

# FEDERAL REGISTER

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PART I

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Agricultural Stabilization and  
Conservation Service  
Atomic Energy Commission  
Census Bureau  
Civil Aeronautics Board  
Civil Service Commission  
Commodity Credit Corporation  
Customs Bureau  
Federal Aviation Agency  
Federal Communications Commission  
Federal Maritime Commission  
Federal Register Administrative  
Committee  
Federal Trade Commission  
Fish and Wildlife Service  
General Services Administration  
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International Commerce Bureau  
Interstate Commerce Commission  
Labor Department  
Land Management Bureau  
National Bureau of Standards  
Securities and Exchange Commission  
United States Information Agency  
Wage and Hour Division

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89th Congress, 2d Session  
1966

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# Rules and Regulations

## Title 7—AGRICULTURE

### Chapter VII—Agricultural Stabilization and Conservation Service (Agricultural Adjustment), Department of Agriculture

#### SUBCHAPTER C—SPECIAL PROGRAMS

#### PART 751—LAND USE ADJUSTMENT PROGRAMS

#### Subpart—Cropland Adjustment Program for 1966 Through 1969

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751.141	Delegation of authority.

AUTHORITY: The provisions of this subpart issued under sec. 802(9), 79 Stat. 1210.

#### § 751.101 Definitions.

As used in this subpart and in all agreements, forms, documents, and pro-

cedures in connection therewith, the following terms shall have the following meanings:

(a) The terms "Secretary," "Deputy Administrator," "State committee," "community," "county," "county committee," "person," "sharecropper," "tenant," "operator," "producer," "farm," and "cropland," shall have the meaning assigned to them in the regulations governing Reconstitution of Farms, Allotments, and Bases, 7 CFR Part 719, as amended.

(b) "Administrator" means the Administrator or Acting Administrator of the Agricultural Stabilization and Conservation Service, U.S. Department of Agriculture.

(c) "Director" means the Director or Acting Director of the Farmer Programs Division, Agricultural Stabilization and Conservation Service, U.S. Department of Agriculture.

(d) "State" means any one of the States of the United States.

(e) "Agreement" means a Cropland Adjustment Agreement, including notice of cost-share approval.

(f) "ACP" means the Agricultural Conservation Program formulated under section 8 of the Soil Conservation and Domestic Allotment Act, as amended.

(g) The "State ACP Development Group" consists of the State committee (including the State director of extension), the State conservationist of the Soil Conservation Service, the Forest Service official having jurisdiction of farm forestry in the State, and, in States in the Appalachian region in which a program is developed under section 203 of Public Law 89-4 with the assistance of the State ACP Development Group upon request of the Governor of the State, a representative recommended by the Governor and designated by the Secretary.

(h) "Tame hay" means a stand of grasses or legumes on cropland which does not require annual tillage and which has been seeded within 5 years preceding the date of the agreement and from which a hay crop other than hayseed was mechanically harvested in each of the 3 years preceding the first year of the agreement period: *Provided*, That (1) a hay crop need not have been harvested in each of the 3 years preceding the first year of the agreement period if such a stand of grasses or legumes has been seeded within the last 2 years and followed another crop which at the time of reseeding would have met the 3-year harvesting requirement and (2) a hay crop need not have been harvested in any of the 3 years in which the failure to harvest hay was caused by flood, drought, or other natural disaster.

(i) "Conservation Reserve Program" means the program set forth in regulations issued pursuant to the Soil Bank Act, 7 CFR Part 750.

(j) "Cropland Conversion Program" means the program formulated under section 16 of the Soil Conservation and Domestic Allotment Act, as amended, under which farmers and ranchers enter into agreements providing for changes in cropping systems and land uses, 7 CFR Part 751.

(k) "Great Plains Conservation Program" means the program authorized by the Act of August 7, 1956, 70 Stat. 1115-1117 (16 U.S.C. 590p(b)), 7 CFR Part 601.

#### § 751.102 Purposes.

The cropland adjustment program is a program to be carried out during the calendar years 1966, 1967, 1968, and 1969 for the purposes of reducing the costs of farm programs, assisting farmers in turning their land to nonagricultural uses, promoting the development and conservation of the Nation's soil, water forest, wildlife, and recreational resources, and establishing, protecting, and conserving open spaces and natural beauty. To carry out such purposes, the Secretary is authorized to enter into agreements with farmers to divert cropland normally used for the production of allotment crops, feed grains, and other specified crops to approved practices and uses. Under such agreements, the Secretary will (a) make annual adjustment payments to producers with respect to the acreage diverted and (b) share the costs of establishing approved practices and uses on such acreage.

#### § 751.103 Administration.

(a) The cropland adjustment program will be administered in the field by State and county committees under the general direction and supervision of the Administrator. Members of county committees are authorized to approve cropland adjustment agreements on behalf of the Secretary. State and county committees do not have authority to modify or waive any of the provisions of these regulations, or any amendment, supplement, or revision thereto, and do not have authority to modify or waive any of the provisions of any agreement entered into hereunder except to the extent specifically authorized in this subpart.

(b) The State committee shall be responsible for developing recommendations and requirements which are needed to adapt the program to the conditions in the State. The State committee, in developing the practices for which costs will be shared, may consult with the ACP Development Group, the State forester, any State agency for wildlife and conservation, and the president of the land-grant college. Other appropriate State and Federal agencies within the State may be invited to participate in the deliberations.

(c) The county committee shall be responsible for developing recommendations and requirements needed to adapt the program to the conditions in the county. The ACP Development Group and representatives of other appropriate State and Federal agencies within the county may be invited to participate in the deliberations.

#### § 751.104 Geographical applicability.

The cropland adjustment program will be applicable in all the States except Alaska and Hawaii.

#### § 751.105 State programs.

These regulations together with such State supplementation as is needed to adapt the program for use in the State shall be the State program. The State supplementation shall include the approved practices (including specifications), rates of cost-sharing, and such conditions and requirements as are needed to assure an effective program in the State. The State supplementation shall be approved by the Director.

#### § 751.106 County programs.

The State program together with any county supplementation which may be needed to adapt it for use in the county shall be the county program. The county supplementation shall be approved by the State committee. Copies of bulletins setting forth the State and county programs will be available in the office of the county committee.

#### § 751.107 State allocations.

Each State shall be furnished an annual program allocation by the Deputy Administrator.

#### § 751.108 Cropland adjustment program bases.

(a) For each farm participating in the program, the county committee shall determine cropland adjustment program bases for wheat, tobacco, peanuts, rice, upland cotton, extra long staple (ELS) cotton, and feed grains (corn, barley, and grain sorghums). The base for feed grains shall be an acreage equivalent to the feed grain base established under the feed grain program and the bases for each other commodity shall be equivalent to the allotment established under the regulations governing the establishment of allotments. Notwithstanding the provisions of this paragraph (a) and § 751.117 the sum of the bases determined under this paragraph and the conserving base shall not exceed the total cropland on the farm.

(b) The county committee shall also determine (1) a nonallotment base which shall be determined by subtracting the sum of the conserving base and the cropland adjustment program bases determined under paragraph (a) of this section from the total cropland on the farm and (2) if requested by the producers on the farm, a tame hay base which shall be the acreage of cropland which has been devoted to tame hay on the farm.

(c) Notwithstanding any other provision of this section, no cropland adjustment base shall be established for a new

farm allotment or a new farm feed grain base.

#### § 751.109 Awarding cropland adjustment agreements.

(a) Producers wishing to be considered for a cropland adjustment program agreement shall file a request therefor with the county committee not later than a date established by the Deputy Administrator, showing the base he desires to divert under the program, the acreage to be designated, and the proposed use to which the land is to be devoted. In order to be eligible for participation, producers must agree to divert cropland adjustment program bases as shown below:

(1) On a farm with a cropland adjustment program base for wheat, upland cotton, ELS cotton, tobacco, peanuts, rice, or feed grains, producers must agree to divert all of at least one such base. In addition, producers may agree to divert all of any one or more of such bases, all the tame hay base, or all or any part of the nonallotment base.

(2) On a farm with no cropland adjustment program base for wheat, upland cotton, ELS cotton, tobacco, peanuts, rice, or feed grains, but with a tame hay base, producers must agree to divert all of such tame hay base. In addition, producers may agree to divert all or any part of the nonallotment base.

(3) Farms with no cropland adjustment base for allotment crops, feed grains, and tame hay base are not eligible for the program.

(4) Upland cotton shall not be included in the program for 1966 if the county committee determines with the approval of the Deputy Administrator that there should not be diversion from such crop under the program in 1966.

(5) Producers on farms with an established fallow rotation system may designate for zero adjustment payment an acreage of summer fallow land up to the acreage of wheat and barley designated as diverted under the agreement.

(6) Notwithstanding any other provision of this paragraph (a), less than the entire cropland adjustment base for allotment crops or feed grains may be accepted for agreement if (i) the acreage of cropland eligible for designation is less than such base or (ii) the acreage which could be devoted to the crops of such base under the conservation reserve program, the great plains program, or the cropland conversion program is less than such base, and (iii) the producers agree to divert an acreage of such base equal to the acreage of cropland eligible for designation or the acreage which could be devoted to such crops under the programs specified in (ii), as applicable, and agree to a permitted acreage of zero for such base.

(b) Subject to the acreage ceilings provided in § 751.110 and to the extent of funds allocated to the county, agreements shall be approved in the order in which they are filed with the county committee: *Provided*, That the county committee in order to provide an opportunity for participation by a maximum number of producers, may limit the approval of requests for agreements in a

manner approved by the Deputy Administrator.

(c) If an application has been made with respect to land not constituting a farm as defined in the regulations governing Reconstitution of Farms, Allotments and Bases, 7 CFR Part 719, as amended, the reconstitution must be made before an agreement may be approved.

#### § 751.110 Acreage ceilings.

The total acreage placed under agreement in any county or community shall be limited to a percentage of the total eligible acreage in such county or local community which the Deputy Administrator determines would not adversely affect the economy of the county or local community. In determining such percentage, the Deputy Administrator shall give appropriate consideration to the productivity of the acreage being retired as compared to the average productivity of eligible acreage in the county or local community.

#### § 751.111 Cropland adjustment program agreement.

(a) A cropland adjustment agreement shall be executed for each participating farm. The agreement shall be signed by (1) the owner of the farm, (2) the farm operator, and (3) by each other person who as tenant or sharecropper is to share in the adjustment payment.

(b) There shall be only one agreement for a farm.

(c) The final date for signing and filing the agreement with the county committee shall be the date established by the Deputy Administrator, except that the State committee may authorize the county committee to approve an agreement signed or filed after the prescribed date where it is established that failure to sign or file the agreement was not due to the fault or negligence of the producers involved.

(d) Each agreement shall be signed by a member of the county committee on behalf of the Secretary.

#### § 751.112 Responsibility of agreement signers.

(a) The owner is responsible for compliance with the agreement and for any refunds or deductions for failure to comply fully with the terms of the agreement while he is a party to the agreement.

(b) Each other person signing the agreement is jointly and severally responsible with the owner for compliance with the agreement and for any refunds or deductions for failure to comply fully with the terms of the agreement while he is a party to the agreement.

#### § 751.113 Agreement period.

(a) The agreement period shall be not less than 5 nor more than 10 years. Where odd and even year conserving bases are established, the period shall be for an even number of years and for not less than 6 years.

(b) The agreement shall become effective for the first year of the agreement on January 1 or the date of approval, whichever is later, and shall end on December 31 of such year. Each

subsequent year of the agreement period shall be on a calendar year basis with the agreement period ending on December 31 of the last year. A practice started before the agreement is approved but after the request has been filed shall be considered as having been started during the agreement period.

(c) All of the land placed under agreement in any one year shall have an agreement period for the same number of years.

(d) An agreement period specified in the agreement which is less than the maximum agreement period authorized under this section may, prior to December 31, 1969, be increased up to such maximum period if the county committee approves such longer period as being in the interests of the program.

**§ 751.114 Eligible farm.**

A farm is eligible for participation in the program if the farm was operated during the year preceding the first year of the agreement period i.e., crops were planted for harvest or were harvested or there was grazing on the farm during the normal grazing season. The farm will be considered to have been operated during such year if (a) acreage was diverted under the conservation reserve, cropland conversion, upland cotton, feed grain, or wheat programs and the county committee determines that no crops were planted for harvest or were harvested because of participation in such a program, (b) a conservation reserve contract with respect to the farm expired on December 31 of the second year preceding the first year of the agreement period and the county committee determines that no crops were planted for harvest or harvested in the year preceding the first year of the agreement period because of anticipated participation in a land use adjustment program for such year, or (c) the county committee determines that crops were not planted for harvest or harvested on the farm because of flood, drought, or other natural disaster.

**§ 751.115 Annual adjustment payments.**

(a) Producers on the farm shall be eligible for an annual adjustment payment on acreage designated as diverted from the production of crops under the program except as provided in § 751.109 (a) (5). Annual adjustment per unit payment rates determined by the Administrator to be fair and reasonable, taking into account the diversion from the cropland adjustment program bases and other obligations undertaken by the producers, shall be furnished to each county. Annual adjustment per acre payment rates for each county shall be determined upon the basis of such unit rates in accordance with instructions issued by the Administrator.

(b) The farm annual adjustment per acre payment rate for the cropland adjustment program bases shall be established by the county committee by multiplying the farm yield for the commodity by the county annual adjustment per unit payment rate determined under paragraph (a) of this section. The farm

annual adjustment per acre payment rate may be increased by an amount determined by the county committee to be appropriate in relation to the benefit to the general public of the use of the designated acreage if the producer agrees on a form prescribed by the Administrator to permit, without other compensation, access to such acreage by the general public, during the agreement period, for hunting, trapping, fishing, and hiking, subject to applicable State and Federal regulations.

(c) It has been determined by the Administrator that the farm annual adjustment per acre payment rate computed as provided in this section will not exceed 40 per centum of the estimated value of the crops or types of crops which might otherwise be grown, on the basis of prices in effect at the time the agreement is entered into.

(d) The adjustment payment shall be divided among landowners, tenants, and sharecroppers in the manner agreed upon by them as representing their respective contribution to the crop diversion required by the agreement except that the county committee shall refuse to approve any agreement with respect to which it considers the proposed division of the adjustment payment is not fair and equitable. The applicable adjustment payment and the division of the adjustment payment shall be specified in the agreement.

(e) Each producer signing the agreement may choose to receive his share of the adjustment payment (1) in equal annual payments during the years of the agreement period, or (2) when the county committee determines that it will best serve the interests of the program, in such installments as may be agreed to by the producers on the farm and the county committee: *Provided*, That for each year any annual adjustment payment is made in advance of performance, the annual adjustment payment shall be reduced by 5 per centum.

**§ 751.116 Cost-shares for authorized practices.**

(a) Subject to conditions and limitations in this subpart, cost-sharing may be authorized for eligible practices needed on the designated acreage during the period of the agreement. Such authorization shall be made on a form prescribed for that purpose and shall be a part of the agreement. Payment of the cost-shares shall be made only upon application submitted on a form prescribed by the Administrator.

(b) The rates of cost-sharing for a county shall not exceed the rates of cost-sharing for comparable practices under the agricultural conservation program. Where practices less costly than those under the agricultural conservation program can be developed that will satisfactorily meet required uses under the cropland adjustment program, rates shall be established consistent with the lower cost of such practices.

(c) The rates of cost-sharing shall be revised when necessary during the agreement period to reflect substantial changes in current costs in carrying out

the practices from those used in establishing the rates of cost-sharing in effect at the time the agreement was approved. The revised rates shall be effective for practice approvals issued after the revisions.

(d) Practice specifications and requirements shall be the same as the practice specifications and requirements for comparable practices in the agricultural conservation program, except for such modifications as are needed to effectuate the purposes of the cropland adjustment program. Practice specifications should reflect the use of the minimum application of seed and minerals and use of inexpensive varieties of seed which will produce a cover suitable for protection of the land from erosion for the agreement period. Practices shall be carried out under specifications and requirements which are applicable at the time the notice of practice approval is issued.

(e) The Forest Service and the Soil Conservation Service shall have the same technical responsibilities for cropland adjustment program practices they have for the same or similar agricultural conservation program practices and these responsibilities shall be exercised in the same way.

(f) The establishment or installation of a practice shall be deemed to include the replacement, enlargement or restoration of practices if all of the following conditions exist: (1) Replacement, enlargement, or restoration of the practice is needed to meet the conservation problem; (2) the failure of the original practice was not due to the lack of proper maintenance; and (3) funds are available.

(g) The sharing of costs will be subject to the condition that the practices be maintained for the period of the agreement for the purpose for which cost-sharing was authorized: *Provided*, That if the designated acreage is to be devoted to trees, recreation, water impoundments, or long-term wildlife practices, the practice shall be maintained for a period ending 10 years after the beginning of the agreement period.

(h) In addition to the provisions contained in the subpart, cost-sharing under the cropland adjustment program shall also be subject to the following regulations of the agricultural conservation program in effect at the time the notice of practice approval is issued (7 CFR 701.1-701.97, as amended): Section 701.7 *Adaptation of practices*; § 701.8 *Practice specifications*; § 701.9 *Use of liming materials and commercial fertilizers for vegetative cover*; § 701.11 *Rates of cost-sharing*; § 701.12 *Items of cost on which rates of cost-sharing may be based*; § 701.16 *Method and extent of approval*; § 701.18 *Repair, upkeep, and maintenance of practices*; § 701.23 *Practices involving the establishment or improvement of vegetative cover*; § 701.24 *Failure to meet minimum requirements*; § 701.25 *Conservation materials and services*; § 701.26 *Practices carried out with aid from ineligible persons*; § 701.27 *Division of Federal cost-shares*; § 701.30 *Persons eligible to file application for*

payment of Federal cost-shares; § 701.33 Compliance with regulatory measures; and § 701.38 Misuse of purchase orders. For purposes of applying such agricultural conservation program regulations to the cropland adjustment program, the term "program" shall mean the "cropland adjustment program."

#### § 751.117 Farm conserving base.

The regulations governing the establishment and maintenance of the farm conserving base, Part 792 of this chapter, shall be applicable to the cropland adjustment program.

#### § 751.118 Designation and use of acreage diverted.

(a) Cropland diverted from the production of crops under the program shall be specifically identified and designated for the period of the agreement.

(b) (1) Except as otherwise provided in subparagraph (2) of this paragraph, land eligible for designation must be cropland which was:

(i) Intensively cultivated during at least one of the 4 years immediately preceding the first year of the agreement period;

(ii) Devoted to a conservation use, other than a water storage facility or trees, under the conservation reserve program, cropland conversion program, great plains conservation program, or 1963 land use adjustment agreement, which terminated or expired with respect to such land not more than 4 years immediately preceding the first year of the agreement period;

(iii) Devoted to a hay crop (for hay, green chop, silage or pasture) during all 4 years immediately preceding the first year of the agreement period in a normal rotation pattern and is at least equal in productivity to the land on the farm which would qualify under (i) above; or

(iv) Designated and approved as diverted acreage under upland cotton, feed grain, or wheat programs for 1961 or subsequent years but prior to the first year of the agreement period, except acreage devoted to trees or to a water storage.

(2) The following land is not eligible for designation:

(i) Land which is designated as diverted under any other program;

(ii) Land which is harvested in the first year of the agreement period prior to designation as diverted acreage, except as provided in paragraph (d) of this section;

(iii) Turn rows, drainage ditches, wet low-lying areas, droughty knobs or banks, other areas which normally would not produce a crop and strips of less than four normal rows in skip-row planting patterns;

(iv) Land which the county committee determines the producer reasonably could not expect to use for the production of the crops being diverted because of its physical condition or other reason;

(v) Land which at the time the diverted acreage is designated is expected to be utilized in the first year of the agreement period for industrial develop-

ment, housing, highway construction, or other use;

(vi) Land devoted to nonagricultural use;

(vii) Land devoted in the first year of the agreement period to asparagus, strawberries, or bush fruits (including new plantings of such crops);

(viii) All land on a farm on which a conservation reserve contract has been canceled since January 1 of the year preceding the first year of the agreement period because of a scheme or device to exceed the \$5,000 payment limitation under the conservation reserve program unless the Deputy Administrator determines that participation in the program would not be against the public interest;

(ix) National wildlife refuges;

(x) Land intended to be used for a specific nonfarm use in a later year, which would not be devoted in the first year of the agreement period to an agricultural use;

(xi) Land owned by the United States or a State or local government (or agency or political subdivision thereof) except (a) any land upon which a homestead or desert land entry has been made and is in good standing and (b) cropland owned and operated by a State, county, or local government which the owner (State, county, or local government) establishes to the satisfaction of the county committee that it has adequate equipment or other facilities readily available for the successful production of row crops and small grains and that the production of such crops is a normal practice for such land;

(xii) Land in an orchard or vineyard; and

(xiii) Land with respect to which the ownership has changed during the 3-year period preceding the first year of the agreement period unless (a) the new ownership was acquired by will or succession as a result of the death of the previous owner; (b) the new ownership was acquired prior to January 1, 1964; (c) the new ownership was acquired prior to January 1, 1965, upon the exercise of an option to purchase entered into prior to January 1, 1964; (d) the new ownership was acquired prior to January 1, 1965, to replace eligible land from which the producer was displaced as a result of the acquisition of such land by a Federal, State, or local agency having the right of eminent domain; or (e) the new ownership was acquired prior to January 1, 1965, and the county committee determines that (1) the land was acquired by the producer for purpose of farming and not for the purpose of placing it in the program and (2) the producer carried out normal farming operations on the land after the date of acquisition; *Provided*, That a producer shall not be prohibited from entering into an agreement if such producer has operated the land to be designated for as long as three years preceding the first year of the agreement and has control of such land for the agreement period. (These provisions shall not prohibit the continuation of an agreement has once been entered into under this subpart.)

(xiv) Land offered for agreement with respect to which the productivity is substantially below that of the average land on the farm: *Provided*, That the producer shall be given an opportunity to designate other land which more nearly reflects the productivity of the average land on the farm.

(c) The designated acreage shall be devoted to the use specified in the agreement. The practices shall be established and maintained for the duration of the agreement: *Provided*, That with the approval of the county committee the designated acreage may be devoted to access roads, fire lanes, firebreaks, or other fire prevention measures for the protection of the designated acreage, adjoining land, or the farm buildings, or any other use approved by the Deputy Administrator if such uses are maintained at no expense to the Government in a manner to prevent erosion: *Provided, further*, That the destruction of the vegetative cover is authorized (1) during the last 6 months of the agreement period for the purpose of planting a crop which matures for harvest in a later year, (2) during the last 3 years of the agreement period for carrying out summer fallow operations or planting of small fruit or bush fruit, or (3) during the last 3 years of the agreement period for the planting of orchard and vineyard crops.

(d) During the period of the agreement, no crop shall be harvested from the designated acreage and such acreage shall not be grazed unless the Secretary, after certification by the Governor of the State in which such acreage is situated of the need for grazing or harvesting of such acreage, determines that it is necessary to permit grazing or harvesting in order to alleviate damage, hardship, or suffering caused by severe drought, flood, or other natural disaster, and consents to such grazing or harvesting subject to appropriate reduction in the rate of adjustment payment. The restriction against harvesting shall not apply to a crop which matured and normally would be harvested in the year preceding the first year of the agreement period unless harvesting of the crop in such year would have been in violation of a Federal agricultural program.

(e) The conservation practices eligible to be carried out on the designated acreage are as follows:

CA-1. *Establishment of perennial grasses or legumes.* (Does not include annual or biennial varieties.)

CA-2. *Establishment of short-term cover.* (Annuals and biennial varieties are eligible, but only where they will furnish adequate protective cover for the duration of the agreement.)

CA-3. *Improvement of perennial cover.* (An inadequate stand of acceptable perennial grasses or legumes are on the land and improvement will serve purpose of CA-1.)

CA-4. *Establishment of stand of trees.* (Same as ACP practice A-7.)

CA-5. *Establishment of food plots or habitat for wildlife.* (Annual, biennial, or perennial varieties. Shrubs or other woody varieties for habitat.)

CA-6. *Development or restoration of shallow water areas for wildlife.* (Same as ACP practice G-2.)

CA-7. Construction of dams or ponds for wildlife. (Same as ACP practice G-3.)

CA-8. Other wildlife practices. (Same as ACP practice G-4.)

CA-9. Preservation of open spaces. (To be developed as needed to achieve program objectives.)

CA-10. Preservation of natural beauty. (To be developed as needed to achieve program objectives.)

CA-11. Prevention of air pollution. (To be developed as needed to achieve program objectives.)

CA-12. Prevention of water pollution. (To be developed as needed to achieve program objectives.)

CA-13. Establishment of picnic and sports recreation area. (For developing uses such as trap shooting, ball fields, tennis courts, and golf courses.)

CA-14. Establishment of camping and nature recreation areas. (For developing uses such as camp sites, parking areas, nature trails, hiking trails, and riding trails.)

CA-15. Establishment of summer water sports recreation areas. (For constructing reservoirs for uses such as swimming, boating, water skiing, wading, and beaches.)

CA-16. Establishment of winter sports recreation areas. (For uses such as ski trails, toboggan runways, and ice skating.)

CA-17. Management of established acceptable cover. (This practice involves maintenance of a cover which will provide adequate protection from wind and water erosion for the agreement period and for which no cost-sharing is made.)

(f) Cost-sharing for practices CA-13, CA-14, CA-15, and CA-16 shall be limited to earthmoving and establishment of vegetative cover, including trees and shrubs, except that for golf courses it shall be limited to vegetative cover on fairways. Any facilities, such as picnic tables, diving boards, bathhouses, and boats, which are necessary for the successful functioning of the applicable enterprise, shall be provided by the producer without cost-sharing.

(g) The designated acreage shall not be devoted to such nonagricultural uses as industrial or residential developments, mining operations, gravel pits, stone quarries, and road rights-of-way. A list of nonagricultural uses which are authorized on the designated acreage shall be available at the county ASCS office.

(h) Information will be available in the county ASCS office as to (i) the availability of the conservation uses and practices in a particular county, and (ii) the specifications for the uses and practices, including any supplementation or modification of such uses and practices.

**§ 751.119 Control of erosion, insects, weeds, and rodents.**

The producer shall carry out such measures as are needed for the control of erosion, insects, weeds, and rodents on the designated acreage. If the county committee determines that the measures carried out by the farmer are not adequate, it shall prescribe and require the application of such other or additional measures as are needed.

**§ 751.120 Determination of compliance.**

(a) Determination of the acreage devoted to crops and the acreage designated shall be made in accordance with Part 718 of this chapter, as amended.

(b) A representative of the county committee or of the State committee or any authorized representative of the Secretary shall have the right at any reasonable time to enter a farm, concerning which representations have been made on any forms filed under the program, in order to measure the acreage planted to crops and the acreage which the operator designated as being devoted to approved practices and uses on the farm, to examine any records pertaining thereto, and otherwise to determine the accuracy of a producer's representation and the performance of his obligations under the program.

**§ 751.121 Permitted acreage on cropland adjustment program base crops diverted under the program.**

The number of acres permitted to be devoted to feed grains or any allotment crop with respect to which an acreage is designated as diverted under the agreement shall be zero. The number of acres permitted to be devoted to nonallotment crops shall not exceed the acreage determined by subtracting the number of acres of nonallotment base crops designated as diverted under the agreement from the nonallotment base. Notwithstanding any other provision of this section, any acreage which could be devoted to allotment crops and feed grains under the agreement and which is not devoted to such crops may be devoted to nonallotment crops.

**§ 751.122 Compliance with the feed grain base and acreage allotments.**

(a) The feed grain base and the acreage allotments for the farm with respect to which an acreage of such crops is not designated as diverted under the agreement shall not be exceeded.

(b) The producer shall not exceed the feed grain base and the acreage allotments with respect to any other farm in which he has an interest. The producer shall not be considered as exceeding the feed grain base or acreage allotments on any other farm if he satisfies the county committee that he did not have control of the managerial operations of the noncomplying farm, that he has made a reasonable effort to encourage compliance with the requirements of this paragraph, and that it was through no fault of his own that such farm was not in compliance. In applying the provisions of this paragraph, a landowner or landlord cannot escape responsibility for any allotment or feed grain base being exceeded by leasing for cash or other consideration all or part of a farm. For purposes of this paragraph, the individuals or entity in each category listed below shall be considered as one producer and fully responsible for the actions of any other individual or entity in that category: (1) A partnership and any member of the partnership; (2) a corporation and the majority stockholder of such corporation; (3) an estate and an heir of the estate with over a 50 percent interest in the estate; (4) a trust and a beneficiary of the trust with over a 50 percent interest in the trust; (5) minor children

and the parent, guardian, or other individual legally responsible for the minor; and (6) husband and wife, except that the husband and wife may be considered as a separate producer on any farm if the spouse receiving program benefits does not share to any degree in the crops or proceeds thereof from the noncomplying farm, managerial control of the noncomplying farm by either husband or wife is in no way shared by the spouse, and no changes have been made in the operations or managerial control of the noncomplying farm which would tend to defeat the purposes of this paragraph (b). Any executor, trust officer, or farm manager responsible for the management of a farm shall be considered as a producer on the farm when he receives a percentage of the farm income exceeding 10 percent of the crops or proceeds for such management services.

**§ 751.123 Provisions relating to tenants and sharecroppers.**

(a) No agreement shall be entered into with a producer if it shall appear—

(1) That the landlord or operator has not afforded his tenants and sharecroppers an opportunity to participate under the agreement in proportion to the number of acres in the respective producer units of such commodity farmed by such tenants or sharecroppers; or

(2) That the landlord or operator has, in anticipation or because of participating in the cropland adjustment program, reduced the number of tenants and sharecroppers on the farm, or the shares of the allotment or base made available to tenants or sharecroppers (if a tenant or sharecropper leaves the farm voluntarily, the failure to replace such tenant or sharecropper shall not be considered as a reduction in anticipation of participating in the program); or

(3) That there exists between the operator or landlord and any tenant or sharecropper any lease, contract, agreement, or understanding, unfairly exacted or required by the operator or landlord and entered into in contemplation of the signing of any agreement hereunder, the effect or purpose of which is:

(i) To cause the tenant or sharecropper to pay over to the landlord or operator any payment to be paid to him under the agreement; or

(ii) To change the status of any tenant or sharecropper in order to deprive him of any part of the payment or any other right or privilege of his under the agreement to which his actual status with respect to the land prior thereto would have entitled him; or

(iii) To reduce the size of the tenant's or sharecropper's producer unit in contemplation of the signing of the agreement; or

(iv) To increase the rent to be paid by the tenant or decrease the share of the crop or its proceeds to be received by the sharecropper.

(4) That the operator or landlord has adopted any device or scheme of any sort whatever for the purpose of depriving any tenant or any sharecropper

of his payment or any other right under the agreement.

(b) The agreement shall be deemed to be in noncompliance if any of the conditions set forth in paragraph (a) of this section occurs after the signing of the agreement.

(c) In addition, no agreement shall be approved if the State or county committee determines for any reason that disapproval is necessary to protect the interests of tenants or sharecroppers.

**§ 751.124 Refunds or forfeitures for noncompliance.**

(a) Except as otherwise provided in paragraph (c) of this section, no adjustment payment shall be made to any producer for any year with respect to any farm on which it is determined that for such year:

(1) There has been a failure to comply with the permitted acreage of cropland adjustment program bases diverted under the program as provided in § 751.121;

(2) There has been a failure to maintain the conserving base as provided in § 751.117;

(3) There has been a failure to comply with the feed grain base and acreage allotments as provided in § 751.122: *Provided*, That if the failure to comply is determined under paragraph (b) of § 751.122, the refund or forfeiture shall not be applicable with respect to adjustment payments paid or payable to producers other than those covered by the provisions of such paragraph;

(4) There has been a failure to comply with the prohibition as to harvesting a crop from or grazing the designated acreage as provided in § 751.118(d);

(5) There has been a failure to devote the designated acreage to the use specified in the agreement or to establish and maintain the authorized practice on the designated acreage as provided in § 751.118(c);

(6) The designated acreage has been devoted to an unauthorized use as set forth in § 751.118(g);

(7) There has been a failure to control erosion, insects, weeds, and rodents on the designated acreage as provided in § 751.119; or

(8) There has been a failure to comply with the provisions relating to tenants and sharecroppers as provided in § 751.123.

(b) Except as provided in paragraph (c) of this section, if for any year noncompliance is determined under subparagraph (4), (5), (6), or (7) of paragraph (a) of this section, all cost-share payments paid or payable under the agreement through the year for which noncompliance is determined shall be forfeited or refunded.

(c) The regulations governing the making of payments when there has been a failure to comply fully with the program, Part 791 of this Chapter, shall be applicable to the cropland adjustment program.

(d) The agreement shall be terminated in any case in which the provisions of this section have required a refund or forfeiture of the entire annual adjustment payment under the agreement for

the year and it is determined that the circumstances of the noncompliance were of such nature as to warrant termination. In case of such termination, the producers must refund all adjustment payments and cost-share payments made under the agreement, plus interest as provided under § 751.134.

**§ 751.125 Nondiscrimination.**

The regulations governing nondiscrimination in federally assisted programs of the Department of Agriculture, 7 CFR Part 15, as amended, shall be applicable to the cropland adjustment program.

**§ 751.126 Practices defeating purposes of program.**

If the county committee finds that any producer has adopted or participated in any practice which tends to defeat the purposes of the program, it may withhold, or require to be refunded, all or any part of the annual adjustment or cost-share payments which otherwise would be due him under the program. It shall be considered a practice defeating the purposes of the program if the producers do not make available for public use a recreation resource development for which costs are shared or any annual adjustment payment is made.

**§ 751.127 Filing of false claims.**

The making of a fraudulent representation by a person in the payment documents or otherwise for the purpose of obtaining a payment from the county committee shall render the person liable, aside from any additional liability under criminal and civil frauds statutes, for a refund of the payments received by him with respect to which the fraudulent representation was made.

**§ 751.128 Depriving others of payments.**

If the State committee finds that any person has employed any scheme or device (including coercion, fraud, or misrepresentation), the effect of which would be or has been to deprive any other person of the payment due that person under the program, it may withhold in whole or in part from the person participating in or employing such a scheme or device, or require him to refund in whole or in part, the payment which otherwise would be due him under the program.

**§ 751.129 Modification of an agreement.**

(a) Reconstitution of farms shall be made in accordance with the regulations governing reconstitution of farms, 7 CFR Part 719, as amended.

(b) If the farm is reconstituted because of purchase, sale, change of operation, or otherwise, the agreement shall be modified in accordance with instructions issued by the Deputy Administrator with respect to any resulting farm containing all or any part of the original designated acreage. Such modified agreement or agreements shall reflect the changes in the number of acres in any resulting farm, the designated acreage, the conserving base, the cropland adjustment program bases, interested producers, and division of payments. If

producers who were not signatories to the original agreement are required to sign such modified agreement or agreements in accordance with § 751.111(a) but are not willing to become parties to the modified agreement or for any other reason a modified agreement is not entered into, the agreement shall be terminated with respect to the designated acreage not continued in the program, and all unearned adjustment payments and cost-share payments shall be forfeited or refunded. The producers on the farm prior to the reconstitution shall be jointly and severally responsible for refunding the unearned payments previously made. For purposes of this paragraph, adjustment and cost-share payments shall be considered as unearned in an amount computed by multiplying the total amount of adjustment payments paid or payable and the total amount of cost-share payments paid under the agreement with respect to the designated acreage which is not continued in the program by the percentage which the unexpired period of the agreement is of the total period of the agreement: *Provided*, That the year in which the reconstitution occurs shall be considered as part of the unexpired period unless the reconstitution occurs after the start of the normal planting season and there is full compliance with the agreement for the entire year.

(c) Except in cases in which the farm is reconstituted, if the ownership or operation of the farm changes in such a manner that the agreement no longer contains the signatures of producers required to sign the agreement in accordance with § 751.111(a), the agreement shall be modified in accordance with instructions issued by the Deputy Administrator to reflect the new interested producers and new divisions of payments. If such producers are not willing to become parties to the modified agreement or for any other reason a modified agreement is not entered into, the agreement shall be terminated and all unearned adjustment payments and cost-share payments shall be forfeited or refunded. The producers on the farm prior to the change of ownership or operation shall be jointly and severally responsible for refunding the unearned payments previously made. For purposes of this paragraph, adjustment and cost-share payments shall be considered as unearned in an amount computed by multiplying the total amount of adjustment payments paid or payable and the total amount of cost-share payments paid under the agreement by the percentage which the unexpired period of the agreement is of the total period of the agreement: *Provided*, That the year in which the change of ownership or operation of the farm occurs shall be considered as part of the unexpired period unless the change of ownership or operation occurs after the start of the normal planting season and there is full compliance with the agreement for the entire year.

(d) Upon request of the producers and approval of the county committee, an agreement may be modified to change or

add practices, to change the agreement period as authorized in § 751.113(d), or to make other changes which are not inconsistent with this subpart and applicable State and county supplementation.

(e) If the sale or lease of all or any part of a cotton allotment under section 344a of the Agricultural Adjustment Act of 1938, as amended, occurs during a period in which the farm is covered by a cropland adjustment program agreement, the agreement shall be subject to an appropriate adjustment in accordance with instructions issued by the Deputy Administrator, but no adjustment shall be made in the agreement of the farm to which the allotment is transferred.

(f) Notwithstanding any other provision of this section, a number of acres of cropland equal to the tobacco acreage allotment which is leased and transferred in accordance with Part 724 of this Chapter from a farm subject to a cropland adjustment agreement, which might otherwise be devoted to nonconserving crops, shall be considered to be devoted to nonconserving crops on the farm from which the allotment is leased and transferred and shall not be devoted to any other nonconserving use during the period for which the tobacco allotment is leased and transferred.

(g) When authorized by the Administrator, the agreement may be modified to incorporate or reflect the provisions of any cropland adjustment program for any subsequent year.

(h) The Deputy Administrator may authorize other agreement modifications determined to be desirable to carry out the purposes of the program or facilitate its administration.

**§ 751.130 Transfer of interest in an agreement.**

(a) If during the period covered by an agreement, a producer acquires an interest in all or part of a farm he may, with the consent of the remaining parties to the agreement and approval of the county committee, become a party to the agreement and share in payments thereunder. By becoming a party to the agreement, he also becomes jointly and severally responsible for compliance with the terms of the agreement and liable for any deductions or refunds for failure to comply with the agreement that occurs after he acquires the interest in the farm.

(b) If an agreement signer ceases to be an owner, tenant, or sharecropper on the farm during the agreement period, he thereby ceases to be a party to the agreement. However, this will not relieve him of his liability for deductions and refunds for failure to comply with the terms of the agreement while he was a party to the agreement.

**§ 751.131 Successors-in-interest.**

In case of death, incompetency, or disappearance of any producer, any payment due him shall be paid to his successor, as determined in accordance with the provisions of the regulations in 7 CFR Part 707, as amended.

**§ 751.132 Termination of agreements.**

(a) The agreement may be terminated upon mutual agreement of the agreement signers and the county committee and approval of the State committee if the county committee determines (1) that the operator of the farm is physically handicapped to such an extent that he could not reasonably be expected to carry out the terms and conditions of the agreement and that to require him to do so would work an undue hardship on him or (2) that the operator is or was at the time he signed the agreement mentally unstable and could not reasonably be expected to comply with the agreement. In case of such terminations, adjustment payments shall be forfeited or refunded in an amount computed by multiplying the total amount of adjustment payments paid or payable under the agreement by the percentage which the unexpired period of the agreement is of the total period of the agreement: *Provided*, That the entire year in which the agreement is terminated shall be considered part of the unexpired period of the agreement for purposes of such computation. Adjustment payments will be made for year of termination. Cost-share for practices performed prior to termination will be paid.

(b) The agreement may be terminated by the county committee upon request by all parties to the agreement upon forfeiture of all adjustment and cost-share payments under the agreement and repayment of any such payments previously made.

(c) The Deputy Administrator may consent to the termination of an agreement in cases where the parties to the agreement are unable to comply with the terms of the agreement due to conditions beyond their control, in cases where compliance with the terms of the agreement would work a severe hardship on the parties to the agreement, or in cases where termination of the agreement would be in the public interest, provided the parties to the agreement refund such part of the adjustment and cost-share payments made under the agreement as the Deputy Administrator determines appropriate.

(d) The agreement may also be terminated for noncompliance in accordance with § 751.124(d).

**§ 751.133 Agreement not in conformity with regulations.**

If it is discovered, after an agreement is approved by the county committee, that, through a misunderstanding of the program by a producer acting in good faith, the agreement is not in conformity with these regulations, a new agreement shall be filed or the original agreement corrected to meet all requirements of the program. If the producers currently eligible to sign the new or corrected agreement are unwilling to do so, the agreement shall be terminated and all annual adjustment and cost-share payments paid or payable under the agreement shall be forfeited or refunded except as may be allowed by the Deputy

Administrator under the provisions of § 751.136.

**§ 751.134 Liability for interest.**

(a) Where a refund is required under § 751.129 (b) and (c), interest shall be payable at the rate of 6 per centum per annum from the dates of the payments of the amounts required to be refunded to the date the refund is made.

(b) Where a refund is otherwise required, interest shall be payable at the rate of 6 per centum per annum on the amount of the refund due from the date of written notice to persons liable for such refund to the date the refund is made, except that there shall be no interest due on any amount of such refund which is remitted to the office of the county committee within 30 days from the date of such notice.

**§ 751.135 Appeals.**

Any person may obtain reconsideration and review of determinations made under this subpart in accordance with the appeal regulations, 7 CFR Part 780 (29 F.R. 8200), as amended.

**§ 751.136 Performance based upon advice or action of county or State committee.**

The provisions of Part 790 of this chapter relating to performance based upon action or advice of an authorized representative of the Secretary shall be applicable to the cropland adjustment program.

**§ 751.137 Preservation of cropland, crop acreage and allotment history.**

The cropland, crop acreage, and allotment history applicable to the acreage diverted from the production of crops in order to establish or maintain cover or other approved practices shall be preserved, for the purpose of any Federal program under which such history is used as a basis for an allotment or other limitation or for participation in such program, for the period covered by the agreement and an equal period thereafter so long as the approved practice is maintained on the land.

**§ 751.138 Payments not subject to claims.**

Any payments due any person shall be determined and allowed without regard to State law and without regard to any claim or lien against any crop, or proceeds thereof, in favor of the owner or any other creditor, except as provided in § 751.140.

**§ 751.139 Assignments.**

Any producer who may be entitled to any cost-share payment or annual adjustment payment may assign his rights thereto in accordance with the regulations governing assignment of payment under the agricultural conservation program, 7 CFR Parts 701 and 709, as amended.

**§ 751.140 Setoffs and withholdings.**

Setoffs and withholdings shall be handled in accordance with the regulations issued by the Secretary governing setoffs

and withholdings, 7 CFR Part 13, as amended.

§ 751.141 Delegation of authority.

No delegation in this subpart to a State or county Committee shall preclude the Administrator, or his designee, from determining any question arising under the program or from reversing or modifying any determination made by a State or county committee.

The reporting and/or recordkeeping requirements contained herein have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

*Effective date.* Upon filing with the Director, Office of the Federal Register.

Signed at Washington, D.C., on March 3, 1966.

H. D. GODFREY,  
Administrator, Agricultural Stabilization and Conservation Service.

[F.R. Doc. 66-2394; Filed, Mar. 4, 1966; 12:45 p.m.]

**Chapter XIV—Commodity Credit Corporation, Department of Agriculture**

**SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS**

[CCC Grain Price Support Regs., Amdt. 6]

**PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES**

**Subpart—General Regulations Governing Price Support for the 1964 and Subsequent Crops**

**MISCELLANEOUS AMENDMENTS**

The regulations issued by the Commodity Credit Corporation published in 29 F.R. 2686, as amended, 29 F.R. 7662, 30 F.R. 4750, 30 F.R. 9088, 30 F.R. 9877 and 30 F.R. 15032 and containing the General Regulations Governing Price Support for the 1964 and Subsequent Crops of Grains and Similarly Handled Commodities are hereby further amended to eliminate the application for price support for 1966 and subsequent crops, establish new loan fees, to provide an optional early delivery and other minor changes in program operations.

1. Section 1421.50 is amended to eliminate the requirement of an approved application as a condition precedent to obtaining price support on 1966 and subsequent crops and reads as follows:

§ 1421.50 General statement.

This subpart contains the regulations which set forth the requirements with respect to price support loans and purchases for the 1964 crop and each subsequent crop of barley, corn, dry edible beans, flaxseed (except direct purchases under the Texas Flaxseed Purchase Program), grain sorghum, oats, rice, rye, soybeans, and wheat: *Provided, however,* That price support shall be made available for a commodity of a particular crop only if a supplement to this subpart is issued applicable to such crop. The regulations in this subpart shall also apply

to other commodities to the extent specified in the regulations applicable to such commodity. Price support payment-in-kind regulations, where applicable, will be issued separately. With respect to 1964 and 1965 crops, an eligible producer is required as a condition precedent to a price support loan or purchase to obtain approval of an application filed with the county office. For 1966 and subsequent crops an application will not be required. Farm storage loans will be evidenced by notes and secured by chattel mortgages and security agreements. Warehouse storage loans will be evidenced by note and security agreements and secured by the pledge of warehouse receipts representing an eligible commodity in approved warehouse storage. On and after the loan maturity date for the commodity, the producer may sell to CCC any or all of his eligible commodity which is not security for a price support loan by delivering the commodity to CCC or by delivering warehouse receipts representing the commodity in approved warehouse storage. As used in these regulations, "CCC" means the Commodity Credit Corporation, and "ASCS" means the Agricultural Stabilization and Conservation Service of the United States Department of Agriculture.

2. Paragraph (e) of § 1421.52 is amended to change reference to State committee to county committee and reads as follows:

§ 1421.52 Eligible producers.

(e) *Approval by county committee.* If a producer has been convicted of a criminal act, or has made a misrepresentation in connection with any price support program or has unlawfully disposed of any loan collateral or if the county committee has had difficulty in settling a loan with the producer because of his failure to protect properly the mortgaged commodity or for other reasons, the producer may be denied price support until the county committee is satisfied that both he and the commodity offered for price support meet the eligibility requirements of the program and that CCC will be fully protected against any possible loss.

3. Paragraph (a) of § 1421.53 is amended to remove the requirement that producers file an application for price support for 1966 and subsequent crops. Paragraph (c) is amended to delete the word "proportionately" in the last sentence of the paragraph and change the reference from the "applicable supplement" to "Part 1425 of this Chapter." Paragraph (e) is amended to change "applying for" to "requesting." The amended portions of § 1421.53 read as follows:

§ 1421.53 Eligibility requirements.

(a) *Requesting price support.*—(1) *For 1964 and 1965 crops.* To obtain price support on the 1964 and 1965 crops of an eligible commodity, a producer must file an application on a form prescribed

by CCC no later than the final availability date specified in the applicable commodity supplement. Approval of an application by a representative of the county committee shall be a condition precedent to a producer's eligibility for price support through loans from and purchases by CCC.

(2) *For 1966 and subsequent crops.* To obtain price support on 1966 and subsequent crops of an eligible commodity, a producer must request a loan on, or notify the ASCS county office of his intention to sell, his eligible commodity no later than the date specified in the applicable commodity supplement. The county committee may extend such date with respect to a producer for good cause shown by the producer.

(c) *Beneficial interest.* To be eligible for price support, the beneficial interest in the commodity must be in the producer tendering the commodity as security for a loan or for purchase and must always have been in him or in him and a former producer whom he succeeded before it was harvested. Commodities obtained through payment-in-kind certificates or by purchase shall not be eligible for price support. If price support is made available through an approved cooperative marketing association, the beneficial interest in the commodity must always have been in the producer-members who delivered the commodity to the approved association or its member associations or must always have been in them and former producers whom they succeeded before the commodity was harvested. Commodities acquired by a cooperative marketing association shall not be eligible for price support if the producer-members who delivered the commodity to the association or its member association do not retain the right to share in the proceeds from the marketing of the commodity as provided in Part 1425 of this Chapter.

(e) *Doubtful cases.* Any producer in doubt as to whether his interest in the commodity complies with the requirements of this section, before requesting price support, should make available to the county committee all pertinent information which will permit a determination to be made by CCC.

4. Paragraph (a) of § 1421.54 is amended to correct the titles of documents and reads as follows:

§ 1421.54 Miscellaneous requirements.

(a) *Revenue stamps.* Farm Storage Note, Chattel Mortgage and Security Agreements, and Warehouse Storage Note and Security Agreements, must have State and documentary revenue stamps affixed thereto where required by law.

5. Paragraph (a) of § 1421.55 is amended to remove the requirement that producers file an application for price support for 1966 and subsequent crops and reads as follows:

§ 1421.55 Program availability, disbursement and maturity of loans.

(a) *Where to request price support.*—  
 (1) *For 1964 and 1965 crops.* Application for price support should be made at the local ASCS county office. An approved cooperative marketing association must make application at the ASCS county office for the county in which the principal office of the association is located unless the State committee designates some other ASCS county office.

(2) *For 1966 and subsequent crops.* A producer should request price support at the local ASCS county office. An approved cooperative marketing association must request price support at the ASCS county office for the county in which the principal office of the association is located unless the State committee designates some other ASCS county office.

6. Section 1421.60 is amended to change title to "Fees and charges" and to provide the loan service fee and delivery charge for 1966 and subsequent crops and reads as follows:

§ 1421.60 Fees and charges.

(a) *For 1964 and 1965 crops.*—(1) *Application fee.* A producer shall pay a fee of \$3.00 for each application for price support. This application fee is not refundable.

