Treasury savings stamp agents selling U.S. savings stamps in schools, X 8.2
 Agricultural commodities:
 Classifiers, inspectors, graders, and weighers, I 3.45
 Crop insurance, I 9.1
 Dealers, commission merchants, and brokers, I 3.22
 Distribution programs, I 3.23-3.25
 Exporters, II 2.3
 Handlers and shippers of, I 3.1-3.19
 Price support programs, I 7.1-7.9
 Warehousing, I 3.38-3.48
 Agricultural conservation program, I 2.1-2.2
 Agricultural Conservation Program Service, I 2.1-2.2
 Agricultural Marketing Act of 1946, I 3.56
 Agricultural Marketing Act of 1937, I 3.1-3.19, 3.29
 Agricultural Marketing Service, I 3.1-3.58
 Agricultural Research Service, I 4.1-4.4
 Agricultural Service, Foreign, I 1.1
 Agriculture Department:
 See Agricultural Conservation Program Service
 Agricultural Marketing Service
 Agricultural Research Service
 Commodity Exchange Authority
 Commodity Stabilization Service
 Farmers Home Administration
 Federal Crop Insurance Corporation
 Foreign Agricultural Service
 Agriculture, vocational education in, IV 1.3
 Air carriers:
 Alaskan, XII 1.2
 All-expense tours or cruises, XII 1.2
 Charter trips, off-route, XII 1.5
 Distilled spirits or wine withdrawn from stock in customs for use as supplies on aircraft, X 4.276
 Foreign, XII 1.4, 1.5; Supp. II
 Freight forwarders, XII 1.8
 General, XII 1.1-1.5; XIV 1.18-1.39; Supp. II
 Hawaiian, XII 1.2
 Helicopter service in interstate transportation, XIV 1.36-1.38
 Interstate, XIV 1.18-1.21, 1.36-1.38
 Irregular and off-route, XII 1.3, 1.5; XIV 1.26-1.34; Supp. II
 Local service carriers, XII 1.2
 Operating turbine-powered transport airplanes under provisional type certification, XIV 1.1
 Operators, XII 1.9; XIV 1.9, 1.29; Supp. II
 Outside continental United States scheduled operations, XIV 1.22-1.25
 Owners or operators, XII 1.9; XIV 1.9
 Pilots, XIV 1.13
 Supplemental, XII 1.3

Air Force; contractors and subcontractors, III 1.1-2.3; X 4.19
 Air Force, Department of the, III 2.1-2.3
 Air navigation facilities:
 Instrument landing system, XIV 1.47
 Nondirectional radio beacons, XIV 1.46
 Air taxi operators, Alaskan, XII 1.7
 Aircraft and related subjects:
 Accidents, XII 1.9
 Air carriers. See Air carriers
 Contractors constructing for the Army, the Navy, and the Air Force, X 4.19-4.20
 Dispatchers, Supp. II
 Distributors of aircraft, XIV 1.5
 Engineers, Supp. II
 Flight instructors, XIV 1.12
 Flight test applicants, XIV 1.8
 Foreign civil aircraft, XII 1.6; Supp. II
 Ground instructors, Supp. II
 Instruction courses, XIV 1.14, 1.16-1.17, 1.40, 1.44
 Manufacturers of aircraft and related equipment, XIV 1.2-1.4, 1.6-1.7, 1.10, 1.48; Supp. II
 Mechanics, Supp. II
 Navigators, Supp. II
 Operators, XII 1.6, 1.7, 1.9; XIV 1.29
 Owners, masters, officers, employees, and agents in transportation, II 5.1; XII 1.9; XIV 1.9, 1.35
 Parachute loft certifications, XIV 1.45; Supp. II
 Parachute riggers, XIV 1.15; Supp. II
 Pilot certificate applicants, XIV 1.11
 Pilots, XII 1.9; XIV 1.13, 1.14; Supp. II
 Radio operators, Supp. II
 Radio stations and carriers, XV 1.14-1.16
 Repair stations, XIV 1.10, 1.41-1.43; Supp. II
 Repairmen, Supp. II
 Schools, XIV 1.40, 1.44; Supp. II
 Students, XIV 1.14
 Airman schools, XIV 1.40
 Airports:
 Contractors and sponsors for construction of public airports, XIV 1.49-1.52
 Control tower personnel, XIV 1.54; Supp. II
 Instrument landing system facilities, XIV 1.47
 Nondirectional radio beacon facilities, XIV 1.46
 Repair or rehabilitation of public airports, XIV 1.53
 Alaska:
 Air carriers, XII 1.2
 Air taxi operators, XII 1.7
 Fur farmers, I 4.4
 Radio stations, XV 1.10, 1.13
 Alcohol:
 Experiments in production of, X 4.125
 Persons receiving tax-free alcohol from GSA, X 4.142
 Tax free, X 4.141-4.142, 4.159
 Taxes, X 4.124-4.159
 Withdrawn for deposit in a foreign-trade zone, X 4.277-4.278
 Alien Property, Office of, VI 2.1
 Aliens; recipients of nonimmigrant visas, IX 1.1
 Almonds; marketing orders, I 3.1, 3.2
 Aluminum; defense materials regulations, II 1.5
 American Samoa; employers, VII 5.50
 Ammunition. See Arms, ammunition, and implements of war

- Antibiotic drugs:
Distributors, IV 2.8
Operators of establishments processing, labeling, and shipping, IV 2.7
- Antifreeze solutions manufacturers and dealers, X 4.149
- Anti-hog-cholera serum and hog-cholera virus, I 4.2, 4.3
- Apartment house managers, VIII 1.3
- Apprentices and learners:
Employers of, VII 5.4, 5.6, 5.7
Joint apprenticeship committees, VII 5.5
Telephone exchanges, VII 5.7
Veterans training courses, XXVII 1.6
- Apprenticeship committees, VII 5.5
- Apricots; marketing orders, I 3.16
- Argon; defense materials regulations, II 1.10
- Armed Services Procurement Act of 1947; banks and banking institutions holding advance payments to contractors under terms of the act, III 1.33
- Arms, ammunition, and implements of war:
See also Firearms
Exporters, IX 1.2
Importers, IX 1.2
Manufacturers, IX 1.2
- Army:
Aircraft, X 4.19
Contractors, III 1.1-1.35, 3.2, 3.3; X 4.19
Army, Department of the, III 3.1-3.3
Arsenicals importers and manufacturers, IV 3.10
Asbestos purchase program participants, XXI 1.2, 1.3
Athletic clubs or organizations, taxes, X 4.41
- Atomic energy:
Contractors and subcontractors, XI 1.1, 1.8; XX 1.4
Restricted data; holders of access permits to, XI 1.3
Atomic Energy Commission, XI
- Automobile tire manufacturers, producers, or importers, X 4.109
- Aviation. *See* Air carriers; Aircraft and related subjects; *and* Airports
Aviation Agency, Federal, XIV
- B**
- Banks and banking institutions:
See also Housing
Applicants for deposit insurance, XVI 1.1-1.2
Applicants for establishment of branch or for move of office or branch, XVI 1.3
Holding advance payments to contractors, III 1.33
Insured banks, XVI 1.1-1.9
Mutual savings banks, XVI 1.3
National banks, X 2.1-2.4
Receiving bearer securities for restrictive endorsement, X 8.1
State banks, XVI 1.1-1.3
Barley crop insurance, I 9.1
Basketballs; manufacturers, X 3.4
Bauxite importers, X 3.11
Beans, dry edible, crop insurance, I 9.1
- Beer:
Dealers, X 4.161, 4.164
Importers, X 4.274
Withdrawn for deposit in a foreign-trade zone, X 4.282
Berth agents; shipping companies, II 3.1
Beryl ore purchase program participants, XXI 1.2
- Bills of lading, contractor using, as shipper, XX 1.1
- Biological products manufacturers, distributors, and importers, I 4.1; IV 3.10
- Birds, migratory, V 2.1-2.5
- Blind; agencies for the blind selling to Government agencies, XIII 1.1-1.2
- Blood, whole; processors, IV 3.11
- Bond and stockbrokers, X 4.44-4.47
- Bonded dealers; specially denatured alcohol, X 4.150, 4.151
- Bonded warehouses; proprietors and operators:
Customs, X 3.13
Industrial alcohol and distillery denaturing warehouses, X 4.116, 4.118, 4.124, 4.132-4.139, 4.163, 4.174-4.181, 4.272, 4.275, 4.279
Internal revenue, X 4.117, 4.118, 4.163, 4.210-4.218, 4.272, 4.275, 4.280, 4.285, 4.286
Sea stores, X 4.284
Smelting and/or refining, X 3.12
Tobacco export, X 4.285, 4.286
Wheat, imported, X 3.13
- Bonded wine cellars and wineries, X 4.236-4.262, 4.281
- Borrowers; Farm Ownership, I 8.1
- Bottlers:
Distilled spirits, X 4.120, 4.123
Taxpaid spirits, X 4.163
Toiletries made with specially denatured alcohol, X 4.153
- Bottling houses, X 4.219-4.227, 4.272, 4.275
- Brewers, X 4.264-4.270, 4.282
- Bridges, interstate toll, III 3.2, 3.3
- Brokers:
For motor carriers, XXIII 1.10
Foreign insurance policies, X 4.48-4.49
Licensed customhouse, X 3.17
Securities, X 4.44-4.47; XXVI 1.1-1.3
Under the Perishable Agricultural Commodities Act of 1930, I 3.22
- Buffalo hides and skins importers, X 3.3
- Building and loan companies. *See* Banks and banking institutions; *and* Housing
- Business and Defense Services Administration, II 1.1-1.10
- Business transfer and transfer of quotas and ratings under defense production regulations, II 1.7
- Butter, adulterated and process or renovated; manufacturers and wholesalers, X 4.93-4.94
- Button and buckle manufacturing industry, VII 5.11-5.12
- Buyers:
Cotton, I 6.2-6.5, 6.8-6.11
Peanuts, I 6.26
Rice, I 6.28
Tobacco, I 6.14
Wheat, I 6.24
- C**
- Cabaret taxes, X 4.40
- Cable and telegraph carriers, XV 1.34
- Cable transmission of information, taxes on, X 4.53
- California:
State Agricultural Commissioner, V 2.4
State Reclamation Board, III 3.1
- Camel's hair or wool, X 3.6-3.8
- Canal Zone Government, XXIV
- Canners, X 3.5
- Cargo insurance, war risk, II 3.26, 3.27
- Carriers:
See also Air carriers; *and* Vessels
Communication services required to collect taxes, X 4.53
- Carriers—Continued
Cotton, transportation of, I 6.5, 6.11
Denatured alcohol and undenatured ethyl alcohol, X 4.159
Freight, XXIII 1.13
Motor carriers, XXIII 1.9-1.11
Passengers, X 4.54
Petroleum, V 3.7; X 4.52
Property, X 4.55-4.56
Radio stations, XV 1.1-1.32
Railroad, XXIII 1.1-1.4
Rate-making organizations, XXIII 1.8
Telegraph and cable, XV 1.34
Telephone, XV 1.33
Water carriers, transportation by, XXIII 1.12
Wheat, X 3.13
- Cars:
Persons furnishing cars to railroads, XXIII 1.7
Refrigerator car lines, XXIII 1.1
- Charterers of vessels, X 9.11, 9.13, 9.15, 9.16
Dry-cargo vessels, II 3.10, 3.23
War-built vessels, II 3.20, 3.22-3.24
- Cheese, filled:
Manufacturers, X 4.89, 4.112
Taxes, X 4.89-4.90
Wholesalers, X 4.90
- Chemists, cottonseed, I 3.56
- Cherries; marketing orders, I 3.18
- Child labor:
Minimum age requirements, VII 1.5
Provisions of Fair Labor Standards Act, VII 1.3, 1.5
- Chinese Communist ports; shipping restrictions, II 5.1
- Chrome purchase program participants, XXI 1.3
- Cigars and cigarettes:
Cigarette papers and tubes manufacturers, X 4.283, 4.298-4.299
Importers, X 4.288, 4.291
Manufacturers, X 4.287-4.288, 4.291, 4.293, 4.298
Taxes, X 4.287-4.288, 4.291, 4.293, 4.298
- Citrus fruit:
See also Fruit
Crop insurance, I 9.1
Civil Aeronautics Board, XII
Civil aeronautics credentials, Supp. II
Civil defense plans; financial contributions to States for personnel and administrative expenses, XX 1.6
- Classifiers:
Agricultural commodities, I 3.45
Cotton, I 3.54, 3.55
- Clearing houses for cotton futures, X 4.42
- Clubs or organizations; taxes, X 4.41
- Coal mines:
Lessees, V 3.1
Operators, V 7.1
- Coal-tar color distributors, IV 2.4
- Coast Guard, United States, X 9.1-9.17
- Coca leaves:
See also Drugs; *and* Narcotics
Importers, X 7.1, 7.4
Manufacturers importing, X 4.66
Withdrawal of, X 4.66
- Coconut and other vegetable oils, X 4.93
- Coin or currency, export of, VI 2.1
- Cold storage or locker plant operators, V 2.1
- Columbium-tantalum purchase program participants, XXI 1.2, 1.3
- Combustible cargoes, X 9.1, 9.3, 9.12-9.15; XXIV 1.1