(2) *Additional service charges.* A service charge, in addition to the application fee, shall be paid by producers on the quantity of the commodity delivered to CCC. The rate will be set forth in applicable commodity supplements. In the case of farm-storage loans, identity preserved and modified commingled warehouse storage loans, and purchases, such service charge shall be paid at time of settlement. In the case of commingled warehouse storage loans such service charge shall be deducted from loan proceeds. The charge paid on any commodity redeemed (excluding the amount of the application fee) will be credited to the producer's account.

(b) *For 1966 and subsequent crops.*—  
 (1) *Loan service fee.* A producer shall pay a fee of \$4.00 for each farm storage loan disbursed and \$2.00 for each warehouse storage loan disbursed. The loan service fee is not refundable.

(2) *Delivery charge.* A delivery charge, in addition to the loan service fee, shall be paid by producers on the quantity of the commodity delivered to CCC. The rate will be set forth in the applicable commodity supplements. In the case of farm-storage loans, identity preserved and modified commingled warehouse storage loans, and purchases, such delivery charge shall be paid at time of settlement. In the case of commingled warehouse storage loans, such delivery charge shall be deducted from loan proceeds and will be credited to the producer's account on any quantity redeemed.

7. Paragraph (a) of § 1421.64 is amended to change "service charges" to

"applicable fees and charges" and reads as follows:

§ 1421.64 Setoffs.

(a) *Facility and drying equipment loans.* If any installment or installments on any loan made by CCC on farm-storage facilities or drying equipment are payable under the provisions of the note evidencing such loan out of any amount due the producer under these regulations, the amount due the producer, after deduction of applicable fees and charges and amounts due prior lienholders, shall be applied to such installment(s).

8. Paragraph (b) of § 1421.67 is amended to change the word "production" appearing in the paragraph title to "commodity" so that the title reads as follows:

§ 1421.67 Farm-storage loans.

(b) *Commingling eligible and ineligible commodity.*

9. Paragraph (d) of § 1421.69 is amended to permit the county committee to call a loan and order delivery of a farm-stored commodity for the reasons stated therein and reads as follows:

§ 1421.69 Liquidation of farm-storage loans.

(d) *Delivery before maturity date.* When considered necessary to protect the interests of CCC or when requested by the producer, the county committee may call the loan and accept delivery of a commodity prior to the loan maturity date.

10. Section 1421.71 is amended to authorize early delivery of the commodity for purchase upon request of the producer and to remove the requirement that producers file an application for price support for 1966 and subsequent crops, and reads as follows:

§ 1421.71 Purchases from producers.

(a) *For 1964 and 1965 crops.*—(1) *Quantity eligible for purchase.* An eligible producer whose application for price support has been approved by CCC may sell to CCC any or all of the eligible commodity covered by the application, other than the quantity mortgaged to CCC under a farm storage loan or pledged to CCC under a warehouse-storage loan. The producer is not obligated, however, to sell any quantity of his commodity to CCC.

(2) *Notifying county office of intention to sell.* A producer must advise the county office of his intention to sell within the period prescribed by the county office in a notice mailed to the producer, unless otherwise approved by a representative of the county committee.

(3) *Delivery period.* The producer must make delivery of the commodity within the period of time after the loan maturity date as specified in delivery instructions issued by the county office unless the county office determines that

more time is needed for delivery. Delivery shall be made to the location specified in such instructions. In the case of eligible commodities stored in an approved warehouse, the producer must submit to the county office warehouse receipts for the quantity of the commodity he elects to sell to CCC. Notwithstanding any other provisions of this § 1421.71, in the case of a farm stored commodity covered by an approved application, the county committee may, on request of a producer, accept delivery of and purchase an eligible commodity prior to the applicable loan maturity date.

(b) *For 1966 and subsequent crops.*—  
 (1) *Quantity eligible for purchase.* An eligible producer who has properly notified the ASCS county office of his intent to sell to CCC may deliver any or all of the eligible commodity which is not mortgaged to CCC under a farm storage loan or pledged to CCC under a warehouse storage loan.

(2) *Delivery period.* The producer must make delivery of the commodity within the period of time after the loan maturity date as specified in delivery instructions issued by the county office unless the county office determines that more time is needed for delivery. Delivery shall be made to the location specified in such instructions. In the case of eligible commodities stored in an approved warehouse, the producer must submit to the county office warehouse receipts for the quantity of the commodity he elects to sell to CCC. Notwithstanding any other provisions of this § 1421.71, in the case of an eligible farm stored commodity not under loan, the county committee may, on request of a producer, accept delivery of and purchase the eligible commodity prior to the applicable loan maturity date.

11. Paragraph (a) of § 1421.72 is amended to include basis for settlement with producer, paragraph (g) is amended to specify when storage deduction will be made for early delivery of 1966 and subsequent crops, and the title of paragraph (h) is amended to add "and not redeemed". The amended paragraphs (a), (g), and (h) shall read as follows:

§ 1421.72 Settlement.

(a) *General.* Settlement with producers for commodities acquired by CCC under loans or purchases made under this subpart will be made as provided in this section and in the applicable commodity supplement. The support rate at which settlement will be made shall be determined under the provisions of the applicable commodity supplement. Settlement will be made on the basis of the grade, quality and quantity of the commodity delivered by the producer. In the case of dry edible beans, paragraphs (b), (c), (e), (g), and (h) of this section shall not apply, and in the case of rice, paragraphs (b), (c), (e), (f), (g), and (h) of this section shall not apply.

(g) *Storage deduction for early delivery.*—(1) *For 1964 and 1965 crops.* A deduction for storage shall be made from the settlement value of a commodity if

the producer elects to deliver a farm-stored 1964 or 1965 crop commodity under a price support loan or purchase to CCC prior to the loan maturity date for the commodity or if the maturity date is accelerated by CCC and delivery is made prior to the latest maturity date originally applicable to the loan or purchase, except that no such deduction shall be made for any such early delivery (i) if the loan maturity date is accelerated solely for the convenience of CCC, or (ii) if it is determined by CCC at the time of delivery that the commodity will be sold rather than stored, or (iii) if the loan maturity date is accelerated under a general acceleration of producer loans or purchases in a particular area. When applicable, the deduction for storage shall be made for the period from the date of delivery until the latest maturity date originally applicable to the loan or purchase in accordance with the schedule of deductions for warehouse charges as provided in the commodity supplement.

(2) For 1966 and subsequent crops. If a farm-stored 1966 or subsequent crop commodity is delivered in advance of the applicable loan maturity date upon request of the producer as provided in §§ 1421.69 and 1421.71, a deduction for storage charges shall be made. The deduction shall be made for the period from the date of delivery to the applicable maturity date for the commodity in accordance with the schedule of deductions for warehouse charges in the commodity supplement.

(h) Warehouse-storage loans called prior to maturity and not redeemed.

12. Section 1421.76 is amended to add a definition of "request for price support" as paragraph (h) reading as follows:

§ 1421.76 Definitions.

(h) Request for price support. The term "request for price support" as used herein shall mean a request for loan or notice of intent to sell to CCC as applicable.

13. Section 1421.78 is amended to delete reference to the Evanston ASCS Commodity Office and reads as follows:

§ 1421.78 ASCS Commodity Office and Data Processing Center.

The Kansas City ASCS Commodity Office, Post Office Box 205, Kansas City, Mo., 64141, will serve all States.

Accounting, recording, and reporting for all States will be handled through the Data Processing Center, Kansas City, Mo., 64141, Post Office Box 205.

Effective date. Upon publication in the FEDERAL REGISTER.

Signed at Washington, D.C., on March 2, 1966.

H. D. GODFREY,  
Executive Vice President,  
Commodity Credit Corporation.

[F.R. Doc. 66-2363; Filed, Mar. 7, 1966; 8:47 a.m.]

## Title 16—COMMERCIAL PRACTICES

### Chapter I—Federal Trade Commission

#### PART 15—ADMINISTRATIVE OPINIONS AND RULINGS

##### Proposed Trade Association Resolution by Wholesalers Suggesting Pricing and Business Policies to Their Suppliers

§ 15.15 Proposed trade association resolution by wholesalers suggesting pricing and business policies to their suppliers.

(a) A trade association composed of wholesalers of rebuilt products has requested an advisory opinion from the Commission as to the legality of a proposed Resolution suggesting certain conduct to the trade association of rebuilders who supply the wholesalers. The Resolution would provide, among other things, that rebuilders should give wholesalers 120 days notice in writing of any change in the allowance to be granted for used products turned in for rebuilding purposes; that during this period the wholesalers should receive credit at the old rate on such returned products; and that the rebuilders should incorporate a 30-percent gross profit for the wholesalers when establishing prices for the used products in view of the fact that the wholesalers give an allowance to the retailers who turn in the used products for rebuilding purposes. The association added that there was no agreement not to do business with those rebuilders who declined to follow the practices contained in the Resolution.

(b) The Commission advised that it could not give approval to the adoption of the Resolution. Though the Resolution may be motivated by a purpose to remove evils affecting the industry, it appears to go further than is reasonably necessary to accomplish such result. Even if it were accompanied by disclaimers, there is implicit in the Resolution too grave a danger that it will serve as a device whereby the concerted power of the members of the association is brought to bear to coerce the members of the rebuilders' trade association to conform their pricing policies to the restrictive standards of the Resolution, or at the very least as an invitation to enter into agreements among themselves to do so.

(38 Stat. 717, as amended; 15 U.S.C. 41-58)

Issued: March 7, 1966.

By direction of the Commission.

[SEAL] JOSEPH W. SHEA,  
Secretary.

[F.R. Doc. 66-2366; Filed, Mar. 7, 1966; 8:47 a.m.]

## Title 26—INTERNAL REVENUE

### Chapter I—Internal Revenue Service, Department of the Treasury

#### SUBCHAPTER A—INCOME TAX

[T.D. 6879]

#### PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

##### Dividend and Interest Information Reporting

On May 11, 1965, notice of proposed rule making with respect to amendment of the Income Tax Regulations (26 CFR Part 1) under sections 6042, 6044, and 6049 of the Internal Revenue Code of 1954 (relating to returns regarding payments of dividends, patronage dividends, and interest, respectively) to permit the reporting of dividend and interest payments on an account basis for 1965 and 1966, and to make certain other liberalizing changes was published in the FEDERAL REGISTER (30 F.R. 6488). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the amendment of the regulations as proposed is hereby adopted subject to the changes set forth below:

PARAGRAPH 1. Paragraph (a)(1) of § 1.6042-2, as set forth in paragraph 1 of the notice of proposed rule making, is changed by revising subdivision (ii) thereof.

PAR. 2. Paragraph (b) of § 1.6042-4, as set forth in paragraph 2 of the notice of proposed rule making, is changed.

PAR. 3. Section 1.6042-4 is amended by revising paragraph (c)(1) of such section.

PAR. 4. Paragraph (b) of § 1.6044-5, as set forth in paragraph 4 of the notice of proposed rule making, is changed.

PAR. 5. Section 1.6044-5 is amended by revising paragraph (c)(1) of such section.

PAR. 6. Paragraph (a)(1) of § 1.6049-1, as set forth in paragraph 5 of the notice of proposed rule making, is changed by revising subdivision (ii) thereof.

PAR. 7. Paragraph (b) of § 1.6049-3, as set forth in paragraph 6 of the notice of proposed rule making, is changed.

PAR. 8. Section 1.6049-3 is amended by revising paragraph (c)(1) of such section.

(This Treasury decision is issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).)

SHELDON S. COHEN,  
Commissioner of Internal Revenue.

Approved: February 28, 1966.

STANLEY S. SURREY,  
Assistant Secretary of  
the Treasury.

In order to permit the reporting of dividend and interest payments on an account basis for 1965 and 1966, and to make certain other liberalizing changes,

the Income Tax Regulations (26 CFR Part 1) under sections 6042, 6044 and 6049 of the Internal Revenue Code of 1954, relating to returns regarding payments of dividends, patronage dividends, and interest, respectively, are amended as follows:

PARAGRAPH 1. Section 1.6042-2 is amended by revising paragraphs (a) (1) and (c) thereof. These revised provisions read as follows:

**§ 1.6042-2 Returns of information as to dividends paid in calendar years after 1962.**

(a) *Requirement of reporting*—(1) *In general.* (i) Every person who makes payments of dividends (as defined in § 1.6042-3) aggregating \$10 or more to any other person during a calendar year after 1962 shall make an information return on Forms 1096 and 1099 for such calendar year showing the aggregate amount of such payments, the name and address of the person to whom paid, the total of such payments for all persons, and such other information as is required by the forms. In the case of dividends paid during the calendar year 1963 or 1964, the requirement of this subdivision for the filing of Form 1099 will be met if a person making payments of dividends to another person on two or more classes of stock files a separate Form 1099 with respect to each such class of stock on which \$10 or more of dividends are paid to such other person during the calendar year. Thus, if during 1963 a corporation pays to a person dividends totalling \$15 on its common stock and \$20 on its preferred stock, it may file separate Forms 1099 with respect to the payments of \$15 and \$20. If the dividends on the preferred stock totalled \$5 instead of \$20, no return would be required with respect to the \$5. In addition, in the case of dividends paid during the calendar year 1965 or 1966, the requirement of this subdivision for the filing of Form 1099 will be met if a person making payments of dividends to another person on two or more separate stock ownership accounts (regardless of whether the payments are made on only one class of stock) files a separate Form 1099 with respect to each such stock ownership account on which \$10 or more of dividends are paid to such other person during the calendar year.

(ii) Every person who during a calendar year after 1962 receives payments of dividends as a nominee on behalf of another person aggregating \$10 or more shall make an information return on Forms 1096 and 1087 for such calendar year showing the aggregate amount of such dividends, the name and address of the person on whose behalf received, the total of such dividends received on behalf of all persons, and such other information as is required by the forms. Notwithstanding the preceding sentence, the filing of Form 1087 is not required if—

(a) The record owner is required to file a fiduciary return on Form 1041 disclosing the name, address, and identifying number of the actual owner;

(b) The record owner is a nominee of a banking institution or trust company exercising trust powers, and such banking institution or trust company is required to file a fiduciary return on Form 1041 disclosing the name, address, and identifying number of the actual owner; or

(c) The record owner is a banking institution or trust company exercising trust powers, or a nominee thereof, and the actual owner is an organization exempt from taxation under section 501(a) for which such banking institution or trust company files an annual return,

but only if the name, address, and identifying number of the record owner are included on or with the Form 1041 fiduciary return filed for the estate or trust or the annual return filed for the tax exempt organization.

(c) *Time and place for filing.* The returns required under this section for any calendar year shall be filed after September 30 of such year, but not before the payer's final payment for the year, and on or before February 28 of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for Form 1096. For extensions of time for filing returns under this section, see § 1.6081-1.

PAR. 2. Section 1.6042-4 is amended by revising paragraphs (b) and (c) (1) thereof. These revised provisions read as follows:

**§ 1.6042-4 Statements to recipients of dividend payments.**

(b) *Form of statement.* The written statement required to be furnished to a person under paragraph (a) of this section shall—

(1) Show the aggregate amount of payments shown on the Form 1099 or 1087 as having been made to (or received on behalf of) such person and include a legend stating that such amount is being reported to the Internal Revenue Service, and

(2) Show the name and address of the person filing the form.

The requirement of this section for the furnishing of a statement to any person, including the legend requirement of this paragraph, may be met by the furnishing to such person of a copy of the Form 1099 or 1087 filed pursuant to § 1.6042-2, or a reasonable facsimile thereof, in respect of such person. A statement shall be considered to be furnished to a person within the meaning of this section if it is mailed to such person at his last known address.

(c) *Time for furnishing statements*—

(1) *In general.* Each statement required by this section to be furnished to any person for a calendar year shall be furnished to such person after November 30 of the year and on or before January 31 of the following year, but no statement may be furnished before the final dividend for the calendar year has been paid.

However, the statement may be furnished at any time after September 30 if it is furnished with the final dividend for the calendar year.

PAR. 3. Paragraph (d) of § 1.6044-2 is amended to read as follows:

**§ 1.6044-2 Returns of information as to payments of patronage dividends with respect to patronage occurring in taxable years beginning after 1962.**

(d) *Time and place for filing.* The return required under this section on Forms 1096 and 1099 for any calendar year shall be filed after September 30 of such year, but not before the payer's final payment for the year, and on or before February 28 of the following year, with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for such forms. For extensions of time for filing returns under this section, see § 1.6081-1.

PAR. 4. Section 1.6044-5 is amended by revising paragraphs (b) and (c) (1) thereof. These revised provisions read as follows:

**§ 1.6044-5 Statement to recipients of patronage dividends.**

(b) *Form of statement.* The written statement required to be furnished to a person with respect to whom a return of information is made under § 1.6044-2 shall—

(1) Show the aggregate amount of payments shown on the return as having been made to such person and include a legend stating that such amount is being reported to the Internal Revenue Service, and

(2) Show the name and address of the cooperative making the return.

The requirements of this section for the furnishing of a statement to any person, including the legend requirement of this paragraph, may be met by the furnishing to such person of a copy of the Form 1099 filed pursuant to § 1.6044-2, or a reasonable facsimile thereof, in respect of such person. A statement shall be considered to be furnished to a person within the meaning of this section if it is mailed to such person at his last known address.

(c) *Time for furnishing statements*—

(1) *In general.* Each statement required by this section to be furnished to any person for a calendar year shall be furnished to such person after November 30 of the year and on or before January 31 of the following year, but no statement may be furnished before the final payment for the calendar year of an amount described in § 1.6044-3 has been paid. However, the statement may be furnished at any time after September 30 if it is furnished with the final payment for the calendar year.

PAR. 5. Section 1.6049-1 is amended by revising paragraphs (a) (1) and (c)

thereof. These revised provisions read as follows:

**§ 1.6049-1 Returns of information as to interest paid in calendar years after 1962.**

(a) *Requirement of reporting*—(1) *In general.* (i) Every person who makes payments of interest (as defined in § 1.6049-2) aggregating \$10 or more to any other person during a calendar year after 1962 shall make an information return on Forms 1096 and 1099 for such calendar year showing the aggregate amount of such payments, the name and address of the person to whom paid, the total of such payments for all persons, and such other information as is required by the forms. In the case of interest paid during the calendar years 1963 to 1966, inclusive, the requirement of this subdivision for the filing of Form 1099 will be met if a person making payments of interest to another person on two or more accounts, insurance contracts, or investment certificates files a separate Form 1099 with respect to each such account, contract, or certificate on which \$10 or more of interest is paid to such other person during the calendar year. In the case of evidences of indebtedness described in section 6049(b) (1) (A), separate Forms 1099 may be filed as provided in the preceding sentence with respect to holdings in different issues. Thus, if during 1963 a bank pays to a person interest totalling \$15 on one account and \$20 on a second account, it may file separate Forms 1099 with respect to the payments of \$15 and \$20. If the interest on the second account totalled \$5 instead of \$20, no return would be required with respect to the \$5.

(ii) Every person who during a calendar year after 1962 receives payments of interest as a nominee on behalf of another person aggregating \$10 or more shall make an information return on Forms 1096 and 1087 for such calendar year showing the aggregate amount of such interest, the name and address of the person on whose behalf received, the total of such interest received on behalf of all persons, and such other information as is required by the forms. Notwithstanding the preceding sentence, the filing of Form 1087 is not required if—

(a) The record owner is required to file a fiduciary return on Form 1041 disclosing the name, address, and identifying number of the actual owner;

(b) The record owner is a nominee of a banking institution or trust company exercising trust powers, and such banking institution or trust company is required to file a fiduciary return on Form 1041 disclosing the name, address, and identifying number of the actual owner; or

(c) The record owner is a banking institution or trust company exercising trust powers, or a nominee thereof, and the actual owner is an organization exempt from taxation under section 501(a) for which such banking institution or trust company files an annual return,

but only if the name, address, and identifying number of the record owner are included on or with the Form 1041 fiduciary return filed for the estate or trust or the annual return filed for the tax exempt organization.

(c) *Time and place for filing.* The returns required under this section for any calendar year shall be filed after September 30 of such year, but not before the payer's final payment for the year, and on or before February 28 of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for Form 1096. For extensions of time for filing returns under this section, see § 1.6081-1.

PAR. 6. Section 1.6049-3 is amended by revising paragraphs (b) and (c) (1) thereof. These revised provisions read as follows:

**§ 1.6049-3 Statements to recipients of interest payments.**

(b) *Form of statement.* The written statement required to be furnished to a person under paragraph (a) of this section shall—

(1) Show the aggregate amount of payments shown on the Form 1099 or 1087 as having been made to (or received on behalf of) such person and include a legend stating that such amount is being reported to the Internal Revenue Service, and

(2) Show the name and address of the person filing the form.

The requirements of this section for the furnishing of a statement to any person, including the legend requirement of this paragraph, may be met by the furnishing to such person of a copy of the Form 1099 or 1087 filed pursuant to § 1.6049-1, or a reasonable facsimile thereof, in respect of such person. A statement shall be considered to be furnished to a person within the meaning of this section if it is mailed to such person at his last known address.

(c) *Time for furnishing statements*—

(1) *In general.* Each statement required by this section to be furnished to any person for a calendar year shall be furnished to such person after November 30 of the year and on or before January 31 of the following year, but no statement may be furnished before the final interest payment for the calendar year has been paid. However, the statement may be furnished at any time after September 30 if it is furnished with the final interest payment for the calendar year.

(Sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[F.R. Doc. 66-2281; Filed, Mar. 7, 1966; 8:45 a.m.]

## Title 29—LABOR

### Subtitle A—Office of the Secretary of Labor

#### PART 60—IMMIGRATION; AVAILABILITY OF, AND ADVERSE EFFECT UPON, AMERICAN WORKERS

##### Persons Entering To Perform Duties as Members of Religious Organizations

In the February 5, 1966, issue of the FEDERAL REGISTER (31 F.R. 2436), there was published a proposal to amend Part 60 of Subtitle A of Title 29 of the Code of Federal Regulations by adding a "Group IV" to Schedule A thereof.

Interested persons were given 10 days in which to file statements of data, views, or argument in regard to this proposal. None were received. Accordingly, the proposal is hereby adopted to read as set forth below.

As the only function of this amendment is to relieve a restriction upon immigration, delay in its effective date is not required (5 U.S.C. 1003(c)). Accordingly, effective immediately, the following material is added to Schedule A of 29 CFR Part 60:

Group IV: Persons coming to the United States solely to perform duties required of them as members of bona fide religious organizations in the United States, provided that such duties are related solely to non-profit operations of such organizations.

(79 Stat. 911)

Signed at Washington, D.C., this 1st day of March 1966.

W. WILLARD WIRTZ,  
Secretary of Labor.

[F.R. Doc. 66-2369; Filed, Mar. 7, 1966; 8:47 a.m.]

## Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

### Chapter 19—United States Information Agency

#### PART 19-1—GENERAL

##### Miscellaneous Amendments

Part 19-1 is amended to clarify the applicability of these procedures and establishes policy for awards in connection with construction contracts.

##### Subpart 19-1.1—Introduction

Sections 19-1.101 and 19-1.104 are amended to read as follows:

§ 19-1.101 Establishment of USIA procurement policies and procedures.

This subpart establishes U.S. Information Agency (USIA) procurement policies and procedures (Chapter 19) as prescribed by the Director of USIA, to provide uniform policies and procedures

applicable to procurement of personal property and nonpersonal services (including construction) for USIA activities.

§ 19-1.104 Applicability.

Chapter 19 applies to all purchases and contracts made by the U.S. Information Agency for the procurement of personal property and nonpersonal services (including construction) within the United States.

Subpart 19-1.3 is added as follows:

Subpart 19-1.3—General Policies

§ 19-1.302 Procurement sources.

§ 19-1.302-50 Construction contracts with design architect-engineers.

No contract for construction of a project shall be awarded to a firm which designed the project, except with the approval of the Director, USIA.

*Effective date.* This regulation is effective upon publication in the FEDERAL REGISTER.

Issued: March 1, 1966.

BEN POSNER,  
Assistant Director, United States Information Agency (Administration).

[F.R. Doc. 66-2362; Filed, Mar. 7, 1966; 8:47 a.m.]

Chapter 101—Federal Property Management Regulations

SUBCHAPTER H—UTILIZATION AND DISPOSAL

PART 101-43—UTILIZATION OF PERSONAL PROPERTY

Subpart 101-43.3—Utilization of Excess

ELECTRONIC DATA PROCESSING EQUIPMENT

This amendment broadens the application of § 101-43.313-5.

In § 101-43.313-5(a) the material following the introductory text is revised to read as follows:

§ 101-43.313-5 Electronic data processing equipment.

(a) \* \* \*

(1) The provisions of this § 101-43.313-5 are applicable to all electronic data processing equipment capable of performing those applications listed in the Code Sheet for Applications, Attachment A of Bureau of the Budget Circular No. A-55 (Revised) of November 15, 1963, when such equipment is:

(i) Government-owned or Government-leased.

(ii) Leased or purchased by Government contractors under cost-reimbursement contracts and subcontracts when the total costs of such equipment are applied as a direct charge to such contracts (equipment used in performance of multiple contracts and the cost of which constitutes an indirect expense charged to overhead is excluded);

(iii) Supplied to a contractor as Government-furnished equipment; or

(iv) Installed in Government-owned contractor-operated facilities.

(2) Included under the provisions of this § 101-43.313-5 is general purpose commercial type equipment that is a part of a weapons system or used in research, development, test and evaluation, or classified programs. However, specialized equipment designed for use exclusively in the foregoing systems or programs is excluded.

(3) Governmentwide policy for the selection and acquisition of Automatic Data Processing (ADP) equipment is contained in Bureau of the Budget Circular No. A-54. Consistent with the policy contained therein, executive agencies shall acquire available Government-owned or -leased electronic data processing equipment in lieu of purchase or lease from sources outside of the Government of new or used equipment where technically feasible and determined economically advantageous to the Government.

(Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c))

*Effective date.* This regulation is effective June 1, 1966.

Dated: February 25, 1966.

LAWSON B. KNOTT, JR.  
Administrator of General Services.

[F.R. Doc. 66-2383; Filed, Mar. 7, 1966; 8:49 a.m.]

Title 43—PUBLIC LANDS: INTERIOR

Chapter II—Bureau of Land Management, Department of the Interior

APPENDIX—PUBLIC LAND ORDERS

[Public Land Order 3939]

[Montana 072150]

MONTANA

Revocation of Withdrawals for National Forest Campground and Recreation Area

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. Public Land Orders No. 1692 of July 25, 1958, and No. 1718 of August 15, 1958, so far as they withdrew the following described national forest lands for a recreation area and campground, are hereby revoked:

PRINCIPAL MERIDIAN

PUBLIC LAND ORDER NO. 1692

Ten Mile Recreation Area

T. 9 N., R. 5 W.,

Sec. 17, W $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$  and NW $\frac{1}{4}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$ .

PUBLIC LAND ORDER NO. 1718

Lincoln Gulch Campground

T. 13 N., R. 9 W.,

Sec. 20, SE $\frac{1}{4}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;  
Sec. 29, NE $\frac{1}{4}$ NE $\frac{1}{4}$ NE $\frac{1}{4}$ .

The areas described aggregate approximately 50 acres in the Helena National Forest.

2. At 10 a.m. on April 7, 1966, the lands shall be open to such forms of disposition as may by law be made of national forest lands.

HARRY R. ANDERSON,  
Assistant Secretary of the Interior.

MARCH 2, 1966.

[F.R. Doc. 66-2347; Filed, Mar. 7, 1966; 8:45 a.m.]

[Public Land Order 3940]

[New Mexico 0558791]

NEW MEXICO

Partial Revocation of Executive Order No. 6583 of February 3, 1934

By virtue of the authority vested in the President by section 1 of the act of June 25, 1910 (36 Stat. 847; 43 U.S.C. 141), and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. Executive Order No. 6583 of February 3, 1934, which withdrew the public lands in certain described areas in the State of New Mexico for the purpose of aiding the State in making exchange selections as provided by the act of June 15, 1926 (44 Stat. 746-748), is hereby revoked so far as it affects the following described land:

NEW MEXICO PRINCIPAL MERIDIAN

T. 9 S., R. 8 W.,  
Sec. 27, lot 5.

The tract described contains 43.44 acres in Socorro County.

2. The State of New Mexico has waived the preference right of application afforded it by R.S. 2276, as amended (43 U.S.C. 852).

3. At 10 a.m. on April 7, 1966, the lands shall become subject to operation of the public land laws generally, subject to valid existing rights, the provisions of existing withdrawals and the requirements of applicable law. All valid applications received at or prior to 10 a.m. on April 7, 1966, shall be considered as simultaneously filed at that time. Those filed thereafter shall be considered in the order of filing.

4. The lands have been open to location for metalliferous minerals and to applications and offers under the mineral leasing laws. They will become subject to location for nonmetalliferous minerals at 10 a.m. on April 7, 1966.

Inquiries concerning the lands should be addressed to the Chief, Division of Lands and Minerals Program Management and Land Office, Post Office Box 1449, Santa Fe, N. Mex., 87501.

HARRY R. ANDERSON,  
Assistant Secretary of the Interior.

MARCH 2, 1966.

[F.R. Doc. 66-2348; Filed, Mar. 7, 1966; 8:46 a.m.]

[Public Land Order 3941]

[Wyoming 0321485]

## WYOMING

## Partial Revocation of Reclamation Withdrawals

By virtue of the authority contained in section 3 of the act of June 17, 1902 (32 Stat. 388; 43 U.S.C. 416), as amended and supplemented, it is ordered as follows:

1. The departmental orders of July 10, 1903, August 15, 1906, November 25, 1914, February 24, 1915, and April 29, 1937, withdrawing lands for reclamation purposes are hereby revoked so far as they affect the following described lands:

## SIXTH PRINCIPAL MERIDIAN

T. 45 N., R. 114 W.,  
 Sec. 16, lots 4 and 7;  
 Sec. 21, lots 2, 3, 7, 8, 10, 11, NW  $\frac{1}{4}$  SE  $\frac{1}{4}$ .  
 T. 48 N., R. 116 W.,  
 Sec. 10, lots 1 to 4, incl.;  
 Sec. 15;  
 Sec. 16, E  $\frac{1}{2}$  E  $\frac{1}{2}$ ;  
 Sec. 17, S  $\frac{1}{2}$  S  $\frac{1}{2}$ .  
 T. 41 N., R. 117 W.,  
 Sec. 23, lots 1 and 2;  
 Sec. 24, lots 1, 2, 6, N  $\frac{1}{2}$  NW  $\frac{1}{4}$ .  
 T. 48 N., R. 117 W.,  
 Secs. 19, 30, 31.

The areas described aggregate 3,379.45 acres in Teton County. With exception of lot 6 and N  $\frac{1}{2}$  NW  $\frac{1}{4}$ , section 24, T. 41 N., R. 117, the lands are either in the Targhee National Forest, the Grand Teton National Park or are nonpublic. The N  $\frac{1}{2}$  NW  $\frac{1}{4}$  is part of the river bed of the Snake River. Lot 6 contains 0.01 acre of public domain.

2. At 10 a.m. on April 7, 1966, the national forest lands shall be open to such form of disposition as may by law be made of national forest lands.

3. Until 10 a.m. on August 31, 1966, the State of Wyoming shall have a preferred right of application to select the public land as provided by R.S. 2276, as amended (43 U.S.C. 852). After that time the land shall be open to operation of the public land laws generally, including the mining laws, subject to valid existing rights, the provisions of existing withdrawals, and the requirements of applicable law. All valid applications received at or prior to 10 a.m. on August 31, 1966, shall be considered as simultaneously filed at that time. Those received thereafter shall be considered in the order of filing.

The land has been open to applications and offers under the mineral leasing laws.

Inquiries concerning the lands should be addressed to the Manager, Land Office, Bureau of Land Management, Cheyenne, Wyo.

HARRY R. ANDERSON,  
*Assistant Secretary of the Interior.*

MARCH 2, 1966.

[F.R. Doc. 66-2349; Filed, Mar. 7, 1966;  
 8:46 a.m.]

[Public Land Order 3942]

[Fairbanks 034620]

## ALASKA

## Withdrawal for Department of the Air Force Facilities

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. Subject to valid existing rights, the following described public lands are hereby withdrawn from all forms of appropriation under the public land laws, including the mining laws (Title 30, U.S.C., Ch. 2), but not from leasing under the mineral leasing laws, and reserved under jurisdiction of the Department of the Air Force for an air field, supporting installations, and buffer zones.

## INDIAN MOUNTAIN AREA

Beginning at a point which bears N. 9°55'40" E., 2,007.05 feet; N. 28°12'30" E., 2,640 feet from U.S.E.D. Station "Strip No. 2". Said station found at approximate latitude 65°59' N., approximate longitude 153°43' W.

From the point of beginning, by metes and bounds: S. 61°47'30" E., 2,640 feet to a point; thence S. 28°12'30" W., 1,860 feet, more or less, to a point; thence N. 79°25'27" E., 3,225 feet, more or less, to a point; thence N. 73°45' E., 4,220 feet, more or less, to a point that is 1,425 feet from the centerline of the airstrip as extended eastward and measured at right angles thereto; thence S. 10°34'33" E., 2,850 feet, more or less, to a point; thence S. 85°15' W., 4,220 feet, more or less, to a point that is 1,000 feet from the centerline or the aforementioned airstrip as extended and measured at right angles thereto; thence S. 79°25'27" W., 4,820 feet, more or less, to a point; thence S. 28°12'30" W., 850 feet, more or less, to a point; thence N. 61°47'30" W., 5,280 feet to a point; thence N. 28°12'30" E., 5,280 feet to a point; thence S. 61°47'30" E., 2,640 feet to the point of beginning.

Containing approximately 1,058.51 acres

2. This order shall be subject to the withdrawal made by Public Land Order No. 1910 of July 17, 1959, so far as the latter order withdrew as "Tract D" 130.25 acres by metes and bounds, lying within the area described in paragraph 1 of this order.

HARRY R. ANDERSON,  
*Assistant Secretary of the Interior.*

MARCH 2, 1966.

[F.R. Doc. 66-2350; Filed, Mar. 7, 1966;  
 8:46 a.m.]

[Public Land Order 3943]

[Fairbanks 031915]

## ALASKA

## Withdrawing Lands for Protection of Public Recreation Values

By virtue of the authority vested in the President, and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. Subject to valid existing rights, the following described public lands which are under the jurisdiction of the Secretary of the Interior, are hereby withdrawn from all forms of appropriation under the public land laws, including the mining laws (Ch. 2, Title 30, U.S.C.), but not from leasing under the mineral leasing laws, and reserved for protection of public recreation values:

## RICHARDSON CLEAR CREEK AREA

Unsurveyed land at approximate latitude 64°12' N., and approximate longitude 146°10' W., described by perimeter:

## TRACT 1

All lands within one-half mile of Clear Creek or any of the channels of that stream between a point which bears S. 69°0' E., at a distance of 295 chs. from VABM "Top" 1579 and a point marked by the confluence of Clear Creek and a slough of the Tanana River. Excluding what will be when surveyed lots 1, 2, and 3, U.S. Survey 4224 and lots 1 through 11, inclusive, U.S. Survey 4163.

The tract described contains approximately 1,700 acres.

## TAYLOR HIGHWAY AREA

Unsurveyed land described by perimeter:

## TRACT 2

Beginning at a point on the centerline of the Taylor Highway at the intersection of this centerline and the left limit of the South Fork of the Fortymile River, said point found at approximate latitude 64°04' N., approximate longitude 141°46' W.

From the initial point, Southwesterly, along the centerline of the Taylor Highway, approximately 10 chs.; Northerly, parallel to the course of the South Fork of the Fortymile River, approximately 40 chs.; Easterly to a point on the left limit of said River, approximately 10 chs.; Southerly along the left limit of said River, approximately 40 chs., to the point of beginning.

The tract described contains approximately 40 acres.

## TRACT 3

Beginning at a point on the centerline of the Taylor Highway at the intersection of this centerline and the right limit of the West Fork of the Dennison Fork of the Fortymile River, said point found at approximate latitude 63°53' N., approximate longitude 142°14' W.

From the initial point, Southerly along the centerline of the Taylor Highway, approximately 20 chs.; Westerly approximately 40 chs.; Northerly to a point on the right limit of the West Fork of the Dennison Fork of the Fortymile River, approximately 20 chs.; Easterly along the right limit of said River, approximately 40 chs. to the point of beginning.

The tract described contains approximately 80 acres.

## TRACT 4

Beginning at a point on the centerline of the Taylor Highway where this centerline intersects with the centerline of the roadway known as "The Boundary Cutoff", said point found at approximate latitude 64°09' N., approximate longitude 141°20' W.

From the initial point, Easterly along the centerline of the Taylor Highway, approximately 10 chs.; Southerly approximately 20 chs.; Westerly approximately 20 chs.; Northerly approximately 20 chs.; Easterly along the

centerline of the Taylor Highway, approximately 10 chs., to the point of beginning. The tract described contains approximately 40 acres.

Tracts 1 through 4 described in the foregoing aggregate approximately 1,860 acres.

2. The withdrawal made by this order does not alter the applicability of the public land laws governing the use of the lands under lease, license, or permit, or governing the disposal of their mineral or vegetative resources other than under the mining laws, nor is it intended to bar selection of the lands by the State of Alaska as authorized by the act of July 28, 1956 (70 Stat. 709; 48 U.S.C. 46-3b), and section 6g of the act of July 7, 1958 (72 Stat. 339).

HARRY R. ANDERSON,  
Assistant Secretary of the Interior.

MARCH 2, 1966.

[F.R. Doc. 66-2351; Filed, Mar. 7, 1966; 8:46 a.m.]

## Title 45—PUBLIC WELFARE

### Chapter VIII—Civil Service Commission

#### PART 801—VOTING RIGHTS PROGRAM

##### Appendix A; Alabama

Appendix A to Part 801 is amended as set out below to show, under the heading "Dates, Times, and Places for Filing", one additional place for filing in Alabama:

ALABAMA

County; Place for Filing; Beginning Date.

Greene; (1) Eutaw—U.S. Post Office; November 8, 1965; (2) Boligee—trailer at U.S. Post Office; March 8, 1966.

(Secs. 7 and 9 of the Voting Rights Act of 1965; P.L. 89-110)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] MARY V. WENZEL,  
Executive Assistant to the Commissioners.

[F.R. Doc. 66-2400; Filed, Mar. 7, 1966; 8:50 a.m.]

## Title 49—TRANSPORTATION

### Chapter I—Interstate Commerce Commission

#### SUBCHAPTER B—CARRIERS BY MOTOR VEHICLES

#### PART 205—REPORTS OF MOTOR CARRIERS

##### Motor Carrier Annual Report Form A (Class I Carriers of Property)

Order. At a session of the Interstate Commerce Commission, division 2, held

at its office in Washington, D.C., on the 20th day of October A.D. 1965.

The matter of annual reports of class I motor carriers of property being under consideration, and the changes to be made by this order being minor changes in the data to be furnished resulting principally from revisions in the Commission's Uniform System of Accounts for Classes I and II Common and Contract Motor Carriers of Property, rule-making procedures under section 4 of the Administrative Procedure Act, 5 U.S.C. 1003, being deemed unnecessary:

It is ordered, That § 205.1 under this part and title, be, and it is hereby, revised to read as follows:

#### § 205.1 Annual reports of class I carriers of property.

Commencing with reports for the year ended December 31, 1965, and thereafter, until further order, all class I motor carriers of property, as described in § 182.01-1 of this chapter, viz, carriers with average annual gross operating revenues (including interstate and intrastate) of \$1,000,000 or more, from property motor carrier operations, are required to file annual reports in accordance with Motor Carrier Annual Report Form A (Property), which is attached to and made a part of this section.<sup>1</sup> Such annual report shall be filed in duplicate in the Bureau of Accounts, Interstate Commerce Commission, Washington, D.C., 20423, on or before March 31 of the year following the year to which it relates.

(Sec. 204, 49 Stat. 546, as amended; 49 U.S.C. 304. Interpret or apply sec. 220, 49 Stat. 563, as amended; 49 U.S.C. 320)

It is further ordered, That copies of this order and of Motor Carrier Annual Report Form A (Property) shall be served on all class I motor carriers of property subject to its provisions, and upon every trustee, receiver, executor, administrator,

Sample No.	Radionuclide	Calibration radiation	Activity at time of calibration	Approximate weight of solution	Price
4948	Ce-Pr-144.....	β <sup>-</sup>	1.5X10 <sup>9</sup> dps/g (12-65).....	3.3 g.....	\$80.00

2. Section 230.8-8 *Viscometer calibrating liquids* is amended to change the price of Oil OB to \$37.50.

(Sec. 9, 31 Stat. 1450, as amended; 15 U.S.C. 277. Interprets or applies sec. 7, 70 Stat. 959; 15 U.S.C. 275a)

Dated: February 18, 1966.

[F.R. Doc. 66-2337; Filed, Mar. 7, 1966; 8:45 a.m.]

A. V. ASTIN,  
Director.

#### PART 230—STANDARD REFERENCE MATERIALS

##### Subpart D—Standards of Certified Properties and Purity

###### RADIOACTIVITY STANDARDS

Under the provisions of 15 U.S.C. 275a and 277, the following amendment relat-

<sup>1</sup> Report filed as part of original document.

or assignee of any such motor carrier, and that notice of this order shall be given to the general public by depositing a copy in the office of the Secretary of the Commission in Washington, D.C., and by filing it with the Director, Office of the Federal Register.

By the Commission, division 2.

[SEAL] H. NEIL GARSON,  
Secretary.

[F.R. Doc. 66-2379; Filed Mar. 7, 1966; 8:48 a.m.]

## Title 15—COMMERCE AND FOREIGN TRADE

### Chapter II—National Bureau of Standards, Department of Commerce

#### SUBCHAPTER B—STANDARD REFERENCE MATERIALS

#### PART 230—STANDARD REFERENCE MATERIALS

##### Subpart D—Standards of Certified Properties and Purity

###### MISCELLANEOUS AMENDMENTS

Under the provisions of 15 U.S.C. 275a and 277, the following amendment relating to standard reference materials issued by the National Bureau of Standards is effective upon publication in the FEDERAL REGISTER. The amendment adds standard reference material 4948, and changes the price of Oil OB.

The following amends Title 15 CFR Part 230:

1. Section 230.8-5 *Radioactivity standards* (b) (3) *Beta, gamma and electron-capture solution standards* is amended to add standard 4948 as follows:

ing to standard reference materials issued by the National Bureau of Standards is effective upon publication in the FEDERAL REGISTER. The amendment revises standard reference material 4932-C.

The following amends Title 15 CFR Part 230:

Section 230.8-5 *Radioactivity standards* (b) (3) *Beta, gamma and electron-capture solution standards* is amended to revise standard 4932-C as follows:

## RULES AND REGULATIONS

Sample No.	Radionuclide	Calibration radiation	Activity at time of calibration	Approximate weight of solution	Price
4982-D	Hg-203	$\gamma$	$2.1 \times 10^4$ dps/g (1-66)	5.1 g	\$50.00

(Sec. 9, 31 Stat. 1450, as amended; 15 U.S.C. 277. Interprets or applies sec. 7, 70 Stat. 959; 15 U.S.C. 275a)

Dated: February 23, 1966.

A. V. ASTIN,  
Director.

[F.R. Doc. 66-2338; Filed, Mar. 7, 1966; 8:45 a.m.]

### PART 230—STANDARD REFERENCE MATERIALS

#### Subpart D—Standards of Certified Properties and Purity

##### ISCC-NBS CENTROID COLOR CHARTS

Under the provisions of 15 U.S.C. 275a and 277, the following amendment relating to standard reference materials issued by the National Bureau of Standards is effective upon publication in the FEDERAL REGISTER. The amendment changes the price of standard reference material No. 2106.

The following amends Title 15 CFR Part 230:

Section 230.8-11 *ISCC-NBS centroid color charts* is amended to change the price of the charts from \$3.00 to \$5.00.

(Sec. 9, 31 Stat. 1450, as amended; 15 U.S.C. 277. Interprets or applies sec. 7, 70 Stat. 959; 15 U.S.C. 275a)

Dated: February 9, 1966.

A. V. ASTIN,  
Director.

[F.R. Doc. 66-2339; Filed, Mar. 7, 1966; 8:45 a.m.]

### Chapter III—Bureau of International Commerce, Department of Commerce

#### SUBCHAPTER B—EXPORT REGULATIONS

[10th Gen. Rev. of Export Regs., Amdt. CCL-3]

### PART 399—COMMODITY CONTROL LIST AND RELATED MATTERS

The following revisions and amendments, effective as specified, are hereby made to § 399.1 *Commodity control list*.

Section 399.1 is amended to extend the requirement for validated export licenses to ship the following commodities to Country Groups T, V, W, X, Y, and Z. In addition, a GLV dollar value limit of \$100 is established for shipment of these same commodities to Country Groups T and V under the provisions of General License GLV.

#### Export control commodity No. and commodity description

21110	Cattle hides, whole.
21110	Cattle hides, except whole.
21120	Calf skins and kip skins.
61150	Cattle hide and kip side upper leather, grain, except patent and metalized.
61150	Cattle hide and kip side sole, belting, wetting, grain, offal, rough, russet, and crust leather.
61150	Cattle hide and kip side leather, n.e.c.
61150	Calf and whole kip upper leather, except lining, patent and metalized.
61150	Calf and whole kip leather, n.e.c., except patent and metalized.

*Saving clause exception.* Shipments of the listed commodities removed from General License G-DEST as a result of changes set forth above and which were on dock for lading, on lighter or laden aboard an exporting carrier prior to 12 Noon, e.s.t., March 7, 1966, may be exported under the previous General License G-DEST provisions up to and including April 7, 1966. Any such shipment not laden aboard the exporting carrier on or before April 7, 1966 requires a validated license for export.

*Effective:* 12 Noon, e.s.t., March 7, 1966.

(Sec. 3, 63 Stat. 7; 50 U.S.C. App. 2023; E.O. 10945, 26 F.R. 4487; E.O. 11038, 27 F.R. 7003)

RAUER H. MEYER,  
Director, Office of Export Control.

[F.R. Doc. 66-2517; Filed, Mar. 7, 1966; 12:17 p.m.]

# Proposed Rule Making

## DEPARTMENT OF THE TREASURY

Bureau of Customs

[ 19 CFR Part 13 ]

### RETESTS OF SUGAR; REVIEW OF CUSTOMS TEST

#### Notice of Proposed Rule Making

##### Correction

In F.R. Doc. 66-2220 appearing at page 3347 in the issue for Thursday, March 3, 1966, the signature "Lester D. Johnson" is inserted before the title *Commissioner of Customs*.

## FEDERAL AVIATION AGENCY

[ 14 CFR Part 71 ]

[Airspace Docket No. 65-SO-59]

### FEDERAL AIRWAYS AND REPORTING POINTS

#### Proposed Alteration

The Federal Aviation Agency is considering amendments to Part 71 of the Federal Aviation Regulations that would alter the Federal airway structure in the Atlanta, Ga., terminal area.

Interested persons may participate in the proposed rule making by submitting such written data, views, or arguments as they may desire. Communications should identify the airspace docket number and be submitted in triplicate to the Director, Southern Region, Attention: Chief, Air Traffic Division, Federal Aviation Agency, Post Office Box 20636, Atlanta, Ga., 30320. All communications received within 45 days after publication of this notice in the FEDERAL REGISTER will be considered before action is taken on the proposed amendments. The proposals contained in this notice may be changed in the light of comments received.

An official docket will be available for examination by interested persons at the Federal Aviation Agency, Office of the General Counsel, Attention: Rules Docket, 800 Independence Avenue SW., Washington, D.C., 20553. An informal docket also will be available for examination at the Office of the Regional Air Traffic Division Chief.

The FAA has conducted an extensive study of the flow of traffic to improve arrival and departure routings and air traffic control procedures in the Atlanta terminal area. As a result of this study, the FAA proposes the following amendments to Part 71 of the Federal Aviation Regulations:

1. Redesignate VOR Federal airway No. 5 segment from Dublin, Ga., to Chattanooga, Tenn., via Rex, Ga.; intersection of Rex 345° T (334° M) and Chattanooga 118° T (117° M) radials, in-

cluding a west alternate segment from Dublin to Rex via Macon, Ga.; intersection of Macon 335° T (334° M) and Rex 140° T (139° M) radials; and a west alternate segment from Rex to Chattanooga via intersection of Rex 268° T (267° M) and Atlanta, Ga., 347° T (346° M) radials; intersection of Atlanta 347° T (346° M) and Chattanooga 152° T (151° M) radials.

2. Redesignate VOR Federal airway No. 18 segment from Tuscaloosa, Ala., to Augusta, Ga., via Birmingham, Ala.; Anniston, Ala.; Rex, Ga.; intersection of Rex 090° T (089° M) and Augusta 278° T (279° M) radials; including a south alternate segment from Birmingham to Augusta via the intersection of Birmingham 114° T (111° M) and Brookwood, Ala., 083° T (080° M) radials; Atlanta; and intersection of Atlanta 098° T (097° M) and Augusta 263° T (264° M) radials.

3. Redesignate VOR Federal airway No. 20 segment from Montgomery, Ala., to Spartanburg, S.C., via La Grange, Ga.; Atlanta; Rex; Anderson, S.C., including a north alternate segment from Montgomery to Atlanta via the intersection of Montgomery 033° T (030° M) and Atlanta 248° T (247° M) radials, and a north alternate segment from Atlanta to Spartanburg via Norcross, Ga.; intersection of Norcross 055° T (054° M) and Spartanburg 244° T (246° M) radials.

4. Redesignate VOR Federal airway No. 35 segment from Athens, Ga., direct to Asheville, N.C.

5. Redesignate VOR Federal airway No. 51 segment from Dublin, Ga., to Crossville, Tenn., via Rex.

6. Redesignate VOR Federal airway No. 54 segment from Fort Mill, S.C., direct to Pinehurst, N.C.

7. Redesignate VOR Federal airway No. 66 segment from Brookwood, Ala., via Atlanta (4 miles N and 3 miles S of centerline from Brookwood to 3 miles W of Birmingham 180° radial); Rex; intersection of Rex 090° T (089° M) and Athens, Ga., 238° T (238° M) radials; Athens; Fort Mill, to Raleigh-Durham, N.C.

8. Redesignate VOR Federal airway No. 97 segment from Albany, Ga., via Atlanta; intersection of Atlanta 007° T (006° M) and Knoxville, Tenn., 198° T (199° M) radials to Knoxville, including an east alternate segment from Albany to Atlanta via intersection of Albany 010° T (009° M) and Rex 173° T (172° M) radials; intersection of Rex 173° T (172° M) and Atlanta 147° T (146° M) radials, and an east alternate segment from Atlanta to Knoxville via Norcross, Ga., and Harris, Ga.

9. Redesignate VOR Federal airway No. 194 segment from Norcross via the intersection of Norcross 055° T (054° M) and Anderson, S.C., 267° T (267° M) radials; Anderson; intersection of Anderson 065° T (065° M) and Charlotte, N.C., 240° T (242° M) radials; Charlotte; Liberty, N.C.; to Raleigh-Durham.

10. Redesignate VOR Federal airway No. 222 segment from Norcross via intersection of Norcross 010° T (009° M) and Toccoa, Ga., 230° T (230° M) radials; to Toccoa.

11. Redesignate VOR Federal airway No. 241 segment from Columbus, Ga., via intersection of Columbus 086° T (085° M) and Atlanta 198° T (197° M) radials; to Atlanta, including a west alternate segment from Columbus to Atlanta via intersection of Columbus 019° T (018° M) and Atlanta 233° T (232° M) radials, and an east alternate between Columbus and Atlanta via intersection of Columbus 086° T (085° M) and Atlanta 198° T (197° M) radials; intersection of Columbus 041° T (040° M) and Atlanta 198° T (197° M) radials; intersection of Columbus 041° T (040° M) and Atlanta 174° T (173° M) radials.

12. Redesignate VOR Federal airway No. 243 segment from Atlanta via intersection of Atlanta 347° T (346° M) and Chattanooga 152° T (151° M) radials to Chattanooga.

13. Redesignate VOR Federal airway No. 454 segment from Columbus via intersection of Columbus 019° T (018° M) and Atlanta 233° T (232° M) radials; Atlanta; Rex; intersection of Rex 090° T (089° M) and Greenwood, S.C., 240° T (241° M) radials; to Greenwood.

14. Designate VOR Federal airway No. 311 from Norcross via the intersection of Norcross 055° T (054° M) and Anderson 267° T (267° M) radials; Anderson; Greenwood; to Columbia, S.C.

15. Designate VOR Federal airway No. 321 from Gadsden, Ala., via the intersection of Gadsden 130° T (128° M) and Atlanta 264° T (263° M) radials to Atlanta.

16. Designate the Atlanta VORTAC and the Anderson VOR as low altitude reporting points.

17. Revoke the following low altitude reporting points:

- Ben Hill Intersection.
- Bobby Jones Intersection.
- Royston, Ga.
- Porterdale Intersection.

The actions proposed herein would improve air traffic flow in the Atlanta terminal area by providing for the separation of through traffic from traffic arriving and departing the Atlanta terminal area. The alignment of V-97 between Norcross and Knoxville is proposed via the Harris, Ga., VOR (Airspace Docket No. 65-SO-5 (30 F.R. 9008)).

These amendments are proposed under the authority of sec. 307(a) of the Federal Aviation Act of 1958 (49 U.S.C. 1348).

Issued in Washington, D.C., on March 1, 1966.

JAMES L. LAMPL,  
Acting Chief, Airspace and  
Air Traffic Rules Division.

[F.R. Doc. 66-2341; Filed, Mar. 7, 1966; 8:45 a.m.]

## [ 14 CFR Part 71 ]

[Airspace Docket No. 66-EA-6]

**CONTROL ZONE****Proposed Designation**

The Federal Aviation Agency is considering amending § 71.171 of Part 71 of the Federal Aviation Regulations so as to designate a Jamestown, N.Y., control zone for Jamestown Municipal Airport.

With the establishment of a remoted air-ground communications facility at Jamestown Airport, the airport now qualifies for a part-time control zone designation. Air Traffic services will be provided by Erie, Pa., approach control and weather observations will be taken by Allegheny Airlines personnel.

Interested persons may submit such written data or views as they may desire. Communications should be submitted in triplicate to the Director, Eastern Region, Attention: Chief, Air Traffic Division, Federal Aviation Agency, Federal Building, John F. Kennedy International Airport, Jamaica, N.Y., 11430. All com-

munications received within 45 days after publication in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements for informal conferences with Federal Aviation Agency officials may be made by contacting the Chief, Airspace Branch, Eastern Region.

Any data or views presented during such conferences must also be submitted in writing in accordance with this notice in order to become part of the record for consideration. The proposal contained in this notice may be changed in the light of comments received.

The official docket will be available for examination by interested persons at the Office of the Regional Counsel, Federal Aviation Agency, Federal Building, John F. Kennedy International Airport, Jamaica, N.Y.

The Federal Aviation Agency, having completed a review of the airspace requirements for the terminal area of Jamestown, N.Y., proposes the airspace action hereinafter set forth:

1. Amend § 71.171 of Part 71 of the Federal Aviation Regulations which would designate a control zone for Jamestown, N.Y., described as follows:

Within a 5-mile radius of the center, 42°09'10" N., 79°15'30" W., of Jamestown Municipal Airport, Jamestown, N.Y.; within 2 miles each side of the Jamestown, N.Y., VOR 071° and 251° radials extending from the 5-mile radius zone to 7 miles east of the VOR and within 2 miles each side of a 053° bearing from the Jamestown, N.Y., RBN (42°11'02" N., 79°11'15" W.) extending from the 5-mile radius zone to 7 miles northeast of the RBN. This control zone shall be in effect 0700 to 2200 hours Monday through Friday, 0700 to 1700 hours Saturdays and 0900 to 2200 hours Sundays, local time.

This amendment is proposed under section 307(a) of the Federal Aviation Act of 1958 (72 Stat. 749; 49 U.S.C. 1348).

Issued in Jamaica, N.Y., on February 18, 1966.

WAYNE HENDERSHOT,  
Deputy Director, Eastern Region.

[F.R. Doc. 66-2342; Filed, Mar. 7, 1966;  
8:45 a.m.]

# Notices

## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

[Group 388]

#### ARIZONA

##### Notice of Filing of Plat of Survey

FEBRUARY 28, 1966.

1. Plat of Survey of the lands described below will be officially filed in the Land Office, Phoenix, Ariz., effective at 10 a.m., April 5, 1966:

GILA AND SALT RIVER MERIDIAN

T. 1 N., R. 12 W.,  
Secs. 1 through 36.

The areas described aggregate 23,027.05 acres of public land.

2. The northwest portion of the township described is nearly level with the remainder of the township consisting of rolling land and small hills. The soil is a fine, sandy clay in the flat areas and shallow, stony soil in the hilly areas. The general drainage is to the south. There is a scattered growth of palo verde and ironwood trees in the major wash areas, while creosote brush and scattered catclaw, saguaro and other cacti are prominent in the more level areas.

The land is primarily used for very limited grazing of livestock.

3. All rights of the State of Arizona to Sections 2, 16, 32, and 36, have been conveyed to the United States.

4. The lands described in paragraph 1 are opened to petition, application and selection, as outlined in paragraph 5 below. No application for these lands will be allowed under the nonmineral public land laws, unless or until the lands have been classified. Any application that is filed will be considered on its merits. The lands will not be subject to occupancy or disposition until they have been classified.

5. Subject to any existing valid rights and the requirements of applicable law, the lands described in paragraph 1 hereof, are hereby opened to filing of petition, application, and selection in accordance with the following:

a. Applications and selections under the nonmineral public land laws, and offers under the mineral leasing laws may be presented to the manager mentioned below, beginning on the date of this order. Such applications, selections, and offers will be considered as filed on the hour and respective dates shown for the various classes enumerated in the following paragraphs.

(1) Applications by persons having prior existing valid settlement rights, preference rights conferred by existing laws, or equitable claims subject to allowance and confirmation will be adjudicated on the facts presented in support of each claim or right. All applica-

tions presented by persons other than those referred to in this paragraph will be subject to the applications and claims mentioned in this paragraph.

(2) All valid applications and selections under the nonmineral public land laws presented prior to 10 a.m. on April 5, 1966, will be considered as simultaneously filed at that hour. Rights under such applications and selections and offers filed after that hour will be governed by the time of filing.

6. Persons claiming preference rights based upon settlement, statutory preference, or equitable claims must enclose properly executed statements in support of their applications, setting forth all facts relevant to their claims. Detailed rules and regulations governing applications which may be filed pursuant to this notice can be found in Title 43 of the Code of the Federal Regulations.

GLENDON E. COLLINS,  
Manager.

[F.R. Doc. 66-2367; Filed, Mar. 7, 1966;  
8:47 a.m.]

[Group 392]

#### ARIZONA

##### Notice of Filing of Plats of Surveys; Correction

FEBRUARY 28, 1966.

In F.R. Doc. 66-1799, published Vol. 31, F.R. 2973, the first legal description on line 11, third column, of lands involved in the notice, under T. 37 N., R. 7 W., Sec. 6, reads:

SE $\frac{1}{4}$ SW $\frac{1}{4}$ .

This description is hereby corrected to read as follows:

SE $\frac{1}{4}$ NW $\frac{1}{4}$ .

The area correctly described above aggregates 40.00 acres of public land.

GLENDON E. COLLINS,  
Manager.

[F.R. Doc. 66-2368; Filed, Mar. 7, 1966;  
8:47 a.m.]

#### OREGON AND WASHINGTON

##### Change of Location of Land Office

MARCH 1, 1966.

Notice is hereby given that the Oregon Land Office, Bureau of Land Management, in Portland, Ore., will be closed to the public March 9, 10, and 11, 1966, to move to 729 Northeast Oregon Street, Portland, Ore. The office will reopen at the new address at 10 a.m., March 14, 1966. All filings for public lands in the States of Oregon and Washington after 3 p.m., March 8, should be addressed to the Oregon Land Office, Bureau of Land Management, 729 Northeast Oregon Street, Portland, Ore.,

97232. Any applications, payments, or other documents received at that location during this period will be deemed as having been filed simultaneously at 10 a.m., P.s.t., March 14, 1966, in accordance with Title 43, Code of Federal Regulations, §§ 1821.2-1 through 1821.2-3.

GARTH H. RUDD,  
Acting State Director.

[F.R. Doc. 66-2357; Filed, Mar. 7, 1966;  
8:46 a.m.]

#### CALIFORNIA

##### Notice of Filing of California State Protraction Diagram

MARCH 1, 1966.

Notice is hereby given that effective April 4, 1966, the following protraction diagram, approved June 25, 1965, is officially filed and of record in the Riverside District and Land Office. In accordance with Title 43, Code of Federal Regulations, this protraction will become the basic record for describing the land for all authorized purposes at and after 10 a.m. of the above effective date. Until this date and time, the diagram has been placed in the open files and is available to the public for information only.

CALIFORNIA PROTRACTION DIAGRAM NO. 7  
SAN BERNARDINO MERIDIAN, CALIFORNIA

T. 6 S., R. 20 E.,  
Secs. 1 and 2;  
Sec. 3, E $\frac{1}{2}$ ;  
Sec. 10, E $\frac{1}{2}$ ;  
Secs. 11 to 14, inclusive;  
Sec. 15, E $\frac{1}{2}$ ;  
Sec. 22, N $\frac{1}{2}$ NE $\frac{1}{4}$ ;  
Sec. 23, N $\frac{1}{2}$ ;  
Sec. 24, N $\frac{1}{2}$ .

Copies of this diagram are for sale at one dollar (\$1.00) each by the Cadastral Engineering Office, Bureau of Land Management, 4017 Federal Building, 650 Capitol Mall, Sacramento, Calif., 95814, and the District and Land Office, Bureau of Land Management, 1414 8th Street, Post Office Box 723, Riverside, Calif., 92502.

HALL H. McCLAIN,  
District and Land Office Manager.

[F.R. Doc. 66-2352; Filed, Mar. 7, 1966;  
8:46 a.m.]

#### CALIFORNIA

##### Notice of Filing of California State Protraction Diagram

MARCH 1, 1966.

Notice is hereby given that effective April 4, 1966, the following protraction diagram, approved June 25, 1965, is officially filed and of record in the Riverside District and Land Office. In accordance with Title 43, Code of Federal Regulations, this protraction will become the basic record for describing the

land for all authorized purposes at and after 10 a.m. on the above effective date. Until this date and time, the diagram has been placed in the open files and is available to the public for information only.

CALIFORNIA PROTRACTOR DIAGRAM No. 8  
SAN BERNARDINO MERIDIAN, CALIFORNIA

T. 8 S., R. 19 E.,  
Secs. 1 to 15, inclusive;  
Secs. 17 to 35, inclusive.  
T. 8 S., R. 20 E.,  
Secs. 1 to 15, inclusive;  
Secs. 17 to 35, inclusive.  
T. 8 S., R. 21 E.,  
Sec. 3, W $\frac{1}{2}$ ;  
Secs. 4 to 6, inclusive;  
Sec. 7, NE $\frac{1}{4}$ , W $\frac{1}{2}$ ;  
Sec. 8, N $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 9, NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ ;  
Sec. 10, W $\frac{1}{2}$ NW $\frac{1}{4}$ .  
T. 8 $\frac{1}{2}$  S., R. 21 E.,  
Sec. 31.

Copies of this diagram are for sale at one dollar (\$1.00) each by the Cadastral Engineering Office, Bureau of Land Management, 4017 Federal Building, 650 Capitol Mall, Sacramento, Calif., 95814, and the District and Land Office, Bureau of Land Management, 1414 Eighth Street, Post Office Box 723, Riverside, Calif., 92502.

HALL H. McCLAIN,  
District and Land Office Manager.

[F.R. Doc. 66-2353; Filed, Mar. 7, 1966;  
8:46 a.m.]

CALIFORNIA

Notice of Filing of California State  
Protraction Diagram

MARCH 1, 1966.

Notice is hereby given that effective April 4, 1966, the following protraction diagram, approved June 25, 1965, is officially filed and of record in the Riverside District and Land Office. In accordance with Title 43, Code of Federal Regulations, this protraction will become the basic record for describing the land for all authorized purposes at and after 10 a.m. on the above effective date. Until this date and time, the diagram has been placed in the open files and is available to the public for information only.

CALIFORNIA PROTRACTOR DIAGRAM No. 9  
SAN BERNARDINO MERIDIAN, CALIFORNIA

T. 9 S., R. 20 E.,  
Secs. 1 to 15, inclusive;  
Secs. 17 to 35, inclusive.  
T. 9 S., R. 21 E.,  
Sec. 19, SW $\frac{1}{4}$ ;  
Sec. 29, W $\frac{1}{2}$  SE $\frac{1}{4}$ ;  
Secs. 30 to 32, inclusive;  
Sec. 33, W $\frac{1}{2}$ .  
T. 10 S., R. 20 E.,  
Sec. 1;  
Sec. 2, E $\frac{1}{2}$ ;  
Sec. 12, N $\frac{1}{2}$ , SE $\frac{1}{4}$ .  
T. 10 S., R. 21 E.,  
Sec. 3, NW $\frac{1}{4}$ ;  
Sec. 4, N $\frac{1}{2}$ , SW $\frac{1}{4}$ ;  
Secs. 5 and 6;  
Sec. 7, NW $\frac{1}{4}$ .  
T. 10 $\frac{1}{2}$  S., R. 21 E.,  
Secs. 31 to 36, inclusive.

Copies of this diagram are for sale at one dollar (\$1.00) each by the Cadastral

Engineering Office, Bureau of Land Management, 4017 Federal Building, 650 Capitol Mall, Sacramento, Calif., 95814, and the District and Land Office, Bureau of Land Management, 1414 8th Street, Post Office Box 723, Riverside, Calif., 92502.

HALL H. McCLAIN,  
District and Land Office Manager.

[F.R. Doc. 66-2354; Filed, Mar. 7, 1966;  
8:46 a.m.]

CALIFORNIA

Notice of Filing of California State  
Protraction Diagram

MARCH 1, 1966.

Notice is hereby given that effective April 4, 1966, the following protraction diagram, approved June 25, 1965, is officially filed and of record in the Riverside District and Land Office. In accordance with Title 43, Code of Federal Regulations, this protraction will become the basic record for describing the land for all authorized purposes at and after 10 a.m. on the above effective date. Until this date and time, the diagram has been placed in the open files and is available to the public for information only.

CALIFORNIA PROTRACTOR DIAGRAM No. 18  
SAN BERNARDINO MERIDIAN, CALIFORNIA

T. 4 S., R. 13 E.,  
Sec. 1;  
Secs. 2 and 3, excluding mineral surveys;  
Secs. 4 to 15, inclusive;  
Secs. 17 to 35, inclusive.  
T. 4 S., R. 14 E.,  
Secs. 3 and 4, excluding mineral surveys;  
Secs. 5 to 15, inclusive;  
Secs. 17 to 35, inclusive.  
T. 5 S., R. 13 E.,  
Secs. 1 to 15, inclusive;  
Secs. 17 to 30, inclusive;  
Secs. 32 to 35, inclusive.  
T. 5 S., R. 14 E.,  
Secs. 1 to 11, inclusive;  
Secs. 14 and 15;  
Secs. 17 to 20, inclusive.  
T. 6 S., R. 13 E.,  
Secs. 1 to 4, inclusive;  
Secs. 10 to 14, inclusive;  
Sec. 24.  
T. 6 S., R. 14 E.,  
Secs. 1 and 2;  
Sec. 3, NE $\frac{1}{4}$ , S $\frac{1}{2}$ ;  
Sec. 7, S $\frac{1}{2}$ ;  
Secs. 10 to 15, inclusive;  
Sec. 17, NW $\frac{1}{4}$ , S $\frac{1}{2}$ ;  
Secs. 18 to 20, inclusive;  
Secs. 22 to 27, inclusive;  
Sec. 28, W $\frac{1}{2}$ ;  
Secs. 29 and 30;  
Sec. 32, N $\frac{1}{2}$ , SE $\frac{1}{4}$ ;  
Sec. 33, W $\frac{1}{2}$ ;  
Sec. 34, N $\frac{1}{2}$ , SE $\frac{1}{4}$ ;  
Sec. 35.

Copies of this diagram are for sale at one dollar (\$1.00) each by the Cadastral Engineering Office, Bureau of Land Management, 4017 Federal Building, 650 Capitol Mall, Sacramento, Calif., 95814, and the District and Land Office, Bureau of Land Management, 1414 Eighth Street, Post Office Box 723, Riverside Calif.

HALL H. McCLAIN,  
District and Land Office Manager.

[F.R. Doc. 66-2355; Filed, Mar. 7, 1966;  
8:46 a.m.]

[Montana 072452]

MONTANA

Order Providing for Opening of  
Public Lands

FEBRUARY 28, 1966.

1. In an exchange of lands made under the provisions of section 8 of the Act of June 28, 1934 (48 Stat. 1272), as amended June 26, 1936 (49 Stat. 1976; 43 USC 315g), the following lands have been reconveyed to the United States:

PRINCIPAL MERIDIAN, MONTANA

T. 7 N., R. 54 E.,  
Sec. 24, SE $\frac{1}{4}$ .  
T. 7 N., R. 55 E.,  
Sec. 19, Lots 1, 2, 3, and 4, E $\frac{1}{2}$ , and E $\frac{1}{2}$ W $\frac{1}{2}$ .  
The area described contains 787.32 acres.

2. The lands are located in Custer and Fallon Counties. Topography is level to rolling and the lands are used for livestock grazing.

3. Subject to valid existing rights, the provisions of existing withdrawals, and the requirements of applicable law, the lands are hereby opened to application, petition, location, and selection. All valid applications received at or prior to 10 a.m., on April 5, 1966, shall be considered as simultaneously filed at that time. Those received thereafter shall be considered in the order of filing.

4. The mineral rights in the lands were not exchanged. Therefore, the mineral status of the lands are not affected by this order.

5. Inquiries concerning the lands should be addressed to the Manager, Land Office, Bureau of Land Management, Billings, Mont., 59101.

EUGENE H. NEWELL,  
Acting Land Office Manager.

[F.R. Doc. 66-2356; Filed, Mar. 7, 1966;  
8:46 a.m.]

Fish and Wildlife Service

[Docket No. A-376]

CHARLES L. AND B. J. JOHNSON

Notice of Loan Application

Charles L. and B. J. Johnson, Box 18, Anchor Point, Alaska, 99556, have applied for a loan from the Fisheries Loan Fund to aid in financing the purchase of a used 42-foot overall length wood vessel to engage in the fishery for salmon, halibut, shrimp, and crabs.

Notice is hereby given pursuant to the provisions of Public Law 89-85 and Fisheries Loan Fund Procedures (50 CFR Part 250, as revised August 11, 1965) that the above entitled application is being considered by the Bureau of Commercial Fisheries, Fish and Wildlife Service, Department of the Interior, Washington, D.C., 20240. Any person desiring to submit evidence that the contemplated operation of such vessel will cause economic hardship or injury to efficient vessel operators already operating in that fishery must submit such evidence in writing to the Director, Bureau of Commercial Fisheries, within 30 days from the date of publication of this no-

tice. If such evidence is received it will be evaluated along with such other evidence as may be available before making a determination that the contemplated operations of the vessel will or will not cause such economic hardship or injury.

H. E. CROWTHER,  
Acting Director,

Bureau of Commercial Fisheries.

MARCH 2, 1966.

[F.R. Doc. 66-2343; Filed, Mar. 7, 1966;  
8:45 a.m.]

[Docket No. Sub-C-10]

### RALSTON PURINA CO.

#### Notice of Hearing

Ralston Purina Co., Van Camp Division, 840 Van Camp Street, Long Beach, Calif., 90802, has applied for a fishing vessel construction differential subsidy to aid in the construction of a 170-foot overall length steel vessel to engage in the fishery for tuna.

Notice is hereby given pursuant to the provisions of the United States Fishing Fleet Improvement Act (P.L. 88-498) and Notice and Hearing on Subsidies (50 CFR Part 257) that a hearing in the above-entitled proceedings will be held on April 15, 1966, at 10 a.m., e.s.t., in Room 3356, Interior Building, 18th and C Streets NW., Washington, D.C. Any person desiring to intervene must file a petition of intervention with the Director, Bureau of Commercial Fisheries, as prescribed in 50 CFR Part 257 at least 10 days prior to the date set for the hearing. If such petition of intervention is granted, the place of the hearing may be changed to a field location. Telegraphic notice will be given to the parties in the event of such a change along with the new location.

H. E. CROWTHER,  
Acting Director,

Bureau of Commercial Fisheries.

MARCH 2, 1966.

[F.R. Doc. 66-2344; Filed, Mar. 7, 1966;  
8:45 a.m.]

[Docket No. Sub-B-48]

### TRAWLER JEANNE D'ARC, INC.

#### Notice of Hearing

Trawler Jeanne d'Arc, Inc., Tillson Wharf, Rockland, Maine, 04841, has applied for a fishing vessel construction differential subsidy to aid in the construction of a 114-foot overall length wood vessel to engage in the fishery for groundfish, scallops, lobsters, and flounder.

Notice is hereby given pursuant to the provisions of the U.S. Fishing Fleet Improvement Act (P.L. 88-498) and Notice and Hearing on Subsidies (50 CFR Part 257) that a hearing in the above-entitled proceedings will be held on April 21, 1966, at 10 a.m., e.s.t., in Room 3356, Interior Building, 18th and C Streets NW., Washington, D.C. Any person desiring to intervene must file a petition of intervention with the Director, Bureau of

Commercial Fisheries, as prescribed in 50 CFR Part 257 at least 10 days prior to the date set for the hearing. If such petition of intervention is granted, the place of the hearing may be changed to a field location. Telegraphic notice will be given to the parties in the event of such a change along with the new location.

H. E. CROWTHER,  
Acting Director,

Bureau of Commercial Fisheries.

MARCH 2, 1966.

[F.R. Doc. 66-2345; Filed, Mar. 7, 1966;  
8:45 a.m.]

[Docket No. S-345]

### RONALD DIVERS WATSON

#### Notice of Loan Application

Ronald Divers Watson, Route 1, Box 398, Marysville, Wash., 98270, has applied for a loan from the Fisheries Loan Fund to aid in financing the purchase of a 37.5-foot overall length wood vessel to engage in the fishery for salmon.

Notice is hereby given pursuant to the provisions of Public Law 89-85 and Fisheries Loan Fund Procedures (50 CFR Part 250, as revised August 11, 1965) that the above entitled application is being considered by the Bureau of Commercial Fisheries, Fish and Wildlife Service, Department of the Interior, Washington, D.C., 20240. Any person desiring to submit evidence that the contemplated operation of such vessel will cause economic hardship or injury to efficient vessel operators already operating in that fishery must submit such evidence in writing to the Director, Bureau of Commercial Fisheries, within 30 days from the date of publication of this notice. If such evidence is received it will be evaluated along with such other evidence as may be available before making a determination that the contemplated operations of the vessel will or will not cause such economic hardship or injury.

H. E. CROWTHER,  
Acting Director,

Bureau of Commercial Fisheries.

MARCH 2, 1966.

[F.R. Doc. 66-2346; Filed, Mar. 7, 1966;  
8:45 a.m.]

## DEPARTMENT OF COMMERCE

### Bureau of the Census

#### NUMBER OF EMPLOYEES, TAXABLE WAGES, GEOGRAPHIC LOCATION, AND KIND OF BUSINESS FOR ESTABLISHMENTS OF MULTIUNIT COMPANIES

##### Notice of Consideration for Surveys

Notice is hereby given that the Bureau of the Census is considering a proposal under the provisions of 13 U.S.C. 181, 224, and 225, to conduct a First Quarter 1966 Survey of Selected Multiunit Companies. This survey is similar to those

conducted for previous County Business Patterns Reports. It is designed to collect information for the 1966 Report on the number of employees, taxable wages, geographic location, and kind of business for the establishments of selected multiunit companies. Only those companies which do not report in sufficient detail to other Federal agencies will be required to report in this survey. The data will have significant application to the needs of the public and to governmental agencies and are not publicly available for nongovernmental or governmental sources.

The survey, if conducted, shall begin not earlier than 30 days after publication of this notice in the FEDERAL REGISTER.

Copies of the proposed form and a description of the collection methods are available on request to the Director, Bureau of the Census, Washington, D.C., 20233.

Any suggestions or recommendations concerning the subject matter of the proposed survey submitted to the Director in writing within 30 days after the date of this publication will receive consideration.

A. ROSS ECKLER,  
Director, Bureau of the Census.

[F.R. Doc. 66-2340; Filed, Mar. 7, 1966;  
8:45 a.m.]

## ATOMIC ENERGY COMMISSION

### STATE OF NEW HAMPSHIRE

#### Proposed Agreement for Assumption of Certain AEC Regulatory Authority

On January 26, 1966; February 2, 1966; February 9, 1966; and February 16, 1966, the U.S. Atomic Energy Commission published for public comment, prior to action thereon, a proposed agreement received from the Governor of the State of New Hampshire for the assumption of certain of the Commission's regulatory authority pursuant to section 274 of the Atomic Energy Act of 1954, as amended. The effective date proposed by the State of New Hampshire for the agreement is May 16, 1966. Republication of the proposed New Hampshire agreement is necessary to reflect the recently established proposed effective date.

A résumé, prepared by the State of New Hampshire and summarizing the State's proposed program, was also submitted to the Commission and is set forth below as an appendix to this notice. Attachments referenced in the appendix are included in the complete text of the program. A copy of the program, including proposed New Hampshire regulations, is available for public inspection in the Commission's Public Document Room, 1717 H Street NW., Washington, D.C., or may be obtained by writing to the Director, Division of State and Licensee Relations, U.S. Atomic Energy Commission, Washington, D.C., 20545. All interested persons desiring to submit comments and sug-

gestions for the consideration of the Commission in connection with the proposed agreement should send them, in triplicate, to the Secretary, U.S. Atomic Energy Commission, Washington, D.C., 20545, within 30 days after initial publication in the FEDERAL REGISTER.

Exemptions from the Commission's regulatory authority which would implement this proposed agreement, as well as other agreements which may be entered into under section 274 of the Atomic Energy Act, as amended, were published as Part 150 of the Commission's regulations in FEDERAL REGISTER issuances of February 14, 1962; 27 F.R. 1351; April 3, 1965; 30 F.R. 4352 and September 22, 1965; 30 F.R. 12069. In reviewing this proposed agreement, interested persons should also consider the aforementioned exemptions.

Dated at Washington, D.C., this 3d day of March 1966.

For the Atomic Energy Commission,

W. B. McCool,  
Secretary.

PROPOSED AGREEMENT BETWEEN THE U.S. ATOMIC ENERGY COMMISSION AND THE STATE OF NEW HAMPSHIRE FOR DISCONTINUANCE OF CERTAIN COMMISSION REGULATORY AUTHORITY AND RESPONSIBILITY WITHIN THE STATE PURSUANT TO SECTION 274 OF THE ATOMIC ENERGY ACT OF 1954, AS AMENDED

Whereas, the U.S. Atomic Energy Commission (hereinafter referred to as the Commission) is authorized under section 274 of the Atomic Energy Act of 1954, as amended (hereinafter referred to as the Act), to enter into agreements with the Governor of any State providing for discontinuance of the regulatory authority of the Commission within the State under Chapters 6, 7, and 8 and section 161 of the Act with respect to byproduct materials, source materials, and special nuclear materials in quantities not sufficient to form a critical mass; and

Whereas, the Governor and Council of the State of New Hampshire is authorized under Chapter 229, New Hampshire Laws of 1963, to enter into this Agreement with the Commission; and

Whereas, the Governor of the State of New Hampshire certified on \_\_\_\_\_, that the State of New Hampshire (hereinafter referred to as the State) has a program for the control of radiation hazards adequate to protect the public health and safety with respect to the materials within the State covered by this Agreement, and that the State desires to assume regulatory responsibility for such materials; and

Whereas, the Commission found on \_\_\_\_\_, that the program of the State for the regulation of the materials covered by this Agreement is compatible with the Commission's program for the regulation of such materials and is adequate to protect the public health and safety; and

Whereas, the State and the Commission recognize the desirability and importance of cooperation between the Commission and the State in the formulation of standards for protection against hazards of radiation and in assuring that State and Commission programs for protection against hazards of radiation will be coordinated and compatible; and

Whereas, the Commission and the State recognize the desirability of reciprocal recognition of licenses and exemption from licensing of those materials subject to this Agreement, and

Whereas, this Agreement is entered into pursuant to the provisions of the Atomic Energy Act of 1954, as amended;

Now, therefore, it is hereby agreed between the Commission and the Governor of the State, acting in behalf of the State, as follows:

ARTICLE I. Subject to the exceptions provided in Articles II, III, and IV, the Commission shall discontinue, as of the effective date of this Agreement, the regulatory authority of the Commission in the State under Chapters 6, 7, and 8, and section 161 of the Act with respect to the following materials:

- A. Byproduct materials;
- B. Source materials; and
- C. Special nuclear materials in quantities not sufficient to form a critical mass.

ART. II. This Agreement does not provide for discontinuance of any authority and the Commission shall retain authority and responsibility with respect to regulation of:

- A. The construction and operation of any production or utilization facility;
- B. The export from or import into the United States of byproduct, source, or special nuclear material, or of any production or utilization facility;

C. The disposal into the ocean or sea of byproduct, source, or special nuclear waste materials as defined in regulations or orders of the Commission;

D. The disposal of such other byproduct, source, or special nuclear material as the Commission from time to time determines by regulation or order should, because of the hazards or potential hazards thereof, not be so disposed of without a license from the Commission.

ART. III. Notwithstanding this Agreement, the Commission may from time to time by rule, regulation, or order, require that the manufacturer, processor or producer of any equipment, device, commodity or other product containing source, byproduct, or special nuclear material shall not transfer possession or control of such product except pursuant to a license or an exemption from licensing issued by the Commission.

ART. IV. This Agreement shall not affect the authority of the Commission under subsection 161 b. or i. of the Act to issue rules, regulations, or orders to protect the common defense and security, to protect restricted data or to guard against the loss or diversion of special nuclear material.

ART. V. The Commission will use its best efforts to cooperate with the State and other agreement States in the formulation of standards and regulatory programs of the State and the Commission for protection against hazards of radiation and to assure that State and Commission programs for protection against hazards of radiation will be coordinated and compatible. The State will use its best efforts to cooperate with the Commission and other agreement States in the formulation of standards and regulatory programs of the State and the Commission for protection against hazards of radiation and to assure that the State's program will continue to be compatible with the program of the Commission for the regulation of like materials. The State and the Commission will use their best efforts to keep each other informed of proposed changes in their respective rules and regulations and licensing, inspection and enforcement policies and criteria, and to obtain the comments and assistance of the other party thereon.

ART. VI. The Commission and the State agree that it is desirable to provide for reciprocal recognition of licenses for the materials listed in Article I licensed by the other party or by any agreement State. Accordingly, the Commission and the State agree to use their best efforts to develop appropriate rules, regulations, and procedures by which such reciprocity will be accorded.

ART. VII. The Commission, upon its own initiative after reasonable notice and opportunity for hearing to the State, or upon request of the Governor of the State, may terminate or suspend this agreement and reassert the licensing and regulatory authority vested in it under the Act if the Commission finds that such termination or suspension is required to protect the public health and safety.

ART. VIII. This Agreement shall become effective on May 16, 1966, and shall remain in effect unless, and until such time as it is terminated pursuant to Article VII.

Done at Concord, State of New Hampshire, in triplicate, this day of \_\_\_\_\_.

For the United States Atomic Energy Commission.

GLENN T. SEABORG,  
Chairman.

For the State of New Hampshire.

JOHN W. KING,  
Governor.  
WILLIAM A. STYLES,  
AUSTIN F. QUINNEY,  
EMILE SIMARD,  
ROBERT L. MALLAT, JR.,  
JAMES H. HAYES,  
Executive Council.

NEW HAMPSHIRE RADIATION PROTECTION AND RADIATION CONTROL PROGRAM

POLICIES AND PROCEDURES FOR THE CONTROL OF IONIZING RADIATION

FOREWORD

The following narrative sets forth a brief description of the history, practices, capabilities, and proposed activities of the New Hampshire State Radiation Control Agency (hereafter referred to as "the Agency") of the New Hampshire State Department of Health and Welfare, Division of Public Health Services, as they relate to the assumption of certain regulatory functions of the U.S. Atomic Energy Commission and to the control of all sources of ionizing radiation, including naturally occurring isotopes and radiation producing machines.

The U.S. Atomic Energy Commission is authorized by section 274 of the Atomic Energy Act of 1954, as amended, to enter into an agreement with the Governor of a State to transfer to the State certain functions of licensing and regulatory control of byproduct, source, and special nuclear material in quantities not sufficient to form a critical mass. The transfer of responsibility with respect to these sources of ionizing radiation is made upon the determination by the Atomic Energy Commission that the State has the competency to administer licensing and regulatory authority of such sources.

The New Hampshire regulatory program for the control of sources of ionizing radiation will be conducted in such a manner as to effectively protect the public health and safety, and to further the economic growth of the State through the encouragement of the constructive and safe and proper uses of radiation. The program will be maintained so as to ensure compatibility with the regulatory program of the U.S. Atomic Energy Commission and with the programs of other agreement States insofar as possible.

Authority. The New Hampshire General Court, in 1963, enacted enabling legislation (RSA125, Chapter 229) designating the New Hampshire Department of Health and Welfare, Division of Public Health Services, as the New Hampshire State Radiation Control Agency, with the authority to promulgate, amend, and repeal codes and rules and regulations, subject to public hearing; to require the registration of sources of radiation as may be necessary to prohibit and prevent

unnecessary radiation exposure; to enter at all reasonable times upon any private or public property for the purpose of determining whether there is compliance with or violations of the provisions of RSA 125 and the rules and regulations issued thereunder; and to conduct inspections and surveys of radiation sources and their shielding and immediate surroundings.

RSA 125 further authorizes the Governor and Council, on behalf of the State, to enter into an agreement with the U.S. Atomic Energy Commission providing for the discontinuance of certain licensing responsibilities of the Federal Government with respect to sources of ionizing radiation and the assumption thereof by the State.

**History.** The New Hampshire State Department of Health and Welfare became involved with radiological health in 1938 when the Division of Industrial Hygiene was established. The Department's activities in this field were limited initially to the industrial uses of X-ray and radium for the most part, with some work being done in hospitals and in physicians' and dentists' offices on request.

Emphasis on radiation safety became greater with the advent of the atomic energy program and the availability of radioisotopes in the late 1940's; and in 1950 one of the Division engineers attended a 6-week course in radiation safety at the Brookhaven National Laboratory. The Division staff also took advantage of the training programs in radiological health and safety sponsored by the U.S. Department of Health, Education, and Welfare at Cincinnati, Ohio.

Division personnel were employed on a part-time basis in the Radiological Defense Program of the New Hampshire Civil Defense Agency in the early 1950's and were authorized to acquire and use Cobalt 60 sources in the training of radiological monitors within State departments in 1953. Two of these personnel attended an instructor's school sponsored by the Federal Civil Defense Administration and one engineer was temporarily attached to the Civil Effects Test Group of the AEC's Operation Plumbob at Mercury, Nev., in 1957. These personnel have since participated on a part-time basis in a formal training program for community radiological monitoring teams and have been licensed by the AEC for the use of a 5-curie Cobalt 60 source and a 120-curie Cesium 137 source, for instrument calibration purposes.

When the AEC's licensing program was established in 1957, Division personnel began accompanying the Commission's inspectors on joint inspections of licensed users of radioisotopes in both the industrial and medical fields. At about this time inspections and surveys of the medical uses of X-ray were intensified and in 1959 a survey of all dental office personnel in the State was conducted at the request of the New Hampshire Dental Society.

Training in health physics has been furthered by the attendance of two of the Division personnel, a chemist and an engineer, at a 10-week course at the Oak Ridge Institute of Nuclear Studies in 1964 and training in the AEC's licensing procedures was accomplished through a 2-week course at the AEC offices in Bethesda, Md.

The recommendations of the National Bureau of Standards with regard to radiation shielding and limits of radiation exposure for humans have been adhered to until the present time and primary emphasis has been placed on radiation sources not regulated or otherwise under the jurisdiction of the Atomic Energy Commission.

**Personnel.** The backgrounds of training and experience in radiation of persons employed in the future to fill vacancies on the New Hampshire Radiation Control Agency

staff will be equivalent to those of the present prospective staff. Following are the résumés of the backgrounds of the proposed Agency staff:

#### FORREST H. BUMFORD

##### EDUCATION

University of New Hampshire—1937, B.S., Mech. Eng.

Special courses in Industrial Hygiene, Radiological Defense, and Radiological Health, USPHS—DOD—AEC.

##### MILITARY

U.S. Army Reserve 1936-1944 (1st Lieut.).  
U.S. Public Health Service (R), Active Duty 1941-1946 (Lieut., S.G.).

U.S. Public Health Service (R), 1946—Date (Comm.).

##### EXPERIENCE

1937-1940—The Trane Co., La Crosse, Wis., Heating, Ventilating and A.C. Engineer.

1940-1941—State of New Hampshire, Dept. of Health, Division of Industrial Hygiene, Industrial Hygiene Engineer.

1941-1946—U.S. Public Health Service, Industrial Hygiene Engineer, Stationed N.H., District of Columbia, Tenn.

1946-1947—State of Ohio, Youngstown, Ohio, District Industrial Hygiene Engineer.

1947-1952—State of New Hampshire, Concord, N.H., Industrial Hygiene Engineer, Acting Director of Division 1951.

1952—Date—State of New Hampshire, Director, Division of Industrial Hygiene or Bureau of Occupational Health.

##### RADIATION EXPERIENCE

1941—Date—Experience in industrial, diagnostic, therapeutic, and fluoroscopic X-ray machines—safety and health. Health and safety in use of radium in hospitals, clinics, and industry.

1951—Date—State RADEF Officer in Civil Defense program. Charge of radiological defense for State; training of monitors and care and maintenance of instruments.

1957—Date—Hold AEC licenses for use of sealed sources for use in training and calibration of instruments, including multicurie (5) Cobalt 60 sources, Cesium 137 source (120 curie), including leak testing.  
1961—Date—Appointed Director, State Radiation Control Agency, Division of Public Health, Department of Health and Welfare.

#### RICHARD S. DUMM

##### EDUCATION

University of New Hampshire—1951, B.S., Agr. Engineering.

Special courses:  
Industrial Ventilation, Michigan State Univ., 1954 (1 week).

Radiological Defense Instructor, OCDM, 1957 (1 week).

Civil Effects Test Group, AEC Nevada Test Site, 1957 (2 weeks).

Civil Defense for Food and Drug Officials, USFDA, 1963 (1 week).

Radiological Health Physics, Oak Ridge Institute of Nuclear Studies, 1964 (10 weeks).

##### MILITARY

Enlisted USNR Nov. 1943—June 1946 (27 mos. active).

Enlisted USNR Apr. 1950—Jan. 1952 (12 mos. active).

Commissioned USNR Jan. 1952—date (13 mos. active).

##### EXPERIENCE

U.S. Naval Reserve (active) Feb. 1951—Mar. 1953.

State of New Hampshire, Dept. of Health, Division of Industrial Hygiene, Apr. 1953—date.

#### RADIATION

Health and safety of medical and industrial uses of X-ray and radium; 1953—date.  
Teaching radiological defense to local town and city organizations; 1957—date.  
Special courses (see Education).

#### JOHN R. STANTON

##### EDUCATION

St. Anslem's College, Manchester, N.H.—1955, A.B. Chemistry. Member St. Anslem's Chemical Society, 1952-55.

##### MILITARY

Two years active duty with U.S. Army, 1955-57; duty, weather observer. Seven years with New Hampshire National Guard, 1957 to date.

##### SPECIAL TRAINING

Weather Observer School, Fort Monmouth, N.J., 1956 (13 weeks).

Industrial Hygiene Chemistry Course—DOH USPHS Cincinnati, Ohio, 1963 (2 weeks).

Dust Evaluation Techniques Course—DOH USPHS Cincinnati, Ohio, 1963 (1 week).

Civil Defense for Food and Drug Officials course—USFDA, Concord, N.H., 1963 (1 week).

Radiological Health course—AEC—ORINS—Oak Ridge, Tenn., 1964 (10 weeks).

##### EXPERIENCE

Chemist (Highway Materials Testing)—New Hampshire Department of Public Works and Highways, 1957-1962. Immediate Supervisor, Paul S. Otis. Principal duties: chemical analysis of paints, tar, asphalt and other highway construction materials.  
Industrial Hygiene Chemist—Occupational Health Service, New Hampshire Department of Health and Welfare, 1962 to present. Immediate Supervisor, Forrest H. Bumford. Principal duties: (1) Chemical analysis of trace metals, solvents and metabolic products of toxins using infrared spectroscopy, ultraviolet spectrophotometry and gas chromatography; (2) monitoring of daily air samples for beta activity.

##### GOVERNOR'S RADIATION ADVISORY COMMITTEE

Robert Normand, Ph. D., Chairman, Professor of Biology and Radiation Biology, St. Anslem's College, Manchester, N.H. Holds AEC license.

Frank Lane, M.D., Chief Roentgenologist, Mary Hitchcock Memorial Hospital, Hanover, N.H., Radiation Safety Officer, Mary Hitchcock Memorial Hospital, Hanover, N.H. Charge of 1,000 curie cobalt 60 teletherapy units. Holds AEC licenses.

Laurence Bixby, M.D., Roentgenologist, Dover City Hospital, Dover, N.H., Roentgenologist, Frisbie Memorial Hospital, Rochester, N.H.

John Lockwood, Sc. D., Chairman, Department of Physics, University of New Hampshire, Durham, N.H. Considerable experience with various isotopes and member of University Radiation Committee. Holds AEC license.

J. Copenhaver, Ph. D., Chairman, Dept. of Biological Sciences, Dartmouth College, Hanover, N.H. Holds AEC license.

Gene Likens, Ph. D., Dept. of Biological Sciences, Dartmouth College, Hanover, N.H. Holds AEC license.

Richard D. Brew, President, Brew Co., Concord, N.H. Representing industrial interests on committee.

Paul Simpson, Sanders Associates, Nashua, N.H. Representing industrial interests on committee.

Leonard Hill, Comptroller, State of New Hampshire, State House, Concord, N.H. Representing Governor on State Committee.

The committee membership will be changed somewhat after January 1966, to give a more balanced membership amongst the various professions concerned with radiological health. This committee will keep the Governor and Council informed on matters relative to radiation problems within the State.

They will also recommend programs and policies to the Radiation Control Agency and act as advisors to the Director of the Agency. They or certain members of the committee will also serve the Agency as an isotope committee similar to that in use by the AEC.

**Licensing and registration.** The State program provides for the issuance of both specific and general licenses for radioactive materials. The specific license will be issued to authorize the possession of such quantities of special nuclear material, source material, byproduct material, and other naturally occurring radioactive materials, such as radium, as are not generally licensed or exempted from licensing under the regulations. General licenses are established in the regulations for the possession of such quantities of certain radioactive materials as are considered to be unlikely to present a hazard to the health and safety of the public under the filing of applications with the Agency or the issuance of licensing documents to the particular persons using the radioactive material.

Persons possessing less than certain quantities of radioactive materials, as stated in the regulations, or who possess items containing certain specified radioactive materials are exempted from the licensing requirements of the regulations.

The program also requires that persons having possession of any source of ionizing radiation other than exempt radioactive material and radioactive material licensed under the regulations, including machines or devices capable of producing ionizing radiation, shall register such machines or devices with the Agency on a form provided by the Agency.

The Agency is responsible for evaluating applications for and the issuing of licenses. Provision has been made, however, for a radiation advisory committee to assist the Agency in evaluations which require technical consultation. The board will consist of persons highly qualified in the fields of the medical uses of radiation, physics, and industry whenever possible. In addition, the Agency will utilize the applicable licensing criteria of the U.S. Atomic Energy Commission in making its evaluations.

**Inspection.** Inspections of activities using radiation sources will be made on a periodic basis. The most hazardous uses of radiation will be inspected at least once in each 6-month period, and other uses on a less frequent basis, depending upon the relative hazard. All licensed or registered activities will be inspected at least once in each 2-year period.

Announcement of an intended inspection may or may not be made prior to its execution.

Inspection visits will usually include a comprehensive review by the inspector of the licensee's equipment, facilities, and handling or storage of radioactive material, the procedures, in effect, including actual operation, and interviewing of personnel actually involved. The inspector will review the user's survey methods and results, personnel monitoring practices and results, the posting and labeling used, the instructions to personnel, and the methods and apparent effectiveness of maintaining control of people in the controlled area. He will review the user's records of receipts, transfers, and inventory of licensed materials, if any. He may physically check the inventory. He will examine records concerning any disposal of radioactive material which might have been made.

He may make measurements of radiation levels. Prior to the termination of each inspection, the inspector will meet with the management to discuss the results of his inspection. At this time he will present tentative oral recommendations or suggestions, and will attempt to answer questions concerning the regulatory program.

The inspector will prepare a detailed report to inform his superior and the licensee or registrant of all the facts and circumstances observed during the inspection, including recommendations for the abatement of non-compliance matters. The report will provide the basis for any necessary enforcement action by the Agency.

In addition, there will be investigations of incidents and complaints involving licensed or registered sources of radiation to determine the cause, and measures taken by the licensee or registrant to cope with the incident, whether or not there was non-compliance with the regulations, and the steps the licensee or registrant is taking to ensure that a recurrence of the incident will not take place.

**Enforcement.** Minor items of non-compliance, such as improper signs, failure to label, etc., will be included in the inspector's report and, if the licensee or registrant agrees to correct these irregularities at the time of the inspection, the corrective action taken will be reviewed with the licensee or registrant during the next periodic inspection. If the inspection reveals a non-compliance of a more serious nature, the licensee or registrant will be required to accomplish corrective action prior to a time fixed by the director of the Agency, which time shall be not more than ten days subsequent to formal written notification of the item of non-compliance by the Agency. The licensee or registrant will be required to inform the Agency in writing, usually within 15 days of formal notification, as to corrective action taken and the date it was accomplished. In these cases, the Agency's representative will either conduct a prompt follow-up inspection or the matter will be reviewed during the next regular inspection to insure that corrective action has, in fact, been accomplished. If the reply does not satisfactorily explain the non-compliance and assure that further violations will be prevented, the Agency will take such administrative actions as are available to it.

Where administrative enforcement of the rules and regulations of the Agency does not prove successful, a civil action may be instituted on behalf of the Agency for injunctive relief to prevent the violation of the provisions of the rules and regulations.

The director of the Agency has legal authority, in an emergency situation, to issue an order reciting that such an emergency does, in fact, exist and requiring that such action as he deems necessary be taken to meet the emergency. Any person to whom such an order is directed is required by law to comply with the order immediately.