Commerce Department:

- See Business and Defense Services Administration
- Commerce, Under Secretary for Transportation
- Foreign Commerce, Bureau of
- Maritime Administration
- Public Roads, Bureau of
- Commerce, Under Secretary for Transportation, II 5.1
- Commercial picking establishments operators, V 2.1
- Commercial Shipping Restriction Orders T-1 and T-2; Hong-Kong, Macao, Communist China, North Korea, and Communist-controlled area of Vietnam, II 5.1
- Commission merchants, dealers, and brokers:
 - Futures transactions, I 5.1-5.11
 - Under the Perishable Agricultural Commodities Act of 1930, I 3.22
- Committee on Purchases of Blind-Made Products, XIII
- Commodities:
 - Agricultural. See Agricultural commodities
 - Trading in, I 5.1-5.14
- Commodity Credit Corporation, I 7.1-7.15
- Commodity Exchange Authority, I 5.1-5.14
- Commodity exchanges, I 5.1-5.14
- Commodity futures, I 5.1-5.14
- Commodity price support programs:
 - Cottonseed crushers, I 7.2
 - Peanut shellers, I 7.4
 - Tung nuts, cooperative associations handling, I 7.3
 - Wool grower pool managers and member-associations, I 7.7
 - Wool handlers, I 7.6
- Commodity Stabilization Service, I 6.1-6.33, 7.1-7.15
- Common carriers. See Carriers and specific types of carriers
- Communications:
 - General, XV 1.1-1.34
 - Persons required to collect taxes on, X 4.53
- Community Facilities Service; public works, XXII 1.4
- Comptroller of the Currency, X 2.1-2.4
- Concentrate plants, X 4.172-4.173
- Concessioners; National Park Service, V 8.1
- Connally Act, V 3.3-3.7
- Conservation, agricultural, program; persons eligible for payments under, I 2.1
- Construction licensees and permittees; Atomic Energy Commission, XI 1.5
- Construction materials and machinery; defense materials regulations, II 1.5
- Construction project grants; applicants receiving Federal funds, IV 3.6
- Consultants, labor relations, VII 3.2
- Contract markets:
 - Futures transactions, I 5.8, 5.9, 5.11, 5.13
 - Members, I 5.8, 5.9, 5.11-5.13
 - Warehouse operators, I 5.13
- Contractors:
 - Air Force, III 1.1-2.3; X 4.19
 - Airport construction, XIV 1.49
 - Army, III 1.1-1.35, 3.2, 3.3; X 4.19
 - Atomic energy, XI 1.1, 1.8; XX 1.4
 - Defense, Supp. I
 - Defense Department, III 1.1-2.3
 - District of Columbia, VII 4.1-4.3

Contractors—Continued

- Federal Government, XX 1.1-1.4; XXI 1.1, 1.4, 1.5
- Federally financed and assisted constructions, VII 1.1, 1.2
- First War Powers Act of 1941, XXI 1.5
- Hospital and medical facilities projects, IV 3.3
- Maritime Administration, II 3.1-3.28
- Navy, III 1.1-1.35; X 4.20
- Shipbuilding, II 3.1-3.28
- Subject to Public Contracts Act, VII 4.1-4.3
- Using bills of lading as shippers, XX 1.1
- Vessels, X 9.11
- World War II, XXI 1.1
- Contracts:
 - See also Contractors
 - Futures, commodities (various), I 5.13, 5.14
 - Public Housing Administration loans, XX 1.5
 - Sale of cotton for future delivery; taxes, X 4.42
- Controlled materials under BDSA regulations and orders, II 1.1-1.10
- Cooperative associations, etc.:
 - Lemon handlers, I 3.6
 - Livestock and live poultry market agencies, I 3.31, 3.34-3.35
 - Packers and Stockyards Act, 1921, I 3.30
 - Rice Loan and Purchase programs participants, I 7.1
 - Tobacco farmers or growers, X 4.296
 - Tung Nut Price Support program participants, I 7.3
 - Wool Price Support program participants, I 7.7
 - Wool, Shorn, Incentive Payment program; marketing agencies, I 7.8
- Copper; defense materials regulations for copper and copper-base alloys, II 1.9
- Corn crop insurance, I 9.1
- Corporations:
 - Chartering, engaging, or contracting for use of vessels, X 9.11
 - Claiming deduction for dividends, X 4.23
 - Liquidation of domestic corporations, X 4.25
 - Receiving distributions in liquidation of subsidiaries, X 4.24
 - Regulated investment companies, X 4.27
 - Reorganization of, X 4.8-4.9, 4.26, 4.28
 - Shareholders receiving distributions in liquidation of a domestic corporation, X 4.25
 - Small business corporations distributions of previously taxed income, X 4.30
 - Transfer of stock, securities, and other property, X 4.7-4.9, 4.26, 4.28
 - Western Hemisphere trade corporations; income taxes, X 4.29
- Correspondence schools for veterans, XXVII 1.2
- Cosmetics; processing, labeling, and shipping of, IV 2.3
- Cotton:
 - Acts, I 3.53-3.58
 - Buyers and transferees, I 6.2-6.5, 6.8-6.11
 - Classers, I 3.54, 3.55
 - Crop insurance, I 9.1
 - Excise tax on contracts of sale of cotton for future delivery, X 4.42

Cotton—Continued

- Export program, I 7.14
- Exporters of cotton and cotton products, I 7.14
- Ginners, I 6.1, 6.7, 6.11
- Marketing quotas, I 6.1-6.12
- Producers, I 6.6, 6.12
- Quotation committees, I 3.53
- Warehousemen, ginners, processors, common carriers, and other handlers, I 3.43-3.44, 6.5, 6.11
- Cotton products exporters, I 7.14
- Cottonseed:
 - Chemists, licensed, I 3.56
 - Crushers, I 7.2
 - Samplers, I 3.57
- Cottonseed Price Support program, I 7.2
- Credit:
 - Taxes paid to foreign countries and U.S. possessions, X 4.11
 - Transfers of credit abroad, VI 2.1
- Crop insurance, I 9.1
- Crow Indian Reservation; mining, V 4.9
- Cucumbers; marketing orders, I 3.14
- Currency, export of, VI 2.1
- Customs, Bureau of, X 3.1-3.17

D

- Dairy farms and plants, IV 2.10
- Dairy products:
 - Importers, I 1.1
 - Inspection of plants, I 3.28
 - Manufacturers, processors, and packagers, I 3.28
 - Marketing order program, I 3.29
- Dates:
 - Diversifiers, I 3.20
 - Marketing orders, I 3.13
- Dealers:
 - Anti-freeze solutions, X 4.149
 - Beer, X 4.161, 4.164
 - Denatured alcohol, denatured rum, ethyl acetate, X 4.148, 4.150, 4.151, 4.157, 4.278
 - Feed grains or mixed feed, surplus; Emergency Feed Program, I 7.10
 - Firearms, X 4.302, 4.304-4.305
 - Furs and fur products, XIX 1.2, 1.3
 - Gambling devices, VI 1.3
 - Hair products, X 3.6, 3.8
 - Halibut received from fishing or transporting vessels, V 5.2
 - Income taxes, X 4.16
 - Liquors, X 4.160, 4.162, 4.164-4.166
 - Petroleum and petroleum products, V 3.4
 - Poultry, I 3.33
 - Radio receiver distributors, XV 1.24
 - Retail, X 4.58, 4.63, 4.79, 4.102, 4.164
 - Securities, XXVI 1.1-1.3
 - Stills, X 4.168-4.169
 - Surplus feed grains or mixed feed; Emergency Feed Program, I 7.10
 - Tobacco, I 6.18, 6.22; X 4.289, 4.297
 - Toiletries made with specially denatured alcohol, X 4.153
 - Under Perishable Agricultural Commodities Act of 1930, I 3.22
 - Wholesale, X 4.59-4.60, 4.64-4.65, 4.67, 4.90, 4.95, 4.160-4.161, 4.165-4.166
 - Wine, X 4.161
 - Wool products, X 3.6, 3.8
- Defense Department, III
- Defense materials; BDSA regulations and orders:
 - Argon, II 1.10
 - Copper and copper base alloys, II 1.9
 - Electronic components or parts, II 1.6
 - Iron, steel, aluminum, metalworking and construction machinery, transactions, II 1.5