Any person who receives a notice of violation of the regulations of the Agency and an order of abatement of the violation, or who is required to comply immediately with the orders of the director of the Agency, in an emergency situation, may apply for a hearing before the director of the Division of Public Health Services, New Hampshire State Department of Health and Welfare, and a hearing will be afforded within 15 days.

Any person who willfully violates any of the provisions of the rules and regulations of the Agency, or who violates an order of the Agency, may be guilty of a crime and upon conviction may be punished by a fine or imprisonment or both, as provided by law.

**Reciprocity.** The Agency will exempt persons from the licensing requirement of the regulations who use, transfer, possess, or receive byproduct, source, or special nuclear

material in quantities not sufficient to form a critical mass pursuant to a license issued by the U.S. Atomic Energy Commission or by another agreement state provided that such persons notify the Agency immediately of the presence of such materials within the state.

**Compatibility.** It is the policy of the State of New Hampshire to institute and maintain a regulatory program for sources for ionizing radiation so as to provide for a system consonant insofar as possible with the standards and regulatory programs of the Federal government and with those of other agreement States.

[F.R. Doc. 66-2396; Filed, Mar. 7, 1966; 8:50 a.m.]

## CIVIL AERONAUTICS BOARD

[Docket No. SA-387]

### ACCIDENT NEAR CINCINNATI AIRPORT

#### Notice of Hearing

In the matter of investigation of accident involving aircraft of U.S. Registry N1996, which occurred near the Greater Cincinnati Airport, November 8, 1965.

Notice is hereby given that an Accident Investigation Hearing on the above matter will be held commencing at 1 p.m., i.e., on Tuesday, March 15, 1966, in the auditorium, 3d floor, College of Law, University of Cincinnati, Cincinnati, Ohio.

Dated this 2d day of March 1966.

[SEAL] DONALD W. MADOLE,  
Chief,  
Hearing and Reports Division.

[F.R. Doc. 66-2376; Filed, Mar. 7, 1966; 8:48 a.m.]

## FEDERAL COMMUNICATIONS COMMISSION

[Docket Nos. 16476-16478; FCC 66M-314]

### ARTHUR A. CIRILLI ET AL.

#### Order Scheduling Hearing

In re applications of Arthur A. Cirilli, trustee in bankruptcy (WIGL), Superior, Wis., Docket No. 16476, File No. BR-4080, BRRE-7740, for renewal of license of station WIGL (including AM remote pickup KG-5235); Quality Radio, Inc. (WAKX), Superior, Wis., Docket No. 16477, File No. BP-16497, for construction permit; Arthur A. Cirilli, trustee in bankruptcy (Assignor), and D. L. K. Broadcasting Co., Inc. (Assignee), Docket No. 16478, File No. BAL-5627, BALRE-1336, for assignment of license of station WIGL (including AM remote pickup KG-5235);

It is ordered, This 2d day of March 1966, that Isadore A. Honig shall serve as presiding officer in the above-entitled proceeding; that the hearings therein shall be convened on April 11, 1966, at 10 a.m.; and that a prehearing conference shall be held on March 30, 1966, commencing at 9 a.m.: And, it is further ordered, That all proceedings shall be

held in the offices of the Commission, Washington, D.C.

Released: March 3, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2385; Filed, Mar. 7, 1966;  
8:49 a.m.]

[Docket Nos. 16209, 16210; FCC 66M-304]

**ELYRIA-LORAIN BROADCASTING CO.  
ET AL.**

**Order Scheduling Hearing**

In re applications of Elyria-Lorain Broadcasting Co., Docket No. 16209, File Nos. BR-2173, BRH-571, for renewal of licenses of stations WEOL-AM and FM, Elyria, Ohio; and Loren M. Berry Foundation (Transferor) and The Lorain County Printing & Publishing Co. (Transferee), Docket No. 16210, File No. BTC-4707, for transfer of control of Elyria-Lorain Broadcasting Co.

At the hearing in this proceeding as of this date, counsel for The Lorain Journal Co. announced its withdrawal as a party participant, and as set out in a Memorandum Opinion and Order (FCC 66M-261) released February 18, 1966: *It is ordered*, This 1st day of March 1966, that the hearing herein will reconvene on March 16, 1966, 10 a.m., in the Commission's offices, Washington, D.C.

Released: March 1, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2386; Filed, Mar. 7, 1966;  
8:49 a.m.]

[Docket No. 16495; FCC 66-207]

**DOMESTIC NONCOMMON CARRIER  
COMMUNICATION-SATELLITE FACILITIES**

**Notice of Inquiry Regarding Establishment by Nongovernmental Entities**

1. The Commission has before it an application filed by the American Broadcasting Co., Inc. (ABC), for the establishment of a domestic TV program distribution system using a synchronous satellite. An opposition to the application has been filed by the Communications Satellite Corporation and a reply thereto has been filed by ABC. Under the proposal, programs would be transmitted from earth stations located in New York City and Los Angeles to ABC-owned and affiliated stations throughout the United States, including Hawaii and Alaska, and Puerto Rico and the Virgin Islands. The application also proposes to provide facilities for the interconnection of noncommercial educational TV stations in these same areas.

2. The ABC application is technically defective as it fails to comply with various provisions of Parts 2, 21, and 74 of

the Commission's rules and regulations. The Commission has, therefore, informed ABC that its application cannot be accepted for filing at this time and the application is being returned to ABC without prejudice to an appropriate re-filing thereof in light of the outcome and disposition of the inquiry that we are instituting.

3. The Commission has a statutory responsibility to study new uses for radio and generally encourage the larger and more effective use of radio in the public interest (e.g. section 303(g) of the Communications Act of 1934, as amended). However, proposals for the construction and operation of communication-satellite facilities by entities for the purpose of meeting their private or specialized domestic communication requirements present significant questions as to the compatibility of such proposals with the purposes, policies and objectives of the Communications Satellite Act of 1962 and as to their technical and economic feasibility. Therefore the Commission believes that the public interest would be served by obtaining the views and comments of interested parties on these questions as a means of determining what further actions, if any, are warranted by the Commission in this area.

4. Accordingly, comments are invited on the following specific questions:

(a) Whether, as a matter of law, the Commission may promulgate policies and regulations, looking toward the authorization of non-governmental entities to construct and operate communication-satellite facilities for the purpose of meeting their private or specialized domestic communications requirements. This proceeding is not concerned with the question of whether communications common carriers may be authorized to construct and operate communication-satellite facilities for domestic purposes. (Parties submitting comments in this matter should do so in separate legal briefs);

(b) The effect or impact of any such authorizations upon the policies and goals set forth by the Communications Satellite Act and upon the obligations of the United States Government as a signatory to the Executive Agreement Establishing Interim Arrangements for a Global Commercial Communications Satellite System;

(c) Whether, as a matter of policy, it would be in the public interest to grant such authorizations considering:

(1) The amount of frequency spectrum now available for the communication satellite service under the Commission's rules;

(2) The extent to which terrestrial facilities are or may be available to provide the services contemplated;

(3) The potential economic effects on common carriers; and

(4) The potential benefits (e.g. improved quality and reduced cost of service) which might result from the grant of such authorizations;

(d) Is it technically feasible to accommodate the space service contemplated, in light of the requirement:

(1) That the power flux density produced at the earth's surface in the band 3700-4200 Mc/s by emissions from a space station employing wide-deviation frequency (or phase) modulation, not exceed  $-149 \text{ dBW/m}^2$  in any 4 kc/s band for all angles of arrival, nor a total of  $-130 \text{ dBW/m}^2$  for all angles of arrival;

(2) That the power flux density produced at the earth's surface in the band 3700-4200 Mc/s by emissions from a space station employing other than wide-deviation frequency (or phase) modulation, not exceed  $-152 \text{ dBW/m}^2$  in any 4 kc/s band for all angles of arrival;

(3) That earth stations receiving signals from space stations in the band 3700-4200 Mc/s be so located with respect to the existing common carrier microwave complex in that band that they are not subjected to harmful interference from such terrestrial microwave systems;

(4) That transmitting earth stations in the band 5925-6425 Mc/s:

(a) Not exceed a mean effective radiated power of 45 dBW in any 4 kc/s band in the horizontal plane; and

(b) Not cause harmful interference to the existing common carrier microwave complex in the same band.

(e) Other relevant matters to which the respondents wish to address themselves.

5. It is recognized that the matters raised are unique and complex and the respondents should be afforded adequate time in which to prepare meaningful comments. Accordingly, it is requested that comments be submitted to the Commission by August 1, 1966, and reply comments by October 1, 1966. An original and 19 copies of all comments and reply comments and briefs shall be furnished the Commission. The Commission will consider all such comments, reply comments and briefs, as well as other relevant information before it, prior to taking further action in this matter.

Adopted: March 2, 1966.

Released: March 3, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2387; Filed, Mar. 7, 1966;  
8:49 a.m.]

[Docket No. 16088, etc.; FCC 66R-80]

**THEODORE GRANIK, ET AL.**

**Memorandum Opinion and Order  
Enlarging Issues**

In re applications of Theodore Granik, Washington, D.C., Docket No. 16088, File No. BPCT-3453; All American Television Features, Inc., Washington, D.C., Docket No. 16089, File No. BPCT-3459; T.C.A. Broadcasting, Inc., Washington, D.C., Docket No. 16091, File No. BPCT-3498; Colonial Television Corp., Washington, D.C., Docket No. 16092, File No. BPCT-3549; for construction permit for new television broadcast station (Channel 50).

1. Before the Review Board for consideration are the petitions to enlarge issues, filed November 1, 1965, by TCA Broadcasting, Inc. (TCA), and All American Television Features, Inc. (All American), each requesting financial qualifications issues against Colonial Television Corp. (Colonial). TCA also requests the addition of an adequacy of staff issue against Colonial.<sup>1</sup>

2. TCA's petition is accompanied by an affidavit of Eugene C. Walz, former program director of WRC-TV, Washington, D.C., and presently an independent producer of television documentaries. TCA contends, on the basis of the Walz affidavit, that Colonial's film costs for the first year of operation will amount to at least \$130,000, instead of \$65,000, as estimated by Colonial. Walz's estimate is based on a cost of \$100 for each showing of a feature film, \$25 for each one-half hour of syndicated film, and \$10,000 a year for cartoons. Colonial disputes Walz's estimate, relying upon an affidavit of Colonial's president, Boyd W. Fellows, who states that any estimate of film costs is subjective, that much depends upon bargaining and how much film is obtained from a particular supplier, and that much film is obtainable at less than \$10.00 per hour and that syndicated film is available at \$25.00 per hour and less; no further details are presented by Fellows in support of these assertions. Walz further states that Colonial cannot, as it proposes, operate with one announcer; Walz states that an additional seven announcers will be required at a total annual cost of \$56,000. In this connection, it is noted by the Board, that Colonial proposes to operate nearly 80 hours a week. Fellows, in response, states, that "Some television stations effectively operate with but one announcer", and also states that "many of the persons who will take part in Colonial's programming" will "in effect act as announcers"; again, no specific details are offered in support of these assertions. Walz also challenges other estimates made by Colonial as to its proposed operating costs. In view of the sharply divergent views of the two affiants, together with the lack of any specific details offered by the applicant as to how it proposes to operate with one announcer and the absence of any details as to the sources of its low cost film, the difference of opinion between Walz and Fellows should be resolved on the basis of evidence adduced at a hearing. See Theodore Granik, FCC 66R-38, R.R. 2d, released February 1, 1966. Colonial's objection to TCA's petition, insofar as it relates to Colonial's pro-

posed operating costs, that it is addressed to the wrong forum, is rejected. See Theodore Granik, supra, footnote 10.

3. The petitioners also contend that Colonial has insufficient resources to meet its requirements. In its amended application, Colonial estimates its construction costs at \$499,200 and its operating expenses at \$360,000 for the first year. It anticipates a first year income of \$360,000; it has available a \$200,000 bank loan, repayable in four annual installments, at 6 percent interest; \$90,000 from stock subscriptions; and a credit arrangement with RCA for equipment. Its credit arrangement with RCA calls for a down payment of \$105,000, with the remainder payable in 48 monthly installments with 6 percent interest; the total credit made available by RCA is \$315,000. Assuming that none of the bank loan or RCA credit would be repayable in the first year, Colonial would have available for construction costs and first year operating expenses a total of \$965,000; its proposed construction costs (\$499,200) and first year's operating expenses (\$360,000) amount to \$859,200, leaving an apparent excess of \$106,000. It is noted, however, that repayment of the RCA credit or the \$200,000 bank loan is not included in its operating costs. The terms of the RCA credit require that one-fourth of the amount credited be repaid the first year, together with 6 percent interest. The payments to RCA the first year would thus amount to \$78,750 in principal and in excess of \$12,000 in interest on unpaid principal. These two sums exceed \$90,000, leaving an excess of no more than \$16,000. In addition, one-fourth of the bank loan, together with 6 percent interest, is repayable within a year. This would add over \$50,000 to the amount required to the cost of constructing and operating the station for one year. If, as Colonial suggests, it might borrow only a portion of the \$200,000 from the bank, its assets are correspondingly reduced, and this in turn would cast additional doubt on its financial qualifications. Hence, it is concluded that Colonial has not shown that the funds and credits available are sufficient to meet its construction costs and first year operating expenses. The shortage of funds would be increased if, as TCA contends, Colonial's estimate of operating expenses is unrealistically low.

4. Not included in the above appraisal is Colonial's reliance upon an open-end undertaking by its stockholders to make available to Colonial whatever additional funds may be needed. This commitment, together with Colonial's allegation that some of these stockholders are millionaires, is, in Colonial's judgment, sufficient to establish its financial qualifications. At least some of these same principals are committed to making contributions or purchasing stock in connection with other UHF proposals, and these commitments are not reflected in their balance sheets; hence, no determination can be made as to the extent to which their alleged resources may be relied upon to support the instant proposal with additional funds. Moreover,

in view of the lack of specificity as to the amount which each of the stockholders would contribute in addition to their present commitments and in view of the uncertainty as to whether Colonial's estimate of first year's operating expenses is reliable, this general commitment on the part of the stockholders to meet additional expenses not now known does not provide a basis for concluding that Colonial is financially qualified.

5. For the foregoing reasons, a four-part financial issue and an adequacy of staff issue will be added as to Colonial. Inasmuch as the matters to which the added issues are directed are peculiarly within Colonial's knowledge, the burden of proceeding with the introduction of evidence and the burden of proof under the added issues are placed on Colonial.

Accordingly, it is ordered, This 2d day of March 1966, that the petitions to enlarge issues, filed November 1, 1965, by TCA Broadcasting, Inc., and by All American Television Features, Inc., are granted;

It is further ordered, That the issues in this proceeding are enlarged by the addition of the following two issues:

1. To determine the adequacy of the staff proposed by Colonial Television Corp.

2. (a) To determine the basis of Colonial Television Corp.'s (1) estimated construction costs, and (2) estimated operating expenses for the first year of operation;

(b) To determine the amount of financial resources which Colonial Television Corp. has available to it to construct and operate the proposed station for 1 year;

(c) In the event that Colonial Television Corp. will depend upon operating revenues during the first year of operation to meet fixed costs and operating expenses, to determine the basis of Colonial Television Corp.'s estimated revenues for the first year of operation;

(d) To determine, in light of the evidence adduced, whether Colonial Television Corp. has demonstrated a reasonable likelihood of construction and continuing operation of its proposed station in the public interest.

Released: March 3, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,<sup>2</sup>

[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2388; Filed, Mar. 7, 1966;  
8:49 a.m.]

[Docket Nos. 16487, 16488]

**HENNEPIN BROADCASTING ASSO-  
CIATES, INC., AND WMIN, INC.**

**Order Designating Applications for  
Consolidated Hearing on Stated  
Issues**

In re applications of Hennepin Broad-  
casting Associates, Inc., St. Paul, Minn.,

<sup>2</sup> Board Member Nelson dissents and votes for denial of the petitions on the grounds urged by the Broadcast Bureau.

<sup>1</sup> Also before the Board are: (a) Oppositions (to the TCA petition), filed Nov. 23 and 29, 1965, by Colonial and the Broadcast Bureau, respectively, and a reply thereto, filed Dec. 9, 1965, by TCA; (b) oppositions (to the All American petition), filed Nov. 23 and 29, 1965, by Colonial and the Broadcast Bureau, respectively, and a reply thereto, filed Dec. 9, 1965, by All American; and (c) a document entitled "Information Affecting Pending Pleadings", filed Feb. 15, 1966, by Colonial.

Docket No. 16487, File No. BPH-4369, Requests: 102.1 mc, No. 271; 100 kw; 350 ft.; WMIN, Inc., St. Paul, Minn., Docket No. 16488, File No. BPH-4869, Requests: 102.1 mc, No. 271; 100 kw(H); 83 kw(V); 370 ft.; for construction permits.

1. The Commission, by the Chief, Broadcast Bureau, under delegated authority considered the above captioned and described applications for construction permits on February 28, 1966.

2. Except as indicated by the issues set forth below, each of the applicants is qualified to construct and operate as proposed. However, the applications are mutually exclusive in that operation by the applicants as proposed would result in mutually destructive interference. The Commission is therefore unable to make the statutory finding that a grant of the subject applications would serve the public interest, convenience, and necessity, and is of the opinion that they must be designated for hearing in a consolidated proceeding on the issues set forth below:

*Accordingly, it is ordered.* That pursuant to section 309(e) of the Communications Act of 1934, as amended, the applications are designated for hearing in a consolidated proceeding, at a time and place to be specified in a subsequent order, upon the following issues:

1. To determine which of the proposals would better serve the public interest.

2. To determine, in the light of the evidence adduced pursuant to the foregoing issue, which of the applications for construction permits should be granted.

*It is further ordered.* That, to avail themselves of the opportunity to be heard, the applicants herein, pursuant to § 1.221(c) of the Commission's rules, in person or by attorney, shall within 20 days of the mailing of this order, file with the Commission in triplicate a written appearance stating an intention to appear on the date fixed for the hearing and present evidence on the issues specified in this order.

*It is further ordered.* That the applicants herein shall, pursuant to section 311(a)(2) of the Communications Act of 1934, as amended, and § 1.594 of the Commission's rules, give notice of the hearing either individually or, if feasible and consistent with the rules, jointly, within the time and in the manner prescribed in such rule, and shall advise the Commission of the publication of such notice as required by § 1.594(g) of the rules.

Released: March 2, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2389; Filed, Mar. 7, 1966;  
8:49 a.m.]

## UNITED STATES-MEXICO BILATERAL AGREEMENT CONCERNING BROADCASTING IN STANDARD AM BAND

### Joint Government-Industry Meeting

FEBRUARY 25, 1966.

The existing Agreement between the United States of America and Mexico Concerning Radio Broadcasting in the Standard Broadcast Band (535-1605 kc) expires June 9, 1966.

Therefore, an informal meeting of representatives of Government and industry will be held to assist in determining what steps should be considered in view of the forthcoming expiration. Oral expression of industry views at this meeting are invited and written comments may also be submitted to the FCC, preferably before the date of the meeting.

The Department of State announced today that the meeting will be held on March 15, 1966, at 10 a.m. in Room 1107, Department of State, 2201 C Street NW., Washington, D.C.

Any station licensee or other person associated with or interested in radio broadcasting in the standard band and its international regulation is invited to participate in this meeting. In order that persons and organizations expecting to attend may be known in advance, it will be appreciated if those expecting to attend will transmit notice of such intention at the earliest possible date to Mr. Richard T. Black, Office of Telecommunications, Department of State, Room 5824, New State Extended, Washington, D.C., 20520.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2390; Filed, Mar. 7, 1966;  
8:49 a.m.]

[Docket Nos. 14755-14757; FCC 66M-310]

### JUPITER ASSOCIATES, INC., ET AL.

#### Order Regarding Procedural Dates

In re applications of Jupiter Associates, Inc., Matawan, N.J., Docket No. 14755, File No. BP-14178; William S. Halpern and Louis N. Seltzer doing business as Somerset County Broadcasting Co., Somerville, N.J., Docket No. 14756, File No. BP-14234; Radio Elizabeth, Inc., Elizabeth, N.J., Docket No. 14757, File No. BP-14812; for construction permits.

The Hearing Examiner having under consideration motion filed March 1, 1966, on behalf of Jupiter Associates, Inc., requesting the rescheduling of certain procedural dates;

It appearing, that movant pleads that all other parties to this proceeding have been informally contacted and have indicated that they will interpose no objection to immediate consideration and grant of said motion;

It further appearing, that good cause exists why said motion should be granted except to the extent that because of a previously scheduled hearing, a hearing date other than the one requested will necessarily be selected:

*Accordingly, it is ordered.* This 3d day of March 1966, that the motion is granted except as indicated: *And, it is further ordered.* That the exchange of all the exhibits shall be accomplished on or before March 22, 1966; that the notification of witnesses desired for cross-examination shall be accomplished on or before April 1, 1966, and that the hearing now scheduled for March 21 and 23 be and the same is hereby rescheduled for April 26, 1966, 10 a.m., in the Commission's offices, Washington, D.C.

Released: March 3, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2391; Filed, Mar. 7, 1966;  
8:50 a.m.]

[Docket Nos. 16485, 16486]

## SOUTHWESTERN BELL TELEPHONE CO. AND HARRISONVILLE TELEPHONE CO.

### Memorandum Opinion and Order Designating Applications for Con- solidated Hearing on Stated Issues

In re applications of Southwestern Bell Telephone Co., Docket No. 16485, File No. 1684-C2-P-65, for a construction permit to modify the facilities of Station KAA818 in the Domestic Public Land Mobile Radio Service at St. Louis, Mo.; and Harrisonville Telephone Co., Docket No. 16486, File No. 6218-C2-P-65, for a construction permit to establish new facilities in the Domestic Public Land Mobile Radio Service at Waterloo, Ill.

1. The Commission, by its Chief of the Common Carrier Bureau, acting under delegation of authority, pursuant to § 0.292(a) of the Commission's rules, has before it for consideration: (a) An application filed October 7, 1964, by Southwestern Bell Telephone Co. (hereinafter Southwestern Bell) for a construction permit to modify the facilities of Station KAA818, presently providing two-way communications service in the Domestic Public Land Mobile Radio Service at St. Louis, Mo., by adding an additional channel for two-way communications, on frequencies 152.78 Mc/s (base) and 158.04 Mc/s (mobile).<sup>1</sup> Southwestern Bell also requests authorization for an auxiliary test station on frequency 158.04 Mc/s; and (b) an application filed April 30,

<sup>1</sup> Station KAA818 now provides two-way communications on paired frequencies 152.51, 152.57, 152.63, 152.69, 152.75 and 152.81 Mc/s (base) and 157.77, 157.83, 157.89, 157.95, 158.01, and 158.07 Mc/s (mobile and test).

1965, by Harrisonville Telephone Co. (hereinafter Harrisonville) to establish a new two-way communications service in the Domestic Public Land Mobile Radio Service at Waterloo, Ill., on frequencies 152.78 Mc/s (base) and 158.04 Mc/s (mobile).<sup>2</sup>

2. Southwestern Bell and Harrisonville are each seeking to provide two-way communications service on the same frequencies in the same general area; and it appears that these applications are mutually exclusive by reason of potential harmful electrical interference (the base stations would be approximately 24 miles apart). Therefore, a comparative hearing is required to determine whether a grant to either or both of the applicants would serve the public interest, convenience and necessity.

3. Section 21.504 of the rules and regulations of this Commission describes a field strength contour of 37 decibels above one microvolt per meter as the limit of reliable service area for base stations engaged in two-way communications service; and it appears that the Commission's Report No. T.R.R. 4.3.8, entitled "A Summary of the Technical Factors Affecting the Allocation of Land Mobile Facilities in the 152 to 158 Megacycle Band" and the procedures and propagation data set forth therein are a proper basis for establishing the location of such service contours (F50,50) and the areas of electrical interference therein for the facilities involved in this proceeding.

4. It also appears that except for the matters placed in issue herein, both applicants are financially, technically, legally and otherwise qualified to render the services they have proposed.

5. Accordingly, in view of our conclusions above: *It is ordered*, That pursuant to the provisions of section 309(e) of the Communications Act of 1934, as amended, that the captioned applications are designated for hearing, in a consolidated proceeding, at the Commission's offices in Washington, D.C., on a date to be hereinafter specified, upon the following issues:

(a) To determine whether any harmful interference (within the 37 dbu contours of the proposed base stations, based upon the standards set forth in paragraph 3 above) would result from simultaneous operations on the frequencies 152.78 and 158.04 Mc/s by Southwestern Bell and Harrisonville, and if so, whether such interference would be intolerable or undesirable.

(b) To determine on a comparative basis, the nature and extent of the service, proposed by each applicant including the rates, charges, personnel, practices, classifications, regulations and facilities pertaining thereto.

(c) To determine the nature and extent of services now rendered by Southwestern Bell, utilizing the facilities of

<sup>2</sup> Harrisonville's request for a waiver of § 21.213(b)(1) of the Commission's rules is inappropriate since said section is permissive rather than mandatory in nature.

Station KAA818; and to determine the area served by each existing channel currently authorized for said facilities, based upon the standards set forth in paragraph 3 above; and to determine the capacity of and the normal message traffic load on each of the said channels.

(d) To determine, on a comparative basis, the areas and the populations therein, that Southwestern Bell and Harrisonville propose to serve within their respective 37 dbu contours, based upon the standards set forth in paragraph 3 above; and to determine the need for the proposed services in said areas.

(e) To determine, in light of the evidence adduced on all the foregoing issues, whether or not the public interest, convenience or necessity will be served by a grant of either or both of the captioned applications, and the terms or conditions which should be attached thereto, if any.

6. *It is further ordered*, That the burden of proof on issues (a), (b), (d), and (e) is placed on the respective applicants herein; and the burden of proof on issue (c) is placed upon Southwestern Bell.

7. *It is further ordered*, That the parties desiring to participate herein shall file their notice of appearance in accordance with the provisions of § 1.221 of the Commission's rules.

Adopted: February 28, 1966.

Released: March 3, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2392; Filed, Mar. 7, 1966;  
8:50 a.m.]

[Docket Nos. 15841-15843; FCC 66M-311]

WTCN TELEVISION, INC. (WTCN-TV),  
ET AL.

#### Order Continuing Hearing

In re applications of WTCN Television, Inc. (WTCN-TV), Minneapolis, Minn., Docket No. 15841, File No. BPCT-2850; Midwest Radio-Television, Inc. (WCCO-TV), Minneapolis, Minn., Docket No. 15842, File No. BPCT-3292; United Television, Inc. (KMSP-TV), Minneapolis, Minn., Docket No. 15843, File No. BPCT-3293; for construction permits.

Upon the Hearing Examiner's own motion: *It is ordered*, This 3d day of March 1966, that the hearing now scheduled for April 26, 1966, be and the same is hereby rescheduled for May 9, 1966, 10 a.m., in the Commission's offices, Washington, D.C.

Released: March 3, 1966.

FEDERAL COMMUNICATIONS  
COMMISSION,  
[SEAL] BEN F. WAPLE,  
Secretary.

[F.R. Doc. 66-2393; Filed, Mar. 7, 1966;  
8:50 a.m.]

## FEDERAL MARITIME COMMISSION

LYKES BROS. STEAMSHIP CO., INC.,  
AND THOS. AND JAS. HARRISON  
LIMITED (HARRISON LINE)

### Notice of Agreement Filed for Approval

Notice is hereby given that the following agreement has been filed with the Commission for approval pursuant to section 15 of the Shipping Act, 1916, as amended (39 Stat. 733, 75 Stat. 763, 46 U.S.C. 814).

Interested parties may inspect and obtain a copy of the agreement at the Washington Office of the Federal Maritime Commission, 1321 H Street NW., Room 609; or may inspect agreements at the offices of the District Managers, New York, N.Y., New Orleans, La., and San Francisco, Calif. Comments with reference to an agreement including a request for hearing, if desired, may be submitted to the Secretary, Federal Maritime Commission, Washington, D.C., 20573, within 10 days after publication of this notice in the FEDERAL REGISTER. A copy of any such statement should also be forwarded to the party filing the agreement (as indicated hereinafter) and the comments should indicate that this has been done.

Notice of agreement filed for approval by:

Mr. W. J. Amoss, Jr., Vice President, Traffic,  
Lykes Bros. Steamship Co., Inc., Post Office  
Box 53068, New Orleans, La.

Agreement 7616-3 between Lykes Bros. Steamship Co., Inc., and Thos. & Jas. Harrison, Ltd. (Harrison Line), modifies Agreement No. 7616, as amended, to reflect a change in the corporate name of Harrison Line, and to provide that should either of the Member Lines, at a time when it is an undercarrier in the pool, for any reason fail to devote sufficient tonnage to the trade so as to supply a minimum of four vessel sailings during any calendar quarter, the provisions of the Agreement, including those relating to the establishment of the pool divisions and percentage participation of the Lines, shall be suspended for such calendar quarter and it will be the duty of the Secretary to notify each Line and the Federal Maritime Commission of the suspension of the agreement, as amended, in lieu of the quarterly statement otherwise furnished.

Dated: March 3, 1966.

By order of the Federal Maritime Commission.

THOMAS LISI,  
Secretary.

[F.R. Doc. 66-2372; Filed, Mar. 7, 1966;  
8:48 a.m.]

[Independent Ocean Freight Forwarder  
License 489]

T. A. COLEMAN & CO., INC.

### Revocation of License

Whereas, by letter dated February 18, 1966, T. A. Coleman & Co., Inc., 23 East

22d Street, New York, N.Y., has voluntarily requested the cancellation of its independent ocean freight forwarder license No. 489; and

Whereas, T. A. Coleman & Co., Inc., has requested that such cancellation be without prejudice.

Now, therefore, by virtue of authority vested in me by the Federal Maritime Commission as set forth in Manual of Orders, Commission Order 201.1, § 6.03.

It is ordered, That the independent ocean freight forwarder license No. 489 of T. A. Coleman & Co., Inc., be and is hereby revoked, effective 12:01 a.m., March 1, 1966.

It is further ordered, That this cancellation is without prejudice to reapplication at a later date.

It is further ordered, That independent ocean freight forwarder license No. 489 be returned to the Commission for cancellation.

It is further ordered, That a copy of this order be published in the FEDERAL REGISTER and served upon the licensee.

EDWARD SCHMELTZER,  
Director,  
Bureau of Domestic Regulation.

[F.R. Doc. 66-2373; Filed, Mar. 7, 1966;  
8:48 a.m.]

[Independent Ocean Freight Forwarder  
License 962]

#### LA SALLE INTERNATIONAL FREIGHT FORWARDING CORP.

##### Revocation of License

Whereas La Salle International Freight Forwarding Corp., 147 West 42d Street, New York, N.Y., has returned Independent Ocean Freight Forwarder License No. 962 to the Commission for cancellation; and

Whereas La Salle International Freight Forwarding Corp., has requested a reasonable time to complete pending ocean freight forwarding transactions.

Now, therefore, by virtue of authority vested in me by the Federal Maritime Commission as set forth in Manual of Orders, Commission Order No. 201.1, § 6.03.

It is ordered, That the Independent Ocean Freight Forwarder License No. 962 of La Salle International Freight Forwarding Corp., be and is hereby revoked, effective 12:01 a.m., April 18, 1966.

It is further ordered, That a copy of this order be published in the FEDERAL REGISTER and served on the licensee.

EDWARD SCHMELTZER,  
Director,  
Bureau of Domestic Regulation.

[F.R. Doc. 66-2374; Filed, Mar. 7, 1966;  
8:48 a.m.]

[Independent Ocean Freight Forwarder  
License 605]

#### CARL SAWYER STEAMSHIP AGENCY, INC.

##### Revocation of License

Whereas, by letter dated February 24, 1966, Carl Sawyer Steamship Agency, Inc., Post Office Box 414, Miami, Fla., 33101, requested that its independent ocean freight forwarder license No. 605 be canceled.

Now, therefore, by virtue of authority vested in me by the Federal Maritime Commission as set forth in Manual of Orders, Commission Order No. 201.1, § 6.03.

It is ordered, That the independent ocean freight forwarder license No. 605 of Carl Sawyer Steamship Agency, Inc., be and is hereby revoked.

It is further ordered, That this revocation is without prejudice to reapplication at a later date on the basis of changed facts.

It is further ordered, That independent ocean freight forwarder license No. 605 be returned to the Commission for cancellation.

It is further ordered, That a copy of this order be published in the FEDERAL REGISTER and served on licensee.

EDWARD SCHMELTZER,  
Director,  
Bureau of Domestic Regulation.

[F.R. Doc. 66-2375; Filed, Mar. 7, 1966;  
8:48 a.m.]

#### GENERAL SERVICES ADMINISTRATION

[Federal Procurement Regulations  
Temporary Reg. 4]

##### EQUAL OPPORTUNITY IN EMPLOYMENT

##### Compliance Reports

1. *Purpose.* This regulation provides for the use of Standard Form 100, Equal Employment Opportunity, Employer Information Report EEO-1 (January 1966).

2. *Background.* Standard Form 100 was prescribed by the Office of Federal Contract Compliance, Department of Labor, in a Federal Register notice, January 21, 1966 (31 F.R. 863). It is a single consolidated report form which is to be used by employers subject to Title VII of the Civil Rights Act of 1964, Executive Order No. 11246, and the Plans for Progress Program. The form specifically provides that it replaces Standard Form 40. Employers in the contract construction industry also are expected to use the form (see par. 4f of SF 100).

3. *Compliance reports.* The provisions of paragraph (b) of § 1-12.805-4 regarding the use of Standard Forms 40 and 41 in connection with the submission of compliance reports are hereby revoked. Pending a formal revision of the Federal Procurement Regulations, agencies shall require contractors and subcontractors subject to Executive Order No. 11246 to submit compliance reports in accordance with printed instructions on Standard Form 100 (January 1966), Equal Employment Opportunity, Employer Information Report EEO-1. These instructions provide that the Standard Form 100 is to be filed annually by March 31. However, where a contractor has filed an SF 40 since January 1, 1966, or has already filed an SF 100, a further submission of an SF 100 is not required in order to satisfy the March 31, 1966, filing requirement. In such cases the next submission of SF 100 should be made by March 31, 1967.

4. *Effective date.* These regulations are effective upon publication in the FEDERAL REGISTER.

5. *Expiration date.* Unless revised or canceled earlier by a formal FPR amendment, this regulation expires July 15, 1966.

Dated: February 28, 1966.

LAWSON B. KNOTT, JR.,  
Administrator of General Services.

[F.R. Doc. 66-2384; Filed, Mar. 7, 1966;  
8:49 a.m.]

#### SECURITIES AND EXCHANGE COMMISSION

[812-1924]

#### CHRYSLER OVERSEAS CAPITAL CORP.

##### Filing of Application for Order Exempting Company

MARCH 2, 1966.

Notice is hereby given that Chrysler Overseas Capital Corp. ("Applicant"), 341 Massachusetts Avenue, Highland Park, Mich., has filed an application pursuant to section 6(c) of the Investment Company Act of 1940 ("Act") for an order exempting it from all provisions of the Act and the rules and regulations thereunder. All interested persons are referred to the application on file with the Commission for a statement of the representations therein, which are summarized below.

The Applicant was organized by Chrysler Corp. ("Chrysler") under the laws of the State of Delaware in February 1966. All of the initially issued stock of Applicant, consisting of 5,000 shares of capital stock, par value \$100

per share has been purchased by Chrysler for \$500,000 and are held by Chrysler. Chrysler has informed Applicant that in addition to this initial investment it will purchase additional capital stock of Applicant, or make other capital contributions to it in cash, securities or other property, aggregating \$9,500,000 prior to the issuance of the Debentures referred to below, and that it may thereafter make further investments in the Applicant, in exchange for additional shares of the Applicant's capital stock or by contributions to the capital of the Applicant. Any additional securities, other than debt securities, which Applicant may issue in the future will be issued only to Chrysler or one or more of its wholly owned subsidiaries and Chrysler has informed Applicant that it or its wholly owned subsidiaries will continue to own all shares of the Applicant's capital stock and any additional securities, other than debt securities of the Applicant so acquired and will not dispose of them except to the Applicant itself or to Chrysler or to one or more of other wholly owned subsidiaries of Chrysler.

Chrysler, a Delaware corporation, is primarily engaged, directly and through its subsidiaries in the manufacture, assembly and sale of passenger cars, trucks and related automotive parts and accessories.

A principal purpose for organizing the Applicant was to continue the expansion and development of Chrysler's operations outside the United States while at the same time providing assistance in improving the balance of payments position of the United States, in compliance with the voluntary cooperation program instituted by the President in February 1965. Applicant intends to issue and sell an aggregate of \$50,000,000 principal amount of its Guaranteed Sinking Fund Debentures Due 1986 ("Debentures"). Chrysler will guarantee the principal, premium, if any, Sinking Fund and interest payment on the Debentures. Any additional debt securities of Applicant which may be issued to or held by the public will be guaranteed by Chrysler substantially in the same manner as the Debentures. The Debentures will be convertible on or after August 1967, into common stock of Chrysler.

It is intended that upon completion of the long-term investment of Applicant's assets substantially all of the assets of the Applicant will be invested in or loaned to foreign companies which are primarily engaged in a business or businesses other than investing, reinvesting, owning, holding or trading in securities and which are, or upon the making of such investment will be (1) majority-owned subsidiaries of Chrysler within the meaning of section 2(a)(23) of the Act, or (2) companies under Chrysler's control within the meaning of section 2(a)(9) of the Act, or (3) companies which are engaged in a business related to the business of Chrysler or its subsidiaries, in which Chrysler or the Applicant owns an equity interest of 10 percent or more. Applicant will proceed as expeditiously as practicable with the investment of its

assets in the manner described above. Pending such investment and from time to time thereafter in connection with changes in such investment, Applicant will make temporary investments in obligations of foreign governments, foreign financial institutions, other foreign persons, and foreign branches of United States financial institutions.

The Debentures are to be sold to underwriters under conditions which are intended to assure that the Debentures will not be sold to nationals or residents of the United States or its territories or possessions. The Agreement among Underwriters will contain various provisions intended to assure that the Debentures will not be purchased by nationals or residents of the United States or its territories or possessions. Any future debt securities of the Applicant to be sold to the public will be sold under similar conditions.

Council has advised the Applicant that United States persons will be required to report and pay interest equalization tax with respect to acquisitions of the Debentures, except where a specific statutory exemption is available. Thus, by financing its foreign operations through the Applicant rather than through sale of its own debt obligations, Chrysler will utilize an instrumentality the acquisition of whose debt obligations by United States persons would, generally, subject such persons to interest equalization tax, thereby tending to discourage them from purchasing such debt securities.

The Debentures and the common stock of Chrysler into which they will be convertible will be registered under the Securities Act of 1933 and the Debentures will be listed on the New York Stock Exchange and registered under the Securities Exchange Act of 1934.

Applicant submits that it is appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policies and provisions of the Act for the Commission to enter an order exempting Applicant from each and every provision of the Act for the following reasons: (1) A principal purpose of the Applicant is to provide a vehicle through which Chrysler may obtain funds in foreign countries to meet its foreign capital requirements while assisting in improving the balance of payments position of the United States; (2) while it is anticipated that the revenue of the Applicant will be adequate to service fully all its obligations, the payment of the Debentures, which is guaranteed by Chrysler, and the value of the right to convert the Debentures by exchanging them for shares of Chrysler common stock, do not depend solely on the operations or investment policy of the Applicant, for as a result of the guarantee, the Debenture holders may ultimately look to the business enterprise of Chrysler rather than solely to that of the Applicant. Accordingly, the public policy underlying the Act is not applicable to the Applicant nor do the security holders of the Applicant require the protection afforded by the Act; (3) none of the securities of the Applicant (other than debt securities) will be

held by any person other than Chrysler or a wholly owned subsidiary of Chrysler; (4) Applicant will not permit any debt securities to be issued to or held by the public unless they are guaranteed by Chrysler; (5) Applicant will not deal or trade in securities; (6) Applicant's security holders will have the benefit of the disclosure and reporting provisions of the Securities Exchange Act of 1934 and of the New York Stock Exchange; the offering of the Debentures will be pursuant to a prospectus complying with section 10(a) of the Securities Act of 1933 and the Debentures (and the common stock of Chrysler into which they will be convertible) will be registered under said Act and the Indenture pursuant to which the Debentures will be issued will be qualified under the Trust Indenture Act of 1939; (7) the Debentures will be offered and sold to foreign nationals in accordance with procedures designed to prevent the reoffering or resale of the Debentures to nationals or residents of the United States or its territories or possessions; (8) the burden of the interest equalization tax will discourage purchase of the Debentures by any U.S. person.

Notice is further given that any interested person may, not later than March 16, 1966, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and the issues, if any, of fact or of law proposed to be controverted, or he may request that he be notified if the Commission should order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request shall be served personally or by mail (air mail if the person being served is located more than 500 miles from the point of mailing) upon Applicant at the address stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing upon said application shall be issued upon request or upon the Commission's own motion.

For the Commission (pursuant to delegated authority).

[SEAL]

ORVAL L. DuBois,  
Secretary.

[F.R. Doc. 66-2358; Filed, Mar. 7, 1966;  
8:47 a.m.]

[File No. 1-3421]

**CONTINENTAL VENDING MACHINE  
CORP.**

**Order Suspending Trading**

MARCH 2, 1966.

The common stock, 10 cents par value,  
of Continental Vending Machine Corp.

being listed and registered on the American Stock Exchange and having unlisted trading privileges on the Philadelphia-Baltimore-Washington Stock Exchange, and the 6 percent convertible subordinated debentures due September 1, 1976, being listed and registered on the American Stock Exchange, pursuant to provisions of the Securities Exchange Act of 1934; and

It appearing to the Securities and Exchange Commission that the summary suspension of trading in such securities on such Exchanges and otherwise than on a national securities exchange is required in the public interest and for the protection of investors;

It is ordered, Pursuant to sections 15(c)(5) and 19(a)(4) of the Securities Exchange Act of 1934, that trading in such securities on the American Stock Exchange, the Philadelphia-Baltimore-Washington Stock Exchange and otherwise than on a national securities exchange be summarily suspended, this order to be effective for the period March 3, 1966, through March 12, 1966, both dates inclusive.

By the Commission.

[SEAL] ORVAL L. DuBOIS,  
Secretary.

[F.R. Doc. 66-2359; Filed, Mar. 7, 1966;  
8:47 a.m.]

[File No. 2-6269 etc.]

#### SHELL OIL CO.

#### Notice of Application and Opportunity for Hearing

MARCH 1, 1966.

In the matter of Shell Oil Co., File Nos. 2-6269 (22-512), 2-18353 (22-3117).

Notice is hereby given that Shell Oil Co. (the "Company") has filed an application under clause (ii) of section 310 (b) (1) of the Trust Indenture Act of 1939 (the "Act") for a finding by the Commission that the trusteeship of Irving Trust Co. of New York ("Irving") under an indenture dated April 1, 1946 (the "1946 Indenture"), which was qualified under the Act, the trusteeship by Irving under an indenture dated August 1, 1961 (the "1961 Indenture"), which was also qualified under the Act, and the trusteeship by the same Bank under a New Indenture to be dated March 15, 1966 (the "New Indenture"), which will not be qualified under the Act, is not so likely to involve a material conflict of interest as to make it necessary in the public interest or for the protection of investors to disqualify Irving from acting as Trustee under the 1946 Indenture, under the 1961 Indenture, and under the New Indenture.

Section 310 (b) of the Act, which is included in § 10.08 of the 1946 Indenture and § 8.01 of the 1961 Indenture, provides in part that if a Trustee under an indenture qualified under the Act has or shall acquire any conflicting interest (as defined in the section), it shall within 90 days after ascertaining that it has such conflicting interest, either eliminate such

conflicting interest or resign. Subsection (1) of this section provides, inter alia, that with certain exceptions a trustee under a qualified indenture shall be deemed to have a conflicting interest if such trustee is trustee under another indenture under which any other securities, or certificates of interest or participation in any other securities, of the same issuer are outstanding. However, under clause (ii) of section (1), there may be excluded from the operation of this provision another indenture under which other securities of the issuer are outstanding, if the issuer shall have sustained the burden of proving, on application to the Commission and after opportunity for hearing thereon, that trusteeship under such qualified indenture and such other indenture is not so likely to involve a material conflict of interest as to make it necessary in the public interest or for the protection of investors to disqualify such trustee from acting as trustee under one of such indentures.

Section 8.01 of the 1961 Indenture (pursuant to Clause (i) of section 310 (b) (1) of the Act) excludes the 1946 Indenture from the operation of section 310 (b) (1) of the Act.

The Company alleges that:

(1) It has outstanding \$59,216,000 principal amount of its 25-year 2½ percent Debentures due 1971 under the 1946 Indenture between the Company and Irving, which indenture was qualified under the Act;

(2) It has outstanding \$200,000,000 principal amount of its 4½ percent Sinking Fund Debentures due 1986 under the 1961 Indenture between the Company and Irving, which indenture was qualified under the Act;

(3) It proposes to issue \$150,000,000 principal amount of its 5 percent Debentures due 1991 under the New Indenture between the Company and Irving to a limited number of institutional investors which will purchase for investment and not with a view to resale or distribution, in transactions not involving any public offering. The issuance of these Debentures will therefore be exempt from the registration requirements of the Securities Act of 1933 and the New Indenture will be exempt from the qualification provisions of the Trust Indenture Act of 1939;

(4) The 1946 Indenture and the 1961 Indenture are wholly unsecured and the New Indenture will be wholly unsecured and all debentures issued or to be issued under any of these Indentures rank or will rank equally to any debentures issued or to be issued under any other of these Indentures. The Company is not in default under any of these Indentures;

(5) The Indentures vary as to amounts and interest rates, maturity and payment dates of principal and interest, sinking fund and redemption procedure, redemption dates, redemption prices, other dates (if any) incidental to restrictive covenants, negative pledge clauses, and restrictions on indebtedness of subsidiaries, sale and leaseback limitations and grace periods in event of default, and also contain other variations as more fully set forth in the application;

(6) Neither the differences indicated above nor any other provisions of the aforementioned Indentures are likely to involve a material conflict of interest so as to make it necessary in the public interest or for the protection of any of the Debentureholders to disqualify Irving from acting as Trustee under any of the aforementioned Indentures.

The Company has waived notice of hearing, hearing, and any and all rights to specify procedures under the rules of practice of the Securities and Exchange Commission in connection with this matter.

For a more detailed statement of the matters of fact and law asserted, all persons are referred to said application which is on file in the offices of the Commission at 425 Second Street NW., Washington, D.C., 20549.

Notice is further given that an order granting the application may be issued by the Commission at any time on or after March 22, 1966, unless prior thereto a hearing upon the application is ordered by the Commission, as provided in clause (ii) of section 310 (b) (1) of the Trust Indenture Act of 1939. Any interested person may, not later than March 21, 1966, at 5:30 p.m. e.s.t., in writing, submit to the Commission his views or any additional facts bearing upon this application or the desirability of a hearing thereon. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington, D.C., 20549, and should state briefly the nature of the interest of the person submitting such information or requesting a hearing, the reasons for such request, and the issues of fact and law raised by the application which he desires to controvert.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DuBOIS,  
Secretary.

[F.R. Doc. 66-2360; Filed, Mar. 7, 1966;  
8:47 a.m.]

[01-49]

#### SKAGIT VALLEY TELEPHONE CO.

#### Order Postponing Hearing

FEBRUARY 23, 1966.

Skagit Valley Telephone Co., Mount Vernon, Wash., previously applied to the Securities and Exchange Commission for exemption from the registration requirements of section 12(g) of the Securities Exchange Act of 1934; and the hearing on that application is now scheduled for March 10, 1966.

In a motion filed by counsel for Skagit Valley Telephone Co. and for Telephones, Inc., request is made for a further postponement of the hearing. In support of such postponement, counsel advises of discussions between those companies and the Commission's staff, now nearing completion, with respect to the possible negotiated settlement of the remaining issues in an injunctive action filed by the Commission against the two companies and others and now pending

in the U.S. District Court for the Western District of Washington, Northern Division. Such a settlement is said to depend in part upon the results of the proposed merger of Telephones, Inc., into Continental Telephone Corp., which proposed merger is to be voted on by shareholders of the merging companies on March 15, 1966. In view thereof, the Division of Corp. Finance does not oppose the requested continuance. Accordingly,

It is ordered, That the hearing in these proceedings is hereby postponed to April 11, 1966, at the same hour and place.

For the Commission (pursuant to delegated authority).

[SEAL]

ORVAL L. DuBOIS,  
Secretary.

[F.R. Doc. 66-2361; Filed, Mar. 7, 1966;  
8:47 a.m.]

## DEPARTMENT OF LABOR

### Wage and Hour Division

#### CERTIFICATES AUTHORIZING EMPLOYMENT OF LEARNERS AT SPECIAL MINIMUM RATES

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.), and Administrative Order 579 (28 F.R. 11524) 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 and learning periods, for certificates issued under general learner regulations (29 CFR 522.1 to 522.9), and the principal product manufactured by the employer are as indicated below. Conditions provided in certificates issued under the supplemental industry regulations cited in the captions below are as established in those regulations.

Apparel industry learner regulations (29 CFR 522.1 to 522.9, as amended, and 29 CFR 522.20 to 522.25, as amended).

Ackerman Manufacturing Co., Ackerman, Miss.; effective 3-1-66 to 2-28-67 (men's work shirts and sport shirts).

Bamberg Sportswear Manufacturing Co., Bamberg, S.C.; effective 2-19-66 to 2-18-67 (boys' pants).

Fritz-Mar, Newton Bridge Road, Athens, Ga.; effective 2-17-66 to 2-16-67 (men's work shirts, work pants and work jackets).

Glenn Slacks, Inc., Bruce, Miss.; effective 2-25-66 to 2-24-67 (men's and boys' slacks).

Glenridge Trouser Corp., doing business as Tipton Manufacturing Co., Tipton, Mo.; effective 2-18-66 to 2-17-67 (men's trousers).

The H. W. Gossard Co., Sullivan, Ind.; effective 2-14-66 to 2-13-67 (women's foundation garments).

Lake Sleepwear, Inc., Boydton, Va.; effective 3-1-66 to 2-28-67 (women's pajamas and gowns).

J. A. Lamy Manufacturing Co., 108 West Pacific Street, Sedalia, Mo.; effective 2-24-66 to 2-23-67 (men's, women's and children's dungarees).

Lanier Manufacturing Co., Inc., Highway 50, Easley, S.C.; effective 2-28-66 to 2-27-67 (men's sport shirts).

Lowenstein Dress Corp., 425 Pleasant Street, Fall River, Mass.; effective 2-16-66 to 2-15-67 (ladies' dresses).

Oberma Manufacturing Co., Arkadelphia, Ark.; effective 2-23-66 to 2-22-67 (men's and boys' pants).

Rival Dress Co., Inc., 110 West Blaine Street, McAdoo, Pa.; effective 3-3-66 to 3-2-67. Learners may not be employed at less than the statutory minimum in the production of robes (ladies' dresses).

The Van Heusen Co., Augusta, Ark.; effective 2-28-66 to 2-27-67 (men's dress shirts).

Wright Manufacturing Co., Bowman, Ga.; effective 2-16-66 to 2-15-67 (men's and boys' trousers).

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

Angus Garment Manufacturing Co., Newton Bridge Road, Athens, Ga.; effective 2-11-66 to 2-10-67; 10 learners (men's work pants, work shirts and work jackets).

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

Annesco, Inc., Anderson, S.C.; effective 2-16-66 to 8-15-66; 25 learners (men's dress shirts and sport shirts).

Sustan Garments, Inc., Winnsboro, La.; effective 2-21-66 to 8-20-66; 60 learners (men's and boys' trousers).

Hosiery Industry Learner Regulations (29 CFR 522.1 to 522.9, as amended, and 29 CFR 522.40 to 522.43, as amended).

Van Raalte Co., Inc., Blue Ridge, Ga.; effective 2-11-66 to 2-10-67; 5 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

Knitted Wear Industry Learner Regulations (29 CFR 522.1 to 522.9, as amended, and 29 CFR 522.30 to 522.35, as amended).

The Jonathan Corp., King and Love Streets, Lumberton, N.C.; effective 2-18-66 to 2-17-67; 5 learners for normal labor turnover purposes (ladies' lingerie).

Mullins Textile Mills, Inc., Chadbourn, N.C.; effective 2-24-66 to 2-23-67; 5 percent of the total number of factory production workers for normal labor turnover purposes (men's and boys' knit shirts).

Spotlight Co., Inc., Ashdown, Ark.; effective 2-17-66 to 2-16-67; 5 percent of the total number of factory production workers for normal labor turnover purposes (ladies' lingerie and sleepwear).

Regulations applicable to the employment of learners (29 CFR 522.1 to 522.9, as amended).

The following learner certificates were issued in Puerto Rico to the companies hereinafter named. The effective and expiration dates, learner rates, occupations, learning periods, and the number of learners authorized to be employed, are indicated.

Alfredo Manufacturing Corp., Apartado 325, Rio Grande, P.R.; effective 2-7-66 to 11-14-66; 17 learners for normal labor turnover purposes in the occupation of sewing machine operating, final pressing, each for a

learning period of 320 hours at the rate of 75 cents an hour (men's cotton pajamas) (replacement certificate).

Sabana Grande Manufacturing Corp., Post Office Box 354, Sabana Grande, P.R.; effective 2-4-66 to 7-22-66; 140 learners for plant expansion purposes in the occupations of: (1) Looping, for a learning period of 960 hours at the rates of 71 cents an hour for the first 480 hours and 78 cents an hour for the remaining 480 hours; (2) mending, for a learning period of 720 hours at the rates of 71 cents an hour for the first 360 hours and 78 cents an hour for the remaining 360 hours; and (3) knitting, examining and inspecting, each for a learning period of 240 hours at the rate of 71 cents an hour (ladies' seamless hosiery) (replacement certificate).

Each learner certificate has been issued upon the representations of the employer which, among other things, were that employment of learners at special minimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within 15 days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of 29 CFR 522.9. The certificates may be annulled or withdrawn, as indicated therein, in the manner provided in 29 CFR Part 528.

Signed at Washington, D.C., this 25th day of February 1966.

ROBERT G. GRONEWALD,  
Authorized Representative  
of the Administrator.

[F.R. Doc. 66-2370; Filed, Mar. 7, 1966;  
8:48 a.m.]

## INTERSTATE COMMERCE COMMISSION

[Notice 142]

### MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

MARCH 3, 1966.

The following are notices of filing of applications for temporary authority under section 210a(a) of the Interstate Commerce Act provided for under the new rules in Ex Parte No. MC 67, (49 CFR Part 240) published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, within 15 calendar days after the date notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protest must be served on the applicant, or its authorized representative, if any, and the protest must certify that such service has been made. The protest must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six (6) copies.

A copy of the application is on file, and can be examined, at the Office of the Secretary, Interstate Commerce Commission,

Washington, D.C., and also in the field office to which protests are to be transmitted.

#### MOTOR CARRIERS OF PROPERTY

No. MC 623 (Sub-No. 81 TA), filed March 2, 1966. Applicant: H. MES-SICK, INC., Duquesne and Newman Roads, Post Office Box 214, Joplin, Mo. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Smokeless powder* (propellant explosives, class B) from Radford, Va., to Virginia, Minn., and Mead, Nebr., for 150 days. Supporting shipper: Hercules Powder Co., Suite 500, 120 Oakbrook Center Mall, Oak Brook, Ill., 60523. Send protests to: John V. Barry, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 1100 Federal Office Building, 911 Walnut Street, Kansas City, Mo., 64106.

No. MC 106291 (Sub-No. 5 TA), filed March 1, 1966. Applicant: E. B. ST. JOHN, St. John Truck Line, Byhalia, Miss. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except those of unusual value, and except dangerous explosives (other than small ammunition), household goods as defined in *Practices of Motor Common Carriers of Household Goods*, 17 M.C.C. 467, commodities in bulk, commodities requiring special equipment, and those injurious or contaminating to other lading, between Olive Branch, Miss., and Byhalia, Miss.; from Olive Branch over Mississippi Highway 305 to Cockrum, Miss., thence over unnamed highway to junction Mississippi Highway 309, thence over Mississippi Highway 309 to Byhalia, and return over the same route, serving all intermediate points, for 180 days. Supporting shipper: There are 26 supporting statements attached to the application that may be examined here at the Interstate Commerce Commission in Washington, D.C. Send protests to: W. W. Garland, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 390 Federal Office Building, 167 North Main, Memphis, Tenn., 38103.

No. MC 114897 (Sub-No. 66 TA), filed March 1, 1966. Applicant: WHITFIELD TANK LINES, INC., 300-316 North Clark Road, Post Office Drawer 9897, El Paso, Tex., 79989. Applicant's representative: J. P. Rose (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum and petroleum products*, in bulk, in tank vehicles, from points in Bernalillo County, N. Mex., to points in Clark County, Nev., for 150 days. Supporting shipper: G. T. Patterson, assistant regional transportation manager, Phillips Petroleum Co., Post Office Box 239, Salt Lake City, Utah. Send protests to: Jerry R. Murphy, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 109 U.S. Courthouse Building, Albuquerque, N. Mex., 87101.

No. MC 127903 (Sub-No. 1 TA), filed March 2, 1966. Applicant: H & M

TRANSPORT CO., INC., Rudd, Iowa. Applicant's representative: Clayton L. Wornson, 206 Brick & Tile Building, Mason City, Iowa. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Anhydrous ammonia*, in bulk, in tank vehicles, from Garner, Iowa, and points within 5 miles thereof, to points in Minnesota, Wisconsin, North Dakota, South Dakota, and Nebraska, for 180 days. Supporting shipper: Monsanto Co., 800 North Lindbergh Boulevard, St. Louis, Mo., 63166. Send protests to: Ellis L. Annett, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 227 Federal Office Building, Des Moines, Iowa, 50309.

No. MC 127979 TA, filed March 1, 1966. Applicant: RAYMOND F. BROWNING, 3510 Elizabeth, Pueblo, Colo., 81003. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Repossessed motor vehicles*, from points in the United States to Pueblo, La Junta, Trinidad, Lamar, Durango, Colorado Springs, Leadville, Monte Vista, Grand Junction, Gunnison, Alamosa, Pagosa Springs, La Jara, Salida, Montrose, and Springfield, Colo., and Espanola, Farmington, Aztec, Raton, Las Vegas, Clayton, Springer, and Taos, N. Mex., for 180 days. Supporting shippers: General Motors Acceptance Corp., 207 West 9th Street, Pueblo, Colo., 81002; Western Acceptance Corp., Pueblo, Colo.; Commercial Credit Corp., 105 West 11th Street, Pueblo, Colo. Send protests to: District Supervisor Ruoff, Bureau of Operations and Compliance, Interstate Commerce Commission, 2022 Federal Building, 1961 Stout Street, Denver, Colo., 80202.

No. MC 127980 TA, filed March 1, 1966. Applicant: MONUMENTAL-SECURITY STORAGE COMPANY, 3006 Druid Park Drive, Baltimore, Md., 21215. Applicant's representative: R. C. Cavanaugh (same address as above). Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Cosmetics*, from Salisbury, Md., to points in Wicomico, Dorchester, Caroline, Somerset, Talbot, Worcester, and Queen Anne Counties, Md., and Accomack and Northampton Counties, Va., and the District of Columbia, and *refused and rejected shipments*, from the above-named points to Salisbury, Md., under a continuing contract or contracts with Avon Products, Inc., Newark, Del., for 180 days. Supporting shipper: Avon Products, Inc., Newark, Del. Send protests to: William L. Hughes, District Supervisor, Interstate Commerce Commission, 312 Appraisers' Stores Building, Baltimore, Md., 21202.

#### MOTOR CARRIERS OF PASSENGERS

No. MC 119889 (Sub-No. 2 TA), filed March 1, 1966. Applicant: MORITZ O. GOCHENOUR, doing business as GOCHENOUR BUS SERVICE, Route 1, Woodstock, Va. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *Passengers*, between Wardensville,

W. Va., and Strasburg, Va., from Wardensville over West Virginia Highway 55 to the West Virginia-Virginia State line, thence over Virginia Highway 55 to the junction of U.S. Highway 11, thence over U.S. Highway 11 to Strasburg, and return over the same route, serving all intermediate points, for 150 days. Supporting shipper: Aileen, Inc., Edinburg, Va., 22824. Attention: Theodore Sambol, general manager. Send protests to: Robert D. Caldwell, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, Room 1220, Washington, D.C., 20423.

By the Commission.

[SEAL]

H. NEIL GARSON,  
Secretary.

[F.R. Doc. 66-2380; Filed, Mar. 7, 1966; 8:48 a.m.]

[Notice 1309]

#### MOTOR CARRIER TRANSFER PROCEEDINGS

MARCH 3, 1966.

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-68342. By order of February 28, 1966, the Transfer Board approved the transfer to Hoff Ford, Inc., Lewiston, Idaho, of the operating rights of Adams Auto Sales, Inc., Lewiston, Idaho, in certificate No. MC-123264, issued January 8, 1962, authorizing the transportation, over irregular routes, of wrecked, disabled, repossessed or stolen motor vehicles, in truckaway service, by means of wrecker equipment or towing vehicle only, between Lewiston, Idaho, on the one hand, and, on the other, points in Spokane, Whitman, Garfield, Asotin, Columbia, Walla Walla, Franklin, Adams, and Lincoln Counties, Wash., and Walla, Umatilla, Morrow, Grant, and Baker Counties, Ore. James W. Givens, 1219 Idaho Street, Lewiston, Idaho, 83501, attorney for transferor.

No. MC-FC-68470. By order of February 28, 1966, the Transfer Board approved the transfer to Swan Trucking Corp., Inc., Philadelphia, Pa., the operating rights in Permit No. MC-1017, issued February 26, 1957 to Edwin Swan, doing business as Swan's Service, Philadelphia, Pa., authorizing the transportation of: Store fixtures, paper products, and paper tubes, from Philadelphia, Pa., to points in New Jersey, Delaware, and portions of Maryland and New York. Mark Charles-

ton, No. 2 Penn Center Plaza, Philadelphia, Pa., attorney for applicants.

No. MC-FC-68475. By order of February 25, 1966, the Transfer Board approved the transfer to Christopher Casey, doing business as Chris Casey Trucking Co., Batavia, N.Y., of the operating rights of Pearl L. Flack, doing business as Raymond J. Flack Moving & Storage, Oswego, N.Y., in certificate No. MC-79315, issued June 19, 1958, authorizing the transportation, over irregular routes, of household goods, between points in Oswego County, N.Y., on the one hand, and, on the other, points in Connecticut, Massachusetts, New Jersey, Ohio, and Pennsylvania, and coal, between Scranton, Pa., and points within 15 miles of Scranton, on the one hand, and, on the other, Oswego, N.Y. Charles A. Schiano, 4425 Lake Avenue, Rochester, N.Y., 14612, attorney for applicants.

No. MC-FC-68476. By order of February 28, 1966, the Transfer Board approved the transfer to Maxie Bowman, Mary E. Nighbert, Anthony Archie, Pamela Archie, Frances Apsel, George Arcidiacono, Concetta Del Gaudio, Stan Archie, Jeff Inman, Leon Ira Davis, Robert R. Blissit, and Julius Arcidiacono, a limited partnership, doing business as Arizona California Trucking, 201 16th Street, Yuma, Ariz., of the certificate of registration in No. MC-99682 (Sub-No. 1) issued May 21, 1964, to Sidney Christian, doing business as Ace Transfer & Storage, 201 16th Street, Somerton, Ariz., evidencing a right to engage in transportation in interstate or foreign commerce pursuant to certificate of convenience and necessity No. 3441, dated November 14, 1960, as restricted by order entered October 18, 1965, in decision No. 38125, issued by the Arizona Corporation Commission, subject to Arizona General Order No. MV-12. Richard Minne, 609 Luhrs Building, Phoenix, Ariz., 85003, attorney for transferee.

No. MC-FC-68477. By order of February 28, 1966, the Transfer Board approved the transfer to Edgar D. Danielson, Bristow, Nebr., of the certificate in No. MC-94672, issued July 14, 1941, to

Eddie Hoffman, Lynch, Nebr., authorizing the transportation of: Livestock, from Lynch, Nebr., to Sioux City, Iowa, and livestock, automobile parts and accessories, garage equipment, coal, hardware, blacksmith supplies, building materials, farm machinery, and parts, grain and feeds, in the reverse direction.

No. MC-FC-68487. By order of February 23, 1966, the Transfer Board approved the transfer to Jerry J. Nicholas, doing business as Quick Transfer Co., 2808 North Ohio, Wichita, Kans., of the operating rights of C. E. Whitworth, 1415 North Topeka, Wichita, Kans., in certificate No. MC-98148 (Sub-No. 1), issued August 25, 1965, authorizing the transportation, over irregular routes, of machinery, equipment, materials and supplies used in, or in connection with, the discovery, development, production, refining, manufacture, processing, storage, transmission, and distribution of natural gas and petroleum and their products and byproducts; and machinery, equipment, materials, and supplies used in, or in connection with, the construction, operation, repair, servicing, maintenance, and dismantling of pipe lines, including the stringing and picking-up thereof, between points in Kansas and Oklahoma.

[SEAL]

H. NEIL GARSON,  
Secretary.

[F.R. Doc. 66-2381; Filed, Mar. 7, 1966;  
8:49 a.m.]

#### FOURTH SECTION APPLICATIONS FOR RELIEF

MARCH 3, 1966.

Protests to the granting of an application must be prepared in accordance with Rule 1.40 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. 40338—*Commodities between points in Texas.* Filed by Texas-Lou-

isiana Freight Bureau, agent (No. 559), for interested rail carriers. Rates on creosote oil (deal oil of tar), including distillate or solution, in tank carloads, from, to and between points in Texas, over interstate routes through adjoining States.

Grounds for relief—Intrastate rates and maintenance of rates from and to points in other States not subject to the same competition.

Tariff—Supplement 46 to Texas-Louisiana Freight Bureau, agent, tariff ICC 998.

FSA No. 40340—*Grain and grain products from and to points in Texas.* Filed by Texas-Louisiana Freight Bureau, agent (No. 561), for interested rail carriers. Rates on grain and grain products and related articles, in carloads, from specified points in Texas, to specified points in Texas.

Grounds for relief—Carrier competition.

Tariff—Supplement 47 to Texas-Louisiana Freight Bureau, agent, tariff ICC 1012.

#### AGGREGATE-OF-INTERMEDIATES

FSA No. 40339—*Commodities between points in Texas.* Filed by Texas-Louisiana Freight Bureau, agent (No. 560), for interested rail carriers. Rates on ethylene oxide and other property described in the application, in carloads and tank carloads, from, to and between points in Texas, over interstate routes through adjoining States.

Grounds for relief—Maintenance of depressed rates published to meet intrastate competition without use of such rates as factors in constructing combination rates.

Tariff—Supplement 46 to Texas-Louisiana Freight Bureau, agent, tariff ICC 998.

By the Commission.

[SEAL]

H. NEIL GARSON,  
Secretary.

[F.R. Doc. 66-2382; Filed, Mar. 7, 1966;  
8:49 a.m.]

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PART II

## Guide to Record Retention Requirements

(Title 1, Appendix A)



# GUIDE TO RECORD RETENTION REQUIREMENTS

(1 CFR, Appendix A)

REVISION AS OF JANUARY 1, 1966

This is a Guide in digest form to the provisions of Federal laws and regulations relating to the keeping of records by the public. It tells the user (1) what records must be kept, (2) who must keep them, and (3) how long they must be kept.

The Guide is derived from the laws published in the United States Code, as amended by laws enacted during 1965, and from the regulations published in the Code of Federal Regulations, as amended in the daily issues of the FEDERAL REGISTER through December 31, 1965.

## Coverage

In preparing the Guide it was necessary to establish boundaries in order to keep it from going beyond its intended purpose. The nature of these boundaries is outlined below.

As indicated by its name, the Guide adheres strictly to the retention of records. It does not cover such matters as the furnishing of reports to Government agencies, the filing of tax returns, or the submission of supporting evidence with applications or claims.

The Guide is limited to provisions which apply to a class. Requirements applying only to named individuals or bodies have been omitted.

The Guide is confined to requirements which have been expressly stated. In many laws and regulations there is an implied responsibility to keep copies of reports and other papers furnished to Federal agencies, and to keep related working papers. Such implied requirements have not been included in the Guide.

The following types of requirements have also been excluded from the Guide:

(1) Requirements as to the keeping of papers furnished by the Government, such as passports, licenses, permits, etc., unless they are closely related to other records which must be kept.

(2) Requirements as to the display of posters, notices, or other signs in places of business.

(3) Requirements contained in individual Government contracts, unless the contracts are incorporated in the Code of Federal Regulations.

## Arrangement

The digests of record-keeping provisions comprising the Guide are grouped under the Departments or independent agencies which impose or administer them (see "Contents"). Individual items are numbered to simplify indexing.

In general, the items retain their original numbers from year to year. In this revision, however, the inclusion of material for the newly created Department of Housing and Urban Development made it necessary to renumber the majority of the departments and agencies. Individual items revised, amended, deleted, or added are shown in brackets following the item heading.

Two supplements to the Guide 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 Guide follows the last supplement.

## NOTICE

*The Guide to Record Retention Requirements 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, 1966.*

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## I. DEPARTMENT OF AGRICULTURE

### 1. Foreign Agricultural Service

#### 1.1 Persons importing certain dairy commodities. [Amended]

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 6.28

#### 1.2 Distributing agencies receiving donations of food commodities for use in the assistance of needy persons and in nonprofit school lunch programs outside the United States of America.

Maintain records and documents which will accurately reflect all transactions pertaining to the receipt, storage, and distribution of commodities including records of the receipt of commodities in U.S., their exportation, receipt in foreign countries, and distribution to recipient agencies and recipients; and records of receipt and disbursement of funds that arose from the operation of the distribution program and school lunch programs.

Retention period: 3 years from the close of the U.S. Federal fiscal year to which they pertain. Records may be disposed of before the end of 3 years with the prior approval of AID/W and the Department. 7 CFR 1501.6

#### 1.3 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. 7 CFR 1481.138

#### 1.4 Cotton products and cotton exporters and affiliates and subsidiaries participating in the cotton export program. [Amended]

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. 7 CFR 1482.513, 1482.613

#### 1.5 Feed grain exporters participating in the Feed Grain Export Program. [Amended]

To keep records, accounts, and other documents relating to transactions under the program.

Retention period: 3 years after date of export. 7 CFR 1484.137

#### 1.6 Exporters participating in the dairy products export programs. [Amended]

To maintain accurate records showing all commodities exported or to be exported in connection with this program.

Retention period: 3 years after date of export. 7 CFR 1485.216, 1485.266

#### 1.7 Private organizations or individuals which enter the private trade agreements pursuant to Title IV of Public Law 480.

Maintain books and records as well as pertinent documents, correspondence, and memoranda covering all transactions relating to the private trade agreement.

Retention period: Not specified (subject to examination by the Administrator at all reasonable times until the entire amount due under the agreement has been paid CCC). 7 CFR 14.66

#### 1.8 Suppliers who sell agricultural commodities under a Title IV credit purchase authorization (including ocean transportation).

Maintain pertinent books, documents, papers, and records related to the supplier and the importer.

Retention period: 3 years after final payment under such contracts. 7 CFR 14.17

#### 1.9 Exporters participating in the flaxseed and linseed oil export payment-in-kind program. [Added]

To maintain records showing sales and deliveries of flaxseed or linseed oil exported or to be exported and any documents relating to any transaction in connection with this program.

Retention period: 3 years after date of export. 7 CFR 1486.177

#### 1.10 Exporters of agricultural commodities under CCC export credit sales program. [Added]

To keep books, documents, papers, and records involving transactions relating to contracts between the exporter and the importer.

Retention period: 3 years after maturity of related credit arrangement. 7 CFR 1488.20

#### 1.11 Sales of agricultural commodities for foreign currencies. [Added]

(a) Importing countries—to maintain a record of all offers received from U.S. suppliers either as a result of public tenders or negotiation.

(b) Suppliers—to maintain accurate books, records, and accounts with respect to all contracts entered into hereunder.

Retention period: Until expiration of 3 years after final payment under such contracts. 7 CFR 11.6, 11.17

## 2. Consumer and Marketing Service

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

#### 2.1 Orange and grapefruit handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 906.51

#### 2.2 Central marketing organizations.

To keep records regarding allotment transactions for lemon handlers.

Retention period: 3 years. 7 CFR 910.62

#### 2.3 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 911.60

#### 2.4 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 916.60

#### 2.4a Pear, plum, and peach handlers in California. [Added]

To maintain records of fruits received and disposed of as necessary to verify reports submitted to the Control Committee.

Retention period: 2 fiscal years. 7 CFR 917.50

#### 2.5 Peach handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 921.60

#### 2.6 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 922.60

#### 2.7 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 923.60

#### 2.8 Fresh prune handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 924.60, 925.60

#### 2.9 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 948.80, 950.80

#### 2.10 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 958.65, 959.80

#### 2.11 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 succeeding years. 7 CFR 965.80, 966.80

#### 2.12 Carrot handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 970.80

### 2.13 Lettuce handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 971.80

### 2.13a Celery producers and handlers in Florida. [Added]

To maintain records to substantiate the reports required by the Florida Celery Committee.

Retention period: Not less than 1 year after end of season. 7 CFR 967.46

### 2.14 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 981.70

### 2.15 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 981.71 (retention: 981.70)

### 2.16 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 982.71

### 2.17 Walnut handlers.

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

Retention period: 2 years after end of marketing year in which transactions are completed. 7 CFR 984.80, 984.464, 984.480

### 2.18 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 987.68

### 2.19 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, 989.176

### 2.20 Olive handlers. [Added]

To maintain records of olives acquired, held, and disposed of as may be prescribed by the Olive Administrative Committee and needed by it to perform its functions.

Retention period: At least 2 years beyond the crop year in which the transaction occurred. 7 CFR 932.61

### 2.21 Prune handlers. [Amended]

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 993.74, 993.174

### 2.21a Cranberry handlers.

To maintain records of all cranberries acquired, withheld from handling, handled or otherwise disposed of as will substantiate the required reports.

Retention period: Not less than 3 years after termination of the crop year in which the transaction occurred or for such lesser period as the committee may direct. 7 CFR 929.61

### 2.21b Pear handlers. [Added]

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

Retention period: At least 2 succeeding years. 7 CFR 931.60

### SHIPPERS HANDLING EXEMPTED FRUITS AND VEGETABLES

### 2.22 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 917.141, 966.80

(Certificate (record) returned after shipment of commodities (pears, grapes, and potatoes.)) 7 CFR 926.122, 927.125, 953.104

### PERISHABLE AGRICULTURAL COMMODITIES ACT, 1930 (FRUITS AND VEGETABLES)

### 2.23 Commission merchants, dealers, and brokers.

(a) To keep accounts, records, memoranda, and documents which disclose all business transactions.

Retention period: 2 years. 7 CFR 46.14, 46.15, 46.17-46.19, 46.21-46.24, 46.28, 46.29, 46.31, 46.32

(b) To preserve records and memoranda which disclose the true ownership and management of the business.

Retention period: 4 years. 7 CFR 46.14

### SCHOOL LUNCH, SPECIAL MILK, FOOD STAMP PROGRAM, AND COMMODITY DISTRIBUTION PROGRAMS

### 2.24 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 end of the Federal fiscal year to which they pertain. 7 CFR 210.8, 210.13

### 2.25 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 the fiscal year to which they pertain. 7 CFR 215.6, 215.10

### 2.26 Distributing, sub-distributing, and recipient agencies distributing food commodities donated for use in school lunch programs, for training students in home economics, in summer camps for children, by needy Indians on reservations, in institutions, and management companies pertaining to the feeding operations of the 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, 503.8

### 2.27 [Deleted]

### 2.27a State agencies participating in the food stamp program. [Amended]

To keep such records and submit such reports and other information as may from time to time be required by C&MS.

Retention period: 3 years from the close of the Federal fiscal year to which they pertain. 7 CFR 1601.8

### POULTRY AND POULTRY PRODUCTS

#### INSPECTION PROGRAMS

### 2.28 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

### SUBSIDY PAYMENT PROGRAM FOR POULTRY

### 2.28a Exporters participating in the chicken export payment program. [Added]

To maintain accurate records relating to all chickens exported or to be exported in connection with the program.

Retention period: 3 years after date of export. 6 CFR 530.13

#### INSPECTION OF DAIRY PRODUCTS

### 2.29 Plants manufacturing, processing, and packaging dairy products under Department of Agriculture inspection.

To maintain records of quality tests made on raw milk and cream received from each producer, seller, or shipper and of plant and laboratory tests and analyses of raw materials and finished products.

Retention period: 1 year. 7 CFR 58.143, 58.144, 58.169

#### PACKERS AND STOCKYARDS ACT, 1921

Regulations pertaining to interstate and foreign commerce in livestock and poultry as follows:

### 2.30 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) dupli-

cate 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

**2.30a Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.**

To keep accounts and records in regard to the Custodial Account for Shippers' Proceeds and the Custodial Account for Buyers' Funds.

Retention period: 2 years. 9 CFR 201.42 (retention: 201.50)

**2.31 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 proceeds of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: 2 years. 9 CFR 201.45 (retention: 201.50)

**2.32 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: 2 years. 9 CFR 201.46 (retention: 201.50)

**2.33 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: 2 years. 9 CFR 201.48 (retention: 201.50)

**2.34 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 dockage 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: 2 years. 9 CFR 201.49 (retention: 201.50)

**2.35 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 Area Supervisor of the Service).

Retention period: Not specified. 9 CFR 201.74

**2.36 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. 9 CFR 201.89

**2.37 Packers subject to the provisions of the Packers and Stockyards Act.**

To retain for the specified period of time the following records:

(a) Cutting tests; departmental transfers; buyers' estimates; drive sheets; scale tickets received from others; inventory and products in storage; receiving records; trial balances; departmental overhead or expense recapitulations; bank statements, reconciliations and deposit slips; production or sale tonnage reports (including recapitulations and summaries of routes, branches, plants, etc.); buying or selling pricing instructions and price lists; correspondence, telegrams, teletype communications and memoranda relating to matters other than contracts, agreements, purchase or sales invoices, or claims or credit memoranda.

(b) Kill sheets, lot sheets or carcass graded cost sheets; carcass hot weight sheets and carcass test cost sheets by lots for purchases of livestock on a grade and yield or grade or yield basis; contracts and agreements; purchase invoices; sales invoices; freight bills, bills of lading or shipping tickets; scale tickets and weight records issued or prepared by the packer; cash sales receipts and memoranda; claims and credit memoranda; canceled checks and drafts; check stubs or vouchers; correspondence, telegrams, teletype communications, and memoranda relating to contracts, agree-

<sup>1</sup>Records shall not be destroyed or disposed of without the consent in writing of the Director, Packers and Stockyards Division, AMS, Department of Agriculture. 9 CFR 201.50

ments, purchase or sales invoices, or claims or credit memoranda.

(c) Departmental statements and summaries; balance sheets and profit and loss or operating statements.

Retention period: (a) 1 year; (b) 2 years; (c) 3 years. 9 CFR 203.4

**2.37a Packers owning or operating livestock or monorail scales. [Added]**

To maintain copies of scale tickets showing weight of livestock, amount of dockage, if any, name of the seller and the buyer, the species, number of head, initials of weigher, and date of weighing.

Retention period: 2 years. 9 CFR 201.78 (retention: 201.50)

**WAREHOUSE ACT OF 1916, AS AMENDED**

Regulations pertaining to warehousing agricultural products as follows:

**2.38 Licensed warehousemen. [Amended]**

To keep copies of all receipts issued.

Retention period: 1 year after December 31 of the year in which the corresponding original receipt is canceled. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 110.17, 111.18, 112.17, 113.17

**2.39 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, 105.29, 106.30, 107.31, 108.29, 110.29, 111.33, 112.29, 113.29

**2.40 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, 110.30, 111.34, 112.30, 113.30

**2.41 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: 6 years after December 31 of the year in which created and for such longer period as may be necessary for the purposes 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 101.33, 102.37, 103.40, 104.28, 105.33, 106.37, 107.39, 108.33, 110.34, 111.41, 112.34, 113.36

**2.42 Licensed warehousemen.**

Shall keep on file an exact copy of each report required to be submitted by such warehouseman.

Retention period: 3 years after December 31 of the year in which submitted. 7 CFR 101.36, 102.38, 103.41, 104.29, 105.35, 106.39, 107.42, 108.35, 110.36, 111.44, 112.36, 113.38

**2.43 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 after December 31 of the year in which the receipt based on such certificates or memoranda is canceled. 7 CFR 101.47

**2.44 Licensed cotton warehousemen.**

To keep records of cotton sampling including the written request, if any.

Retention period: 1 year after December 31 of the year in which such cotton is removed from the warehouse. 7 CFR 101.49

**2.45 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, 110.61, 111.70, 112.59, 113.65

**2.46 Licensed warehousemen.**

To keep either copies of, or the original inspection, grade and/or weight, certificates covering lots of commodities stored.

Retention period: 3 years after December 31 of the year in which issued. 7 CFR 102.29, 103.24, 105.46, 106.54, 107.55, 108.47, 110.50, 111.56, 112.49, 113.52

**2.47 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: 1 year after December 31 of the year in which the lot of nonstorage grain is delivered from the warehouse. 7 CFR 102.30

**2.48 Licensed warehousemen.**

To keep as a record notices of the condition of commodities stored in the warehouse.

Retention period: 6 years after December 31 of the year in which created, and for such longer period as may be necessary for the purposes of litigation which the warehouseman knows is pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 102.54, 103.39, 106.48, 107.51, 108.42, 110.46, 111.52, 112.43, 113.47

**FEDERAL SEED ACT**

Regulations pertaining to growers, shippers, and procurers of seeds as follows:

**2.49 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 for documents, 1 year for seed samples. 7 CFR 201.4-201.7

**2.50 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)

**2.51 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)

**2.52 Growers of seeds subject to the Federal Seed Act regulations.**

To keep copy of the grower's declaration and a sample of the seed.

Retention period: 3 years for documents, 1 year for seed samples. 7 CFR 201.7 (retention: 201.4)

**REGULATIONS PERTAINING TO THE ADMINISTRATION OF THE COTTON ACTS****2.53 [Reserved]****2.54 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

**2.55 [Reserved]****NAVAL STORES ACT OF 1923, AS AMENDED****2.56 Accredited turpentine and rosin processors for naval stores.**

To keep such records as may be necessary to submit correct reports.

Retention period: Not specified. 7 CFR 160.50

**DIVERSION PROGRAMS****2.57 [Reserved]****2.58 Diverters participating in fresh Irish potatoes-livestock feed diversion program.**

To keep records and accounts showing the details relative to the diversion and disposition of such potatoes.

Retention period: 2 years after date of last payment. 6 CFR 519.238 (1962), 519.259 (1963)

**2.59 Diverters participating in cotton and cotton byproducts diversion program.**

To keep records and accounts with respect to cotton and cotton byproducts diverted under this program.

Retention period: 3 years after final payment. 6 CFR 535.14 (1962-63), 535.34 (1963-64)

**REGULATIONS FOR THE MARKETING ORDER PROGRAM FOR DAIRY PRODUCTS UNDER THE AGRICULTURAL MARKETING ACT OF 1937, AS AMENDED****2.60 Milk handlers.**

To maintain records pertaining to receipt and use of milk and milk products, including records of production, processing, and distribution, and financial records relating thereto.

Retention period: 3 years, but can be extended by the market administrator by written notice. 7 CFR Parts 1001-1159 (See specific milk marketing area.)

**3. Agricultural Research Service****3.1 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)

**3.2 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)

**3.3 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

**3.4 Operators of approved feed lots.**

To keep records of vaccination and disposition of all animals.

Retention period: 1 year. 9 CFR 120.9

**3.5 Operators of approved feed lots.**

To keep an inventory of animals showing the daily admission to and removal from the premises.

Retention period: 1 year. 9 CFR 120.9

**3.6 Research investigators or research sponsors administering experimental biological products to animals. [Added]**

To maintain adequate records relative to the disposition of each animal administered experimental biological products. Such records include name and address of owner, pertinent data about animals and their location, and, if sold, name and address of purchaser.

Retention period: At least 2 years from the date that an experimental product was administered to such animal. 9 CFR 103.2

### 3.7 Recipients of research grants. [Added]

To keep records of disposition of proceeds of grants, total costs of project or undertaking, amounts supplied by other sources, and such other records as to facilitate an effective audit.

Retention period: Not specified. Public Law 89-106 (79 Stat. 431)

## 4. Agricultural Stabilization and Conservation Service

### 4.1 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: 2 years following the close of the applicable program year. 7 CFR 702.841-705.1080 containing numerous references to record requirements (retention: 7 CFR 708.1)

### 4.2 Producers of gum naval stores from turpentine trees. [Amended]

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

Retention period: 2 years following close of applicable program year. 1964-7 CFR 706.206; 1965-7 CFR 706.306; 1966-706.406 (retention: 7 CFR 708.1)

### 4.2a Food processors participating in the wheat marketing allocation program.

To maintain records and documents for each processing plant of all wheat processed into food products and of all sales and removals of food products from processing plants.

Retention period: 3 years. 7 CFR 777.15

### 4.2b Exporters of wheat.

To maintain records (including export sales contracts or agreements, bills of lading or delivery documents, inspection and weight certificates) of all exportations of wheat made on or after July 1, 1964.

Retention period: 3 years after date of export. 7 CFR 778.11

### 4.2c Handlers under milk indemnity program. [Amended]

To keep existing books, records, and accounts supporting any information furnished in connection with the program.

Retention period: 3 years following the end of the year during which application for payment was filed. 7 CFR 16.17

## MARKETING QUOTAS FOR COTTON, WHEAT, TOBACCO, PEANUTS, AND RICE

### 4.3 Ginners of 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; and (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale.

Retention period: \* Until December 31 of second year following year in which cotton is planted. 7 CFR 722.34 (retention: 722.37)

### 4.4 Buyers of 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: \* Until December 31 of second year following year in which cotton is planted. 7 CFR 722.35 (retention: 722.37)

### 4.5-4.6 [Reserved]

### 4.7 Warehousemen, ginners, buyers, processors, common carriers, and other persons handling 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: \* Until December 31 of second year following year in which cotton is planted. 7 CFR 722.36 (retention: 722.37)

### 4.8 Producers of cotton.

To keep records of cotton marketed; and a copy of certificate showing name and address of buyer or transferee if marketed to persons not within the United States.

Retention period: \* Until December 31 of second year following year in which cotton is planted. 7 CFR 722.39

### 4.9-4.14 [Reserved]

### 4.15 Producers and producer-manufacturers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations. [Amended]

To keep copies of specified reports on production and disposition of tobacco.

Retention period: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.98, 724.109

### 4.16 Buyers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations. [Amended]

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

\* For such longer period of time as may be requested in writing by the State Executive Director or the Director.

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: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.103, 724.109

### 4.17 Truckers and persons engaged in sorting, stemming, packing, or otherwise processing cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco. [Amended]

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.105, 724.109

### 4.18 Producers of burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco. [Amended]

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: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.98, 724.109

### 4.19 Warehousemen handling burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco. [Amended]

To keep records that will permit furnishing detailed information of all transactions.

Retention period: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.99, 724.109

### 4.20 Dealers handling burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco. [Amended]

To keep records that will permit furnishing detailed information of all transactions.

Retention period: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.101, 724.109

### 4.21 Truckers and persons redrying, pricing, or stemming burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco. [Amended]

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: \* 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.105, 724.109

**4.22 Producers of Maryland tobacco. [Amended]**

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:<sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.98, 724.109

**4.23 Warehousemen handling Maryland tobacco. [Amended]**

To keep records that will permit furnishing detailed information on all transactions.

Retention period:<sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.100, 724.109

**4.24 Dealers handling Maryland tobacco. [Amended]**

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 1958 (for 1958-59 marketing year); and to keep copies of required reports.

Retention period:<sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.101, 724.109

**4.25 Truckers and persons redrying, prizing, or stemming Maryland tobacco. [Amended]**

To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period:<sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year, 7 CFR 724.105, 724.109

**4.26 Handlers of shade-grown cigar-leaf tobacco.**

To keep books and records showing details of handling of the tobacco including grower's name and address, handling certificate, priming number, date of receipt, etc.

Retention period: 5 years. 7 CFR 1201.60, 1201.130

**4.27 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. 7 CFR 728.1173, 728.1174, 728.1177

**4.28 Peanut producers.**

To keep copies of specified reports on disposition of peanuts produced and marketed.

<sup>2</sup> For such longer period of time as may be requested in writing by the State Executive Director or the Director.

Retention period:<sup>2</sup> 3 years following end of pertinent marketing year. 7 CFR 729.1466, 729.1480

**4.29 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:<sup>2</sup> 3 years following end of pertinent marketing year. 7 CFR 729.1470, 729.1480

**4.30 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:<sup>2</sup> 3 years following end of pertinent marketing year. 7 CFR 729.1475, 729.1480

**4.31 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. 7 CFR 730.1585, 730.1586, 730.1589

**IMPORT QUOTAS AND FAIR WAGE RATES UNDER THE SUGAR ACT****4.32 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

**4.33 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.

Retention period: 2 years following the end of the calendar year in which sugar is marketed. 7 CFR 816.8

**4.34 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

**4.35 Importers of non-quota purchase sugar imports.**

To keep an accurate record of the receipt, processing, and movement of sugar and liquid sugar.

Retention: 2 years following the end of the calendar year in which the sugar was imported into the United States. 7 CFR 819.10

**4.36 Employers of Virgin Islands apprentice operators of mechanical loaders and tractors in the sugar industry. [Revised]**

To maintain complete wage records of person employed.

Retention period: 2 years following date on which application for Sugar Act payment is filed. 7 CFR Part 868

**4.37 Employers of Virgin Islands handicapped workers in the sugar industry. [Revised]**

To maintain complete wage records of persons employed.

Retention period: 2 years following date on which his application for Sugar Act payment is filed. 7 CFR Part 868

**4.37a Producers of sugar beets and sugarcane. [Amended]**

To maintain complete wage records of persons employed in the production, cultivation, or harvesting of sugar beets and sugarcane.

Retention period: 2 years. 7 CFR Parts 862, 863, 864

**4.37b Farm operators participating in the Sugar Act payment program.**

To maintain a record of excess acreage in each field or parts of fields and the method and purpose of disposal of sugarcane grown in excess acreage in each such case.

Retention period: Until receipt of Sugar Act payment for the 1965 crop of sugarcane. 7 CFR 855.10

**4.38 [Reserved]****5. Commodity Credit Corporation****5.1 [Deleted]****5.2 Cottonseed crushers participating in the Cottonseed Price Support program. [Amended]**

To keep complete and detailed records as specified with respect to all purchases of cottonseed and other specified transactions.

Retention period: At least 3 years from the last date any of the products tendered by the crusher have been delivered. 7 CFR 1443.1979 (1963); 7 CFR 1443.2010 (1964); 7 CFR 1443.2030 (1965)

**5.3 Cooperative marketing associations of producers participating in the Tung Nut Price Support program. [Amended]**

To maintain detailed records as specified pertaining to quantities of tung nuts and tung nut oil obtained and processed.

Retention period: 1963 and succeeding crop years—3 years after December 31 of the crop year to which they pertain, 7 CFR 1443.333

**5.3a Cooperative marketing associations participating in the tung oil warehouse-stored loan and purchase program.**

To maintain a record of quantity of tung oil eligible for price support delivered to associations by eligible producer-members and record of quantity of ineligible tung oil, showing source and disposition.

Retention period: At least until October 31, 1970. 7 CFR 1421.3577

**5.4 Peanut shellers participating in the Peanut Price Support program. [Amended]**

To keep accounts with respect to the purchase and sale of crop peanuts, including types, grades, quality, weight, names and addresses of producers and purchasers, and date and place of each transaction.

Retention period: 3 years after final delivery of peanuts to CCC. 7 CFR 1446.1548 (1963); 7 CFR 1446.1618 (1965)

**5.5 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: 3 years. 7 CFR 1468.163, 1468.227

**5.6 Wool producers participating in the Incentive Payment Program for Shorn Wool, and their marketing agencies.**

To maintain books, records, and accounts showing: purchases of lambs on and after April 1, 1956, and marketing of wool or lambs on which application is based.

Retention period: 3 years. 7 CFR 1472.1058, 1472.1158

**5.7 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 purchases of unshorn lambs on or after April 1, 1956, and marketing of unshorn lambs on which application for payment is based.

Retention period: 3 years. 7 CFR 1472.1058, 1472.1158

**5.8 Peanut producers of farmers stock peanuts. [Added]**

To keep accounts of the quality and prices paid to them for each lot of farmers stock peanuts sold to a sheller participating in the price support program.

Retention period: Until December 31, 1969. 7 CFR 1446.1618

**5.9 Handlers, dealers, and warehousemen performing transactions with regard to delivery orders under the Livestock Feed Program. [Amended]**

To maintain books and records which will permit verification of all transactions with regard to delivery orders.

Retention period: At least 3 full years following deliveries against delivery orders (or to be kept longer if requested by the Commodity Credit Corporation). 7 CFR 1475.213

**5.10 [Deleted]**

**5.11 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. 7 CFR 1483.177, 1483.277

**5.12—5.13 [Deleted]**

**5.14 Domestic cotton users.**

To maintain records of the acquisition of all cotton covered by an application for payment, all classification memorandums, and a record of disposition made of all cotton on which he receives payment.

Retention period: 5 years. 7 CFR 1427.1815, 1427.1817

**5.15 Cotton handlers participating in the cotton equalization program.**

To maintain books, records, and documents pertinent to any transaction under this program.

Retention period: 3 years. 7 CFR 1427.1970

**5.16 Owners of eligible spinnable cotton waste participating in the spinnable cotton waste equalization program.**

To maintain books, records, and documents pertinent to any transactions under the program.

Retention period: 5 years. 7 CFR 1427.1865

**5.17 Producers participating in the honey price support program.**

To maintain (1) records of quantity of eligible honey for price support and (2) record of honey purchased or acquired which is ineligible for price support showing source and disposition.

Retention period: 5 years. 7 CFR 1434.36

**5.18 Cooperative cotton gins participating in the cottonseed purchase program.**

To maintain records of the quantity of cottonseed purchased from producers and such record must show purchase price.

Retention period: Through December 31 of the 5th year following the calendar year in which the cottonseed was grown. 7 CFR 1443.1943a

**5.19 Cooperative marketing associations participating in the price support program. [Added]**

To maintain records showing quantity, quality, and disposition of commodities (cotton, dry edible beans, honey, rice, soybeans, tung oil) eligible for price support received from each member. The

same records to be kept for commodities received from nonmembers which are ineligible for price support.

Retention period: Through end of the 5th marketing year following the marketing year for which approval is obtained. 7 CFR 1425.17, 1425.18

**6. Commodity Exchange Authority**

**6.1 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 record an executed copy of this agreement.

Retention period: 5 years from date of closing of such bank account.<sup>2</sup> 17 CFR 1.20 (retention: 1.31)

**6.2 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.<sup>2</sup> 17 CFR 1.26 (retention: 1.31)

**6.3 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 or securities, 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.<sup>2</sup> 17 CFR 1.27 (retention: 1.31)

**6.4 Futures commission merchants.**

To keep a record of the daily computation of money, securities and property which must be segregated for customers.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.32 (retention: 1.31)

**6.5 Futures commission merchants.**

To keep records furnished customers as of close of last business day of each calendar month, or as of any regular monthly date selected showing customer's position in each future.

Retention period: 5 years.<sup>2</sup> 17 CFR 1.33 (retention: 1.31)

<sup>2</sup> 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.

**6.6 Futures commission merchants.**

To keep copy of confirmation of the execution of any trade originated by controller of accounts.

Retention period: 5 years.\* 17 CFR 1.33a (retention: 1.31)

**6.7 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 or any regular monthly date selected

Retention period: 5 years.\* 17 CFR 1.34 (retention: 1.31)

**6.8 [Reserved]****6.9 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.\* 17 CFR 1.35 (retention: 1.31)

**6.10 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.\* 17 CFR 1.35 (retention: 1.31)

**6.11 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 and property, name and address of customer, date received and returned or otherwise disposed of.

\* 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.

Retention period: 5 years from date of return of property.\* 17 CFR 1.36 (retention: 1.31)

**6.12 Futures commission merchants and members of contract markets.**

To keep record showing for each futures account name, address and principal occupation or business 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.\* 17 CFR 1.37 (retention: 1.31)

**6.13 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.\* 17 CFR 1.39 (retention: 1.31)

**6.14 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.\* 17 CFR 1.44 (retention: 1.31)

**6.15 Persons having or controlling a reportable position in commodity futures. [Amended]**

To keep books and records showing all details of all positions and transactions for future delivery in the commodity on all contract markets and all positions and transactions in the cash commodity, its products, and byproducts.

Retention period: 5 years.\* 17 CFR 18.05 (retention: 1.31)

**7. Farmers Home Administration****7.1 Borrowers operating under farm and home annual plans.**

To maintain records of income, expenses, and operations.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 302.3

**8. Federal Crop Insurance Corporation****8.1 Insured under Federal Crop Insurance Corporation. [Amended]**

To keep records of harvesting, storage, shipments, sale, or other disposition of all barley, dry beans, citrus, combined crops, corn, cotton, flax, grain sorghum, oats, peanuts, potatoes, canning and freezing peas, dry peas, rice, rye, safflower, soybeans, sugar beets, tobacco, tomatoes, 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. 7 CFR 401.11, sec. 19

**8.2 Persons holding tung nut crop insurance contracts. [Added]**

To maintain records of harvesting, storage, shipments, sale, or other disposition of all insured crop produced on each unit covered by contract, and separate records showing same information for production on any uninsured acreage of the insured crop in the county.

Retention period: 2 years after the time of damage. 7 CFR 407.6

**II. DEPARTMENT OF COMMERCE****1. Economic Development Administration [Revised]****1.1 Recipients of loans and grants—project control records.**

To keep and preserve, and to require each contractor and subcontractor to keep and preserve, on account of any loan under section 201, 202, or 403, Public Law 89-136, August 26, 1965, or section 6 or 7, Public Law 87-27, May 1, 1961, or on account of any grant under section 101, 102, 301, 403, or 505, Public Law 89-136, August 26, 1965, or section 8, Public Law 87-27, May 1, 1961, detailed records reflecting acquisitions, work progress, expenditures and commitments, and to indicate their relationship to estimated costs and schedules.