- Defense materials; BDSA regulations and orders—Continued
 Nickel alloys, II 1.8
 Titanium mill products, II 1.4
- Defense Materials System participants, II 1.1–1.10
- Denatured alcohol:
 Carriers, X 4.159
 Dealers, users, and manufacturers receiving, selling, or using, X 4.148, 4.150, 4.151, 4.154–4.156, 4.158, 4.278
- Denatured rum:
 Dealers and users, X 4.157
 Withdrawal for deposit in a foreign-trade zone, X 4.279
- Denaturers and denaturers' agents, X 4.143, 4.144, 4.278
- Denaturing plants, X 4.116, 4.124, 4.145–4.147
- Dentists dispensing, administering, or distributing narcotic drugs, X 4.58, 4.69, 4.78
- Depletion:
 Mineral property, X 4.4
 Natural gas property, X 4.3
 Timber property, X 4.5
- Depreciation:
 Mineral property, X 4.4
 Natural gas property, X 4.3
 Property, X 4.12
 Timber property, X 4.5
- Diesel fuel, sale or use of, X 4.103–4.104
- Disaster Relief programs, I 7.11
- Distilled spirits:
 Bottlers, X 4.120, 4.123
 Importers, X 4.113, 4.120, 4.123, 4.273–4.274
 National emergency transfers of, X 4.118
 Persons disposing materials used in manufacture of, X 4.119
 Red strip stamps, X 4.273
 Withdrawal of distilled spirits for deposit in a foreign-trade zone, X 4.280
- Distilleries, X 4.114, 4.115, 4.117, 4.118, 4.163, 4.182–4.209, 4.272, 4.275, 4.280
- Distribution programs; food commodities, I 3.23–3.25
- Distributors:
 Aircraft, XIV 1.5
 Antibiotic drugs, IV 2.8
 Biological products or arsenicals, I 4.1; IV 3.10
 Coal-tar color, IV 2.4
 Drugs, IV 2.6
 Insulin, IV 2.9
 Radio receivers, XV 1.24
 Textile fiber products, XIX 1.7
- District of Columbia:
 Contracts with, VII 4.1–4.3
 Employers, VII 2.3
- Diversion programs; dates and Irish potatoes, I 3.20–3.21
- Doctors. *See* Physicians
- Drawbacks:
 Custom duties, X 3.14–3.16
 Taxes on distilled spirits and wines, X 4.227
- Druggists. *See* Drugs
- Drugs:
See also Coca leaves; Marihuana; Narcotics; Opium
 Antibiotic, IV 2.7, 2.8
 Distributors and importers of new drugs, IV 2.6
 Exporters, X 7.2, 7.3
 Insulin, IV 2.9
 Narcotic, X 4.57–4.87
 Persons using or receiving narcotic drugs, X 4.58, 4.61–4.63
- Drugs—Continued
 Prescriptions, X 4.68, 4.79
 Processing, labeling, and shipping, IV 2.2, 2.7
 Dry-cargo vessels charterers, II 3.10, 3.23
- E
- Education, Office of, IV 1.1–1.8
- Educational agencies receiving Federal aid:
 Private nonprofit schools, IV 1.8
 State and local, IV 1.1–1.7
- Educational institutions:
See also Schools
 Employing student-workers as learners, VII 5.10
 For veterans, XXVII 1.1–1.5
 War orphans, XXVII 1.7–1.9
- Electronic components or parts; defense materials regulations, II 1.6
- Embroideries industry, VII 5.11–5.12
- Emergency Feed Program; dealers selling surplus feed grains or mixed feed under, I 7.10
- Employees:
 State and local government, IV 4.5
 Under Railroad Retirement Tax Act, X 4.35
- Employees' Compensation Act of 1916, VII 2.1
- Employees' Compensation, Bureau of, VII 2.1–2.3
- Employers:
 American Samoa, VII 5.50
 Apprentices and learners, I 6.32; VII 5.4, 5.6, 5.7, 5.10
 Claiming deductions for contributions to employees' trust or annuity plan, X 4.22
 Claiming deductions from gross income, X 4.22
 Contractors on federally financed and assisted constructions, VII 1.1, 1.2
 Contractors subject to Public Contracts Act, VII 4.1–4.3
 District of Columbia, VII 2.3
 Educational institutions employing learners, VII 5.10
 Handicapped workers, I 6.33; VII 5.9
 Longshoremen and harbor workers, VII 2.2, 2.3
 Making retroactive payment of wages, VII 5.2
 Maritime employers, VII 1.6
 Navajo, Pueblo, and Hopi Indian Reservations, VII 5.13
 Puerto Rico, various industries, VII 5.14–5.16, 5.21, 5.22–5.46, 5.51–5.52
 Railroad unemployment insurance, XXV 1.1
 Samoa, American, VII, 5.50
 Subcontractors on Federal contracts, VII 1.1
 Subject to Fair Labor Standards Act, VII 1.2, 1.3, 1.5, 5.3, 5.4, 5.6, 5.8
 Subject to Public Contracts Act, VII 4.1–4.3
 Sugar industry in Virgin Islands, I 6.32, 6.33
 Telephone exchanges employing learners, VII 5.7
 Under Federal Insurance Contributions Act, X 4.34
 Under Internal Revenue withholding tax requirements, X 4.37, 4.38
 Under Railroad Retirement Tax Act, X 4.35
 Various industries, VII 5.11–5.52
 Virgin Islands, I 6.32, 6.33; VII 5.47–5.49
- Employment:
 State agencies assisting Department of Labor in administering Fair Labor Standards Act and Public Contracts Act, VII 1.4, 5.1
 Taxes, X 4.33–4.39
- Employment agencies, State, XXV 1.2
- Estate taxes, X 4.31
- Ethyl alcohol, undenatured, carriers, X 4.159
- Exchanges, securities, X 4.45–4.47; XXVI 1.1–1.3
- Excise taxes, X 4.40–4.305
- Executors of estates or other legal representatives of decedents, X 4.21, 4.31
- Explosives, vessels storing or carrying, X 9.9, 9.12–9.15; XXIV 1.1
- Export licensees, II 2.4–2.7
- Export programs:
 Cotton, I 7.14
 Feed grain, I 7.15
 Rice, I 7.12
 Wheat and wheat flour, I 7.13
- Exporters:
 Arms, ammunition, implements of war, IX 1.2
 Coin or currency VI 2.1
 Cotton products, I 7.14
 Denatured rum, X 4.176
 Diesel fuel, X 4.103
 Drugs, X 7.2, 7.3
 Excise taxes, X 4.100, 4.102
 Feed grain, I 7.15
 Firearms, X 4.301
 General, II 2.1–2.8
 Grain, feed, I 7.15
 Munitions List, United States, articles, IX 1.2
 Narcotics, X 7.2, 7.3
 Pistols and revolvers, X 4.301
 Poultry and poultry products, I 3.26
 Rice, I 7.12
 Stills, X 4.169
 Surplus agricultural commodities, II 2.3
 Wheat and wheat flour, I 7.13; X 3.13
- Express companies, XXIII 1.5
- F
- Fabrics, flammable quality, XIX 1.4–1.6
- Fair Labor Standards Act of 1938:
 Child labor provisions, VII 1.3, 1.5
 Contracts for federally financed and assisted constructions, VII 1.2
 Employers of apprentices and learners, VII 5.4, 5.6
 Employers subject to, VII 1.2, 1.3, 1.5, 5.3, 5.4, 5.6, 5.8
 State agencies assisting Department of Labor in administering, VII 1.4, 5.1
 Fair wage rates under the Sugar Act, I 6.32–6.33
- Farm equipment and facilities group services, I 8.2
- Farm Ownership:
 Borrowers, I 8.1
 Renters, I 8.3
- Farm training for veterans, XXVII 1.5
- Farmers:
 Alaskan fur, I 4.4
 Claiming credit or refund for gasoline used for farming purposes, X 4.98
 Crop insurance, I 9.1
 Group services, I 8.2
 Income tax, X 4.1
 Tobacco farmers' agents and cooperative associations, X 4.296
- Farmers Home Administration, I 8.1–8.4
- Farms, dairy, IV 2.10