Retention period: Until completion of all work performed or acquisitions made in connection with the project and at least 3 years thereafter. Public Law 89-136, section 714 (79 Stat. 575); 13 CFR 304.33

**1.2 Recipients of loans and grants—financial records.**

To keep and preserve so long as any sum shall be due and unpaid to the Government on account of any loan under section 201, 202, or 403, Public Law 89-136, August 26, 1965, or section 6 or 7, Public Law 87-27, May 1, 1961, or on account of any grant under section 101, 102, 301, 403, or 505, Public Law 89-136, August 26, 1965, or section 8, Public Law 87-27, May 1, 1961, full written records, accurately disclosing the amount and the disposition by such recipients of the proceeds of any such assistance, together with the amounts and dispositions of other funds applied to the project, all as shall adequately establish a compliance with the requirements of the Act or Acts involved and the terms and conditions upon which such financial assistance was made.

Retention period: For loans, until final payment has been made to the Government, and at least 3 years thereafter; for grants, until completion of all work performed in connection with the project, or until final disbursement has been made by the Government, whichever is later, and at least 3 years thereafter. Public

Law 89-136, section 714 (79 Stat. 575); 13 CFR 304.8

### 1.3 Recipients of grants.

To keep and preserve for any grant under section 302, Public Law 89-4, March 9, 1965, full written records, accurately disclosing the amount and the disposition by such recipient of the proceeds of any such assistance, together with the amounts and dispositions of other funds applied to the project, all as shall adequately establish a compliance with the requirements of the Act and the terms and conditions upon which such financial assistance was made; and to keep and preserve, and to require each contractor and subcontractor to keep and preserve, in connection with the project, detailed records reflecting acquisitions, work progress, expenditures and commitments, and to indicate their relationship to estimated costs and schedules.

Retention period: Until 3 years after completion of all work on the project or final disbursement has been made by the Government, whichever is later. Public Law 89-4, section 302 (79 Stat. 19)

## 2. Business and Defense Services Administration

### ADJUSTMENT ASSISTANCE

#### 2.1 Recipients of adjusted assistance under Chapter 2 of Title III of the Trade Expansion Act of 1962.

To keep records which fully disclose the amount and disposition of the proceeds of adjustment assistance and which will facilitate an effective audit.

Retention period: At least 3 years. 48 CFR 310.7

### INDUSTRIAL MOBILIZATION

#### 2.2 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)

#### 2.3 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, sec. 14

#### 2.4 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, 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-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-43A, sec. 9 (a)

#### 2.5 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Orders M-17 and M-41.

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 determination, after audit, whether each transaction complies with the provisions of BDSA Order M-17—Electronic Components or Parts; BDSA Order M-41—Metalworking Machines.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Order M-17, sec. 7 (a); BDSA Order M-41, sec. 8 (a)

#### 2.6 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)

#### 2.7 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)

#### 2.8 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)

### 3. [Reserved]

## 4. Bureau of International Commerce

#### 4.1 Holders of U.S. Import Certificates selling or transferring commodities covered by such certificates. [Amended]

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.<sup>4</sup> 15 CFR 368.1 (retention: 381.11)

#### 4.2 Executors of Import Certificates where resale or transfer of commodities covered by Import Certificate occurs before delivery. [Amended]

To secure and retain written acceptance by purchaser or transferee of obligation to provide delivery verification.

Retention period: 3 years.<sup>4</sup> 15 CFR 368.1 (retention: 381.11)

#### 4.3 [Reserved]

#### 4.4 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, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 372.4 (retention: 381.11)

#### 4.5 Applicants for export licenses.

To keep the originals of any copies of documents submitted in support of applications.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 372.9 (retention: 381.11)

<sup>4</sup> Complete and accurate reproductions may be substituted for documents required to be retained under Export Control Regulations after 12 months from beginning of required retention period; provided facilities for location and inspection are available at the place of retention. 15 CFR 381.11

**4.6 Foreign importers of aircraft or vessel repair parts.**

To keep records of commodities imported from the U.S. and supplied abroad to vessels or aircraft.

Retention period: 3 years from the date the commodities are supplied to a vessel or aircraft.<sup>4</sup> 15 CFR 373.3 (retention 381.11)

**4.7 Exporter to a foreign distributor. [Revised]**

To retain documents, correspondence, memoranda, books, and other records, in addition to copies of validated or rejected Forms FC-143 and 243.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 373.4 (retention: 381.11)

**4.8 Applicants for a Periodic Requirements License.**

To keep records of the documentary evidence of the prescribed relationship with each consignee.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 376.3 (retention: 381.11)

**4.9 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, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 377.3 (retention: 381.11)

**4.10 Forwarding agents receiving copies of commercial invoices not containing notice of prohibition against diversion.**

To keep record of notification to exporter of obligation and exporter's reply of compliance therewith.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 379.10 (retention: 381.11)

**4.11 Transferors and transferees of export licenses.**

To keep records of all documents evidencing the order covered by these licenses.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 380.1 (retention: 381.11)

**4.12 Exporters or agents.**

To keep records of export transactions, exports and reexports.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 381.11

**4.13 Foreign distributors.**

To keep records of distribution, sale, or reexportation from a foreign-based stock under the Form FC-243 Procedure.

Retention period: 3 years from date of distribution.<sup>4</sup> 15 CFR 373.4 (retention: 381.11)

**4.14 Exchange of commodities by airlines. [Amended]**

To keep records of commodities imported from the U.S. and lent, exchanged, or sold to another airline without profit.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 373.48

**4.15 Carriers releasing shipment without receiving a bill of lading containing notice of prohibition against diversion.**

To secure a receipted copy of the written notice omitted from the bill of lading from party taking custody of the shipment.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 379.10 (retention: 381.11)

**4.16 Exporters of certain kinds of technical data.**

To secure and retain a written assurance from the consignee regarding use of the data and its direct product.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.<sup>4</sup> 15 CFR 385.2 (retention: 381.11)

**Foreign Trade Zones Board**

**4.17 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

**5. Maritime Administration**

**5.1 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.<sup>5</sup> 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

**5.2 Agents entering into service agreements.**

To keep separate sets of books of accounts to record the various transactions

<sup>4</sup> Complete and accurate reproductions may be substituted for documents required to be retained under Export Control Regulations after 12 months from beginning of required retention period; provided facilities for location and inspection are available at the place of retention. 15 CFR 381.11

in connection with procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.<sup>5</sup> 32A CFR Ch. XVIII, FIS-1, sec. 1

**5.3 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.<sup>5</sup> 32A CFR Ch. XVIII, FIS-1, secs. 9 and 12

**5.4 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.<sup>5</sup> 32A CFR Ch. XVIII, FIS-2, sec. 3(a)(1) and sec. 5

**5.5 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.<sup>5</sup> 32A CFR Ch. XVIII, INS-1, sec. 7(b)

**5.6 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.<sup>5</sup> 32A CFR Ch. XVIII, OPR-1, sec. 2(e)

**5.7 Masters.**

To keep records and logs disclosing receipts for the quantities of slop chest items delivered aboard ship.

Retention period: Until completion of audit.<sup>5</sup> 32A CFR Ch. XVIII, OPR-1, sec. 3(d) and (e)

**5.8 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.<sup>5</sup> 32A CFR Ch. XVIII, SRM-1, sec. 3(a)(1)

**5.9 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.

<sup>5</sup> After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

Retention period: Until completion of audit.<sup>5</sup> 32A CFR Ch. XVIII, SRM-2, sec. 4; SRM-3, sec. 3(d); SRM-4, sec. 2; SRM-5, sec. 3(a) and sec. 19

#### 5.10 Charterers 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

#### 5.11 Operators of vessels newly constructed under Maritime Administration 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

#### 5.12 Operators of operating-differential subsidized vessels. [Amended]

To keep copy of Form MA-140, Repair Summary (together with the letter and documents pertinent thereto) for each terminated voyage.

Retention period: Not less than 6 years after audit and approval by the Maritime Administration and Maritime Subsidy Board of a final accounting for the last year of a recapture period and settlement of such a recapture period. 46 CFR 272.7

#### 5.13 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. [Amended]

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: In accordance with the provisions of 46 CFR 380.24. 46 CFR 282.00, 282.01, 292.3

#### 5.14 Operating-differential subsidy contractors. [Amended]

To keep records supporting entries to notes and accounts receivable from officers and employees and subsidiary accounts.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 282.364

<sup>5</sup> After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

#### 5.15 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

#### 5.16 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

#### 5.17 Operators of operating-differential subsidy agreements and depositories. [Amended]

To keep certified copies of resolutions authorizing the establishment of special and capital reserve funds and such other accounts established in connection therewith.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 286.2

#### 5.18 Taxpayers establishing construction reserve funds. [Amended]

To keep records and make such additional reports 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 287.26

#### 5.18a Taxpayers establishing construction reserve funds; depositories. [Added]

To keep resolutions in connection with the establishment and maintenance of the construction reserve fund under agreement with the depository.

Retention period: 2 years after a final release or settlement agreement is completed between the Maritime Administration/Maritime Subsidy Board and the taxpayer. 46 CFR 287.6

#### 5.19 Operators of operating-differential subsidy agreements. [Amended]

To keep all working papers (irrespective of by whom prepared) in support of the various statements comprising annual and final accountings.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 292.8

#### 5.20 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

#### 5.21 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

#### 5.22 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 and the charterer. 46 CFR 299.31

#### 5.23 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 and the charterer. 46 CFR 299.39, 299.130, 299.202

#### 5.24 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 and the charterer. 46 CFR 299.48, 299.52, 299.53

#### 5.25 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 or 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 308.8

#### 5.26 Those assured under war risk cargo insurance program.

To keep books, records and accounts 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

#### 5.27 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

#### 5.28 State maritime 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

#### 5.29 Clearing agents under war risk cargo insurance programs.

To keep a complete, separate system of books, records and accounts covering its operation and activities under this agreement, including a record of all statements, vouchers and other information received by it from the underwriting agents which shall be the property of the United States represented by the Maritime Administrator.

Retention period: During the period of the agreement and up to 36 months after its termination and thereafter until final settlement of any outstanding claims against the Administrator by holders of policies issued by the underwriting agents. 46 CFR 308.551

#### 5.30 Operators under Title VI and VII, Merchant Marine Act of 1936. [Added]

To keep varied records created while under contract with the Maritime Administration/Maritime Subsidy Board.

Retention period: In accordance with the provisions of 46 CFR 380.24.

### 6. Bureau of Public Roads

#### 6.1 State highway departments or their agents.

To keep (a) all records and documents relating to the undertaking, carrying out and maintaining of each project in such form and manner as will enable the State to make available to the Federal Highway Administrator such informa-

tion and data as he may require, and (b) financial and other records relating to the construction, acquisition, income, expenditures, maintenance, and operation of toll facilities financed in part with Federal funds.

Retention period: (a) not less than 3 years after payment of final voucher, and (b) at least 3 years after the facility has been operated on a free basis. 23 CFR 1.30

### 7. Under Secretary of Commerce for Transportation

#### 7.1 Ship and aircraft owners, masters, officers, employees and agents participating in transportation. [Amended]

To retain records of voyages and/or shipments in sufficient detail to permit an audit to determine if the provisions of orders T-1 and T-2 (Shipping restrictions) to Country groups X, Y, or Z (these include Soviet bloc countries (excluding Rumania and Poland), Hong Kong, Macao, China, North Korea, North Viet-Nam, and Cuba), as set forth in the Export Schedule (15 CFR 370.1(g) (2)), 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

### 8. Great Lakes Pilotage Administration

#### 8.1 Each voluntary association holding a Certification of Authorization under the Great Lakes Pilotage Uniform Accounting System.

To keep all books, records and memoranda and file them in such a manner to readily permit the audit and examination thereof by representatives of the Great Lakes Pilotage Administration. Also, the records must be housed or stored in such a manner as to afford protection from loss, theft or damage by fire, flood or otherwise.

Retention period: 10 years unless otherwise authorized by the Administration. 46 CFR Part 403

## 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. Where Standard Form 32 is used, the form need not be changed to delete the parenthetical sentence preceding paragraph (a) of the clause.

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—1.13 [Reserved]

#### 1.14 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, cost-plus-fixed-fee, time-and-material, or labor-hour subcontract under his cost reimbursement type prime contract. In the case of existing and completed contracts containing a record retention clause providing for a 6-year period of retention, such contracts may be amended, or in the alternative, the retention of records may be administered in accordance with procedures specified in the ASPR.

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

#### 1.15 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

**1.16 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

**1.17 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 (retention: 7.104-15). ASPR 7-302.6

**1.18 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 (retention: 7.104-15). ASPR 7-302.6

**1.19 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 (retention: 7.203-7). ASPR 7-402.7

**1.20 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 (retention: 7.203-7). ASPR 7-402.7

**1.21 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 (retention: 7.203-7). ASPR 7-402.7

**1.22 Contractors with fixed-price construction contracts.**

To maintain books, documents, papers and records involving transactions relating to this contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.603-7 (retention: 7.104-15). ASPR 7-603.7

**1.23 Contractors with fixed price contracts in excess of \$2,500 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. [Amended]**

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

**1.24 Contractors with fixed price construction contracts amounting to more than \$10,000. [Amended]**

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

**1.25 Subcontractors with fixed price subcontracts.**

The standard Termination Clause suggested for use in fixed price subcontracts contains the provision that the subcontractor agrees to make available to the buyer and 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

**1.26 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)

**1.27 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.)

- 1.28 Banks holding in special accounts advance payments to contractors under the terms of the Armed Services Procurement Act of 1947. [Amended]

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. ASPR App. E 414.1(c) (3)

- 1.29-1.30 [Deleted]

- 1.31 Contractors with negotiated cost-reimbursement type incentive or price redeterminable contracts.

To 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.

Retention period: 3 years after final payment under the contract. 32 CFR 7.104-41. ASPR 7-104.41

- 1.32 Contractors with stevedoring contracts. [Added]

To maintain books, papers, or other accounting records pertaining to stevedoring contracts.

Retention period: 3 years after expiration or termination of the contract. 32 CFR 7.1002-21. ASPR 7-1002.21

## 2. Department of the Air Force

- 2.1-2.2 [Deleted]

- 2.3 Contractors' flight operating procedures and flight crews. [Added]

To keep records of each flight crew member and policy and flight operating procedures.

Retention period: Not specified. 32 CFR 860.8

## 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

- 3.4 Masters or operators of all vessels subject to the Oil Pollution Act of 1961.

To keep an "Official Oil Record Book" on vessels which contain the record of certain actions in connection with the use or handling of oil or oily mixture.

Retention period: Each completed book for 2 years from date of last entry. 33 CFR 212.3

- 3.5 Contractors with federally assisted contracts. [Added]

To maintain payroll and other related records during the course of the work for all laborers and mechanics working at the site of the work.

Retention period: 3 years. 32 CFR 1808.4

## IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

### 1. Office of Education [Revised]

- 1.1 Local educational agencies receiving Federal grants for construction of minimum school facilities in areas affected by Federal activities under Public Law 81-815, as amended.

To keep all records supporting claims for Federal grants.

Retention period: (1) Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies, or (2) for 3 years following the fiscal year to which claim relates, whichever is later, subject to certain exceptions therein.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 114.30

- 1.2 Local educational agencies receiving Federal grants to cover current expenditures in areas affected by Federal activities under Public Law 81-874, as amended.

To keep all records supporting claims for Federal grants.

Retention period: (1) Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies, or (2) for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 115.43

- 1.3 State and local agencies receiving financial assistance for vocational education under both the Vocational Education Act of 1963 and the Smith-Hughes, George-Barden and Supplementary Acts, as amended, or under the Vocational Education Act of 1963 alone.

To keep all 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 and disposition of school facilities constructed and nonconsumable equipment costing \$100 or more purchased under the State plan (whether from Federal or matching funds) shall be kept until notification in writing of the completion of the review and audit covering the disposition of such school facilities and equipment. 45 CFR 104.36

- 1.4 State and local agencies receiving financial assistance for vocational education in agriculture, distributive occupations, home economics, and trades and industries, including the fishery trades and industry, and practical nurse training and area vocational education programs under the Smith-Hughes and/or George-Barden Acts, as amended.

To keep all 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 nonconsumable 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

- 1.5 State and local agencies participating in the library services and construction program under the Library Services and Construction Act.

To maintain all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of such grants and relating to the expenditure of matching funds for services or construction projects.

Retention period: (1) 3 years after close of fiscal year in which expenditure was made or (2) until notifications of completion of fiscal audit, whichever is later. 45 CFR 130.7

- 1.6 State agencies receiving payments for training under the Manpower Development and Training Act of 1962.

To keep all records supporting claims for Federal funds or relating to the accountability of the State agency for expenditure of the Federal funds and of its share of the cost of providing training under the act.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State agency or any public or private educational agency or institution; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Federal fiscal audit, whichever is later.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Commissioner. 45 CFR 160.13

**1.7 Agencies receiving Federal financial assistance for noncommercial educational television broadcast facilities pursuant to title III of the Communication Act of 1934.**

(a) To maintain all records relating to the receipt and expenditure of the Federal grant funds and to the expenditure of non-Federal share of the cost of the project.

Retention period: (1) For 3 years after close of fiscal year in which expenditure was made, or (2) until audit is completed or (3) until agency notifies that such records are no longer needed for program administration review, whichever is later. Records involved in any expenditure which has been questioned shall be further maintained until the matter has been reviewed and cleared by the Secretary. 45 CFR 60.19

(b) To maintain descriptive inventories or other records supporting accountability of all items of transmission apparatus costing \$100 or more acquired or installed with Federal financial assistance.

Retention period: 10 years after completion of the project. 45 CFR 60.19

**1.8 State agencies participating in the distribution and utilization of surplus property for health, education, and civil defense purposes under the Federal Property and Administrative Services Act of 1949.**

To maintain books and accountability records of all donable property having an acquisition cost in excess of \$10 received, warehoused, and distributed, except that records of all single items having acquisition cost of over \$2,500 shall be kept separate from those of lesser amount.

Retention period: 5 years. 45 CFR 14.6

**1.9 State commissions receiving financial assistance under section 105 of the Higher Education Facilities Act of 1963.**

To keep full records of each application received.

Retention period: At least 2 fiscal years beyond the fiscal year in which final action is taken. 45 CFR 170.19

**1.10 State and local educational agencies receiving grants for adult basic education programs under the Economic Opportunity Act of 1964.**

To keep all records supporting claims for grants or relating to accountability

for expenditures of such grants and of matching funds.

Retention period: Until notification of (1) completion of program reviews or (2) fiscal audit of such records, whichever is later.

Records supporting accountability for and disposition of nonconsumable equipment costing \$100 or more purchased under the State plan (whether from Federal or matching funds) shall be kept until notification in writing of the completion of the review and audit covering the disposition of such facilities and equipment. 45 CFR 166.21

**1.11 State and local educational agencies receiving financial assistance under title III of the National Defense Education Act of strengthening instruction in science, mathematics, history, civics, geography, modern foreign language, English, and reading.**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State or local educational agency; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

Records supporting accountability for nonconsumable equipment purchased under the program for supervision, related services or administration, and costing \$50 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) of the National Defense Education Act of 1958.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 141.18

**1.12 Private nonprofit elementary and secondary schools receiving loans under title III of the National Defense Education Act for acquisition of equipment for strengthening instructions in science, mathematics, history, civics, geography, modern foreign language, English, and reading.**

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 142.9

**1.13 Institutes of higher education receiving financial assistance for graduate fellowship programs under title IV of the National Defense Education Act.**

To keep all records supporting claims for Federal payments.

Retention period: (1) For 3 years after the close of the fiscal year to which such records relate; or (2) until they are notified that such records are not needed for program administration review; or (3) until they are notified of the completion of the Department's fiscal audit, whichever is later.

The records involved in any claims which have been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 145.5

**1.14 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 all records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditures of Federal grants and matching funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State or local educational agency; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department.

Records supporting accountability for nonconsumable equipment purchased under the program with Federal financial participation and costing \$50.00 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 143.18

**1.15 State educational agencies receiving financial assistance under section 1009 of the National Defense Education Act for improvement of statistical services.**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditure of Federal grants and matching funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State educational agency; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department.

Records supporting accountability for nonconsumable equipment purchased under the program with Federal finan-

cial participation and costing \$10 or more per unit shall be kept until notification of the completion of the Department's review and audit covering the disposition of such equipment. 45 CFR 140.7

**1.16 State and local educational agencies receiving financial assistance for the education of children of low-income families, pursuant to title II of the Elementary and Secondary Education Act of 1965, which amended Public Law 81-874.**

(a) To keep all records supporting claims for Federal grants under title II of the act or relating to the accountability for expenditure of such grants.

Retention period: (1) For 3 years after close of fiscal year in which expenditure was made; or (2) until notified that such records are not needed for administrative review; or (3) until notified of the completion of the fiscal audit, whichever is later.

(b) To keep all other records developed under a program or project under this title.

Retention period: For 3 years after the completion of the program or project.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and such adjustments have been reviewed and approved by the Department. 45 CFR 116.54

**1.17 State agencies receiving financial assistance for school library resources, textbooks, and other instructional materials, under title II of the Elementary and Secondary Education Act of 1965.**

To keep records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditure of such grants.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made; or (2) until notified that such records are not needed for program administration review; or (3) until notified of the completion of the fiscal audit, whichever is later.

Where equipment which costs \$100 or more per unit is purchased with Federal funds for use in administration of the State plan, records supporting accountability shall be maintained for the useful life of the equipment or until completion of the Department's review and audit of such equipment, whichever is sooner.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 117.37

**1.18 Local educational agencies receiving financial assistance under title III of Elementary and Secondary Education Act of 1965 for supplementary educational centers and services.**

To keep all records pertaining to the grant.

Retention period: (1) For 3 years after close of fiscal year in which expenditures are liquidated, (2) until notification that such records are not needed for program administrative review; and (3) until notification of completion of Federal fiscal audit.

Where equipment which costs \$100 or more per item is purchased under an approved project, records supporting accountability shall be maintained until notification of the completion of the review and audit covering the disposition of such equipment.

Records pertaining to any claim or expenditure which has been questioned at time of audit shall be maintained until necessary adjustments have been reviewed and cleared by the Department. 45 CFR 118.31, 118.40

**1.19 Recipients of Federal financial assistance for research and research related activities in the field of education and for construction of national and regional research facilities under the Cooperative Research Act, as amended by title IV of the Elementary and Secondary Education Act of 1965.**

To keep all records supporting claims under Federal grants or relating to the accountability of Federal funds.

Retention period: (1) For 3 years after close of the fiscal year in which expenditure was made, (2) until notification that such records are not needed for program administration review; or (3) until notification of completion of Federal fiscal audit, whichever is later.

Where nonconsumable equipment costing \$250 or more per unit is purchased in whole or in part, with Federal funds, the grantee shall maintain inventories and other records supporting accountability for such equipment until grantee is notified of the completion of the Department's review and audit covering the disposition of such equipment.

Records pertaining to any claim or expenditure questioned at time of audit shall be maintained until necessary adjustments have been reviewed and cleared by the Department. 45 CFR 151.18

**1.20 State educational agencies receiving financial assistance under title V of the Elementary and Secondary Education Act of 1965 to strengthen State departments of education.**

To keep all records supporting claims for Federal grants or relating to the accountability of such State agency for expenditure of such grants and relating to the expenditure of any non-Federal funds necessary for matching or supplementing the Federal share of such grants.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State educational agency; or (2) until the State agency is notified that such records are not needed for administrative review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

Where equipment which costs \$100 or more per unit is purchased by the State with Federal financial participation, inventories and other records supporting accountability shall be maintained until the State agency is notified of the completion of the Department's review and audit covering the disposition of such equipment.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and such adjustments have been reviewed and approved by the Department. 45 CFR 119.42

## 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. [Amended]**

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 5.2

**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 Persons introducing shipment or delivery of unlabeled hazardous substances into interstate commerce and operators of establishments receiving and labeling such substances. [Added]

Persons shipping unlabeled household containers of hazardous substances interstate and operators of establishments receiving and labeling such hazardous substances, where the person and the operator are not the same person, shall keep written agreements containing such specifications as will insure that such hazardous substances will not be misbranded upon completion of such labeling.

Retention period: 2 years after final shipment or delivery of such hazardous substance from such establishment. 21 CFR 191.64

2.5 Packers of processed shrimp and canned oysters operating under the seafood inspection service.

Shall keep shipping records covering shipments from each lot of inspected seafood.

Retention period: At least 2 years. 21 CFR 85.9, 85.24

2.6 Sponsors and investigators of new drugs and antibiotic drugs for investigational use; persons shipping new drugs and antibiotic drugs for laboratory use.

(a) Sponsors of new drugs and antibiotic drugs for investigational use shall keep and maintain: (1) complete records of each shipment and delivery to an investigator, and (2) accurate progress reports of the investigation and significant findings, together with any significant changes in the informational material supplied to investigators.

Retention period: 2 years after a new-drug application or an antibiotic form 5 is approved for the drug or, if unapproved, 2 years after shipment and delivery for investigational use is discontinued and the Food and Drug Administration is so notified. 21 CFR 130.3, 144.8

(b) Investigators of new drugs and antibiotic drugs shall maintain: (1) complete records of disposition of the drug, and (2) case histories and other data pertinent to the investigation of each individual treated with the drug.

Retention period: 2 years after a new-drug application or an antibiotic form 5 is approved for the drug or, if unapproved, 2 years after the investigation is discontinued. 21 CFR 130.3, 144.8

(c) Persons introducing a shipment or other delivery interstate of a new-drug or an antibiotic drug for laboratory study or animal tests shall keep and maintain complete records of each shipment and delivery.

Retention period: 2 years after such shipment and delivery. 21 CFR 130.3, 144.8

2.6a Manufacturers, processors, packers, and holders of finished pharmaceuticals.

To maintain records of all written or verbal complaints for each product and

the evaluation and action relating to such complaints.

Retention period: Not specified. 21 CFR 133.14

2.7 Persons requesting certification of antibiotic drugs; persons introducing shipment or delivery of antibiotic drugs into interstate commerce and operators of establishments processing, labeling, storing, repacking, and manufacturing. [Amended]

(a) Persons requesting certification of antibiotic drugs shall keep complete records of all shipments and deliveries of each batch or part thereof.

(b) Persons shipping antibiotic drugs interstate for processing, labeling, storing, repacking, and manufacturing, 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.

(c) Persons engaged in manufacturing, compounding, processing, packing, or labeling an antibiotic drug for which a certificate or release has been issued or whose name appears on the labeling of an antibiotic drug as its manufacturer, packer, or shipper shall maintain such records and make such reports as are necessary to facilitate a determination whether any such certification or release should be rescinded or whether any regulation should be amended or repealed.

Retention period: (a) and (b) 3 years from date of shipment or delivery and/or receipt of same; (c) Not specified. (a) 21 CFR 146.5; (b) 21 CFR 144.3—144.7; (c) 21 CFR 146.14(d)

Photostatic or other permanent reproductions may be used as substitutes for records identified in this section after the first 2 years of retention. 21 CFR 144.23, 146.7

2.8 [Reserved]

2.9 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.

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

2.11 Persons manufacturing, processing, packing, or holding finished pharmaceuticals.

Shall keep and maintain (1) batch production and control records for each batch of drugs; (2) complete records of all data concerning laboratory tests performed; and (3) complete records of the distribution of each batch of drug in a manner that will facilitate its recall if necessary.

Retention period: At least 2 years after distribution has been completed. 21 CFR 133.7, 133.11, 133.12

2.12 Persons to whom color-additive certificates have been issued by the Food and Drug Administration.

Shall keep complete and separate records showing the disposal of all the color additive from the batch covered by such certificates.

Retention period: At least 2 years after disposal of all such color additive. 21 CFR 8.26

2.13 Persons delivering for introduction or introducing into interstate commerce a color additive or a food, drug, or cosmetic containing such an additive, for investigational use.

Shall maintain complete records of each shipment and delivery.

Retention period: 2 years after such shipment and delivery. 21 CFR 8.33

2.14 Persons processing food with gamma radiation. [Amended]

Shall keep a record of the total dose absorbed.

Retention period: 1 year. 21 CFR 121.3002

2.15 Persons processing food with electron beam radiation and/or X-radiation. [Added]

Shall keep a record of total dose absorbed and of the radiation intensity used in the processing.

Retention period: 1 year. 21 CFR 121.3004, 121.3005

2.16 Persons obtaining an experimental permit for use of a pesticide chemical for which a temporary tolerance is established. [Added]

Shall keep records of production, distribution, and performance.

Retention period: 2 years. 21 CFR 120.31(e) (4)

2.17 Persons holding approved new-drug applications. [Added]

Shall, upon receiving notification that an application for a new drug is approved, establish and maintain such records and make such reports as are necessary to facilitate a determination whether there may be grounds for invoking section 505(e) of the Federal Food, Drug, and Cosmetic Act to suspend or withdraw approval of the application.

Retention period: Not specified. 21 CFR 130.13(d)

2.18 Persons manufacturing, processing, packing, or holding medicated feeds. [Added]

(a) Shall keep and maintain appropriate receipt and inventory records on any drug components used, and a production record of each batch or run produced.

Retention period: At least 1 year. 21 CFR 133.104, 133.105(b)

(b) Shall prepare, check, and maintain a master formula record or card for each medicated feed.

Retention period: At least 1 year after production of the last batch. 21 CFR 133.105(a)

(c) Shall provide for the maintenance of the results of any assays together with records of analyses reported by any State feed control official.

Retention period: At least 1 year after distribution of the medicated feed has been completed. 21 CFR 133.108(e)

(d) Shall maintain complete records of distribution for each shipment of medicated feed in a manner that will facilitate the recall, diversion, or destruction of the feed, if necessary.

Retention period: At least 6 months after the date of the shipment. 21 CFR 133.109

(e) Shall maintain a record of complaints and the action taken relating to such complaints.

Retention period: 2 years. 21 CFR 133.110

### 3. Public Health Service<sup>6</sup>

#### 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.<sup>7</sup> 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: Not specified.<sup>7</sup> 42 CFR 51.13

<sup>6</sup>For Food, Drug and Cosmetic Act regulations applicable to products licensed under the Public Health Service Act, see Food and Drug Administration, Items 2.6, 2.11, 2.13.

<sup>7</sup>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)

#### 3.3 Institutions receiving grants for research projects.

To maintain such progress and fiscal records as the Surgeon General may prescribe.

Retention period: 3 years after termination of the project period unless a shorter or longer period of time is, respectively, permitted or required in writing by the Surgeon General. 42 CFR 52.23

#### 3.4 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 53.128

#### 3.5 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 53.131

#### 3.6 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 53.131

#### 3.7 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 53.131

#### 3.8 Applicants receiving Federal grants for the construction of university-affiliated facilities for the mentally retarded. [Amended]

(a) Applicants will maintain adequate and separate accounting and fiscal records and accounts for all funds from any source to pay the cost of the project and permit audit of such records and accounts at any reasonable time.

Retention period: Not specified. 42 CFR 54.4

(b) 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 54.4

#### 3.9 Applicants receiving Federal grants for the construction of facilities for the mentally retarded.

(a) Applicants will maintain adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and permit audit of such records and accounts at any reasonable time.

Retention period: Not specified. 42 CFR 54.112

(b) 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 54.112

#### 3.10 State agencies receiving Federal funds for applicants for construction of facilities for the mentally retarded or for the State itself, as an applicant.

To keep adequate records of accounts and fiscal controls to insure 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 54.116

#### 3.11 State agencies receiving Federal grants for construction of Community Mental Health Centers.

To maintain accounts of all Federal and State funds, allotted, encumbered, and unencumbered balances, including separate fund accounts for identifying the Federal and State funds.

Retention period: Not specified. 42 CFR 54.208

#### 3.12 Applicants receiving Federal grants for the construction of community mental health centers.

(a) Applicants will maintain adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and permit audit of such records and accounts at any reasonable time.

Retention period: Not specified. 42 CFR 54.209(g)

(b) 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 54.209(1)

#### 3.13 State and interstate water pollution control agencies receiving Federal grants for water pollution control programs.

To maintain accessible for purpose of audit, records, documents, and information that relate to the grants.

Retention period: Not specified. 42 CFR 55.7

**3.14 Applicants receiving Federal funds for construction of treatment works, which are used for treatment of sewage or industrial wastes of a liquid nature.**

To maintain adequate accounting and fiscal records to reflect the receipt and expenditure of funds for the purpose of the project.

Retention period: Not specified. 42 CFR 55.26(h)

**3.15 Applicants receiving Federal funds for construction of treatment works, which are used for treatment of sewage or industrial wastes of a liquid nature.**

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 55.32

**3.16 State, interstate, municipal, and intermunicipal air pollution control agencies receiving Federal project grants for air pollution control programs under Section 4 of the Clean Air Act.**

To maintain such fiscal records of the project and overall air pollution control program as will facilitate an effective audit. This requirement pertains to non-Federal as well as Federal expenditures.

Retention period: Until the grantee is notified in writing that the final audit has been completed. 42 CFR 56.7(f)

**3.17 Institutions receiving Federal grants for the construction of health research facilities (including mental retardation facilities). [Amended]**

(a) To maintain all fiscal or other records relating to the construction.  
Retention period: Not specified. 42 CFR 57.8

(b) 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 57.8

**3.18 Applicants receiving Federal grants for the construction of teaching facilities for health professions.**

(a) Applicants will maintain adequate and separate accounting and fiscal records for all funds provided from any source to pay the cost of the project.

Retention period: Not specified. 42 CFR 57.106

(b) 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 57.106

**3.19 Institutions participating in the health professions student loan program.**

To keep records reflecting all transactions with respect to the student loan fund, recording Federal capital contribu-

tions and institutional capital contributions separately.

Retention period: Not specified. 42 CFR 57.209

**3.20 Institutions participating in the nursing student loan program.**

To keep records reflecting all transactions with respect to the student loan fund, recording Federal capital contributions and institutional capital contributions separately.

Retention period: Not specified. 42 CFR 57.309

**3.20a Public or nonprofit private schools of nursing receiving Federal grants for construction of nurse training facilities. [Added]**

(a) Applicants will maintain adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and permit audit of such records and accounts at any reasonable time.

(b) Applicants and contractors to maintain payroll records and kickback statements for all laborers and mechanics working at the site.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.406

**3.21 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

**3.22 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

**3.23 Licensed domestic and foreign manufacturing establishments of biological products or trivalent organic arsenicals.**

To keep records concurrently with performance of each step in the manufacture and distribution of each lot; complete records of recall from distribution; sterilization records including date, duration, temperature, and other conditions relating to each sterilization, so as to identify the particular process to which the sterilization relates; animal necropsy records; records by each establishment participating in manufacture of a product showing degree of individual responsibility with manufacturer preparing product in final form to retain complete records of all manufacturing operations; and records of tests of cultures for verification of identity and determination of freedom from extraneous organisms.

*Representatives of licensed foreign establishments distributing biological 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: 5 years after the records of manufacture have been completed or 6 months after the latest expiration date, whichever is later.

Suspension of retention requirements: If a summary is retained, authorization may be granted to suspend retention of records of a manufacturing step upon a showing that such records no longer serve the purpose for which they were made. 42 CFR 73.21, 73.37, 73.77

**3.24 Licensed manufacturing establishments processing whole blood (human) or packed red blood cells (human).**

To maintain records of all aspects of the processing. If a summary is retained, authorization may be granted to suspend retention of records of a manufacturing step upon a showing that such records no longer serve the purpose for which they were made.

Retention period: 5 years after the records of manufacture are completed or 6 months after the latest expiration date, whichever is later. 42 CFR 73.37, 73.304, 73.327

**4. Social Security Administration**

**4.1 States under agreement for special coverage of State and local government employees.**

To keep or cause to be kept by the State, or, with respect to employees of any political subdivision thereof, by such political subdivision, 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 for refunds or credit, at least 4 years after claim is 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

**4.1a Carriers under contract to assist in the administration of the supplementary medical insurance program for the aged. [Added]**

To maintain such records as the Secretary finds necessary to assure the correctness and verification of the information and reports furnished him under the supplementary medical insurance program for the aged.

Retention period: Not specified. 42 U.S.C. 1395 cc

- 4.1b Hospitals, extended care facilities, and home health agencies which have filed agreements to participate in the health insurance for the aged program. [Added]

To keep clinical records on all patients. Retention period: Not specified. 42 U.S.C. 1395 x

- 4.1c Hospitals, extended care facilities, and home health agencies which have filed agreements to participate in the health insurance for the aged program. [Added]

To maintain and provide such information as the Secretary finds necessary to determine whether payments are or were due under title XVIII of the Social Security Act, and the amounts thereof.

Retention period: Not specified. 42 U.S.C. 1395 cc

- 4.1d Psychiatric and tuberculosis hospitals which have filed agreements to participate in the health insurance for the aged program. [Added]

To maintain such records as the Secretary finds to be necessary to determine the degree and intensity of the treatment provided to individuals entitled to hospital insurance benefits under the hospital insurance benefits for the aged program.

Retention period: Not specified. 42 U.S.C. 1395 x

#### Bureau of Federal Credit Unions

- 4.2 Federal Credit Unions.

To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified.<sup>8</sup> 45 CFR 301.14

- 4.3 Custodians of records of Federal Credit Unions voluntarily liquidated.

To keep all records of the liquidated credit union 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 of the credit union. 45 CFR 310.11, 310.13

5. Administration on Aging [Added]

- 5.1 State agencies receiving Federal grants under title III of the Older Americans Act of 1965 for community planning, services, and training.

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 903.25

- 5.2 Public or nonprofit private agencies, organizations or institutions receiving Federal grants under title IV of the Older Americans Act of 1965 for research and development projects.

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

<sup>8</sup> See Accounting Manual for Federal Credit Unions (July 1965), pp. 146-148.

Retention period: Not specified. 45 CFR 904.9

- 5.3 Public or nonprofit private agencies, organizations or institutions receiving Federal grants under title V of the Older Americans Act of 1965 for training projects.

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 905.9

## V. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

### 1. Office of the Secretary

- 1.1 Local public agencies making relocation payments under urban renewal projects and code agencies making relocation payments under programs of concentrated code enforcement or under contracts for the demolition of unsound structures. [Revised]

To maintain records pertaining to eligibility of relocation payments, including all claims, receipted bills, or other documentation in support of a claim, and records pertaining to action on a claim.

Retention period: 3 years after the completion of the urban renewal project or other federally assisted activities. 24 CFR 3.104.

- 1.2 Applicants for assistance under the programs administered by the Community Facilities Administration (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 mort-

gage, 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, 201.10, 201.11

- 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 200.171, 201.8

- 2.3 Lending agencies with respect to multifamily housing insured under sections 207, 213, 220, 221, 231, 232, 303, 810, 908, and Title X of the National Housing Act. [Amended]

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 207.19, 213.30, 220.630, 221.530, 221.533, 221.538, 221.550, 221.552, 232.87, 810.1, 1000.127

- 2.4 Mortgagors of multifamily housing under sections 207, 213, 220, 221, 231, 232, 233, 303, 810, and Title X of the National Housing Act. [Amended]

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 207.19, 213.30, 220.630, 221.530, 221.538, 221.550, 221.552, 232.87, 233.505, 810.1, 1000.127

- 2.5 Mortgagors of multifamily rental housing under sections 207, 213, 220, 221, 231, 232, 233, 234, 303, 810, and Title X of the National Housing Act. [Amended]

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 construc-

tion 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 207.27, 213.35, 213.37, 220.501, 221.550, 231.1, 232.83, 233.505, 234.501, 810.1, 1000.110-1000.125

**2.6 Lending agencies with respect to multifamily rental housing insured under sections 207, 213, 220, 221, 231, 232, 233, 234, 608, 611, 803, 810, 908, and Title X of the National Housing Act. [Amended]**

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 207.258, 220.751, 221.751, 231.251, 232.251, 233.501, 234.751, 608.251, 611.251, 803.251, 803a.251, 810.251, 908.251, 1000.251

**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 702.255

**2.8 Lending agencies for multifamily rental housing under sections 207, 213, 220, 221, 231, 232, 233, 234, 608, 609, 611, 803, 810, 908, and Title X of the National Housing Act. [Amended]**

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, 232, 233, 234, 608, 609, 611, 803, 810, 908, and Title X, National Housing Act of 1934

**2.9 Mortgagors of new or rehabilitated multifamily housing insured under sections 207, 213, 220, 221, 231, 232, 803, 810, and Title X of the National Housing Act. [Amended]**

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. 12 U.S.C. 1715s

## VI. DEPARTMENT OF THE INTERIOR

### I. 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 10.9

**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: 1 year following the end of the calendar year covered by the records (retention: 16.3) and/or 12 months following the date on which necessary reports are submitted. 50 CFR 16.9, 16.11, 16.12, 16.13 (retention: 16.5)

**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: 12 months following the date on which necessary reports are submitted. 50 CFR 16.21 (retention: 16.5)

**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: 12 months following the date on which necessary reports are submitted. 50 CFR 16.23 (retention: 16.5)

**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: 12 months following the date on which necessary reports are submitted. 50 CFR 16.24 (retention: 16.5)

**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 80.27, 80.28

**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 end of the calendar year to which the records apply. 50 CFR 230.30, 230.31, 230.32 (retention: 230.34)

**2.8 Loan applicants of the fisheries loan fund. [Amended]**

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 250.13

**2.9 Applicants for fishing vessel mortgage insurance.**

To maintain books of account and submit periodic reports as required by the Secretary of the Interior.

Retention period: End of period during which insurance is in force. 50 CFR 255.4

**2.10 State or State agencies receiving Federal funds for research and development of commercial fisheries resources.**

To maintain records of accounts, reporting and supporting documentation thereto.

Retention period: 3 years after completion of project. 50 CFR 253.8

**2.11 Commercial fishery operators receiving resource disaster loans.**

To maintain all records incident to the fishing operation.

Retention period: 3 years after the loan has been satisfied. 50 CFR 253.8

2.12 Loan applicants of charter loan fund. [Amended]

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 251.14 (retention: 250.13)

### 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, re-drilling, 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—3.7 [Deleted]

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 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

4.2 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

4.3—4.4 [Reserved]

4.5 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

4.6 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

4.7 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

4.8 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

4.9 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

4.10 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

4.11 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

4.12 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

4.13 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

4.14 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: 2 years. 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: 2 years. 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 labor standards established from time to time by or pursuant to Federal or State labor laws.

Retention period: 3 years. 36 CFR 8.6, 8.8

### 9. Office of Water Resources Research

#### 9.1 Individuals and institutions receiving funds under the Water Resources Research Act of 1964.

To maintain books and records reflecting financial transactions involving allotments, grants, contracts, or other arrangements and all papers necessary to explain or prove the validity of the transactions recorded.

Retention period: 3 years after allottee's or grantee's last disbursement of such funds or after last payment thereunder was received by the contractor. 18 CFR 505.6

## VII. 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 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

#### 1.3 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

#### 1.4 Manufacturers of and dealers in gambling devices. [Amended]

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.

Retention period: 5 years. 15 U.S.C. 1173

### 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

## VIII. 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

#### 1.2 Contractors or subcontractors subject to labor standards provisions applicable to contracts covering federally financed and assisted construction (see 29 CFR 5.1 and 5.5).

(a) To keep payroll and basic records including name and address of each laborer or mechanic, correct classification, rate of pay (including rates of contributions or costs anticipated for medical or hospital care, pensions on retirement or death, compensation for injuries or illness resulting from occupational activity, or insurance to provide any of the foregoing, for unemployment benefits, life insurance, disability and sickness insurance, or accident insurance, for vacation and holiday pay, for defraying costs of apprenticeship programs, or for other bona fide fringe benefits), daily and weekly number of hours worked, deductions made, and actual wages paid to all laborers and mechanics.

(b) In the case of unfunded plans or programs for fringe benefits listed in

the Davis-Bacon Act, which are approved by the Department of Labor, to maintain records showing: (1) that the contractor's commitment is enforceable, (2) that it has been communicated in writing to laborers or mechanics employed by him, and (3) that it is financially responsible.

Retention period: 3 years after termination of contract. 29 CFR 5.5(a)(3) (i) and (6)

#### 1.3 Contractors or subcontractors subject to labor standards provisions applicable to contracts subject only to the Contract Work Hours Standards Act.

To keep records relating to wages and hours.

Retention period: 3 years from completion of contract. 29 CFR 5.5(e), 516.2(a)

#### 1.4 Persons subject to the Farm Labor Contractor Registration Act of 1963.

To keep payroll records showing specified information concerning earnings, hours worked, withholdings from wages, time periods constituting the basis for payment, piece rates, and units of work performed at piece rates for migrant workers engaged in interstate agricultural employment paid by such a contractor either on his own behalf or on behalf of another.

Retention period: Not specified. 29 CFR 40.10

#### 1.5 Contractors or subcontractors subject to Service Contract Act of 1965. [Added]

To keep records relating to work classifications, wages, fringe benefits, and hours worked.

Retention period: 3 years from completion of the work. 29 CFR 4.6(b)(6)

### 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, as extended by the Defense Base Act, the Outer Continental Shelf Lands Act, and the Nonappropriated Fund Instrumentalities 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. Office of Labor-Management and Welfare-Pension Reports**

**3.1 Every labor organization required to file a labor organization information report under the Labor-Management Reporting and Disclosure Act of 1959. [Amended]**

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 Office 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 activities or who has certain receipts or makes certain disbursements 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 Office 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 406.8

**3.3 Labor organizations required to file annual financial reports under 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 Office 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 the documents. 29 CFR 403.7

**3.4 Employers required to report payments or agreements under 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 Office 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 405.9

**3.5 Persons required to file any report under labor organization trusteeship reports provision of 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 Office 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 408.10

**3.6 Labor organization officers and employees who are required to file reports of certain income and interests under 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 Office 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 404.7

**3.7 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)

**3.8 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)

**3.9 Persons required to file any description or report or to certify any information therefor under the Welfare and Pension Plans Disclosure Act.**

To maintain records on the matters of which disclosure is required which will provide in sufficient detail the necessary basic information and data from which the documents thus required may be verified, explained, or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: 5 years. 29 U.S.C. 308b; 29 CFR Part 486

**4. Division of Public Contracts**

**4.1 Supply 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 unintentional employment of underage minors.

Retention period: During period of employment of such minors. 41 CFR 50-201.105

**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 (if the employer has obtained a certificate of age to record the title and office issuing the certificate, the number of certificate, if any, the date of its issuance, and the name, address, and date of birth of the minor, as the same appears on the certificate of age), wage and hour records.

Retention period: 3 years from date of last entry. 41 CFR 50-201.501(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 50-201.501(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 50-201.502

**4.4 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia. [Amended])**

To maintain records of radiation exposure of all employees for whom personnel monitoring is required.

Retention period: Not specified. 41 CFR 50-204.317

**5. Wage and Hour Division [Renumbered]**

**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 515.6; 1590.86

**5.2 Employers subject to the Fair Labor Standards Act making retroactive payment of wages to employees, including 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: 3 years. 29 CFR 516.2(b), 516.5, 516.24(b)(7), 545.7(d), 695.6(d)

### 5.3 Employers subject to Fair Labor Standards Act.

To keep employment records relating to wages, hours, sex, occupation, 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.), job evaluations, merit or seniority systems, or other matters which describe or explain the basis for payment of any wage differentials to employees of the opposite sex in the same establishment, records of deductions from or additions to pay. 29 CFR 516.2, 516.3, 516.5, 516.6, 516.8, 516.11-516.29

### 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 516.5, 516.23, 521.3 (a) and (c)

### 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 516.5, 516.23, 521.3 (b) and (c)

### 5.6 Employers subject to Fair Labor Standards Act employing learners under special learners certificates.

To keep payroll records of learners and occupation in which each learner is employed; any special learner certificates issued; 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 516.5, 516.23, 522.7

### 5.7 Employers subject to Fair Labor Standards Act employing student-learners as learners under certificates.

To keep payroll records of student-learners and occupation in which each student-learner is employed and copies of applications serving as temporary authorization under 29 CFR 520.6(c)(2) and of any special certificates issued under which student-learners are employed.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 516.5, 516.23, 520.7

### 5.8 Employers subject to Fair Labor Standards Act employing handicapped workers.

To keep a copy of special certificates 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, 516.23)

### 5.9 Sheltered workshops (as defined in 29 CFR 525.2(b)).

To keep records of the nature of each client's disability and records that reflect the productivity of each client on a continuing basis or at periodic intervals not exceeding 6 months, and special certificates and records required under applicable provisions of 29 CFR Part 516.

Retention period: Special certificates, 3 years, 29 CFR 516.23(a); records on productivity, 2 years, 29 CFR 516.6(a)(1); records on disability, not specified, 29 CFR 525.11

### 5.10 Educational institutions employing student-workers as learners under certificates.

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 516.5, 516.23, 527.7

### 5.11 Retail or service establishments subject to Fair Labor Standards Act employing full-time students outside of their school hours under special full-time student certificates.

To keep payroll records of full-time students employed outside of their school hours in any retail or service establishment and occupations in which each such full-time student is employed; statements obtained by the employer from schools attended by such students that the employee receives primarily daytime instruction at the physical location of the school in accordance with the school's accepted definition of a full-time student; records of the monthly hours of employment of full-time students at special minimum wages under a full-time student certificate and of the total hours of employment during the month of all employees in the establishment; and any special certificates issued.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 516.5, 516.23, 519.7

### 5.11a Retail or service establishments subject to Fair Labor Standards Act employing employees exempt from overtime pay requirements pursuant to section 7(h).

To keep employment records relating to wages, hours, circumstances and conditions of employment, including the representative period selected.

Retention period: 3 years for records containing employee information, payrolls and certificates, union agreements, and notices; 2 years for basic employment and earning records, wage rate tables, work time schedules, orders, shipping and billing records (customers' bills, etc.), record of deductions from or additions to pay. 29 CFR 516.2, 516.5, 516.6, 516.28

### 5.12 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

### 5.13 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

### 5.14 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 records required by Part 516, except those required by 516.2 and 516.24.