- Federal aid projects and programs:
 Construction of hospitals and medical facilities, IV 3.3, 3.4, 3.5
 Construction of research facilities, IV 3.7
 Contractors and subcontractors, VII 1.1, 1.2
 Educational agencies receiving Federal funds:
 Private non-profit schools, IV 1.8
 State and local, IV 1.2-1.3, 1.5-1.7
 Employers on construction projects, VII 1.1, 1.2
 Health, IV 3.1, 3.2, 3.9
 Health, public, schools, IV 3.8
 State highway departments, II 4.1
 Federal Aviation Agency, XIV
 Federal Civil Defense Administration plans for financial contributions to States for personnel and administrative expenses, XX 1.6
 Federal Coal Mine Safety Act, V 7.1
 Federal Communications Commission, XV
 Federal Credit Unions, IV 4.1-4.4
 Federal Credit Unions, Bureau of, IV 4.1-4.4
 Federal Crop Insurance Corporation, I 9.1
 Federal Deposit Insurance Corporation, XVI
 Federal Home Loan Bank Board, XVII
 Federal Housing Administration, XXII 2.1-2.9
 Federal Insurance Contributions Act, X 4.34
 Federal Power Commission, XVIII
 Federal savings and loan associations, XVII, 1.1-1.3
 Federal Savings and Loan Insurance Corporation, XVII 1.4-1.6
 Federal Seed Act, I 3.49-3.52
 Federal Trade Commission, XIX
 Federal Unemployment Tax Act, X 4.36
 Feed:
 Dealers selling surplus feed grains or mixed feed under Emergency Feed Program, I 7.10
 Exporters of feed grain, I 7.15
 State agencies distributing feed grain under Disaster Relief programs, I 7.11
 Feed Grain Export Program, I 7.15
 Fertilizer manufacturers, X 3.10
 Figs, dried; marketing orders, I 3.7
 Filberts; marketing orders, I 3.11
 Filled cheese:
 Manufacturers, X 4.89, 4.112
 Taxes, X 4.89-4.90
 Wholesalers, X 4.90
 Firearms:
 Dealers, X 4.302, 4.304-4.305
 Exporters, X 4.301
 Importers, X 4.304-4.305
 Manufacturers, X 4.301-4.302, 4.304-4.305
 Sale of, X 4.300-4.302
 Taxes, X 4.300-4.305
 Transfer of, X 4.303
 Firebrick manufacturers, X 3.11
 Fish and Wildlife Service, V 2.1-2.8
 Fisheries loan fund applicants, V 2.8
 Fishing trades and industry, vocational education in, IV 1.3
 Fishing vessels holding Pacific halibut fisheries license or permit, V 5.1
 Five Civilized Tribes, Oklahoma; mining lands, V 4.10
 Flammable fabrics manufacturers, XIX 1.4-1.6
 Flavoring extracts manufacturers or producers, X 3.16
 Flax crop insurance, I 9.1
 Flight instruction; lighter-than-air pilots, XIV 1.14
 Flight instructors, XIV 1.12
 Flight test applicants under Civil Air Regulations, XIV 1.8
 Food:
See also specific food
 Distribution programs, I 3.23-3.25
 Processing, labeling, and shipping, IV 2.1
 Seafood packers, IV 2.5
 Food and Drug Administration, IV 2.1-2.10
 Footballs, basketballs, soccer balls, and medicine balls manufacturers, X 3.4
 Footwear manufacturers, X 3.1
 Foreign agents, VI 1.1, 1.2
 Foreign Agricultural Service, I 1.1
 Foreign assets; persons engaged in controlled transactions, VI 2.1; X 5.1
 Foreign Assets Control, X 5.1
 Foreign civil aircraft operators, XII 1.6
 Foreign Commerce, Bureau of, II 2.1-2.8
 Foreign credit transfers, persons engaged in, VI 2.1
 Foreign exchange transactions, persons engaged in, VI 2.1
 Foreign income taxes, X 4.11
 Foreign insurance policies, X 4.48-4.49
 Foreign language instructions (modern), financial assistance:
 Private non-profit elementary and secondary schools, IV 1.8
 State and local educational agencies, IV 1.5
 Foreign repair stations for aircraft and appliances, XIV 1.43
 Foreign trade zone grantees, II 2.8
 Foreign Trade Zones Board, II 2.8
 Freight forwarders, XII 1.8; XXIII 1.13
 Fruit:
 Crop insurance, I 9.1
 Distilleries, X 4.117, 4.163, 4.195-4.209, 4.272, 4.275, 4.280
 Diversion programs, I 3.20
 Marketing orders, I 3.1-3.19
 Perishable Agricultural Commodities Act of 1930, I 3.22
 Shippers, I 3.19
 Fur:
 Alaskan fur farmers, I 4.4
 Manufacturers and dealers, XIX 1.2, 1.3
 Futures:
 Commission merchants, I 5.1-5.11
 Taxes on sale of cotton for future delivery, X 4.42
 G
 Gambling devices; manufacturers and dealers, VI 1.3
 Game birds, V 2.1
 Gas and oil:
See also Petroleum and petroleum products
 Depletion of natural gas property, X 4.3
 Lessees on federally owned and restricted Indian lands, V 3.2, 3.9
 Mining:
 Osage Reservation, V 4.13
 Wind River Indian Reservation, Wyoming, V 4.14
 Natural gas companies, XVIII 1.2
 Pipeline operators with rights-of-way over Indian lands, V 4.6
 Gasoline:
See also Petroleum and petroleum products
 Persons liable for floor stocks tax, X 4.99, 4.108
 Taxes, X 4.97-4.99
 Use and sale of, X 4.97
 Used for certain nonhighway or farming purposes, persons claiming credit or refund for, X 4.98
 General Accounting Office, XX
 General agents; shipping companies, II 3.1-3.9
 General Services Administration, XXI
 Geological Survey, V 3.1-3.9
 George-Barden Act; State and local agencies receiving financial assistance for vocational education under, IV 1.3
 Gift taxes, X 4.10, 4.32
 Ginners, cotton, I 6.1, 6.5, 6.7, 6.11
 Gloves and mittens industry, VII 5.11-5.12
 Gold:
 Importers of gold-bearing materials, X 6.2
 Persons authorized to acquire, hold, process, and dispose of gold, X 6.1
 Graders; agricultural commodities, I 3.45
 Grain:
 Dealers selling surplus feed grains under Emergency Feed Program, I 7.10
 Exporters of feed grain, I 7.15
 Feed Grain Export Program, I 7.15
 State agencies distributing feed grain under Disaster Relief programs, I 7.11
 Warehousing, I 3.47
 Grain sorghum crop insurance, I 9.1
 Grapes; marketing orders, I 3.19
 Growers, seeds, I 3.52
 Guidance and counseling programs, State and local educational agencies, financial assistance, IV 1.7
 H
 Hair or wool:
 Manufacturers, processors, or dealers, X 3.6-3.8
 Producers of mohair, I 7.5
 Halibut:
 Dealers, V 5.2
 Vessels fishing for, V 5.1
 Handicapped workers, employers of, I 6.33; VII 5.9
 Handkerchief manufacturing industry, VII 5.11-5.12
 Harbor workers, employers of, VII 2.2, 2.3
 Harness or saddlery manufacturers, X 3.2
 Hawaii:
 Air carriers, XII 1.2
 Health; cooperating health agencies, IV 3.1-3.9
 Health, Education, and Welfare Department:
See Education, Office of Food and Drug Administration Public Health Service Social Security Administration
 Helicopters used in scheduled interstate air transportation, XIV 1.36-1.38
 Heroin; persons surrendering heroin to Commissioner of Narcotics, X 7.7
 Hides and skins, India water buffalo; importers, X 3.3
 Highway departments; Federal aid projects, II 4.1
 Highway motor vehicles, persons subject to tax on use of, X 4.110
 Hog-cholera virus, I 4.2, 4.3

- Home economics, vocational education in, IV 1.3
- Home Loan Bank Board, Federal, XVII
- Homeworkers:
Navajo, Pueblo, and Hopi Indian Reservations, VII 5.13
Puerto Rico, VII 5.14-5.16, 5.41-5.42
Various industries, VII 5.11-5.16
Virgin Islands, VII 5.48-5.49
- Hong Kong; shipping restrictions, II 5.1
- Hopi Indian Reservation:
Employers of homeworkers making jewelry, VII 5.13
Traders, V 4.15
- Hospitals:
Construction projects; applicants receiving Federal funds, IV 3.3, 3.4, 3.5
Dispensing or administering narcotic drugs, X 4.69, 4.78
Survey projects; applicants receiving Federal funds for hospital and medical survey projects, IV 3.3, 3.4, 3.5
Treating Federal employees, VII 2.1
- Housing:
Applicants for exceptions from residential credit restrictions, XXII 1.2, 1.3
Building and loan associations, XVII 1.2
Contracts for loans or annual contributions under United States Housing Act of 1937, XX 1.5
Defense housing, XXII 1.2, 1.3
Investors with yield insurance, XXII 2.7
Lending agencies, XXII 2.1, 2.2, 2.3, 2.6, 2.8
Mortgagors of multifamily housing, XXII 2.4-2.5, 2.9
Multifamily housing, XXII 2.3-2.6, 2.8, 2.9
National Housing Act, XXII 2.1-2.9
Property improvement loans, XXII 2.1, 2.2
Savings and loan associations, XVII 1.1-1.6
Yield insurance, XXII 2.7
Housing and Home Finance Agency, XXII
- I
- Import Certificates, holders and executors, II 2.1, 2.2
- Import quotas under the Sugar Act, I 6.29-6.33
- Importers:
Arms, ammunition, firearms, implements of war, IX 1.2; X 4.304-4.305
Automobile tires, X 4.109
Bauxite, X 3.11
Beer, X 4.274
Biological products or arsenicals, I 4.1; IV 3.10
Cigars and cigarettes, X 4.288, 4.291
Coca leaves, X 4.66, 7.1, 7.4
Commodities under Import Certificates, II 2.1, 2.2
Dairy products, I 1.1
Distilled spirits, X 4.113, 4.120, 4.123, 4.273-4.274
Drugs, IV 2.6, 2.8
Gold-bearing materials for re-export of refined gold, X 6.2
Hides and skins of the India water buffalo, X 3.3
Leather, X 3.1, 3.2, 3.4
Limestone, X 3.10
Liquor bottles, X 4.123
Liquors, X 4.271-4.272
Munitions List, United States, articles, IX 1.2
- Importers—Continued
Narcotics, X 4.60, 4.64-4.65, 7.1, 7.4
Opium, X 4.66, 7.1
Patna rice, X 3.5
Playing cards, X 4.91-4.92
Rapeseed oil, X 3.9
Red strip stamps for distilled spirits, X 4.273
Sugar, I 6.29, 6.31
Tobacco, X 4.288, 4.290, 4.292
Tread rubber, X 4.109
Wheat, X 3.13
Wines, X 4.274
- Incentive Payment Program for Shorn Wool; producers participating, I 7.8
- Income taxes:
Annual accounting period, change in, X 4.13
Credit for taxes paid to foreign countries and U.S. possessions, X 4.11
Employees travel and business expenses, X 4.17
General, X 4.1-4.29
Installment accounting method, X 4.16
Lifo inventories, liquidation and replacement of, X 4.15
Western Hemisphere trade corporations, X 4.29
Withholding tax on nonresident aliens, foreign corporations, and tax-free covenant bonds, X 4.39
Withholding tax on wages, X 4.37, 4.38
- India water buffalo hides and skins importers, X 3.3
- Indian Affairs, Bureau of, V 4.1-4.15
- Indian lands:
Corporations, unincorporated tribes and bands, and credit and cooperative associations, V 4.2-4.3
Crow Indian Reservation, Montana; lessees of lands in, for mining, V 4.9
Employers of industrial homeworkers in Navajo, Pueblo, and Hopi Indian Reservations, VII 5.13
Five Civilized Tribes, lessees of restricted lands of members of, for mining, V 4.10
General, V 4.1-4.15
Mining lessees, V 4.7-4.14
Oil and gas lessees, V 3.2
Osage Reservation; lessees of reservation lands for mining, V 4.11, 4.13
Quapaw Agency, lands under jurisdiction of; lead and zinc mining, V 4.12
Rights-of-way over Indian lands; pipeline operators, V 4.6
Wind River Indian Reservation, Wyoming; lessees of lands in, for mining, V 4.14
- Industrial alcohol plants, bonded warehouses, or denaturing plants, X 4.116, 4.118, 4.124-4.147, 4.163, 4.272, 4.275, 4.277
- Inflammable or combustible cargoes, vessels towing or transporting, X 9.1, 9.3, 9.12-9.15
- Inspectors; agricultural commodities, I 3.45
- Institutions:
Cooperating with agricultural commodity distribution programs, I 3.24-3.25
Dispensing or administering drugs, X 4.69
Employing student-workers as learners, VII 5.10
Engaged in experimental wine operations, X 4.238
Furnishing educational or training courses to veterans, XXVII 1.1-1.5
- Institutions—Continued
Receiving grants for construction of research facilities, IV 3.7
Receiving grants for National Institutes of Health training, IV 3.9
War orphans educational assistance enrollees, XXVII 1.7-1.9
- Instruction courses:
Aircraft mechanic, XIV 1.44
Airman, XIV 1.40
Flight navigator, XIV 1.17
Flight radio operator, XIV 1.16
Lighter-than-air pilots, XIV 1.14
- Instructors, flight, XIV 1.12
- Instrument landing system facilities owners, civil airway, XIV 1.47
- Insulin distributors, IV 2.9
- Insurance companies. *See* Housing Insurance, crop, I 9.1
- Interior, Department of the:
See Fish and Wildlife Service
Geological Survey
Indian Affairs, Bureau of
Interior, Office of the Secretary of the
International Pacific Halibut Commission
International Whaling Commission
Mines, Bureau of
National Park Service
- Interior, Office of the Secretary of the, V 1.1
- Internal Revenue Service, X 4.1-4.305
- International Finance, Office of, X 5.1
- International freight forwarders, XII 1.8
- International Pacific Halibut Commission, V 5.1-5.2
- International Whaling Commission, V 6.1
- International Wheat Agreement, exporters under, I 7.13
- Interstate Commerce Commission, XXIII
- Interstate toll bridges, III 3.2, 3.3
- Investment companies, X 4.27; XXVI 1.6, 1.7
See also Banks and banking institutions; *and* Housing
- Investors; yield insurance, XXII 2.7
- Iron; defense materials regulations, II 1.5
- Isopropyl alcohol, manufacturers using, X 4.154
- J
- Jewelry:
Hand-fashioned Indian, VII 5.13
Manufacturing industry, VII 5.11-5.12
Joint apprenticeship committees, VII 5.5
Justice Department, VI
- K
- Klamath Tribal Loan Board, V 4.4, 4.5
- Knitted outerwear industry, VII 5.11-5.12
- L
- Labor Department:
See Employees' Compensation, Bureau of Labor, Office of the Secretary of Labor-Management Reports, Bureau of Public Contracts, Division of Wage and Hour Division
- Labor-Management Reporting and Disclosure Act of 1959, VII 3.1-3.6
- Labor-Management Reports, Bureau of, VII 3.1-3.6
- Labor, Office of the Secretary of, VII 1.1-1.6
- Labor organizations, VII 3.1, 3.3, 3.4
- Labor organizations secretaries and election officials, VII 3.5, 3.6
- Labor relations consultants, VII 3.2