Retention period: Not specified. 29 CFR Part 530.12(b)(3)

### 5.15 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse 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 (a) and (e), 545.8

5.16 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse 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 (b) and (e)

5.17 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse 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 (c) and (e)

5.18 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

5.19 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

5.20 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

5.21 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

5.22 Employers of local delivery drivers and helpers. [Added]

To keep records and computations with respect to employees for whom the overtime pay exemption is taken.

Retention period: Not specified. 29 CFR 516.14, 551.9

## 6. [Reserved]

### 7. Bureau of Labor Standards

7.1 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 1500.3

7.2 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 515.6, 1500.86

7.3 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 1500.121

7.4 Persons accredited for vessel cargo gear certification. [Revised]

To maintain records of all work performed on gear certification, including tests, proof loads, and heat treatment; of the status of the certification of each vessel issued a register by such accredited person.

Retention period: Permanent. 29 CFR 1505.10, 1505.11

7.5 Operators or officers of vessels.

To keep vessel's register and certificates relating to cargo gear.

Retention period: 4 years after date of the latest entry except for nonrecurring test certificates concerning gear which is kept in use for a longer period, in which case certificates are retained as long as that gear is in use. 29 CFR 1505.12

7.6 Employers of maritime employees under the Longshoremen's and Harbor Workers' Compensation Act.

(a) To keep records as are necessary to compute and permit verification of standard work-injury frequency and severity rate and employee hours worked.

Retention period: 3 years. 29 CFR 1506.2

(b) To maintain records of tests of strength of stevedoring gear.

Retention period: As long as such gear is in use. 29 CFR 1504.61

(c) To keep records of the dates, times, and locations of tests for carbon monoxide made when internal combustion engines exhaust into the hold or intermediate deck.

Retention period: 30 days after the work is completed. 29 CFR 1504.93

(d) To keep records relating to tests and inspections for the existence of hazardous flammable, explosive, or toxic liquids and gases.

Retention period: 3 months from the date of the completion of the job. 29 CFR 1501.10, 1502.10, 1503.10

## IX. POST OFFICE DEPARTMENT

### 1.1 Postage meter licensees.

To keep a Meter Record Book (Form 3602-A), showing register readings of metered mail on each day of operation of the meter.

Retention period: At least 1 year from date of final entry. 39 CFR 33.3, 33.7

### 1.2 Postage meter manufacturers.

(a) 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.

(b) To maintain a record by serial number of all meter keys issued to postmasters as well as those sections of the manufacturer's establishment in which their use is essential, preferably in the form of signed receipt cards.

Retention period: (a) These records may be destroyed 3 years after the meter is scrapped; (b) permanent. 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 necessary, 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

## X. DEPARTMENT OF STATE

### 1.1 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 on the importation and exportation of articles enumerated in the United States Munitions List. Records shall contain all information pertinent to the transaction.

Retention period: 6 years, except that the Secretary may prescribe a longer or shorter period in individual cases as he deems necessary. 22 CFR 122.05

## XI. 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 5 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 9.8

### 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

### 3.1-3.4 [Reserved]

#### 3.5 Importers of Patna rice to be used in the manufacture of canned soups.\*

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

#### 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, identity, 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

\* 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; (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.\*

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.\*

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 [Reserved]

#### 3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.\*

To keep such records of their operations as will enable them to file an annual statement, not later than 60 days after the termination of their fiscal year, showing the quantities of metal bearing materials on hand at the beginning of the

period and the dutiable contents thereof; the quantities of metal bearing materials received during the period and the dutiable contents thereof; the quantities of metal bearing materials to be accounted for and the dutiable contents thereof; the quantities of metal bearing materials on hand at the end of the period and the dutiable contents thereof; the quantities of metal bearing materials 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.<sup>2</sup>**

To keep records showing the date or inclusive dates of manufacture or production of the articles, the quantity and identity of the imported duty-paid merchandise used, the quantity and description 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 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.<sup>2</sup>**

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)

<sup>2</sup>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.

**3.16 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.<sup>2</sup>**

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 as of January 1, 1966. 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 to 26 CFR App. A and D are carried in the Code of Federal Regulations as Appendixes to Subchapters A and D of Chapter I of Title 26.

##### 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 or 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 1.6001-1 (See also 1.446-1, 1.453-1, dealing with accounting methods and periods.)

**4.1a Persons computing credit for investment in certain depreciable property.**

To maintain records to determine whether section 47 of the Internal Revenue Code, relating to certain dispositions, etc., of section 38 property, applies with respect to any section 38 asset.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.46-3 (retention: 1.6001-1)

**4.1b Determination of amount of credit for investment in certain depreciable property; members of affiliated group.**

To keep as a part of its records a copy of the consent of the common parent (or a copy of the statement containing all the required consents) to the apportionment of the \$25,000 credit for tax among the members of the affiliated group.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.46-1 (retention: 1.6001-1)

**4.1c Persons selecting used section 38 property for purposes of the \$50,000 cost limitation.**

To maintain records which permit specific identification of any item of used section 38 property selected, which was placed in service by the person selecting the property. In addition, each member of an affiliated group shall maintain as part of its records a copy of the statement containing the apportionment schedule which was attached to the common parent's return.

Retention period: So long as the contents thereof may become material in

the administration of any internal revenue law. 26 CFR 1.48-3 (retention: 1.6001-1)

**4.1d Lessors of new section 38 property electing to treat the lessees as purchasers.**

To keep the statements required for the election as part of their records.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.48-4 (retention: 1.6001-1)

**4.2 Persons paying travel or other business expenses incurred by an employee in connection with the performance of his services.**

To maintain adequate and detailed records of ordinary and necessary 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: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.162-17, 1.274-5 (retention: 1.6001-1)

**4.3 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 1.167(a)-7 (retention: 1.6001-1)

**4.3a Persons changing method of depreciation of section 1245 property. [Added]**

To maintain records which permit specific identification of the section 1245 property in the account with respect to which the election is made, and any other property in such account. The records shall also show for all the property in the account the date of acquisition, cost or other basis, amounts recovered through depreciation and other allowances, the estimated salvage value, the character of the property, and the remaining useful life of the property.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 167(e)-1 (retention: 1.6001-1)

**4.3b Persons claiming a deduction for amounts expended in maintaining certain students as a member of household. [Renumbered, was 4.3a]**

To keep adequate records of amounts actually paid in maintaining a student as a member of the household. For certain items, such as food, a record of amounts spent for all members of the household, with an equal portion thereof allocated to each member, will be acceptable.

Retention period: So long as the contents thereof may become material in

the administration of any internal revenue law. 26 CFR 1.170-2 (retention: 1.6001-1)

**4.4 Persons electing to treat trademark or trade name expenditures as deferred expenses.**

To make an accounting segregation on his books and records of trademark and trade name expenditures, for which the election has been made, sufficient to permit an identification of the character and amount of each expenditure and the amortization period selected for each expenditure.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.177-1 (retention: 1.6001-1)

**4.5 Persons electing additional first-year depreciation allowance for small business.**

To maintain records which permit specific identification of each piece of "section 179 property" and reflect how and from whom such property was acquired.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.179-4 (retention: 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 1.265-1 (retention: 1.6001-1)

**4.7 Taxpayer substantiation of expenses for travel, entertainment, and gifts related to active conduct of trade or business.**

A taxpayer must substantiate each element of an expenditure by adequate records or sufficient evidence corroborating his own statements.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.274-1, 1.274-5 (retention: 1.6001-1)

**4.8 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 1.332-6 (retention: 1.6001-1)

**4.9 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 1.333-5 (retention: 1.6001-1)

**4.10 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 1.351-3 (retention: 1.6001-1)

**4.11 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 1.368-3 (retention: 1.6001-1)

**4.12 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 1.371-2 (retention: 1.6001-1)

**4.13 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 disposi-

tion 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 1.371-1 (retention: 1.6001-1)

**4.14 Railroads participating in a tax-free reorganization.**

Records in substantial form must be kept by every railroad corporation which participates in a tax-free exchange in connection with a reorganization under section 374(a) of the Internal Revenue Code, 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: Permanent. 26 CFR 1.374-3

**4.15 Records required in computing depreciation allowance carryovers of acquiring corporations in certain corporate acquisitions.**

Records shall be maintained in sufficient detail to identify any depreciable property to which section 1.381(c)(6)-1 of the regulations applies and to establish the basis thereof.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.381(c)(6)-1 (retention: 1.6001-1)

**4.16 Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations.**

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 1.393-3 (retention: 1.6001-1)

**4.16a Qualified pension or annuity plans with provisions for certain medical benefits.**

To keep a separate account for record-keeping purposes with respect to contributions received to fund medical benefits described in section 401(h) of the Internal Revenue Code.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.401-14 (retention: 1.6001-1)

**4.17 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 1.404(a)-2

**4.18 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 1.422-1 (retention: 1.6001-1)

**4.19 Persons selling by the installment method.**

(a) *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.

(b) *Revolving credit plan.* The percentage of charges under a revolving credit plan which will be treated as sales on the installment plan shall be computed by making an actual segregation of charges in a probability sample of the revolving credit accounts in order to determine what percentage of charges in the sample is to be treated as sales on the installment plan. The taxpayer shall maintain records in sufficient detail to show the method of computing and applying the sample.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.453-1, 1.453-2 (retention: 1.6001-1)

**4.20 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 1.471-1, 1.471-2 (retention: 1.6001-1)

**4.20a Farmer's cooperative marketing and purchasing associations.**

To keep permanent records of the business done both with members and nonmembers, which show that the association was operating during the taxable year on a cooperative basis in the distribution of patronage dividends to all producers. While under the Code patronage dividends must be paid to all producers on the same basis, this requirement is complied with if an association, instead of paying patronage dividends to nonmember producers in cash, keeps permanent records from which the proportionate shares of the patronage dividends due to nonmember

producers can be determined, and such shares are made applicable toward the purchase price of a share of stock or of a membership in the association.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.521-1 (retention: 1.6001-1)

**4.21 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 1.561-2 (retention: 1.6001-1)

**4.21a Mutual savings banks, etc., maintaining reserves for bad debts.**

To maintain as a permanent part of its regular books of account, an account for: (1) a reserve for losses on nonqualifying loans, (2) a reserve for losses on qualifying real property loans, and (3) if required, a supplemental reserve for losses on loans. A permanent subsidiary ledger containing an account for each of such reserves may be maintained.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.593-7 (retention: 1.6001-1)

**4.21b Mutual savings banks, etc., making capital improvements on land acquired by foreclosure. [Added]**

To maintain such records as are necessary to reflect clearly, with respect to each particular acquired property, the cost of each capital improvement and whether the taxpayer treated minor capital improvements with respect to such property in the same manner as the acquired property.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.595-1 (retention: 1.6001-1)

**4.22 Persons claiming allowance for cost 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 1.611-2 (retention: 1.6001-1)

**4.23 Persons claiming an allowance for depletion and depreciation of mineral property, oil and gas wells, and other natural deposits.**

(a) *General.* To keep a separate account in which shall be accurately re-

corded the cost or other basis of such property together with subsequent allowable capital additions to each account and all other required adjustments; and, to assemble, segregate, and have readily available at his principal place of business, all the supporting data which is used in compiling certain summary statements required to be attached to returns.

(b) *Mineral property.* The information on which the summary statement is based and for which supporting data must be kept includes:

(1) An adequate map showing the name, description, location, date of surveys, and identification of the deposit or deposits;

(2) A description of the character of the taxpayer's property, accompanied by a copy of the instrument or instruments by which it was acquired;

(3) The date of acquisition of the property, the exact terms and dates of expiration of all leases involved, and if terminated, the reasons therefor;

(4) The cost of the mineral property and improvements, stating the amount paid to each vendor, with his name and address;

(5) The date as of which the mineral property and improvements are valued, if a valuation is necessary to establish the basis;

(6) The value of mineral property and improvements on that date with a statement of the precise method by which it was determined;

(7) An allocation of the cost or value among the mineral property, improvements and the surface of the land for purposes other than mineral production;

(8) The estimated number of units of each kind of mineral at the end of the taxable year, and also at the date of acquisition, if acquired during the taxable year or at the date as of which any valuation is made, together with an explanation of the method used in the estimation, the name and address of the person making the estimate, and an average analysis which will indicate the quality of the mineral valued, including the grade or gravity in the case of oil;

(9) The number of the units sold and the number of units for which payment was received or accrued during the year for which the return is made (in the case of newly developed oil and gas deposits it is desirable that this information be furnished by months);

(10) The gross amount received from the sale of mineral;

(11) The amount of depreciation for the taxable year and the amount of cost depletion for the taxable year;

(12) The amounts of depletion and depreciation, if any, stated separately, which for each and every prior year: (i) Were allowed, (ii) Were allowable, and (iii) Would have been allowable without reference to percentage or discovery depletion;

(13) The fractions (however measured) of gross production from the deposit or deposits to which the taxpayer and other persons are entitled together with the names and addresses of such other persons; and

(14) Any other data which will be helpful in determining the reasonableness of the valuation asserted or of the deductions claimed.

(c) *Oil and gas properties.* The following information with respect to each property is required in addition to that information set forth in paragraphs (a) and (b):

(1) The number of acres of producing oil or gas land and, if additional acreage is claimed to be proven, the amount of such acreage and the reasons for believing it to be proven;

(2) The number of wells producing at the beginning and end of the taxable year;

(3) The date of completion of each well finished during the taxable year;

(4) The date of abandonment of each well abandoned during the taxable year;

(5) Maps showing the location of the tracts or leases and of the producing and abandoned wells, dryholes, and proven oil and gas lands (maps should show depth, initial production, and date of completion of each well, etc., to the extent that these data are available);

(6) The number of pay sands and average thickness of each pay sand or zone;

(7) The average depth to the top of each of the different pay sands;

(8) The annual production of the deposit or of the individual wells, if the latter information is available, from the beginning of its productivity to the end of the taxable year, the average number of wells producing during each year, and the initial daily production of each well (the extent to which oil or gas is used for fuel on the premises should be stated with reasonable accuracy);

(9) All available data regarding change in operating conditions, such as unit operation, proration, flooding, use of air-gas lift, vacuum, shooting, and similar information, which have a direct effect on the production of the deposit; and

(10) Available geological information having a probable bearing on the oil and gas content; information with respect to edge water, water drive, bottom hole pressures, oil-gas ratio, porosity of reservoir rock, percentage of recovery, expected date of cessation of natural flow, decline in estimated potential, and characteristics similar to characteristics of other known fields.

(d) *Statement to be attached to return when depletion is claimed on percentage basis.*

In addition to the requirements set forth in paragraphs (a), (b) and (c), a taxpayer who claims the percentage depletion deduction for any taxable year shall attach to his return for such year a statement setting forth in complete, summary form, with respect to each property for which such deduction is allowable, the following information:

(1) All data necessary for the determination of the "gross income from the property," as defined in 26 CFR 1.613-3, including, (i) Amounts paid as rents or royalties including amounts which the recipient treats under section 631(c) of the Internal Revenue Code, (ii) Propor-

tion and amount of bonus excluded, and (iii) Amounts paid to holders of other interests in the mineral deposit;

(2) All additional data necessary for the determination of the "taxable income from the property computed without the allowance for depletion," as defined in 26 CFR 1.613-4.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.611-2, 1.613-5 (retention 1.6001-1)

#### 4.24 Persons claiming an allowance for depletion of timber property.

To keep accurate ledger accounts in which shall be recorded the cost or other basis of the property and land together with subsequent allowable capital additions in each account and all other adjustments. In such accounts there shall be set up separately the quantity of timber, the quantity of land, and the quantity of other resources, if any, and a proper part of the total cost or value shall be allocated to each after proper provision for immature timber growth. The timber accounts shall be credited each year with the amount of the charges to the depletion accounts or the amount of the charges to the depletion accounts shall be credited to depletion reserves accounts.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.611-3 (retention: 1.6001-1)

#### 4.25 Persons electing to aggregate separate operating mineral interests.

To maintain adequate records and maps that shall contain a description of the aggregation and the operating mineral interests within the operating unit which are to be treated as separate properties apart from the aggregation. A general description, accompanied by appropriately marked maps, which accurately circumscribes the scope of the aggregation and identifies the properties which are to be treated separately will be sufficient. There shall also be included a description of the operating unit in sufficient detail to show that the aggregated operating mineral interests are properly within a single operating unit.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.614-2 (retention: 1.6001-1)

#### 4.26 Rules relating to separate operating mineral interests in the case of mines.

To maintain adequate records and maps that shall contain the following information:

(a) Whether the taxpayer is making an election or elections with respect to the operating unit in accordance with section 614(c)(3)(A) or (B) of the Internal Revenue Code;

(b) A description of the operating unit of the taxpayer in sufficient detail to identify the operating mineral interests which are included within such operating unit;

(c) A description of each aggregation to be formed within the operating unit, in sufficient detail to show that each aggregation consists of all the separate operating mineral interests which comprise any one mine or any two or more mines;

(d) A description of each separate operating mineral interest within the operating unit which is to be treated as a separate property, in sufficient detail to show that such interest is not a part of any mine for which an election to aggregate has been made;

(e) The taxable year in which the first expenditure for development or operation was made by the taxpayer with respect to each separate operating mineral interest within the operating unit, but if the first expenditure for development or operation has not been made with respect to a separate operating mineral interest before the close of the taxable year for which the election is made, such information should also be included;

(f) A description of each separate operating mineral interest within the operating unit which the taxpayer elects to treat as more than one such interest under section 614(c)(2) of the Internal Revenue Code, in sufficient detail to show that the separate operating mineral interest was not a part of an aggregation formed by the taxpayer under section 614(c)(1) of the Code for any taxable year prior to the taxable year for which the election under section 614(c)(2) of the Code is made, and to show that the mineral deposit representing the separate operating mineral interest is being developed or extracted by means of two or more mines;

(g) The taxable year in which the first expenditure for development or operation was made by the taxpayer with respect to each mine on the separate operating mineral interest that the taxpayer is electing to treat as more than one such interest; and

(h) The allocation of the mineral deposit representing the separate operating mineral interest between (or among) the newly formed interests and the method by which such allocation was made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.614-3 (retention: 1.6001-1)

**4.26a Persons aggregating operating mineral interests in oil and gas wells in a single tract or parcel of land.**  
[Added]

To obtain accurate and reliable information, and keep records with respect thereto, establishing all facts necessary for making the computations prescribed for the fair market value method of determining basis on the aggregation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.614-6 (retention: 1.6001-1)

**4.27 Life insurance companies distributing dividends to policyholders.**

Every life insurance company claiming a deduction for dividends to policy-

holders shall keep such permanent records as are necessary to establish the amount of dividends actually paid during the taxable year. Such company shall also keep a copy of the dividend resolution and any necessary supporting data relating to the amounts of dividends declared and to the amounts held or set aside as reserves for dividends to policyholders during the taxable year.

Retention period: Permanent. 26 CFR 1.811-2

**4.28 Record retention requirements for life insurance companies with respect to the optional treatment of policies reinsured under modified coinsurance contracts.**

The reinsured and reinsurer shall maintain as part of their permanent books of account any subsequent amendments to the original modified coinsurance contract between the reinsured and reinsurer.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.820-2 (retention: 1.6001-1)

**4.29 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 1.852-6, 1.852-7 (retention: 1.6001-1)

**4.30 Real estate investment trust.**

(a) To maintain in the internal revenue district in which it is required to file its income tax return such permanent records as will disclose the actual ownership of its outstanding stock.

(b) Shareholders of record may not be the actual owners of the stock; accordingly, the real estate investment trust shall demand a written statement from shareholders of record disclosing the actual owner of the stock. Section 1.856-6(d). A list of the persons failing or refusing to comply in whole or in part with the trust's demand for such statement shall be maintained as a part of the trust's records.

(c) For the purpose of determining whether a trust, claiming to be a real estate investment trust, is a personal holding company, the permanent records of the trust shall show the maximum number of shares of the trust (including

the number and face value of securities convertible into stock of the trust) 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 trust's taxable year, as provided in section 544 of the Internal Revenue Code.

Retention period: Such records shall be kept at all times available for inspection by any internal revenue officer or employee and shall be retained so long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.857-6

**4.31 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 1.905-2 (retention: 1.6001-1)

**4.32 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 1.921-1 (retention: 1.6001-1)

**4.32a Persons or corporations seeking to come within the exception to the limitation on reduction in income tax liability incurred to the Virgin Islands, under section 934 of the Internal Revenue Code of 1954.**

Must maintain such records and other documents as are necessary to determine the applicability of the exception.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.934-1 (retention: 1.6001-1)

**4.32b United States shareholders of controlled foreign corporations.**  
[Added]

To provide permanent books of account or records which are sufficient to verify for the taxable year subpart F, export trade, and certain other classes of income and the increase in earnings invested in United States property.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.964-3 (retention: 1.6001-1)

**4.33 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 1.1014-4 (retention: 1.6001-1)

**4.34 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 1.1015-1 (retention: 1.6001-1)

**4.35 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 1.1081-11 (retention: 1.6001-1)

**4.36 Stock or security holders records of distribution pursuant to the Bank Holding Company Act of 1956.**

Each stock or security holder who receives stock or securities or other property upon a distribution made by a qualified bank holding corporation under section 1101 of the Internal Revenue Code shall maintain records of all facts pertinent to the nonrecognition of gain upon such distribution.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1101-4 (retention: 1.6001-1)

**4.37 Persons engaged in arbitrage operations in stocks and securities.**

To keep records that will clearly show that a transaction has been timely and properly identified as an arbitrage operation. Such identification must ordinarily be entered in the taxpayer's records on the day of the transaction.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1233-1 (retention: 1.6001-1)

**4.38 Record retention requirements for corporations and shareholders with respect to the substantiation of ordinary loss deductions on small business corporation stock.**

(a) *Corporations.* The plan to issue stock which qualifies under section 1244 of the Internal Revenue Code must appear upon the records of the corporation. In addition, in order to substantiate an ordinary loss deduction claimed by its shareholders, the corporation should maintain records showing the following:

(1) The persons to whom stock was issued pursuant to the plan, the date of issuance to each, and a description of the amount and type of consideration received from each;

(2) If the consideration received is property, the basis in the hands of the shareholders and the fair market value of such property when received by the corporation;

(3) Which certificates represent stock issued pursuant to the plan;

(4) The amount of money and the basis in the hands of the corporation of other property received after June 30, 1958, and before the adoption of the plan for its stock, as a contribution to capital and as paid-in surplus;

(5) The equity capital of the corporation on the date of adoption of the plan; and

(6) Information relating to any tax-free stock dividend made with respect to stock issued pursuant to the plan and any reorganization in which stock is transferred by the corporation in exchange for stock issued pursuant to the plan.

(b) *Shareholders.* Any person who claims a deduction for an ordinary loss on stock under section 1244 of the Code shall file with his income tax return for the year in which a deduction for the loss is claimed a statement setting forth:

(1) The address of the corporation that issued the stock;

(2) The manner in which the stock was acquired by such person and the nature and amount of the consideration paid; and

(3) If the stock was acquired in a nontaxable transaction in exchange for property other than money—the type of property, its fair market value on the date of transfer to the corporation, and its adjusted basis on such date.

In addition, a person who owns "section 1244 stock" in a corporation shall maintain records sufficient to distinguish such stock from any other stock he may own in the corporation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1244(e)-1 (retention: 1.6001-1)

**4.38a Foreign investment companies.**  
[Added]

To maintain and preserve such permanent books of account, records, and other documents as are sufficient to establish what its taxable income would

be if it were a domestic corporation. Generally, if the books and records are maintained in the manner prescribed by regulations under section 30 of the Investment Company Act of 1940, the requirements shall be considered satisfied.

Retention period: So long as the contents thereof may be material in the administration of section 1247 of the Code. 26 CFR 1.1247-5 (retention: 1.6001-1)

**4.39 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 1.1321-1, 1.1321-2 (retention: 1.6001-1)

**4.40 Unincorporated business enterprise electing to be taxed as a domestic corporation.**

(a) *General.* Except as otherwise provided in paragraph (b), any unincorporated business enterprise electing to be taxed as a domestic corporation under section 1361 of the Internal Revenue Code is required to keep records, render statements, and make returns in the same manner as a domestic corporation.

(b) *Other records.* The following other records shall be maintained by a "section 1361 corporation":

(1) Separate records shall be maintained for payments to owners of a "section 1361 corporation" in order that a determination may be made as to whether such payments are compensation for personal services to which section 1361(j) of the Internal Revenue Code applies, or are distributions which may be treated either as corporate distributions or as distributions of personal separate capital accounts shall be maintained company income.

(2) In the case of a partnership, shall set forth the original capital contribution, adjustments thereto (for example, because of an owner's share of undistributed personal holding company income), and any other information necessary to establish each partner's interest in the "section 1361 corporation."

(3) A "section 1361 corporation" shall maintain records of all transfers of interests by its owners made at any time during the period the election under section 1361 applies, showing the names of the transferor and the transferee, the relationship between them, and the interest transferred.

(4) The records of a "section 1361 corporation" shall be maintained in such a manner that assets, liabilities, income, and expenses of the "section 1361 corpo-

ration" are shown separately and distinctly from assets, liabilities, income, and expenses of the owners which do not relate to the enterprise. Moreover, separate records shall be maintained for personal holding income and deductions attributable thereto.

(5) A "section 1361 corporation" shall maintain an earnings and profits account which shall be computed in accordance with the rules applicable generally to domestic corporations, except that the receipt and distribution of personal holding company income (and expenses attributable thereto) shall not be taken into account in determining the amount of earnings and profits for the taxable year or accumulated earnings and profits.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1361-10, 1.1361-14 (retention: 1.6001-1)

#### 4.41 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 1.1375-4 (retention: 1.6001-1)

#### 4.41a Persons required to withhold tax on nonresidential 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 1.1461-2 (retention: 1.6001-1)

#### 4.42 Tax-exempt organizations.

(a) *General.* To keep records and books of account pertaining to information included in the annual return, including items of gross income, receipts, disbursements, and contributions and gifts received, and to keep other pertinent information which will enable the district director to inquire into the organization's exempt status.

(b) *Employees' trusts.* To keep as a part of its records, written notification from an employer to the trustee that the employer has or will timely file the information required under section 404 of the Internal Revenue Code.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.6033-1 (retention: 1.6001-1)

#### 4.42a Banking institutions, trust companies, or brokerage firms, who elect to file Form 1087, Nominee's Information Return, for each actual owner for whom it acts as nominee.

Must maintain such records as will permit a prompt substantiation of each payment of dividends made to the actual owner.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.6042-1 (retention: 1.6001-1)

#### 4.42b Any trustee, insurance company, or other person, which is notified under section 6047(b) of the Code that contributions to a trust or under a retirement plan have been made on behalf of an owner-employee.

Shall maintain a record of such notification.

Retention period: Until all funds of the trust or under the plan on behalf of the owner-employee have been distributed. 26 CFR 1.6047-1

#### 4.43 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 App. A 16.13

#### 4.44 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 App. A 17.14

#### 4.44a Domestic building and loan associations.

To maintain adequate records to establish to the satisfaction of the district director that various assets tests are met for taxable years beginning after October 16, 1962, and ending before November 1, 1964.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 301.7701-13 (retention: 301.6001-1)

#### ESTATE TAX

##### 4.45 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 20.6001-1

#### GIFT TAX

##### 4.46 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 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 25.6001-1

#### EMPLOYMENT TAX

##### 4.47 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 31.6001-1

#### 4.48 [Reserved]

#### 4.49 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 31.3401(a)-1, 31.6001-5 (retention: 1.6001-1)

#### 4.50 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 employer 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 the 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 31.6001-2 (retention: 31.6001-1)

#### 4.51 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 31.6001-3 (retention: 31.6001-1)

#### 4.52 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 31.6001-4 (retention: 31.6001-1)

#### 4.53 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 and, after December 31, 1962, the account number 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 31.6001-5 (retention: 31.6001-1)

#### 4.54 Employers claiming a refund, credit, or abatement of tax under the Federal Insurance Contributions Act or Railroad Retirement Tax Act.

Every employer who has filed a claim for refund, credit, or abatement of employee tax under section 3101 or section 3201 of the Internal Revenue Code, or a corresponding provision of prior law, collected from an employee shall retain as part of his records the written receipt of the employee showing the date and amount of the repayment, or the written consent of the employee, whichever is used in support of the claim. Where employee tax was collected under section 3101 of the Code, or a corresponding provision of prior law, from an employee in a calendar year prior to the year in which the credit or refund is claimed, the employer shall also retain as part of his records a written statement from the employee (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

Retention period: 4 years after the date the claim is filed. 26 CFR 31.6402(a)-2, 31.6404(a)-1 (retention: 31.6001-1)

#### 4.55 Repayment by employer of tax erroneously collected from employee under the Federal Insurance Contributions Act or the Railroad Retirement Tax Act and of income tax withheld from wages.

(a) Before employer files return. To obtain and keep as part of his records the written receipt of the employee showing the date and amount of the repayment.

(b) *After employer files return.* If the amount of an overcollection is repaid to an employee, the employer shall obtain and keep as part of his records the written receipt of the employee, showing the date and amount of the repayment. If in any calendar year, an employer repays or reimburses an employee in the amount of an overcollection of employee tax under section 3101 of the Internal Revenue Code, or a corresponding provision of prior law, which was collected from the employee in a prior calendar year, the employer shall obtain from the employee and keep as part of his records a written statement (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

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 shall be maintained for a period of at least 4 years

after the date the claim is filed. 26 CFR 31.6413(a)-1 (retention: 31.6001-1)

#### EXCISE TAX

**4.56 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 40.4063-1, 40.4220-3; App. D 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

**4.57 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 40.4063-1, 40.4152-1, 40.4220-3; App. D 316.22, 316.26, 316.27, 316.28, 316.72, 316.204

**4.58 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 40.4073-3

**4.59 [Transferred to 4.84a]**

**4.59a Persons acquiring secondhand highway motor vehicles. [Amended]**

To maintain as part of his records evidence showing whether there was taxable use of such vehicle at any time in the taxable period prior to the time when the vehicle was registered in his name. If evidence is not obtained showing whether there was such use, the person

must keep as part of his records a written statement of the reasons why he was unable to obtain such evidence.

Retention period: At least 3 years after the date the tax becomes due or the date the tax is paid, whichever is later. 26 CFR 41.4481-2 (retention: 41.6001-1)

**4.60 Persons subject to the tax on use of certain highway motor vehicles. [Amended]**

(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 period 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 who claims exemption from tax with respect to a transit-type bus shall keep records sufficient to show, with respect to each taxable period, whether he meets the 60-percent passenger fare revenue test for the period prescribed as the test period for such system for such taxable period.

(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 41.6001-1

**4.61 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 42.4253-7; App. D 130.47, 130.71, 130.77

**4.62 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 42.4271-4273; App. D 143.33, 143.34, 143.51, 143.60

**4.63 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 42.4271-4273; App. D 143.33, 143.34

**4.64 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 42.4281-42.4283-1; App. D 130.71, 130.77

**4.65 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 42.4292-1(b), 49.4261-6(e); App. D 130.54, 130.62, 130.71, 130.77

**4.66 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:* All records required by the regulations in this part shall at all times be available for inspection by internal revenue officers. Records required by § 44.4403-1 and by paragraph (a) of this section shall be maintained for a period of at least 3 years from the date the tax became due. Records required by paragraph (b) of this section

shall be maintained for a period of at least 3 years from the date the wager was received. Records required by paragraph (c) of this section shall be maintained for a period of at least 3 years from the date any credit is taken or refund is claimed. 26 CFR 44.4403-1, 44.6001-1

**4.67 Persons removing playing cards from the place of manufacture for export to a foreign country.**

(a) *Return of shipment to factory.* In case a consignee, for whom a manufacturer removes playing cards from his place of manufacture in accordance with a written order or contract of sale for export, modifies or cancels his written order or contract of sale for export, the manufacturer may return the shipment of such playing cards to his place of manufacture provided he maintains adequate records relating to such return.

(b) *Proof of delivery to a foreign-trade zone.* A manufacturer of playing cards who removes such playing cards from the place of manufacture for delivery to a foreign-trade zone without affixing stamps thereto shall maintain adequate records of all such removals and shall keep sufficient written proof of such removals and deliveries as may be necessary to substantiate actual delivery of the playing cards to the foreign-trade zone. Such records shall be retained by the manufacturer and made available for inspection by any revenue officer upon his request.

*Retention period:* 3 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 45.4453-1, 45.4453-2 (retention: 45.6001-1)

**4.68 Manufacturers of white phosphorus matches.**

(a) *General.* Every manufacturer is required to keep a daily record 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.

(b) *Names of customers.* The names of customers to whom matches are consigned and the quantities so sold will not be entered in the manufacturers' daily record and quarterly returns, but the manufacturer shall, upon request of any internal revenue officer, furnish a record of all sales for such period as may be desired.

*Retention period:* 3 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. 25 CFR 45.4804-10 (retention: 45.6001-1)

**4.69 Persons making contracts of sale of cotton for future delivery, and persons who act in the capacity of a clearing house or association for such transactions.**

(a) All persons who make contracts of sale of cotton for future delivery at, on, or in any exchange, board of trade, or

similar institution or place of business, whether said contracts shall be cleared and adjusted through a clearing association, or direct between seller and buyer, or otherwise, shall keep a record (in accordance with forms prescribed in § 45.4872-3 of the regulations) thereof showing: (1) name and address of contracting person keeping record; (2) name and address of other party to contract; (3) date contract was made; (4) quantity of cotton involved, in bales or pounds; (5) time specified in contract for delivery; (6) whether transaction is a purchase or a sale; (7) whether the contract is a contract subject to section 4863, 4864, or 4865 of the Internal Revenue Code, and the basis grade; (8) grade, type, sample, or description of cotton, if not basis grade; (9) specified price per pound; (10) date of delivery or settlement; (11) method of actual fulfillment or settlement; and (12) amount of tax paid (or, if exempt, so state).

(b) All persons who act in the capacity of a clearinghouse or clearing association for the purpose of clearing, settling, or adjusting transactions mentioned in section 4851(a) of the Internal Revenue Code shall keep a record (see forms prescribed in § 45.4872-3 of the regulations) thereof showing: (1) name and address of clearinghouse or clearing association keeping record; (2) name and address of person for whom contract is cleared; (3) date contract was made; (4) quantity of cotton involved, in bales or pounds; (5) time specified in contract for delivery; (6) whether transaction is a purchase or a sale; (7) whether the contract is a contract subject to section 4863, 4864, or 4865 of the Internal Revenue Code, and the basis grade; (8) grade, type, sample, or description of cotton, if not basis contract; (9) specified price per pound; (10) date of delivery or settlement; and (11) method of actual fulfillment or settlement.

(c) *Records to be kept in separate books and open for inspection.* All records required by the regulations in this subpart must be in writing and shall be kept in separate books, and not mixed with records of other accounts or transactions, and shall be open to inspection, when demand is made therefor by officers and agents of the Internal Revenue Service. Agents duly appointed shall have authority to examine the books and records kept in pursuance to §§ 45.4872-1 to 45.4872-3, inclusive, and may require the production of any other books, papers, records, or statements of account necessary to determine any liability to the tax imposed by section 4851 of the Internal Revenue Code.

*Retention period:* Not less than 3 years. 26 CFR 45.4872-1, 45.4872-2 (retention: 45.4872-4)

**4.70 Parties to transfers of any interest in silver bullion.**

Each party to every transfer of an interest in silver bullion within the scope of section 4891 of the Internal Revenue Code shall keep an accurate and complete record of every such transfer whether taxable or not. 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. The books of every person liable to the tax shall be open for inspection by Government and internal revenue officers at all times.

Retention period: 3 years from the date the tax became due. 26 CFR 45.4894-2, 45.4895-8

#### 4.71 Persons subject to certain miscellaneous stamp taxes.

(a) *General.* The records required by Part 45 of the regulations shall be kept accurately, but no particular form is required for keeping such records. See, however, the requirements in § 45.4804-10, relating to form for daily record in the case of manufacturers of white phosphorus matches, and §§ 45.4872-1 to 45.4872-4, inclusive, relating to records regarding sales of cotton for future delivery. 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, by the regulations in this part or by instructions applicable to any form prescribed thereunder, 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 who, pursuant to the regulations in this part, 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) and by §§ 45.6001-2 to 45.6001-5, inclusive, which relate to the claim.

(d) *Place for retention of records.* All records required by the regulations in this part shall be maintained, 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.

(e) *Microfilm reproduction.* General books of account, such as cash books, journals, voucher registers, ledgers, etc., shall be maintained and preserved in their original form. However, microfilm reproductions of supporting records of details, such as invoices, vouchers, production reports, sales records, certificates, proofs of exportation, etc., may be kept in lieu of the original records provided the person required to keep such records retains such microfilmed copies for the required period, provides adequate facilities for the preservation of such films and for the ready inspection and location thereof, including a projector for viewing such records in the event inspection is necessary for tax purposes, and makes any transcription which may be required of the information contained on the microfilm.

Retention period: 3 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 retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-1

#### 4.72 Manufacturers of adulterated butter, process or renovated butter, or filled cheese.

(a) *General.* A manufacturer shall keep at his place of business separate records of adulterated butter, of process or renovated butter, and of filled cheese. If the record is kept as hereinafter prescribed in the manufacturer's own books or in other convenient form no other record will be necessary. Care should be taken to exclude from the record any product other than adulterated butter, process or renovated butter, filled cheese, and the materials or ingredients used in the manufacture of each product.

Entry shall be made not later than the day following that on which each transaction occurred. Quantities reported shall be as indicated by the tax-paid stamps affixed to the packages, except that where the product is withdrawn free of tax for export, or where the product is returned to the factory, the actual quantity will be recorded. A fraction of a pound shall be accounted as a pound.

(b) *Item.* The record must show:

(1) The number of pounds of each material or ingredient used in the production of adulterated butter, process or renovated butter, or filled cheese, and the number of such materials used for other purposes.

(2) The number of pounds of each product 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, dumped, or otherwise destroyed.

(6) The total value of tax stamps purchased and used.

(c) *Transactions.* The following rules will apply:

(1) *Samples.* Sample packages of tax-paid adulterated butter, process or renovated butter or filled cheese distributed gratuitously shall be recorded in the same manner as if the packages were sold.

(2) *Transfers to self.* Where adulterated butter, process or renovated butter, or filled cheese is transferred by a manufacturer to himself as a wholesale or retail dealer, the transaction shall be recorded in the same manner as a transfer to another person.

(3) *Sales to chain stores.* Where adulterated butter, process or renovated butter, or filled cheese is shipped to one person doing business at different places, as in the case of chain stores, the deliveries to each address shall be recorded separately.

(4) *Drop shipment.* Where a manufacturer receives an order from one person to ship adulterated butter, process or

renovated butter, or filled cheese to another, the transaction shall be recorded 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. A manufacturer shall not record consignments on orders in the names of agents, solicitors, or other persons transmitting an order for another party.

Retention period: 3 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) of § 45.6001-1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-2 (retention: 45.6001-1)

#### 4.73 Wholesale dealers in adulterated butter.

(a) *General.* A wholesale dealer shall keep at his place of business records of transactions in adulterated butter. If the record is kept as hereinafter prescribed in the dealer's own books or in other convenient form no other record will be necessary. Care should be taken to exclude from the record any product other than tax-paid and branded adulterated butter.

Entry shall be made not later than the day following that on which the transaction occurred. Quantities reported shall be as indicated by the tax-paid stamp affixed to the packages, except that where goods are returned to or by the wholesaler the actual quantity shall be recorded. A fraction of a pound shall be accounted as a pound.

(b) *Items.* The record must show:

(1) The number of pounds in each consignment of adulterated butter received, the name and address of the consignor, and the date of receipt.

(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.

(c) *Transactions.* The following rules will apply:

(1) *Samples.* Sample packages of tax-paid adulterated butter received and disposed of gratuitously shall be recorded in the same manner as adulterated butter which is purchased and sold.

(2) *Transfers to self.* Where adulterated butter is transferred by a wholesale dealer to himself as a retail dealer, the transaction shall be recorded in the same manner as a sale to another person.

(3) *Sales to chain stores.* Where adulterated butter is shipped to one person doing business at different places, as in the case of chain stores, the deliveries to each address shall be recorded separately.

(4) *Drop shipments.* A wholesale dealer shall not record the receipt of adulterated butter which he orders delivered direct to a third party. The dealer's connection with the transaction shall be shown by the manufacturer as provided in paragraph (c) of § 45.6001-2. Where a wholesale dealer receives an order from one person to ship adulterated butter to another, the transaction

shall be recorded in the name and address of the consignee followed by "acc't. of" and the name and address of the person giving the order. A wholesale dealer shall not record consignments in the names of agents, solicitors, or other persons transmitting orders for other parties.

(5) *Returned goods.* Where adulterated butter is returned by a customer to a wholesale dealer the transaction shall be recorded separately from other receipts. The sale of repossessed goods shall be recorded with other disposals. Adulterated butter returned by a wholesale dealer to the manufacturer or other wholesale dealer from whom received shall be recorded separately from other disposals (see paragraph (c) (6) of § 45.4821-3 as to resales.

Retention period: 3 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) of section 45.6001-1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-3 (retention: 45.6001-1)

#### 4.74 Wholesale dealers in filled cheese.

Every wholesale dealer in filled cheese shall keep at his place of business a daily record of (a) the number of pounds in each consignment of filled cheese received by him, giving the name and address of the consignor and date of receipt, and (b) the number of pounds of filled cheese disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and address to which sent.

Retention period: 3 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) of section 45.6001-1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-4 (retention: 45.6001-1)

#### 4.75 Persons liable for the excise tax on manufactured sugar or on the first domestic processing of coconut and palm oil.

(a) *General.*—(1) *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 of Internal Revenue to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(2) *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.

(3) *Records of Claimants.* Any person 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

record required of the claimant by paragraph (a) (2), and by paragraphs (b) and (c) below, which relate to the claim.

(4) *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.

(5) *Microfilm reproductions.* General books of account, such as cash books, journals, voucher registers, ledgers, etc., shall be maintained and preserved in their original form. However, microfilm reproductions of supporting records of details, such as invoices, vouchers, production reports, sales records, certificates, proofs of exportation, etc., may be kept in lieu of the original records provided the person required to keep such records (i) retains such microfilm copies for the specified retention period, (ii) provides adequate facilities for the preservation of such films and for the ready inspection and location thereof, including a projector for viewing such records in the event inspection is necessary for tax purposes, and (iii) makes any transcription which may be required of the information contained on the microfilm.

(b) *Manufactured sugar.*—(1) *Manufacturing records.* Every person who manufactured sugar shall keep an accurate monthly record of the manufacturing done by him.

(2) *Content of records.* Such records shall show:

(i) The quantity of manufactured sugar and other sugar on hand at the beginning of the month;

(ii) The quantity received during the month;

(iii) The quantity of manufactured sugar produced during the month;

(iv) The quantity sold during the month;

(v) The quantity of manufactured sugar used during the month in the production of other articles for sale; and

(vi) The quantity of manufactured sugar and other sugar on hand at the end of the month.

For periods prior to August 31, 1963, the records shall show the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

For periods after August 30, 1963, the records shall show the total sugars of each grade and type of sugar and manufactured sugar.

(c) *Coconut and palm oil.*—(1) *Processing records.* Every processor shall maintain records and accounts with respect to the first domestic processing of the oil or oils showing:

(i) The quantity of (a) all raw materials from which oils are produced, (b) all crude or virgin oils, and (c) all oils which were imported and upon which preliminary processing had been done prior to importation.

(ii) Daily records of the quantity of oils put into process, showing the purpose for which used and the products produced therefrom.

(iii) The quantity of oils put into process under bond for export.

(2) *Source records.* Records relative to coconut oil or to any combination or mixture containing a substantial quantity of coconut oil, with respect to which oil no tax has been paid, must be maintained in such a manner as to show:

(i) Separately, the quantity of coconut oil, or combination or mixture containing a substantial quantity of coconut oil, which is wholly the production of (a) The Philippine Islands, (b) Guam, (c) American Samoa, (d) All possessions of the United States, and (e) The Trust Territory of the Pacific Islands, and

(ii) Separately, the quantity of coconut oil, or combination or mixture containing a substantial quantity of coconut oil, produced wholly from materials which are the growth or production of (a) The Philippine Islands, (b) Guam, (c) American Samoa, (d) All possessions of the United States, and (e) The Trust Territory of the Pacific Islands.

The records shall also show the country or possession in which the raw materials or oils were produced, when such articles were brought into the United States, and the name and address of the importer.

Retention period: 3 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 (a) (3) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR 46.6001-1, 46.6001-2, 46.6001-3 (retention: 46.6001-1)

#### 4.76 Members of a clearinghouse affiliated with a national securities association or exchange. [Amended]

(a) *Daily records to be kept by members.* Members shall maintain complete and adequate daily records, such as a blotter or similar book of original entry, of all such transactions in stock or certificates of indebtedness, whether the transaction is taxable or not. In the case of taxable transactions, the daily record shall show the amount of tax payable in respect of each transaction. In the case of nontaxable transactions, the daily record shall disclose the basis on which the exemption from the tax is claimed.

(b) *Records to be kept by exchange.* The daily reports received from its members shall be kept in permanent form by the exchange or clearinghouse.

(c) *Records to be kept by clearinghouse.* The bills or memoranda of sale received from its members shall be kept in permanent form by the clearinghouse.

Retention period: At least 3 years from the date any part of the tax is paid on the transaction. 26 CFR 47.4352-2, 47.4353-1

#### 4.77 Brokers, dealers, etc., records of sales and transfers of stock.

(a) All persons who are wholly or partly engaged in the business of buying, selling, or transferring stock, either at public or private sale, whether or not they are members of an exchange, including persons engaged in transactions

known as "matched," "on-order," "pass-outs," or "give-ups," or transactions which are settled directly between the seller and buyer or which are cleared or adjusted through a clearinghouse or otherwise, or persons (other than those described in paragraph (b) below) engaged in accepting and procuring the transmission of orders for purchase or sale of shares of stock shall keep a record as to each transaction.

(b) *Correspondent brokers.* Persons engaged in accepting and procuring the transmission of orders for the purchase or sale of stock, to be executed at a brokerage office or at an exchange, board of trade, or similar place, shall keep a record as to each transaction.

(c) *Floor brokers, etc.* Brokers known as strictly "floor brokers," "two-dollar men," or "room traders," whether their transactions are settled directly between seller and buyer, by "matched," "on-order," "pass-out," "scratch sale," or "give-up," or by any other kind of sale or purchase, or whether their transactions are cleared through a clearinghouse or otherwise, shall, in lieu of the record prescribed in paragraph (a) of this section, keep a record as to each transaction.

(d) *General.* Persons keeping records as prescribed in this section may incorporate therein additional information for their own use, which should be entered, however, so as not to interfere with the recording of the information required. These records must be kept in permanent form and must be available for ready inspection by internal revenue officers.

Retention period: 3 years from the date any part of the tax is paid on the transaction. 26 CFR 47.6001-1

#### 4.78 Brokers, dealers, etc. records of sales and transfers of certificates of indebtedness.

The records required by 26 CFR 47.6001-1 relating to sales and transfers of stock are also applicable to sales and transfers of certificates of indebtedness, except that the records of sales of certificates of indebtedness need not show the sales prices, since the selling price is immaterial for purposes of the tax imposed by section 4331 of the Code.

Retention period: 3 years from the date any part of the tax is paid on the transaction. 26 CFR 47.4331-4 (retention: 47.6001-1)

#### 4.79 Persons required to keep records with respect to foreign insurance policies.

(a) *Records to be kept by solicitors, brokers, etc.* No return or statement showing a list of policies or other instruments subject to the tax imposed by section 4371 of the Internal Revenue Code is required from any person to or for whom, or in whose name, such policy or other instrument is issued, or from the solicitor or broker acting directly or indirectly for or on behalf of such person. However, each person, solicitor, or broker, accepting, placing, soliciting, or making, directly or indirectly, or paying or receiving com-

pensation with respect to, a policy or other instrument subject to the tax imposed by section 4371 of the Code shall keep a record of such policy or other instrument for a period of at least 3 years from the date any part of the tax was paid with respect to the issuance thereof and shall be prepared to furnish full information to the district director at any time upon demand.

(b) *Records to be kept by policy holder.* The person having control or possession of a policy of insurance, or reinsurance, or other instrument to which documentary stamps must be affixed shall retain such instrument for at least 3 years from the date any part of the tax was paid with respect to the issuance thereof to enable internal revenue officers to ascertain whether the requisite stamps have been affixed and cancelled. 26 CFR 47.6001-2

#### 4.80 Persons selling at retail stores used exclusively for industrial, scientific, or educational purposes, or as part of mechanical devices.

To keep adequate records in the nature of invoices or other documents identifying the stones, the person to whom sold, the date of sale, and the purpose for which the stones are to be used.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 48.4001-3 (retention: App. D 320.72)

#### 4.81 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 48.4003-1; App. D 320.20, 320.21, 320.22, 320.23, 320.37, 320.72, 320.76

#### 4.82 Persons claiming exemption from tax on the sale at retail of articles of which fur is a component material.

To maintain adequate records or have proper documentary evidence to establish to the satisfaction of the Commissioner that the value of the fur as compared with that of the most valuable of the other component materials is not such as to render the sale taxable.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 48.4011-1 (retention: App. D 320.72)

#### 4.83 Persons claiming exemption from tax on the sale or use of diesel fuel and special motor fuel.

(a) *Bulk purchases by users.* Persons who purchase taxable liquid in bulk delivered into storage tanks or other containers and use it for various purposes, both taxable and nontaxable, or in both registered and nonregistered vehicles, must maintain adequate records of all fuel used for each purpose to permit verification of the tax paid and of any credits, refunds, or exemptions claimed.