Laboratories:

- Transferring and receiving narcotic drugs for chemical or pharmacological tests, X 4.72, 4.82
- Using narcotics, X 4.58, 4.71
- Lacquer thinners, producers and users of, X 4.152
- Lamb and yearling producers, I 7.9
- Land transportation facilities; radio stations and carriers, XV 1.17, 1.19, 1.21, 1.26
- Landing systems, civil airways, XIV 1.46-1.47
- Lead and zinc mining on Quapaw Agency lands, V 4.12
- Learners, employers of, VII 4.7, 5.6, 5.10
- Leather importers, X 3.1, 3.2, 3.4
- Legal representatives of decedents, X 4.21
- Lemons:
 - See also Fruit
 - Marketing orders, I 3.6
- Lending agencies:
 - See also Housing; and Banks and banking institutions
 - For multifamily housing, XXII 2.3, 2.6, 2.8
 - Property improvement loans, XXII 2.1, 2.2
- Library Services Act, State and local agencies participating in program under, IV 1.4

Limes:

- See also Fruit
- Marketing orders, I 3.12
- Limestone importers, X 3.10
- Liquor bottles and containers:
 - See also Bottlers; and Bottling houses
 - Manufacturers, importers, and consignors, X 4.121-4.123

Liquors:

- Dealers, X 4.160, 4.162, 4.164-4.166
- Taxes, X 4.113-4.282
- Livestock associations, State, I 3.36, 3.37
- Livestock and poultry, I 3.30-3.37
- Loans:
 - Contracts for loans under United States Housing Act of 1937, XX 1.5
 - Farm Ownership, I 8.1
 - Holders of VA guaranteed or insured loans, XXVII 1.10, 1.11
 - Holders under the Refugee Relief Act of 1953, X 1.1
 - Property improvement loans, XXII 2.1
 - Watershed, I 8.4
- Local public agencies; slum clearance and urban renewal projects, XXII 1.1
- Locker plant operators, V 2.1
- Longshoremens, employers of, VII 2.2, 2.3
- Longshoremens' and Harbor Workers' Compensation Act, VII 2.2, 2.3

Louisiana:

- Persons authorized to kill depredating purple gallinules, V 2.5
- Petroleum regulations of the Office of Oil and Gas, Interior Department, V 3.3-3.7
- Lubricating oil:
 - Manufacturers and processors of, X 3.9
 - Use and sale of, X 4.97

M

- Macao; shipping restrictions, II 5.1
- Machines and machinery; defense materials regulations for metalworking machines—delivery and construction machinery—distribution, II 1.5
- Mail, VIII 1.1-1.3
- Manganese ore purchase program participants, XXI 1.2

Manufacturers and processors:

- Aircraft and related equipment, XIV 1.2-1.4, 1.6-1.7, 1.10, 1.48; Supp. II
- Antibiotic drugs, IV 2.7
- Antifreeze solutions, X 4.149
- Arms, ammunition, and implements of war, IX 1.2
- Arsenicals, IV 3.10
- Articles entitled to drawback, X 3.14-3.16
- Articles exempt from tax, X 4.100-4.101, 4.112
- Articles subject to tax, X 4.100
- Automobile tires, X 4.109
- Biological products, I 4.1; IV 3.10
- Blood, whole, processors, IV 3.11
- Butter, adulterated and process or renovated, X 4.94
- Canned soups, X 3.5
- Cigarette papers and tubes, X 4.283, 4.298-4.299
- Cigars and cigarettes, X 4.287-4.288, 4.291, 4.293, 4.298
- Coal-tar color, IV 2.4
- Coconut and other vegetable oils, X 4.93
- Cosmetics processors, IV 2.3
- Cotton, I 6.5, 6.11
- Dairy products, I 3.28
- Denatured alcohol used, stored, or received by, X 4.148, 4.154-4.156, 4.158
- Distilled spirits, persons disposing materials used in manufacture of, X 4.119
- Drug processors, IV 2.2
- Equipment for use on merchant vessels, X 9.17
- Excise taxes and exemptions, X 4.100-4.101
- Exporters, X 4.301
- Fertilizer, X 3.10
- Filled cheese, X 4.89, 4.112
- Firearms, X 4.301-4.302, 4.304-4.305
- Firebrick, X 3.11
- Flammable fabrics, XIX 1.4-1.6
- Flavoring extracts, X 3.16
- Food processors, IV 2.1
- Football, basketballs, soccer balls, or medicine balls, X 3.4
- Footwear, X 3.1
- Fur products, XIX 1.2
- Gambling devices, VI 1.3
- Hair products, X 3.6-3.8
- Harness, X 3.2
- Isopropyl alcohol used by, X 4.154
- Liquor bottles and containers, X 4.122, 4.123
- Lubricating oil, X 3.9
- Matches, white phosphorus, X 4.88
- Materials for use on merchant vessels, X 9.17
- Medicinal preparations, X 3.16
- Munitions List, United States, articles, IX 1.2
- Narcotics, X 4.57-4.87, 7.6
- Nonbeverage products, X 4.170-4.171
- Opium, X 4.57, 4.66, 7.6
- Perfumery, X 3.16
- Pistols and revolvers, X 4.301
- Playing cards, X 4.112
- Postage meters, VIII 1.2
- Poultry processors, I 3.27
- Radio receivers, XV 1.24
- Rawhide articles, X 3.3
- Rice, I 6.28
- Rubber substitutes, X 3.9
- Saddlery, X 3.2
- Sales taxes and exemptions, X 4.100-4.101

Manufacturers and processors—Con.

- Stills, X 4.168
- Sugar, I 6.31; X 4.96
- Textile fiber products, XIX 1.7
- Tobacco and tobacco products, I 6.13, 6.15, 6.19, 6.23; X 4.286-4.295, 4.298-4.299
- Toilet preparations, X 3.16, 4.153, 4.158
- Tread rubber, X 4.109
- Vegetable oils, X 4.93
- Vinegar, X 4.167
- Wheat processors, I 6.24
- Wool products, X 3.6-3.8; XIX 1.1
- Marihuana:
 - See also Drugs; and Narcotics
 - Applicants for registry, X 4.76
 - Business discontinued, X 4.86
 - Dealers, X 4.79
 - Lost or destroyed, persons required to make statements with respect to, X 4.85
 - Medical practitioners dispensing or administering, X 4.78
 - Millers processing Cannabis sativa L plants, X 4.83
 - Persons registered to obtain marihuana for laboratory use, X 4.82
 - Registrants disposing of excess or undesirable marihuana, X 4.87
 - Taxes, X 4.76-4.87
 - Transferors and transferees, X 4.77, 4.80
- Marihuana Tax Act of 1937, X 4.76-4.87
- Marine academies, II 3.28
- Marine casualties, X 9.2, 9.8
- Maritime Administration, II 3.1-3.28
- Maritime employers, VII 1.6
- Maritime protection and indemnity insurance; insured vessels, II 3.5
- Marketing associations and agencies. See Cooperative associations, etc.
- Marketing orders:
 - Almonds, apricots, cherries, cucumbers, dates, dried figs, filberts, fruits and vegetables, lemons, limes, nectarines, onions, potatoes, prunes, raisins, tomatoes, and walnuts, I 3.1-3.19
 - Dairy products, I 3.29
- Marketing quotas:
 - Cotton, I 6.1-6.12
 - Peanuts, I 6.25-6.27
 - Rice, I 6.28
 - Tobacco, I 6.13-6.23
 - Wheat, I 6.24
- Masters, vessels. See Vessels
- Matches:
 - Manufacturers, X 4.88
 - Taxes, X 4.88, 4.97
- Mathematics instruction, financial assistance:
 - Private nonprofit elementary and secondary schools, IV 1.8
 - State and local educational agencies, IV 1.5
- Medical facilities and hospital survey and construction projects; applicants receiving Federal funds, IV 3.3, 3.4, 3.5
- Medical practitioners. See Physicians
- Medicinal preparations manufacturers and producers, X 3.16
- Medicine balls; manufacturers, X 3.4
- Merchandisers; persons whose income is derived from production, purchase, or sale of merchandise, X 4.2
- Mercury purchase program participants, XXI 1.2
- Metalworking and construction machinery; defense materials regulations, II 1.5

- Mica purchase program participants, XXI 1.2
- Migratory birds, V 2.1-2.5
- Milk and milk products:
See also Dairy products
Dairy farms or plants pasteurizing milk or cream for shipment, IV 2.10
- Handlers, I 3.29
- Special Milk Program, I 3.24
- Mineral lands; Indian lands lessees, V 4.7-4.14
- Mineral property; depreciation and depletion, X 4.4
- Minerals and metals:
Mining. See Mines
Strategic and critical minerals and metals; purchase program participants, XXI 1.2-1.3
- Mines:
Coal, V 3.1, 7.1
Lead and zinc, V 4.12
On Indian lands, V 4.7-4.14
Ore, V 3.8
- Mines, Bureau of, V 7.1
- Mint, Bureau of the, X 6.1-6.3
- Mohair producers, I 7.5
- Montana; Indian lands, V 4.9
- Mortgagors. See Housing
- Motion pictures; permittees filming motion pictures on areas under jurisdiction of the Department of Interior, V 1.1
- Motor carriers:
Brokers for, XXIII 1.10
Class I, XXIII 1.11
Other than Class I, XXIII 1.9
Rate-making organizations, XXIII 1.8
- Municipalities; acquiring or constructing interstate toll bridges, III 3.3
- Munitions List, United States; manufacturers, importers, and exporters of articles, IX 1.2
- Mutual service and subsidiary service companies, XXVI 1.4
- N
- Narcotics:
See also Marihuana; and Opium
Business discontinued, X 4.74
Compounders, dealers, importers, manufacturers, producers, vendees, vendors, and wholesalers, X 4.57-4.87
Dispensers, X 4.68
Drugs, X 4.57-4.87
Exporters, X 7.2, 7.3
General, X 4.57-4.87, 7.1-7.7
Heroin, surrender of, to Commissioner of Narcotics, X 7.7
Importers, X 4.64-4.65, 7.1, 7.4
Laboratories, X 4.71
Lost, X 4.73
Manufacturers, producers, compounders, and vendors, X 4.64, 7.5, 7.6
Medical practitioners dispensing or administering, X 4.69
Orders for, from qualified dealers or practitioners in the Virgin Islands, X 4.64
Persons using or receiving narcotic drugs, X 4.58, 4.61-4.63
Prescriptions, X 4.68, 4.79
Registrants disposing of excess or undesired narcotics, X 4.75
Transferees and transferors of, X 4.72
Wholesalers, X 4.59, 4.60, 4.64-4.65, 4.67
- Narcotics, Bureau of, X 7.1-7.7
- National banking associations, X 2.3
- National banks:
Acting as insurance agents and as brokers or agents for loans on real estate, X 2.1
Certificates executed under Exception 13 of R.S. 5200, X 2.4
Exercising trust powers, X 2.2
- National Defense Education Act, participation in programs under:
Private nonprofit elementary and secondary schools, IV 1.8
State and local agencies, IV 1.5-1.7
- National Housing Act of 1934, XXII 2.1-2.9
- National Institutes of Health training; institutions receiving Federal grants, IV 3.9
- National park concessioners, V 8.1
- National Park Service, V 8.1
- Natural gas companies, XVIII 1.2
- Natural gas property depletion, X 4.3
- Nautical school ships; marine casualties, X 9.8
- Navajo Indian Reservation:
Employers of homeworkers in making jewelry, VII 5.13
Traders, V 4.15
- Naval stores:
Producers of gum naval stores from turpentine trees, I 2.2
Turpentine and rosin processors, I 3.58
- Naval Stores Act of 1923, I 3.58
- Navy; contractors, III 1.1-1.35; X 4.20
- Nectarines; marketing orders, I 3.3
- New Mexico; petroleum regulations of the Office of Oil and Gas, Interior Department, V 3.3-3.7
- Nickel alloys; defense materials regulations, II 1.8
- Nonbeverage products manufacturers, X 4.170-4.171
- North Korea; shipping restrictions, II 5.1
- Nuclear material; licensees receiving, possessing, using, or transferring special nuclear material or byproduct or source material, XI 1.2, 1.7
- Nursing, practical, vocational education in, IV 1.3
- Nuts; marketing orders, I 3.1, 3.2, 3.8, 3.11
- O
- Oats; crop insurance, I 9.1
- Oil and gas:
See also Petroleum and petroleum products
Lessees on federally owned and restricted Indian lands, V 3.2, 3.9
- Mining:
Osage Reservation, V 4.13
Wind River Indian Reservation, Wyoming, V 4.14
- Pipeline operators with rights-of-way over Indian lands, V 4.6
- Oils:
Coconut and other vegetable oils; processors, X 4.93
Cutting oil, X 4.111
Diesel fuel, X 4.103-4.104
Lubricating, X 3.9, 4.97
Nonlubricating oil, X 4.111
Rapeseed oil; importers, X 3.9
- Oklahoma; Indian lands, V 4.10, 4.11
- Old-age and survivors insurance, IV 4.5
- Old-Age and Survivors Insurance, Bureau of, IV 4.5
- Onions; marketing orders, I 3.15
- Operating-differential subsidized vessels; operators and contractors, II 3.12-3.19
- Opium:
See also Drugs; and Narcotics
Importers, X 4.66, 7.1
Manufacturers, X 4.57, 7.6
Opium poppies, producers of, X 7.5
Withdrawal of, X 4.66
- Oranges:
See also Fruit
Crop insurance, I 9.1
- Ores; strategic and critical minerals and metals, purchase program participants, XXI 1.2-1.3
- Organizations:
Collecting tax on dues or initiation fees, X 4.41
Tax exempt, X 4.1, 4.18
- Osage Reservation; mining, V 4.11, 4.13
- Oysters; packers of canned oysters, IV 2.5
- P
- Pacific Halibut Commission, International, V 5.1-5.2
- Packers:
Dairy products, I 3.28
Oysters, IV 2.5
Shrimp, IV 2.5
- Packers and Stockyards Act, 1921, I 3.30-3.37
- Panama Canal Company and Canal Zone Government, XXIV
- Parachute loft certifications, XIV 1.45
- Parachute riggers, XIV 1.15
- Patna rice importers, X 3.5
- Pawnbrokers, X 4.304-4.305
- Payment programs:
Incentive Payment Program for Shorn Wool, I 7.8
Lamb and yearlings (pulled wool), I 7.9
Mohair, I 7.5
Shorn wool, I 7.8
Wheat and wheat flour, I 7.13
- Peaches; crop insurance, I 9.1
- Peanuts:
Buyers, I 6.26
Marketing quotas, I 6.25-6.27
Price support program, I 7.4
Producers, I 6.25
Shellers, I 6.27, 7.4
- Pears; marketing orders, I 3.19
- Perfumery manufacturers and producers, X 3.16
- Perishable Agricultural Commodities Act of 1930 (fruits and vegetables), I 3.22
- Petroleum and petroleum products:
Carriers, X 4.52
Pipelines, V 3.6
Producers, purchasers, refiners, storers, shippers, consignors, etc., V 3.3, 3.4
Reclamation plants, V 3.5
Transporting agencies, V 3.7
- Physicians:
Dispensing, administering, or distributing narcotic drugs, X 4.58, 4.69-4.70, 4.78
Treating Federal employees, VII 2.1
- Picking establishments operators receiving, possessing, or having custody of migratory game birds, V 2.1
- Pilot, aircraft, certificate applicants, XIV 1.11
- Pilots, aircraft, XII 1.9; XIV 1.13, 1.14; Supp. II

Pipelines:

- Interstate commerce, XXIII 1.6
- Operators with rights-of-way over Indian lands, V 4.6
- Petroleum and petroleum products, V 3.6; X 4.52

Pistols and revolvers:

- See also Firearms
- Exporters, X 4.301
- Manufacturers, X 4.301
- Sale of, X 4.300-4.301

Playing cards:

- Importers, X 4.91-4.92
- Manufacturers, X 4.112

Post Office Department, VIII

Postage meters:

- Licensees, VIII 1.1
- Manufacturers, VIII 1.2

Potash mining lessees, V 3.8

Potatoes:

- Diversifiers of Irish potatoes, I 3.21
- Marketing orders, I 3.4, 3.19

Poultry, I 3.26, 3.27, 3.30-3.37

Practical nursing, vocational education in, IV 1.3

Practitioners. See Physicians

Prescriptions for narcotics, X 4.68, 4.79

Price support programs; agricultural commodities, I 7.1-7.9

Priorities and Allocations System between Canada and the United States, II 1.1

Processors. See Manufacturers and processors

Producers:

- Articles entitled to drawback, X 3.14-3.16
- Cotton, I 6.6, 6.12
- Flavoring extracts, X 3.16
- Gum naval stores, I 2.2
- Lacquer thinners, X 4.152
- Lambs and yearlings, I 7.9
- Medicinal preparations, X 3.16
- Metals and minerals, strategic and critical; purchase program, XXI 1.2-1.3
- Mohair, I 7.5
- Peanuts, I 6.25
- Perfumery, X 3.16
- Proprietary solvents and lacquer thinners, X 4.152
- Rice, I 6.28
- Tobacco, I 6.13, 6.16, 6.20
- Toilet preparations, X 3.16
- Wheat, I 6.24
- Wool, I 7.8

Property:

- Depreciation and depletion, X 4.3, 4.4, 4.5, 4.12
- Executors or other legal representatives of decedents, X 4.21
- Participants in the transfer of, X 4.7-4.9, 4.14, 4.26, 4.28
- Persons making or receiving gifts of, X 4.10, 4.32

Proprietary solvents and lacquer thinners; producers and users, X 4.152

Prunes; marketing orders, I 3.10

Public Contracts Act:

- Contractors subject to, VII 4.1-4.3
- State agencies assisting Department of Labor in administering, VII 1.4, 5.1

Public Contracts, Division of, VII 4.1-4.4

Public Debt, Bureau of the, X 8.1-8.2

Public Health Service, IV 3.1-3.11

Public Health Service Act, IV 3.1-3.2

Public Housing Administration; contracts for loans or annual contributions under United States Housing Act of 1937, XX 1.5

Public local agencies; slum clearance and urban renewal projects, XXII 1.1

Public Roads, Bureau of, II 4.1

Public utilities and licensees, XVIII 1.1

Public utility holding companies, XXVI 1.5

Public works, State agencies plans for, XXII 1.4

Pueblo Indian Reservation; employers of homeworkers in making jewelry, VII 5.13

Puerto Rico:

- Alcoholic beverage and industrial alcohol industry, VII 5.31
- Artificial flower, decoration, and party favor industry, VII 5.45
- Banking industry, VII 5.33
- Business service industry, VII 5.36
- Button, jewelry, and lapidary work industry, VII 5.30

Chemical, petroleum, rubber, and related products industry, VII 5.34

Children's dress and related products industry, VII 5.14-5.16, 5.24

Communications industry, VII 5.35

Construction industry, VII 5.36

Corsets, brassieres, and allied garments industry, VII 5.28

Electrical, instrument, and related products industry, VII 5.21

Employers in various industries, VII 4.14-4.46, 5.21-5.46, 5.51-5.52

Finance industries, VII 5.33

Food and related products industry, VII 5.37

Glove, fabric and leather, industry, VII 5.14-5.16, 5.19

Handkerchief, square scarf, and art linen industry, VII 5.14-5.16, 5.22

Homeworkers in, VII 5.14-5.16, 5.41-5.42

Hosiery industry, VII 5.44

Insurance industry, VII 5.33

Leather, leather goods, and related products industry, VII 5.18

Liquors brought into the United States from, X 4.271-4.272

Lumber and wood products industry, VII 5.38

Men's and boys' clothing and related products industry, VII 5.29

Metal, machinery, transportation equipment, and allied products industry, VII 5.20

Motion picture industry, VII 5.36

Needlework and fabricated textile products industry, VII 5.14-5.16, 5.26

Paper, paper products, printing, and publishing industry, VII 5.39

Plastic, fabricated, products industry, VII 5.52

Shoe and related products industry, VII 5.17

Stone, clay, glass, cement, and related products industry, VII 5.40

Straw, hair, and related products industry, VII 5.27

Sugar manufacturing industry, VII 5.46

Sweater and knit swimwear industry, VII 5.14-5.16, 5.25

Textile and textile products industries, VII 5.51

Puerto Rico—Continued

Tobacco industry, VII 5.32

Transportation equipment industry, VII 5.20

Transportation industry, VII 5.35

Utilities industry, VII 5.35

Wholesaling, warehousing, and other distribution industry, VII 5.43

Women's and children's underwear and women's blouse and neckwear industry, VII 5.14-5.16, 5.23

Wood products and lumber industry, VII 5.38

Purchase orders; Department of Defense contractors and subcontractors, III 1.1, 1.2

Purchase program for stockpiling certain critical and strategic materials, XXI 1.2-1.3

Purchasers of war-built vessels, II 3.20, 3.21

Purple gallinules in Louisiana, V 2.5

Q

Quapaw Agency; mining for lead and zinc on land under Agency jurisdiction, V 4.12

R

Radio beacon facilities owners, XIV 1.46

Radio receivers; manufacturers, owners, and distributors, XV 1.24

Radio stations and carriers:

Aircraft, XV 1.14-1.16

Alaska, XV 1.10, 1.13

Amateur, XV 1.22-1.23

Citizens service stations, XV 1.27-1.28

Disaster communications service, XV 1.29-1.31

Emergency services, XV 1.23

Experimental and auxiliary services, XV 1.5-1.8

General, XV 1.1-1.32

International fixed public radio communication services, XV 1.9

Land transportation facilities, XV 1.17, 1.19, 1.21, 1.26

Maritime services, XV 1.10-1.13

Public safety services, XV 1.17-1.18

Railroads, XV 1.25

Vessels, XV 1.13

Radio transmission of information, taxes on, X 4.53

Radioactive byproduct material, XI 1.2, 1.4

Railroad Retirement Board, XXV

Railroad Retirement Tax Act, X 4.35

Railroads:

Electric, XXIII 1.3

Express companies, XXIII 1.5

General, XXIII 1.2

Persons furnishing cars to, XXIII 1.7

Radio stations, XV 1.25

Rate-making organizations, XXIII 1.8

Sleeping car companies, XXIII 1.4

Unemployment insurance, XXV 1.1

Raisins, marketing orders, I 3.9

Rapeseed oil importers, X 3.9

Rate-making organizations subject to requirements of the Interstate Commerce Commission, XXIII 1.8

Rawhide articles manufacturers, X 3.3

Reclamation Board, State of California, III 3.1

Rectifiers, X 4.163, 4.228-4.235, 4.272, 4.275

Red Lake Fisheries Association, V 4.1

Refrigerator car lines, XXIII 1.1
 Refugee relief loans; public and private holding agencies, X 1.1
 Renters; Farm Ownership farms, I 8.3
 Reserve funds; taxpayers establishing construction reserve funds, II 3.18
 Retailers:
 Beer, X 4.164
 Excise taxes, X 4.102
 Liquor, X 4.164
 Narcotics, X 4.58, 4.68
 Revolvers. *See* Pistols and revolvers
 Rice:
 Cooperative marketing associations, I 7.1
 Crop insurance, I 9.1
 Export program for rice, I 7.12
 Exporters, I 7.12
 Loan and purchase program, I 7.1
 Marketing quotas, I 6.28
 Patna rice importers, X 3.5
 Producers, warehousemen, mill or elevator operators, other processors or transferees, and buyers, I 6.28
 Rosin processors for naval stores, I 3.58
 Rubber substitutes manufacturers, X 3.9
 Rubber, tread, X 4.108-4.109
 Rye crop insurance, I 9.1

S

Saddlery manufacturers, X 3.2
 Safe deposit boxes, persons required to collect tax on, X 4.51
 Samoa, American; employers, VII 5.50
 Sanatoriums. *See* Hospitals
 Savings and loan associations, XVII 1.1-1.6
 Savings stamp agents selling U.S. savings stamps in schools, X 8.2
 School Lunch Program, I 3.23
 Schools:
 Aircraft mechanic, XIV 1.44; Supp. II
 Airman agency flight or ground, XIV 1.40; Supp. II
 Educational agencies, Federal grants for constructing, IV 1.1
 Flight navigator, XIV 1.17
 Flight radio operator, XIV 1.16
 Ground instructor, flight school, Supp. II
 Health, public, Federal grants, IV 3.8
 Marine academies, II 3.28
 Medical schools dispensing or administering marihuana, X 4.78
 Nautical school ships, X 9.8
 Private non-profit, receiving Federal aid, IV 1.8
 Special Milk Program, I 3.24
 Veterans, XXVII 1.1-1.5
 War orphans, XXVII 1.7-1.9
 Science instruction, financial assistance:
 Private nonprofit elementary and secondary schools, IV 1.8
 State and local educational agencies, IV 1.5
 Sea stores warehouses, bonded; proprietors, X 4.284
 Seafood:
 Oyster packers, IV 2.5
 Shrimp packers, IV 2.5
 Second War Powers Act of March 27, 1942, Supp. I
 Securities and Exchange Commission, XXVI
 Securities; exchange members, brokers, and dealers, X 4.44-4.47; XXVI 1.1-1.3
 Securities or stock transfer or disposition, X 4.7-4.9, 4.14, 4.26

Seed handlers, procurers, and shippers, I 3.49-3.52
 Shareholders:
 For whom elections are filed respecting tax treatment of corporate reorganizations, X 4.28
 Receiving distributions in liquidation of a domestic corporation, X 4.25
 Sheltered workshops, VII 5.9
 Ship construction contracts; operators of newly constructed vessels, II 3.11
 Ship construction reserve fund; taxpayers establishing fund, II 3.18
 Shippers:
 Cosmetics, unlabeled, IV 2.3
 Drugs, unlabeled, IV 2.2
 Food, unlabeled, IV 2.1
 Fruits and vegetables, I 3.19
 Paying transportation charges, X 4.55-4.56
 Poultry, I 3.27
 Seed, I 3.50
 Sugar, I 6.31
 Shipping company agents, II 3.1-3.9
 Shipping Restriction Orders T-1 and T-2; Hong Kong, Macao, Communist China, North Korea, and Communist-controlled area of Viet-Nam, II 5.1
 Ships. *See* Vessels
 Shrimp; packers of processed shrimp, IV 2.5
 Silver:
 Persons delivering or owning or operating smelters or refineries, X 6.3
 Silver bullion, parties to transfers of an interest in, X 4.43
 Sleeping car companies, XXIII 1.4
 Slum clearance and urban renewal projects, XXII 1.1
 Smith-Hughes Act; State and local agencies receiving financial assistance for vocational education under, IV 1.3
 Soccer balls; manufacturers, X 3.4
 Social clubs or organizations; taxes, X 4.41
 Social security:
 Employers and employees taxes, X 4.34
 State and local government employees, IV 4.5
 Social Security Administration, IV 4.1-4.5
 Sodium mining lessees, V 3.8
 Solvents, proprietary, and lacquer thinners; producers and users, X 4.152
 Soybeans, crop insurance, I 9.1
 Special Milk Program, I 3.24
 Sponsors of public airport construction, XIV 1.50-1.52
 Sporting clubs or organizations; taxes, X 4.41
 Stamp taxes, X 4.46-4.47, 4.50, 4.273
 Stamps; U.S. savings stamps sold by Treasury savings stamp agents in schools, X 8.2
 State Department, IX
 States or State agencies:
 Agricultural commodity distribution programs, State agencies cooperating with, I 3.23-3.25
 Civil defense plans for financial contributions to States for administrative and personnel expenses, XX 1.6
 Construction projects, applicants receiving Federal funds, IV 3.6
 Educational programs, IV 1.1-1.8
 Employees of State and local government, IV 4.5
 Employment agencies, XXV 1.2

States or State agencies—Continued
 Fair Labor Standards Act and Public Contracts Act participation, VII 1.4, 5.1
 Feed grain distribution under Disaster Relief programs, I 7.11
 Fish and game departments, V 2.6
 Health; Federal aid projects and programs, IV 3.1-3.2, 3.5-3.6
 Highway departments, II 4.1
 Interstate toll bridges, States acquiring or constructing, III 3.3
 Library services program, IV 1.4
 Livestock associations and agencies, I 3.36, 3.37
 Marine academies, II 3.28
 Public works, XXII 1.4
 Statistical services improvement, State educational agencies, financial assistance, IV 1.6
 Steel; defense materials regulations, II 1.5
 Stills:
 Manufacturers, owners, or vendors of, X 4.168-4.169
 Removal of stilling apparatus for exportation without payment of tax, X 4.169
 Stockbrokers, X 4.44-4.47; XXVI 1.1-1.3
 Stockyard owners, I 3.30, 3.32, 3.34-3.35
 Strategic and critical metals and minerals purchase program participants, XXI 1.2-1.3
 Student-workers, employers of, VII 5.10
 Subcontractors:
See also Contractors
 Atomic Energy Commission, XI 1.8; XX 1.4
 Defense, III 1.2-1.35
 Federally financed and assisted constructions, VII 1.1
 World War II, XXI 1.1
 Subsidies; vessels operators and contractors, II 3.12-3.19
 Subversive Activities Control Act of 1950, organizations registered under, VI 1.2
 Sugar:
 Importers, I 6.29, 6.31
 Manufacturers, X 4.96
 Marketers, I 6.30
 Refiners, shipping companies, and surety companies having obligations with respect to, I 6.31
 Virgin Islands; employers in sugar industry, I 6.32, 6.33
 Sugar Act, I 6.29-6.33
 Sulphur deposits lessees, V 3.9
 Surety companies undertaking obligations with respect to imported sugar, I 6.31
 Surplus agricultural commodities; exporters, II 2.3
 Surplus feed grains or mixed feed, I 7.10

T

Tax stamps, X 4.46-4.47, 4.50, 4.91-4.92, 4.273
 Taxes:
 Admissions, dues, and initiation fees, X 4.40-4.41
 Army and Air Force contracts for aircraft, excess profits on, X 4.19
 Automobile tires, X 4.109
 Bottled distilled spirits imported from Virgin Islands, X 4.113
 Butter, adulterated and process or renovated, X 4.93-4.94
 Cheese, filled, X 4.89-4.90, 4.112
 Cigars and cigarettes, X 4.287-4.288, 4.291, 4.293, 4.298

- Taxes—Continued
- Communication services required to collect, X 4.53
 - Containers for distilled spirits, X 4.121-4.123
 - Contracts of sale of cotton for future delivery, X 4.42
 - Credit for, paid to foreign countries or U.S. possessions, X 4.11
 - Cutting oil, X 4.111
 - Diesel fuel, X 4.103-4.104
 - Distilled spirits, X 4.118-4.120
 - Documentary stamps, X 4.46-4.47, 4.50
 - Employees' and employers' taxes under the Federal Insurance Contributions Act, X 4.34
 - Employers', employees', and employee representatives' taxes under the Railroad Retirement Tax Act, X 4.35
 - Employers under the Federal Unemployment Tax Act, X 4.36
 - Employment, X 4.33-4.39
 - Estate, X 4.31
 - Excess charges, X 4.40
 - Excess profits, X 4.19, 4.20
 - Excise, X 4.40-4.305
 - Exemptions, X 4.1, 4.6, 4.18, 4.100-4.101, 4.103, 4.112, 4.303
 - Filled cheese, X 4.89-4.90, 4.112
 - Firearms, X 4.300-4.305
 - Floor stocks taxes on vehicles, highway tires, tread rubber, or gasoline, X 4.108
 - Gasoline, X 4.97-4.99, 4.108
 - Gift, X 4.10, 4.32
 - Highway motor vehicles, X 4.110
 - Highway tires, X 4.108
 - Income. *See* Income taxes
 - Industrial alcohol, X 4.124-4.159
 - Liquors, X 4.113-4.282
 - Lubricating oil, X 4.97
 - Manufactured sugar, X 4.96
 - Manufacturers sales, X 4.100-4.101
 - Marihuana, X 4.76-4.87
 - Matches, X 4.88, 4.97
 - Narcotics, X 4.57-4.87
 - Navy contracts, excess profits on, X 4.20
 - Nonbeverage products, X 4.170-4.171
 - Oil, cutting, and nonlubricating oil sale or use, X 4.111
 - Opium for smoking, X 4.57
 - Pistols and revolvers, X 4.300-4.301
 - Playing cards, X 4.91-4.92, 4.112
 - Processing taxes on certain oils, X 4.93
 - Retailers' excise taxes, X 4.102
 - Rubber, tread, X 4.108-4.109
 - Safe deposit boxes, X 4.51
 - Small business corporations distributions of previously taxed income, X 4.30
 - Social security, X 4.34
 - Sugar, manufactured, X 4.96
 - Tires, X 4.108-4.109
 - Tobacco and tobacco products, X 4.283-4.299
 - Transfers of interests in silver bullion, X 4.43
 - Transportation of property, X 4.55-4.56
 - Transportation services required to collect, X 4.54
 - Tread rubber, X 4.108-4.109
 - Vehicles, X 4.108, 4.110
 - Wagering, X 4.105-4.107
 - Withholding, X 4.37, 4.38, 4.39
- Tax-free stocks, securities, and other corporate property exchange, X 4.7-4.9
- Taxpayers:
- See also* Taxes
 - General, II 3.18; X 4.1-4.305
- Telecommunications taxes, X 4.53
- Telegraph carriers:
- General, XV 1.34
 - Required to collect tax, X 4.53
- Telephone carriers:
- Employing learners, VII 5.7
 - General, XV 1.33
 - Required to collect tax, X 4.53
- Television stations, XV 1.2-1.5
- Testing programs, State and local educational agencies, financial assistance, IV 1.7
- Texas; petroleum regulations of the Office of Oil and Gas, Interior Department, V 3.3-3.7
- Textile fiber products manufacturers and distributors, XIX 1.7
- Timber property depreciation and depletion, X 4.5
- Tires, floor stocks tax on, X 4.108
- Titanium mill products; defense materials regulations, II 1.4
- Tobacco:
- Buyers, I 6.14
 - Cooperative associations, farmers or growers, X 4.296
 - Crop insurance, I 9.1
 - Dealers, I 6.18, 6.22; X 4.289, 4.297
 - Farmers' or growers' agents and cooperative associations, X 4.296
 - Importers, X 4.288, 4.290, 4.292
 - Manufacturers, I 6.13; X 4.286, 4.288-4.289, 4.290, 4.292, 4.294-4.295, 4.298-4.299
 - Marketing quotas, I 6.13-6.23
 - Processors and persons sorting, stemming, packing, redrying, prizing, and trucking, I 6.15, 6.19, 6.23
 - Producers, I 6.13, 6.16, 6.20
 - Taxes, X 4.283-4.299
 - Truckers, I 6.15, 6.19, 6.23
 - Warehousemen, I 6.17, 6.21; X 4.285
- Toilet preparations:
- Made with specially denatured alcohol, X 4.153, 4.158
 - Manufacturers or processors, bottlers or rebottlers, and dealers, X 3.16, 4.153, 4.158
- Tomatoes; marketing orders, I 3.5, 3.17, 3.19
- Traders on Indian reservations, V 4.15
- Trades and industries, vocational education in, IV 1.3
- Transaction control regulations; persons engaged in transactions involving shipment of certain merchandise between foreign countries, X 5.1
- Transfer of stock, securities, and other corporate property, participants in, X 4.7-4.9, 4.14, 4.26
- Transit systems:
- Claiming credit or refund for gasoline used for nonhighway purposes, X 4.98
 - Subject to tax on use of certain highway motor vehicles, X 4.110
- Transportation:
- Carriers of persons, X 4.54
 - Carriers of petroleum, X 4.52
 - Carriers of specially denatured alcohol or undenatured ethyl alcohol, X 4.159
 - Express companies, XXIII 1.5
 - Motor carriers, XXIII 1.9-1.11
 - Persons transporting property for hire, X 4.55-4.56
- Transportation—Continued
- Poultry and poultry products transporters, I 3.27
 - Radio stations, XV 1.17, 1.19, 1.21, 1.26
 - Railroad companies, XXIII 1.1-1.4
 - Water carriers, XXIII 1.12
- Tread rubber:
- Manufacturers, producers, or importers, X 4.109
 - Persons liable for floor stocks tax, X 4.108
- Treasury Department:
- See* Accounts, Bureau of
 - Coast Guard, United States
 - Comptroller of the Currency
 - Customs, Bureau of
 - Internal Revenue Service
 - International Finance, Office of
 - Mint, Bureau of the
 - Narcotics, Bureau of
 - Public Debt, Bureau of the
- Truckers, tobacco, I 6.15, 6.19, 6.23
- Tung Nut Price Support program, I 7.3
- Tungsten purchase programs, XXI 1.2, 1.3
- Turpentine and rosin:
- Processors for naval stores, I 3.58
 - Producers of gum naval stores from turpentine trees, I 2.2
- U
- Underwriting agents; war risk insurance program, II 3.25, 3.27
- Unemployment insurance, railroad, XXV 1.1
- United States agencies. *See under name of specific agency*
- United States Munitions List, IX 1.2
- Uranium deposits lessees, XI 1.6
- Urban renewal projects, XXII 1.1
- Utilities, public, and licensees, XVIII 1.1
- V
- Vegetable oils, X 4.93
- Vegetables:
- Diverters, I 3.21
 - Marketing orders, I 3.4, 3.5, 3.15, 3.19
 - Perishable Agricultural Commodities Act of 1930, I 3.22
 - Shippers, I 3.19
- Vehicles:
- Persons liable for floor stocks tax, X 4.108
 - Persons subject to tax on use of highway motor vehicles, X 4.110
- Vendors. *See* Dealers
- Vessels:
- Agents, II 3.1-3.9, 5.1; X 9.2, 9.8, 9.13, 9.15, 9.16
 - Canal Zone ports, XXIV, 1.1-1.3
 - Cargo, X 9.7
 - Charterers, II 3.10, 3.20, 3.22-3.24; X 9.11, 9.13, 9.15, 9.16
 - Construction reserve fund, II 3.18
 - Contractors for use of, X 9.11
 - Contractors and subcontractors for construction and repair, II 3.15-3.16; X 4.20
 - Dry-cargo, II 3.10, 3.23
 - Employees, II 5.1
 - Halibut fishing, V 5.1
 - Hazardous, inflammable, or combustible cargo, X 9.1, 9.3, 9.14, 9.15; XXIV 1.1
 - Marine casualties, X 9.2, 9.8
 - Masters, II 3.7, 5.1; V 5.1; X 9.1-9.9, 9.13, 9.14; XXIV 1.1-1.2
 - Nautical school ships, X 9.8
 - Operators, II 3.11-3.12, 3.17, 3.19; V 5.1; X 9.12

Vessels—Continued

Owners, II 5.1; X 9.2, 9.8, 9.10, 9.13, 9.15, 9.16
 Panama Canal, XXIV 1.1-1.4
 Passenger, X 9.5, 9.6
 Purchasers, II 3.20, 3.21
 Radio stations, XV 1.13
 Storing or carrying explosives, X 9.9, 9.12-9.15; XXIV 1.1
 Subject to Interstate Commerce Act, XXIII 1.12
 War-built vessels. *See* War-built vessels
 Welders, X 9.4
 Veterans:
 Apprenticeship training, XXVII 1.6
 Holders of VA guaranteed or insured loans, XXVII 1.10, 1.11
 On-the-job training, XXVII 1.6
 Schools for, XXVII 1.1-1.5
 Veterans Administration, XXVII
 Veterinary surgeons dispensing, administering, or distributing narcotic drugs, X 4.58, 4.69, 4.78
 Viet-Nam, Communist-controlled area of; shipping restrictions, II 5.1
 Vinegar factories, X 4.167
 Virgin Islands:
 Distilled spirits imported from, X 4.113
 Employers, in various industries, VII 5.47-5.49
 Homeworkers, VII 5.48-5.49
 Liquors brought into the United States from, X 4.271-4.272
 Sugar industry employers, I 6.32, 6.33
 Visas, nonimmigrant, IX 1.1
 Vocational education under Smith-Hughes Act and George-Barden Act, IV 1.3

W

Wage earners; income tax, X 4.1
 Wage and Hour Division, VII 5.1-5.52
 Wagering:
 Claimants for credit or refund of overpayments, X 4.106
 Persons receiving wagers on behalf of another person, X 4.106-4.107
 Persons required to pay excise tax on, X 4.105-4.107

Wages:

See also Employers
 Rates, fair wage, under the Sugar Act, I 6.32-6.33
 Retroactive payment of, VII 5.2
 Walnuts; marketing orders, I 3.8
 War orphans educational assistance, XXVII 1.7-1.9
 War Production Board, Supp. I
 War risk insurance programs, II 3.25-3.27
 War-built vessels:
 Charterers, II 3.20, 3.22-3.24
 Purchasers, II 3.20, 3.21
 Warehouse Act of 1916, I 3.38-3.48
 Warehousemen, I 3.38-3.48, 6.5, 6.11, 6.17, 6.21, 6.24, 6.28
 Warehouses; operators and proprietors:
 Bonded warehouses. *See* Bonded warehouses
 Commodity futures exchanges, I 5.13
 Industrial alcohol, X 4.116, 4.124, 4.132-4.139, 4.277
 Internal revenue bonded warehouses. *See* Bonded warehouses
 Sea stores, bonded, X 4.284
 Tobacco, X 4.285, 4.286
 Wheat, imported, X 3.13
 Water carriers, XXIII 1.12
 Watershed loans, I 8.4
 Weighers:
 Agricultural commodities, I 3.45
 Livestock and poultry, I 3.34-3.35
 Welders, marine engineering, X 9.4
 Western Hemisphere trade corporations; income taxes, X 4.29
 Whaling ships and land stations, V 2.7, 6.1
 Wheat:
 Bonded common carriers, X 3.13
 Crop insurance, I 9.1
 Export payment program for wheat and wheat flour, I 7.13
 Exporters, I 7.13; X 3.13
 Importers, X 3.13
 Marketing quotas, I 6.24
 Producers, warehousemen, elevator operators, feeders, processors or trans-ferers, and buyers, I 6.24

Wholesalers:

Beer, X 4.161
 Butter, adulterated and process or renovated, X 4.95
 Filled cheese, X 4.90
 Liquor, X 4.160, 4.163, 4.165-4.166
 Narcotics, X 4.59, 4.60, 4.64-4.65, 4.67
 Wine, X 4.161
 Wildlife restoration projects, V 2.6
 Wills; executors or legal representatives, X 4.21
 Wind River Indian Reservation, Wyoming; mining, V 4.14
 Wine:
 Bottling houses, X 4.223-4.227
 Cellars and wineries, X 4.236-4.262, 4.281
 Dealers, X 4.161
 Experimental wine operations, institutions engaged in, X 4.238
 Exports with benefit of drawback, X 4.227
 Importers, X 4.274
 Persons producing wine for family use, X 4.263
 Withdrawn for deposit in a foreign-trade zone, X 4.281
 Wire and wireless communications, taxes on, X 4.53
 Women's apparel industry, VII 5.11-5.12
 Wool:
 Grower pool managers and member associations, I 7.7
 Handlers, I 7.6
 Manufacturers, processors, or dealers, X 3.6-3.8; XIX 1.1
 Price support programs, I 7.6, 7.8, 7.9
 Producers, I 7.8
 Workshops, sheltered, VII 5.9
 Wyoming; Indian lands, V 4.14
 Y
 Yield insurance investors, XXII 2.7
 Z
 Zinc and lead mining on Quapaw Agency lands, V 4.12
 Zuni Reservation, traders on, V 4.15