(b) *Dual use of taxable liquid.* If the taxable liquid used in a separate motor used to operate certain special equipment is drawn from the same tank as the one which supplies fuel for the propulsion of the vehicle or which the special equipment is mounted, a reasonable determination of the quantity of taxable liquid used in such separate motor will be acceptable for purposes of application of tax. Such determination must be based, however, on the operating experience of the person using the taxable liquid and records must be maintained which will support the allocation used.

(c) *Use as supplies for vessels or aircraft.* To keep proper records of invoices, orders, etc., including exemption certificates, available for inspection by the District Director of Internal Revenue.

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. 26 CFR 48.4041-5, 48.4041-6, 48.4041-9 (retention: App. D 324.42)

#### 4.84 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 48.4091-3(a), 48.4091-4(a)

#### 4.84a Persons liable for floor stocks taxes on vehicles, highway tires, tread rubber, or gasoline. [Amended; transferred from 4.59]

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 48.4226-8, 48.4226-9

#### 4.85 Persons required to keep records with respect to the return and payment of retailers excise taxes by suppliers. [Amended]

(a) *Statements of consent.* The retailer must retain the duplicate copy of the statement of consent which is returned to him by the supplier and which shows the date on which the agreement becomes effective with respect to such retailer.

(b) *Claim for credit or refund due to tax repeal.* (1) An inventory statement of articles held for sale on the first moment of June 22, 1965, by a retailer, and not used, must be kept in the supplier's records; (2) either evidence that the supplier has reimbursed the retailer or the written consent of the retailer to the allowance of the credit or refund to the supplier must be kept in the supplier's records.

Retention period: Not specified. 26 CFR 48.6011(c)-1

4.86 *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 (not including with respect to gasoline used before November 16, 1962, the tax imposed by section 4261 of the Internal Revenue Code) derived from scheduled common carrier public passenger land transportation service along regular routes, and (2) the commuter 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 48.6420(f)-1, 48.6421(g)-1

4.87 *Election to pay tax on amount paid for life membership in a social, athletic or sporting club or organization.*

The statement of election shall be retained by the club or organization as a part of its records and shall be available for inspection by internal revenue officers.

Retention period: Not specified. 26 CFR 49.4241-1

4.88 *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 49.4241-1; App. D 101.38, 101.39, 101.41, 101.42

4.88a *Persons seeking credit or refund due to tax reduction or repeal.* [Added]

(a) *Floor stocks.* Every manufacturer filing a claim for credit or refund shall support the claim by keeping as a part of his records dealer's inventory statements and records showing: (1) the name and address of the dealer; (2) quantities of each article; (3) the amount of tax paid on each article held by the dealer; (4) the amount of tax computed at the new rate; (5) the total amount of reimbursement due the dealer; (6) the date the reimbursement request was received from the dealer; (7) the date and amount of each payment to the dealer or the date of receipt from the dealer of written consent to the credit or refund.

(b) *Consumer purchases.* Every manufacturer filing a claim for credit or refund shall support the claim by keeping as a part of his records: (1) the name and address of the ultimate purchaser of the article; (2) the name and address of the dealer from whom the ultimate purchaser purchased the article; (3) the date of the sale of the article to the ultimate purchaser; (4) the invoice number of the sales slip; (5) the serial or identification number of the item sold; and (6) the date and amount of reimbursement to the ultimate purchaser with a receipt or cancelled check.

(c) *Installment sales.* The vendor, either a manufacturer or retailer, shall retain sufficient evidence of reimbursement or the reimbursement obligation.

Retention period: Not specified. 26 CFR 145.2-1, 145.2-2, 145.2-4, 145.2-5

4.88b *Manufacturers making tax-free sales of supplies for vessels and aircraft.* [Added]

To retain in his possession properly executed exemption certificates and supporting invoices, orders, etc., relative to the tax-free sales.

Retention period: Not specified. 26 CFR 145.4-1

4.88c *Persons making premium payments to foreign insurers.* [Added]

To keep accurate records of all policies or other instruments subject to the documentary stamp taxes upon which premiums have been paid.

Retention period: At least 3 years from the date any part of the tax became due or the date any part of the tax was paid, whichever is later. 26 CFR 145.5-1

4.88d *Commercial financing corporations electing to treat foreign branch offices as foreign corporations.* [Added]

To maintain separate books and records reasonably reflecting the assets and liabilities properly attributable to such office.

Retention period: Not specified. 26 CFR 147.7-6

4.88e *Acquisition of foreign stock or debt obligations.* [Renumbered, was 4.88a]

(a) *General.* Every United States person who acquires stock or debt obligations of a foreign issuer or obligor for his own account after July 18, 1963, and before January 1, 1966, shall keep adequate records in order to determine his tax liability with respect to such acquisition. If such person receives a written confirmation or Certificates of American Ownership, such confirmation or Certificates shall be retained.

(b) *Members or member organizations of certain securities exchanges or associations.* Every member or member organization of a registered national securities exchange or association shall keep records which include separate files of copies of confirmations, Certificates of American Ownership, and certain other enumerated documents.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 147.8-4

4.89 *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

**4.90 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 151.27

**4.91 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 151.132

**4.92 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 151.162, 151.201

**4.93 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 151.162, 151.188, 151.201, 151.202

**4.94 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 151.162, 151.475

**4.95 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 151.227

**4.96 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 151.243

**4.97 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 151.262, 151.263, 151.264, 151.479

**4.98 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 151.282, 151.317

**4.99 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 151.375

**4.100 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 151.400

**4.101 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 151.412, 151.413, 151.414

**4.102 Manufacturers, producers, compounders, and vendors (including dispensing physicians) of pharmaceutical preparations (containing a narcotic drug) classified as Class "X" preparations.**

To keep a record in accordance with the form outlined in the regulations of all sales, exchanges, gifts or other dispositions of such Class "X" preparations, the entries to be made at the time of delivery. The requirement that such records be maintained as herein provided is absolute, independent and not merely a condition precedent to securing exemption granted under section 4702(a) of the Internal Revenue Code, as amended (§ 151.423), to manufacturers, producers, compounders or vendors (including dispensing physicians), of exempt preparations. Such records shall be kept in such a way as to be readily accessible to inspection by any duly authorized officer or employee of the Treasury Department and the State, territorial, district, municipal or insular officers named in section 4773 of the Code. Separate records shall be kept of disposition to registrants and disposition to consumers. The record of disposition 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 the registrant, his agent or carrier is made. The record of disposition to consumers shall show the name of the recipient, his address, the name and quantity of the preparation, and the date of delivery. Any person required to keep records pursuant to this paragraph and failing to do so is guilty of a violation of law and liable to the penalties provided for violation of the provision of law relating to narcotic drugs.

In the case of manufacturers of or dealers in preparations classified as Class "X" products who are also registered as manufacturers of or dealers in taxable drugs in Class I or II, the requirement of this section as to records of dispositions to registrants shall be deemed to be complied with if all such dispositions are evidenced by vouchers or invoices containing all the required information. As to records required in the case of registrants supplying preparations classified as Class "X" products to consumers pursuant to prescriptions issued by registered physicians, the requirement of this paragraph as to records of disposition to consumers shall be deemed to be complied with if each such prescription shows the name and address of the recipient, the name and quantity of the preparation, and the date of filling, and the prescriptions are kept on the narcotic prescription file.

Retention period: Not less than 2 years. 26 CFR 151.424

#### 4.103 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 151.441

#### 4.104 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 4.94 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 151.443

#### 4.105 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 151.472

#### 4.106 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 151.473

#### 4.107 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 151.474

#### 4.108 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 152.26

#### 4.109 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 152.69

#### 4.110 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 152.73, 152.74

#### 4.111 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 152.84

#### 4.112 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 152.88, 152.89, 152.102

#### 4.113 Persons required to render returns with respect to marihuana.

To retain duplicates of such returns.

Retention period: 2 years. 26 CFR 152.98, 152.102

#### 4.114 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 152.100, 152.102

#### 4.115 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 152.101, 152.102

#### 4.116 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 152.102

#### 4.117 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 152.127

**4.118 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 152.128

**4.119 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 152.128

**4.120 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 6 months. 26 CFR App. D 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 App. D 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 App. D 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 App. A 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 App. D 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 App. D 101.32, 101.33, 101.41, 101.42

**4.121 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 (1939) 113.150

**4.122 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 App. D 130.71, 130.77

**4.123 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 tax-free 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 App. D 314.23, 314.60, 314.62, 314.64

**4.124 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 App. D 314.71, 314.73, 314.74

**4.125 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 App. D 324.30, 324.31, 324.33, 324.42

**4.126 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 App. D 324.42, 324.45

LIQUORS

**4.127 Manufacturers recovering taxpaid alcohol.**

To keep records of distilled spirits recovered from dregs or marc of percolation or extraction, or from medicines, medicinal preparations, food products, flavors, or flavoring extracts and the subsequent use to which such recovered spirits are put.

Retention period: Not less than 2 years. 26 CFR 170.617

**4.128 Persons disposing of substances or articles of the character used in manufacturing distilled spirits, or disposing of containers of the character used for packaging distilled spirits.**

To keep records pertaining to the disposition of such substances or articles or containers.

Retention period: 3 years. 26 CFR 173.15

**4.129 Persons manufacturing, importing, storing, or using liquor bottles. [Amended]**

To keep such records and furnish such inventories and reports relating to the manufacture, shipment, delivery, purchase, use, or sale of all liquor bottles, as the assistant regional commissioner may from time to time require. Persons placing orders for liquor bottles to keep a copy of each order and the original report of each shipment or delivery; consignors to keep the original of each order and a copy of the report of each shipment or delivery. Persons storing liquor bottles to keep suitable commercial records covering the receipt, disposition, and stocks of such bottles. Bottlers and importers furnishing liquor bottles to liquor dealers for display purposes to

keep records covering disposition of such bottles.

Retention period: 2 years. 26 CFR 175.64, 175.65, 175.73, 175.74, 175.90a (retention: 175.73)

**4.130 Wholesale dealers in distilled spirits (except proprietors of distilled spirits plants, who are subject to the record keeping provisions of 26 CFR Part 201). [Amended]**

To keep (a) daily records of the physical receipt and disposition of distilled spirits (including any spirits transferred between wholesale and retail departments of the dealer's own premises), copies of all invoices and delivery receipts (or bills of lading if delivered to a common carrier), and a daily recapitulation record showing total quantities of bottled and packaged spirits received and disposed of during the day; (b) file copies of reports on Forms 52A and 52B (unless the requirement to prepare and submit such forms is waived) and 338; (c) work sheets from which grand totals of month's receipts and disposition are obtained; and (d) separate records and copies of monthly reports (Form 338) of all transactions in distilled spirits stored for export with benefit of drawback.

Retention period: Not less than 2 years. (a) 26 CFR 194.221, 194.223, 194.225-194.230, 194.238; (b) 194.221, 194.234-194.238; (c) 194.230; (d) 194.283 (retention: 194.242)

**4.131 Wholesale dealers in wine and/or beer. [Amended]**

To keep a complete record of all wines and beer received, showing the quantities thereof, from whom received, and the receiving dates.

Retention period: Not less than 2 years. 26 CFR 194.222, 194.223 (retention: 194.222, 194.242)

**4.132 Retail liquor dealers. [Amended]**

To keep a complete record of all distilled spirits, wines, and beer received, showing the quantities thereof, from whom received, and the receiving dates; a record of each sale of distilled spirits, wines, or beer in quantities of 20 wine gallons or more to the same person at the same time, showing the date of sale, the name and address of the purchaser, the kind and quantity of each kind of liquors sold, the serial numbers of all full cases of distilled spirits included in the sale; and the delivery receipt supporting each entry in the sales record.

Retention period: Not less than 2 years. 26 CFR 194.223, 194.238, 194.239 (retention: 194.242)

**4.133 Liquor dealers packaging alcohol for industrial uses.**

To keep records, daily, showing bulk alcohol received, dumped for packaging, packaged, strip stamped, and disposed of, including the name and address of each consignor and consignee. To keep copies of monthly reports of strip stamp transactions (Form 2260) and monthly reports of bulk alcohol transactions (Form 2733).

Retention period: Not less than 2 years. 26 CFR 194.271 (retention: 194.242)

**4.134 Proprietors of vinegar factories.**

To keep daily records of operations, showing the kind and quantity of fermenting and distilling material received, produced, used and removed from the premises, the quantity of mash set, the quantity of low wines produced and used, the quantity of vinegar produced and removed, and the identity of each consignor and consignee; and copies of monthly reports (Form 1623).

Retention period: Not less than 2 years. 26 CFR 195.152, 195.153, 195.155, 195.159-195.161, 195.175, 195.176 (retention: 195.177)

**4.135 Manufacturers and vendors of distilling apparatus.**

(1) In the case of any distilling apparatus removed for exportation without payment of tax, to keep a copy of each bill of lading covering exportation or consignment to a foreign-trade zone;

(2) In the case of distilling apparatus for domestic use for purposes other than distilling (as defined in 26 CFR 196.10), to keep a record showing the apparatus manufactured, received, and removed or otherwise disposed of, the name and address of each purchaser, and the purpose for which each still is to be used.

Retention period: Not less than 2 years. 26 CFR 196.62, 196.80, 196.82

**4.136 Manufacturers of nonbeverage products claiming drawback.**

(a) To keep a copy of each approved quantitative formula (Form 1678).

Retention period: Not less than 2 years from the date of filing last claim for drawback under such formula. 26 CFR 197.95 (retention: 197.133)

(b) To keep records showing the distilled spirits received and used, the products produced, and the disposition of such products; and all Forms 179 and bills of lading relating to the spirits shipped to him.

Retention period: Not less than 2 years. 26 CFR 197.95, 197.99, 197.130-197.132 (retention: 197.133)

**4.137 Proprietors of volatile fruit-flavor concentrate plants.**

(a) To keep daily records showing processing material used; processing material removed and the reason for such removal; concentrate produced, used, and removed, and returned concentrates received; substances received for use in rendering concentrate unfit for use as a beverage, and the use or other disposition of such substances; and the name and address of each person to whom processing material or concentrate is shipped and, in the case of concentrates shipped to or returned by a bonded wine cellar, the registry number of such bonded wine cellar and the identity of such concentrate.

(b) To keep file copies of Form 3874, Notice of Transfer of Fruit-Flavor Concentrate.

(c) To keep file copies of monthly reports (Form 1695).

Retention period: Not less than 2 years. 26 CFR 198.111, 198.112, 198.116, 198.117, 198.121-198.125 (retention: 198.121)

**4.138 Scientific institutions and colleges of learning authorized to conduct experimental or research operations.**

To keep records, daily, of quantities of spirits produced, received, and used.

Retention period: Not less than 4 years. 26 CFR 201.72 (retention: 201.612)

**4.139 Persons receiving distilling material from the bonded premises of a distilled spirits plant.**

To keep records of the receipt, use, and disposition of such material.

Retention period: Not less than 4 years. 26 CFR 201.74 (retention: 201.612)

**4.140 Proprietors of distilled spirits plants.**

(a) *Production.* To keep, as prescribed by regulations, records and copies of the applications, schedules, notices, and reports of transactions and operations relating to production facilities, including the receipt, use, and disposition of fermenting and distilling materials; the production of spirits and denatured spirits; the production and disposition of distillates and chemical byproducts; losses in production processes; inventories; and the taking of samples.

Retention period: Not less than 4 years. 26 CFR 201.261, 201.262, 201.264, 201.265, 201.268, 201.269, 201.271, 201.274, 201.275, 201.278, 201.279, 201.562, 201.582, 201.587, 201.603, 201.611, 201.612, 201.616-201.620, 201.626, 201.627, 201.630, 201.632, 201.633 (retention: 201.612)

(b) *Storage in bond.* To keep, as prescribed by regulations, records and copies of the applications, schedules, notices, and reports of transactions and operations relating to the receipt and storage of spirits and denatured spirits; quick-aging; addition of oak chips or caramel; repairing, filling, and changing packages; mingling and consolidation of spirits; blending of beverage rums or brandies; losses and voluntary destruction; inventories; and the taking of samples.

Retention period: Not less than 4 years from the date the spirits covered thereby are removed from the proprietor's bonded premises. 26 CFR 201.291, 201.292, 201.294, 201.295, 201.298, 201.302-201.308, 201.311-201.313, 201.562, 201.582, 201.583, 201.587, 201.603, 201.611, 201.612, 201.616-201.618, 201.622, 201.626-201.630, 201.632-201.635 (retention: 201.612)

(c) *Bottling on bonded premises.* To keep, as prescribed by regulations, records and copies of applications and reports relating to bottling operations on bonded premises, including bottling in bond, bottling of alcohol before taxpayment, bottling losses and gains, strip stamp transactions, and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years from the date the bottled spirits are removed from the proprietor's bonded premises. 26 CFR 201.322, 201.327, 201.336-201.338, 201.341-201.343, 201.346-201.348, 201.352, 201.543, 201.546, 201.611, 201.612, 201.616-201.618, 201.622, 201.624, 201.632, 201.633 (retention: 201.612)

(d) *Transfers and withdrawals.* To keep, as prescribed by regulations, records and copies of applications, notices, and withdrawal and taxpayment forms

relating to transfer and withdrawal of spirits and denatured spirits, including transfers between bonded premises, removals from storage to production facilities, determination and payment of tax and removal of spirits after taxpayment, withdrawals without payment of tax, and withdrawals free of tax.

Retention period: Not less than 4 years. 26 CFR 201.363, 201.364, 201.366-201.380, 201.381-201.385, 201.387, 201.388, 201.390, 201.393, 201.394, 201.602, 201.603, 201.606, 201.611, 201.612, 201.614, 201.616-201.618, 201.622, 201.624, 201.628, 201.629, 201.632, 201.633 (retention: 201.612)

(e) *Denaturation.* To keep, as prescribed by regulations, records and copies of statements, certifications, applications, notices, and reports relating to denaturing transactions and operations, including receipt, test, use, and disposition of denaturants and the denaturation of spirits (including redenaturation and restoration of recovered denatured spirits and articles).

Retention period: Not less than 4 years. 26 CFR 201.404, 201.406-201.408, 201.410, 201.602, 201.603, 201.611, 201.612, 201.614, 201.616-201.618, 201.621, 201.626, 201.630, 201.632, 201.633 (retention: 201.612)

(f) *Operations on bottling premises.* To keep, as prescribed by regulations, records and copies of applications, affidavits, statements, reports, and taxpayment forms relating to transactions and operations on bottling premises, including the receipt, use, and disposition of flavoring materials and of taxpaid spirits and wines; rectification of spirits and wines; production of vodka and gin by redistillation; packaging, bottling, and removal of rectified and unrectified spirits and wines; tax payment; stamping; operational losses; voluntary destruction of spirits; inventories; and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years. 26 CFR 201.426, 201.427, 201.430, 201.432, 201.435, 201.444, 201.446, 201.448, 201.450, 201.451, 201.452, 201.454, 201.455, 201.460, 201.463-201.466, 201.470, 201.482-201.484, 201.487, 201.490, 201.492, 201.551, 201.562, 201.563, 201.611, 201.612, 201.614, 201.616-201.618, 201.623, 201.624, 201.627, 201.630, 201.632, 201.633 (retention: 201.612)

(g) *Wholesale liquor dealer and taxpaid storeroom operations.* To keep daily records of the receipt and disposition of distilled spirits and wines at such premises of restamping operations, and to keep copies of monthly reports of spirits received at and removed from such premises.

Retention period: Not less than 4 years. 26 CFR 201.611, 201.612, 201.614, 201.616, 201.618, 201.625 (retention: 201.612)

**4.141 Dealers in and users of completely denatured alcohol.**

To keep such records as will enable an internal revenue officer to verify and trace the receipt, storage, and disposal of such alcohol.

Retention period: 3 to 6 years. 26 CFR 211.118, 211.261, 211.273, 211.274 (retention: 211.273)

**4.142 Manufacturers of and dealers in proprietary anti-freeze made with completely denatured alcohol.**

To keep such records as will enable an internal revenue officer to verify and trace the production, receipt, storage, and disposal of such products.

Retention period: 3 to 6 years. 26 CFR 211.262, 211.273, 211.274 (retention: 211.273)

**4.143 Persons recovering completely denatured alcohol and articles.**

To keep such records as will enable an internal revenue officer to verify and trace recovery, redenaturation (if any), and reuse; to keep copies of monthly reports.

Retention period: 3 to 6 years. 26 CFR 211.212, 211.214, 211.215, 211.218, 211.263, 211.269, 211.273, 211.274 (retention: 211.273)

**4.144 Dealers in specially denatured spirits.**

To keep records and copies of all applications, notices, and reports reflecting details of procurement, packaging, losses, and disposition of specially denatured spirits.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.145, 211.148, 211.234, 211.241, 211.243, 211.251-211.253, 211.255, 211.264, 211.270, 211.272-211.274, 211.285 (retention: 211.273)

**4.145 Users of specially denatured spirits.**

To keep records and copies of all applications, notices, and reports reflecting details of (a) specially denatured spirits received, used, recovered (including redenaturation), lost, and otherwise disposed of, and (b) products and articles manufactured and the disposition of such products and articles.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.168, 211.212, 211.214, 211.215, 211.218, 211.241-211.243, 211.251-211.253, 211.255, 211.265-211.267, 211.271-211.274 (retention: 211.273)

**4.146 Reprocessors, repackagers, and bottlers of bay rum, skin and hair lotions, and similar products and purchasers of such products in containers larger than 1 gallon for resale.**

To keep records of receipt, manufacture, packaging, bottling, and sales.

Retention period: 3 to 6 years. 26 CFR 211.265-211.267, 211.272-211.274 (retention: 211.273)

**4.147 Dealers in and users of proprietary solvents and special industrial solvents.**

To keep records of receipt, use, and disposition.

Retention period: 3 to 6 years. 26 CFR 211.268, 211.272-211.274 (retention: 211.273)

**4.148 Users of tax-free alcohol.**

To keep records and copies of all applications, notices, and reports relating to receipt, use, recovery (including restoration), losses, and inventories of tax-free alcohol.

Retention period: 3 to 6 years. 26 CFR 213.116, 213.134, 213.151-213.153,

213.161-213.163, 213.165, 213.171-213.176 (retention: 213.175)

**4.149 Proprietors of taxpaid wine bottling houses.**

To keep records of wine received, bottled, packaged, and removed, and of semiannual and special inventories.

Retention period: 3 years. 26 CFR 231.110-231.114 (retention: 231.114)

**4.150 Persons (other than proprietors of bonded wine cellars) producing wine for family use.**

To keep the copy of the registration (Form 1541), with production data entered thereon, at the place of manufacture.

Retention period: Not specified. 26 CFR 240.542

**4.151 Universities, colleges of learning, and institutions of scientific research authorized to conduct wine experimental or research operations.**

To keep copies of approved applications and appropriate records of experiments and research.

Retention period: 3 to 6 years. 26 CFR 240.546-240.549, 240.731, 240.732, 240.924 (retention: 240.924)

**4.152 Proprietors of vinegar plants receiving wine free of tax for use in manufacturing vinegar.**

To keep records showing receipt and use of wine, and vinegar produced and disposed of.

Retention period: Not specified. 26 CFR 240.656, 240.657

**4.153 Proprietors of bonded wine cellars. [Amended]**

(a) Production of wine, distilling material, vinegar stock, and commercial fruit products. To keep, as prescribed by regulations, records and copies of all applications, notices, statements, and reports of transactions and operations relating to the receipt and use or other disposition of basic winemaking materials such as fruit, or juice, or concentrated juice, and of sugar, acids, chemicals, preservatives, distillates, wine spirits, volatile fruit-flavor concentrates, and other materials used in production of wine and allied products and in cellar and finishing operations; fermentation; baking; use of carbon dioxide in still wines; removal of excess color in white wine; reduction of acid content; and other cellar and finishing treatment of wines. Retention period: 3 to 6 years. 26 CFR 240.359a, 240.362, 240.363, 240.366, 240.367, 240.368, 240.375-240.379, 240.382-240.385, 240.402, 240.406, 240.407, 240.408, 240.409, 240.443, 240.484-240.487, 240.491, 240.525-240.527a, 240.532, 240.537, 240.771, 240.773, 240.822, 240.826, 240.832-240.834, 240.836, 240.837, 240.890, 240.892, 240.900, 240.904, 240.908-240.911, 240.913-240.919, 240.922-240.925 (retention: 240.924)

(b) Storage in bond, filling bottles and containers, voluntary destruction, reconditioning of foreign wine, losses, and inventories. To keep, as prescribed by regulations, records and copies of all applications, notices, and reports relating to the receipt and storage of wine and wine spirits, and volatile fruit-flavor

concentrates on bonded premises; bottling, casing, and the filling of containers; losses and voluntary destruction; and semiannual and special inventories.

Retention period: 3 to 6 years. 26 CFR 240.359a, 240.534, 240.561, 240.751, 240.753, 240.783, 240.786-240.789, 240.804, 240.854-240.858, 240.871, 240.900, 240.903, 240.912, 240.913, 240.916, 240.922-240.925 (retention: 240.924)

(c) Transfers and removals. To keep, as required by regulations, records and copies of all applications, notices, transfer and withdrawal forms, and returns relating to wine and wine spirits, including transfers between bonded premises, return of wine to bonded storage, return of concentrates to volatile fruit-flavor concentrate plants, taxpayment and removal, withdrawal free of tax and without payment of tax, disposition of lees and other residues, and the disposition of commercial fruit products and other allied products.

Retention period: 3 to 6 years. 26 CFR 240.359b, 240.590-240.592, 240.600, 240.613-240.615, 240.618, 240.619, 240.630, 240.633, 240.652, 240.660, 240.662, 240.672, 240.722, 240.726, 240.730, 240.732, 240.741, 240.743, 240.746, 240.761-240.763, 240.802, 240.804, 240.839, 240.871, 240.892, 240.900-240.902, 240.904, 240.920, 240.922-240.925 (retention: 240.924)

(d) Taxpaid storeroom operations. To keep records of receipt and disposition.

Retention period: 3 to 6 years. 26 CFR 240.801, 240.921-240.925 (retention: 240.924)

#### 4.154 Brewers.

To keep, as required by regulations, records and copies of all applications, statements, notices, tax returns, and reports of brewery operations and transactions relating to receipt and use or disposition of brewing materials; production of beer and cereal beverages; beer entered into concentration process; concentrate produced, received, and used in reconstituting beer; beer reconstituted; transfers of beer and beer concentrate between breweries of same ownership; removals of yeast, malt syrup, and other articles; removal of beer unfit for beverage use; racking and bottling operations; losses; voluntary destruction; beer returned to the brewery; beer procured from another brewer; removal of cereal beverage; removal of beer for sale or consumption; removal of beer free of tax; removal of beer and beer concentrate without payment of tax; beer consumed at the brewery; and inventories of brewing materials, beer and cereal beverage in process, concentrate, and finished beer and cereal beverage on hand.

Retention period: Not less than 4 years. 26 CFR 245.135, 245.136, 245.145-245.148, 245.152, 245.153, 245.155, 245.157, 245.158, 245.161, 245.205-245.208, 245.210, 245.215, 245.225-245.227, 245.230, 245.232, 245.233, 245.243, 245.245 (retention: 245.232)

#### 4.155 Proprietors of bonded warehouses or bonded processing rooms in Puerto Rico withdrawing spirits of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2899, 2901, 2925, and 2630.

Retention period: Not less than 2 years. 26 CFR 250.78-250.81, 250.112 (retention: 250.276)

#### 4.156 Proprietors of rectifying plants in Puerto Rico withdrawing spirits of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2925 and 2926.

Retention period: Not less than 2 years. 26 CFR 250.85 (retention: 250.276)

#### 4.157 Proprietors of bonded premises in Puerto Rico withdrawing wine of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2900, 2927, and 2928.

Retention period: Not less than 2 years. 26 CFR 250.93-250.96, 250.112 (retention: 250.276)

#### 4.158 Proprietors of bonded premises in Puerto Rico withdrawing beer of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2900, 2929, and 2930.

Retention period: Not less than 2 years. 26 CFR 250.102-250.105, 250.112 (retention: 250.276)

#### 4.159 Shippers of liquors and articles of Puerto Rican manufacture to the United States.

To keep file copies of Forms 487-B and 3039.

Retention period: Not less than 2 years. 26 CFR 250.88, 250.89, 250.116 (retention: 250.276)

#### 4.160 Persons, other than tourists, bringing liquors into the United States from Puerto Rico or the Virgin Islands (except proprietors of distilled spirits plants).

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 Part 194 (Liquor Dealer).

Retention period: At least 2 years. 26 CFR 250.163, 250.272 (retention: 194.242)

#### 4.161 Proprietors of distilled spirits 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 26 CFR Part 201 (Distilled Spirits Plants).

Retention period: Not less than 4 years. 26 CFR 250.164, 250.273 (retention: 201.612)

#### 4.162 Importers bringing bottled distilled spirits into the United States from the Virgin Islands.

To keep daily records and copies of strip stamp reports.

Retention period: Not less than 2 years. 26 CFR 250.270, 250.271 (retention: 250.276)

#### 4.163 Importers of distilled spirits.

To keep daily records and copies of strip stamp reports.

Retention period: Not less than 2 years. 26 CFR 251.130, 251.131 (retention: 251.137)

#### 4.164 Importers of distilled spirits, wines, or beer (except proprietors of premises qualified under the provisions of Chapter 51, I.R.C.).

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 Part 194 (Liquor Dealers).

Retention period: At least 2 years. 26 CFR 251.133 (retention: 251.137)

#### 4.165 Proprietors of premises qualified under the provisions of Chapter 51, Internal Revenue Code importing liquors.

To keep records and copies of reports of transactions in accordance with the regulations governing the operations of such premises.

Retention period: Not less than 2 years. 26 CFR 251.134 (retention: 251.137)

#### 4.166 Importers of liquors.

To keep records, documents or copies of documents supporting such records, and copies of reports required to be submitted to the assistant regional commissioner or to the collector of customs.

Retention period: Not less than 2 years. 26 CFR 251.136, 251.137 (retention: 251.137)

#### 4.167 Proprietors of distilled spirits plants who transfer distilled spirits from customs custody to their bonded premises.

To keep file copies of Form 2609.

Retention period: Not less than 2 years. 26 CFR 251.172 (retention: 251.137)

#### 4.168 Proprietors or claimants exporting liquors under the provisions of 26 CFR Part 252.

To keep file copies of all export forms involved, and the records, documents, or copies of the records and documents supporting such forms.

Retention period: Not less than 2 years. 26 CFR 252.45

#### 4.169 Proprietors of distilled spirits plants.

(1) To keep a copy of each Form 206 (with attached Form 2630, if any) covering distilled spirits withdrawn without payment of tax for exportation, use on vessels and aircraft, transfer to a foreign-trade zone, or transfer to a any return of the spirits so withdrawn to manufacturing bonded warehouse, and the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.107, 252.118 (retention: 252.45)

(2) To keep a copy of each Form 206 (with attachments, if any) covering the

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withdrawal of specially denatured spirits, free of tax, for exportation or transfer to a foreign-trade zone, and any return of the spirits so withdrawn to the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.153 (retention: 252.45)

4.170 Proprietors of bonded wine cellars.

To keep a copy of each Form 206 covering the withdrawal of wine without payment of tax for exportation, use on vessels and aircraft, or transfer to a manufacturing bonded warehouse, and any return of the wine so withdrawn to the bonded wine cellar.

Retention period: Not less than 2 years. 26 CFR 252.125, 252.133 (retention: 252.45)

4.171 Brewers.

To keep a copy of each Form 1689 covering beer removed without payment of tax for use as supplies on vessels and aircraft; and a copy of each Form 1689 covering beer, and Form 3021 covering beer concentrate, removed without payment of tax for exportation or transfer to a foreign-trade zone, and any return to the brewery of the beer or beer concentrate so removed.

Retention period: Not less than 2 years. 26 CFR 252.145, 252.146, 252.150f-252.150h (retention: 252.45)

4.172 Proprietors of export storage.

To keep a copy of each Form 1656 relating to transfers of distilled spirits. Retention period: Not less than 2 years. 26 CFR 252.187, 252.188 (retention: 252.45)

4.173 Exporters of distilled spirits bottled or packaged, or restamped and marked, especially for export with benefit of drawback.

To keep a copy of each Form 1582 (with attachments, if any) on which claim for drawback is filed.

Retention period: Not less than 2 years. 26 CFR 252.195 (retention: 252.45)

4.174 Exporters of wine.

To keep a copy of each Form 1582-A on which claim for drawback is filed and the supporting tax certification Form 2605.

Retention period: Not less than 2 years. 26 CFR 252.215, 252.218 (retention: 252.45)

4.175 Brewers.

To keep a copy of each Form 1582-B on which a claim for drawback is filed.

Retention period: Not less than 2 years. 26 CFR 252.225-252.227 (retention: 252.45)

4.176 Airlines withdrawing distilled spirits or wines from its stock held in customs custody.

To keep a copy of each requisition. Retention period: Not less than 2 years. 26 CFR 252.280 (retention: 252.45)

4.177 Manufacturers of tobacco products. [Amended]

To keep authorizations to employ alternate methods or procedures, to employ emergency variations from requirements, to remove cigars or cigarettes in bond for experimental purposes, and to destroy cigars or cigarettes without supervision.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 270.45, 270.46, 270.232, 270.253 (retention: 270.185)

4.178 Manufacturers of tobacco products.

To keep receipted copy of each semi-monthly tax return, Form 3071, and of each prepayment tax return, Form 2617.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.162, 270.167 (retention: 270.185)

4.179 Manufacturers of tobacco products. [Amended]

To keep daily records of his operations, either commercial records or internal revenue Form 3065 or Form 3066, together with auxiliary and supplemental records from which such records are compiled, supporting records of cigars and cigarettes removed subject to tax and transferred in bond, and separate records with respect to Puerto Rican cigars and cigarettes released from customs custody, without payment of tax. To keep daily records of his operations in tobacco.

Retention period: 3 years following close of calendar year in which made. 26 CFR 270.181, 270.184, 270.186, 275.139 (retention: 270.185, 275.22)

4.180 Manufacturers of tobacco products.

To keep a copy of each verified inventory, Form 3067.

Retention period: 3 years following the close of calendar year in which made. 26 CFR 270.201 (retention: 270.185)

4.181 Manufacturers of tobacco products.

To keep a copy of each monthly report, Form 3068, together with copy of any supplemental report covering cigars and cigarettes of Puerto Rican manufacture.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.202, 275.141 (retention: 270.185, 275.22)

4.182 Manufacturers of tobacco products.

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance, credit, or remission, Form 2635, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.281, 270.282, 270.283, 270.284 (retention: 270.185)

4.183 Manufacturers of tobacco products. [Amended]

To keep a copy of each notice of release, Form 2145, Form 3072, customs form, or written certification (as the case may be) covering the release of imported or Puerto Rican cigars, cigarettes, and cigarette papers and tubes, from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.86, 275.137 (retention: 275.22)

4.184 Manufacturers of tobacco products.

To keep a copy of each notice of removal, Form 2149, covering shipment of cigars and cigarettes removed, without payment of tax, for export, and notice of removal, Form 2150, covering the return of such products to the factory.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.199, 290.201

4.185 Manufacturers of tobacco products.

To keep a supporting record showing appropriate entries with respect to removals of cigars and cigarettes, without payment of tax, for use of the United States.

Retention period: 3 years following close of year in which removal was made. 26 CFR 295.51

4.186 Manufacturers of cigarette papers and tubes.

To keep a copy of each notice of release, Form 2145 or Form 3072, covering the release of imported or Puerto Rican cigarette papers and tubes from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.86, 275.137 (retention: 275.22)

4.187 Manufacturers of cigarette papers and tubes.

To keep a receipted copy of each monthly tax return, Form 2137.

Retention period: 3 years following close of calendar year in which made. 26 CFR 285.25 (retention: 285.31)

4.188 Manufacturers of cigarette papers and tubes.

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 285.34a, 285.35 (retention: 285.31)

4.189 Manufacturers of cigarette papers and tubes.

To keep a copy of each verified inventory, Form 2132.

Retention period: 3 years following close of calendar year in which made. 26 CFR 285.91 (retention: 285.31)

**4.190 Manufacturers of cigarette papers and tubes.**

To keep daily records of his operations and transactions, and also separate records with respect to Puerto Rican cigarette papers and tubes released from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.139, 285.101 (retention: 275.22, 285.31)

**4.191 Manufacturers of cigarette papers and tubes.**

To keep a copy of each report, Form 2138, together with copy of any supplemental report covering cigarette papers and tubes of Puerto Rican manufacture.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.141, 285.111 (retention: 275.22, 285.31)

**4.192 Manufacturers of cigarette papers and tubes.**

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance, credit, or remission, Form 2635, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 285.171, 285.172, 285.173, 285.174 (retention: 285.175)

**4.193 Manufacturers of cigarette papers and tubes.**

To keep a copy of each notice of removal, Form 2149, covering shipment of cigarette papers and tubes removed, without payment of tax, for export, and notice of removal, Form 2150, covering the return of such articles to the factory.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.199, 290.201

**4.194 Manufacturers of cigarette papers and tubes.**

To keep a supporting record showing appropriate entries with respect to removals of cigarette papers and tubes, without payment of tax, for use of the United States.

Retention period: 3 years following close of year in which removal was made. 26 CFR 295.51

**4.195-4.198 [Deleted]****4.199 Importers of cigars, cigarettes, and cigarette papers and tubes.**

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 275.26, 275.27 (retention: 275.22)

**4.200 Persons filing claims for tax assessed or paid on imported cigars, cigarettes, and cigarette papers and tubes.**

To keep a copy of each claim for abatement or refund, Form 843, together with

verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.161, 275.163 (retention: 275.22)

**4.201 [Deleted]****4.202 Proprietors of bonded internal revenue tobacco export warehouses.**

To keep complete and adequate daily records of operations of his warehouse, with a copy of each notice of removal, Forms 2149 and 2150, covering receipt of cigars, cigarettes, and cigarette papers and tubes from a manufacturer, another export warehouse, or customs warehouse proprietor, and of each Form 2150 covering such articles removed from his warehouse.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.142, 290.199, 290.200

**4.203 Proprietors of bonded internal revenue tobacco export warehouses.**

To keep a copy of each inventory made.

Retention period: 2 years following close of calendar year in which made. 26 CFR 290.143

**4.204 Proprietors of bonded internal revenue tobacco export warehouses.**

To keep a copy of each monthly report, Form 2140.

Retention period: 2 years following close of calendar year in which filed. 26 CFR 290.147

**4.205 Proprietors of customs bonded manufacturing warehouse, class 6.**

To keep a copy of each notice of removal of cigars, Form 2149, withdrawn from the customs warehouse, without payment of tax for export, and of each notice of removal, Forms 2149 and 2150, relating to the return of cigars to the customs warehouse.

Retention period: 2 years following close of calendar year in which shipment was withdrawn or received. 26 CFR 290.257, 290.266, 290.267.

**FIREARMS****4.206 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 respect to credits, 4 years from the date the credit is taken. 26 CFR (1939) 302.9, 302.12, 302.15

**4.207 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 (1939) 302.16, 302.17, 302.18

**4.208 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 177.51

**4.209 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 179.105

**4.210 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 179.150

**4.211 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 179.151

**5. Office of Foreign Assets Control****5.1 Persons engaged in transactions subject to Foreign Assets Control Regulations, Transaction Control Regulations and Cuban Assets 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, 505.40, 505.60, 515.601, 515.804

## 6. Office of Domestic Gold and Silver Operations

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 assay office at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

## 7. Bureau of Narcotics<sup>10</sup>

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 151.132)

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.

<sup>10</sup> For record retention requirements for tax purposes, see Internal Revenue Service, X 4.89—X 4.119.

Retention period: 2 years. 21 CFR 302.46 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

7.5 Registrants surrendering heroin to Commissioner of Narcotics.

To keep duplicate copy of inventory of heroin shipped.

Retention period: 2 years. 21 CFR 306.2

7.6 Forfeiture of narcotic drugs.

To keep triplicate copy of inventory made at time of confiscation of narcotic drugs.

Retention period: Not less than 2 years. 21 CFR 307.112

7.7 Manufacture of narcotic precursors.

To keep a record of the quantity of precursors manufactured or otherwise acquired.

Retention period: Not less than 2 years. 21 CFR 307.141

## 8. Bureau of the Public Debt

8.1 [Reserved]

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 338.9

## 9. United States Coast Guard

9.1 Certificates or documents issued by Coast Guard.

Certificates or documents issued to the public, as required by laws, rules, or regulations, shall be retained for the applicable period of time.

Retention period: If the certificate or document (a) specifies a definite period of time for which it is valid, it shall be retained for so long as it is valid unless it is required to be surrendered; (b) does not specify a definite period of time for which it is valid, it shall be retained for that period of time such certificate or document is required for operation of the vessel; or, (c) is evidence of a person's qualifications, it shall be retained for so long as it is valid unless it is required to be surrendered. 46 CFR 2.95-1

9.2 Owners, masters or persons in charge of vessels required to have cargo gear certificates and/or registers, and records regarding such gear.

To keep on board the current, valid cargo gear certificate and/or register, and records regarding such gear, such as inspections and tests or examinations,

original or certified copies of certificates of manufacturers and/or testing laboratories, companies, or organizations for loose cargo gear, wire rope, or the annealing of gear, and records of all tests and examinations conducted by or under the supervision of surveyors of organizations or associations approved by the Commandant.

Retention period: The cargo gear certificate and/or register shall be retained for so long as it is valid unless it is required to be surrendered, and in addition until the next Coast Guard inspection for certification of the vessel. The certificates of manufacturers and/or testing laboratories, companies, or organizations shall be maintained so long as the gear described in such certificates is on board the vessel. The records of inspections by ship's officers shall be maintained on the vessel for that period of time which agrees with the period covered by the current Coast Guard certificate of inspection issued to the vessel. 46 CFR 31.10-16, 31.37-75, 71.25-25, 71.47-75, 91.25-25, 91.37-75 (retention: 2.95-5)

9.3 Owners, masters, or persons in charge of vessels required to have performed tests and inspections of all firefighting equipment.

To keep on board records of required tests and inspections of all firefighting equipment.

Retention period: Shall be kept for the period of validity of the current Coast Guard certificate of inspection for the vessel. 46 CFR 31.10-18, 78.17-80, 97-15-60

9.4 Owners, masters or persons in charge of new vessels having cargo gear described in approved plans.

To keep on board a set of approved plans of cargo gear showing a stress diagram with the principal details of the gear and a diagram showing arrangement and safe working loads.

Retention period: During period such cargo gear is on board vessel. 46 CFR 31.37-15, 31.37-20, 71.47-15, 71.47-20, 91.37-15, 91.37-20 (retention: 2.95-5)

9.5 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 (retention: 2.95-5)

9.6 Masters or persons in charge of vessels required to conduct fire and lifeboat drills to log such drills.

To make entries in the ship's logs relating to the fire and lifeboat drills and examinations of emergency equipment.

Retention period: Until official log book is required to be surrendered to the Coast Guard, or for a vessel not required to use the official log book such logs shall be kept for a period of one year after

date entries were made. 46 CFR 35.07-5, 35.07-10, 35.10-5, 78.17-50, 78.37-3, 78.37-5, 97.15-35, 97.35-3, 97.35-5

**9.7 Owners, agents, masters, or persons in charge of vessels 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 engineroom 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. 46 CFR 35.15-1, 78.07-15, 97.07-15, 136.05-15, 167.65-65

**9.8 Masters or senior deck officer of tank ships in charge of transfer of flammable 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

**9.9 Fabricators to keep welders' qualification test records and pipe welding process records. [Amended]**

To maintain qualification test records with identification data.

Retention period: For period of validity of welder's certificate. 46 CFR 56.01-10, 56.01-80 (retention: 2.95-5)

**9.10 Owners, masters, or persons in charge of nuclear vessels required to have "Operating Manuals."**

To keep on board a copy of the approved "Operating Manual," which shall be kept up to date.

Retention period: At all times vessel has a nuclear reactor on board. 46 CFR 57.30-35

**9.11 Masters of passenger vessels other than those making foreign or inter-coastal voyages.**

To have official logbook (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

**9.12 Masters of passenger vessels where an official logbook 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

**9.13 Owners, masters, or persons in charge of passenger vessels required to display plans.**

To keep on board a vessel of 1,000 gross tons and over, and a vessel of any tonnage on an international voyage for

guidance of officer in charge the general arrangement plans.

Retention period: At all times vessel is in navigation. 46 CFR 78.45-1

**9.14 Masters of cargo and miscellaneous vessels other than those making foreign or intercoastal voyages.**

To have official logbook (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

**9.15 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

**9.16 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

**9.17 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

**9.18 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

**9.19 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

**9.20 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

**9.21 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)

**9.22 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)

**9.23 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, and related correspondence containing evidence that the Coast Guard has found such equipment satisfactory, during the period of time the approval or listing is valid.

Retention period: Not specified. Most of the specifications containing detailed descriptions of records to be retained are contained in 46 CFR Parts 160-164.

## XII. ATOMIC ENERGY COMMISSION

**1.1 Cost-type contractors. [Amended]**

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: Until disposal is authorized by the Commission. 41 CFR 9-1.5203

Cost-type contractors and subcontractors are also required to retain records in accordance with the provisions of their contracts or subcontracts. AEC Manual Chapter Appendix 0230 contain established retention periods for more than 900 record items of cost-type contractors and subcontractors.

**1.2 Licensees receiving, possessing, using, or transferring byproduct material, source material, or special nuclear material. [Amended]**

To maintain records (a) used in preparing Form AEC-4, "Occupational External Radiation Exposure History;" (b) showing the radiation exposures of all individuals for whom personnel monitoring is required under 10 CFR 20.202; (c) showing the results of surveys made to evaluate the radiation hazards incident to the production, use, release, disposal or presence of radioactive materials or other sources of radiation; and (d) of disposals of licensed material by release into sanitary sewerage systems, by burial in soil or pursuant to procedures specifically authorized by license.

Retention period: (a), (c), and (d)—until disposal is specifically authorized by the Commission; (b)—until Decem-

ber 31, 1970, or until a date 5 years after termination of the individual's employment, whichever is later (prior to December 31, 1970, the Commission may amend the regulations to assure the further preservation of records). (a) 10 CFR 20.102; (b), (c), and (d) 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: Until disposal is specifically authorized by the Commission. 10 CFR 25.23, 95.34

### 1.4 Persons receiving byproduct material pursuant to license. [Amended]

To maintain (a) records of all tests performed on generally licensed devices as required under section 31.5; (b) such records as may be determined by the Commission to be necessary or appropriate to effectuate the purposes of the Atomic Energy Act of 1954, as amended, and the regulations issued thereunder; and (c) records showing receipt, transfer, export, and disposal of such byproduct material.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 31.5; (b) 10 CFR 30.34; (c) 10 CFR 30.51

### 1.5 Licensees utilizing sealed sources of byproduct material for radiography. [Amended]

To maintain (a) records of the dates of calibration for each radiation survey instrument possessed by the licensee; (b) records of results of leak tests of sealed sources; (c) records of quarterly physical inventories of all sealed sources received and possessed under the license; (d) current logs showing for each sealed source a description of the radiographic exposure device or storage container, the identity of the radiographer to whom assigned, and the plant or site where used and dates of use; (e) film badge reports and records of pocket dosimeter and pocket chamber readings; (f) records of physical radiation surveys required under 10 CFR 34.43.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 34.24; (b) 10 CFR 34.25; (c) 10 CFR 34.26; (d) 10 CFR 34.27; (e) 10 CFR 34.33; (f) 10 CFR 34.43

### 1.6 Licensees receiving, using, transferring, delivering, importing, or exporting source material.

To maintain (a) such records as may be determined by the Commission to be

necessary or appropriate to effectuate the purposes of the Atomic Energy Act of 1954, as amended, and the regulations issued thereunder; (b) records showing the receipt, transfer, export, and disposal of such source material.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 40.41; (b) 10 CFR 40.61

### 1.7 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: Until disposal is specifically authorized by the Commission. 10 CFR 50.71

### 1.8 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

### 1.9 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: Until disposal is specifically authorized by the Commission. (a) 10 CFR 70.32; (b) 10 CFR 70.51

### 1.10 Holders of construction and operating authorizations for certain nuclear reactors exempt from licensing requirements.

To maintain records as may be required by the conditions of the authorization or by the rules, regulations and orders of the Commission.

Retention period: Until disposal is specifically authorized by the Commission. 10 CFR 115.51

### 1.11 Licensees and other persons subject to financial protection requirements and indemnity agreements.

To maintain records as deemed necessary by the Commission for the administration of the regulations concerning financial protection requirements and indemnity agreements.

Retention period: Until disposal is specifically authorized by the Commission. 10 CFR 140.6

### 1.12 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

## XIII. CIVIL AERONAUTICS BOARD

### 1.1 Certificated route and supplemental air carriers. [Amended]

(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: 3 years after expiration or cancellation. 14 CFR 221.170, 221.171 (retention: 249.8, 249.13)

(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, 249.8, 249.13

(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, 249.8, 249.13

(d) To maintain a record of the names and addresses of all passengers transported on each pro rata charter trip operated in interstate or overseas air transportation.

Retention period: 6 months. 14 CFR 207.9, 208.4, 249.8, 249.13

### 1.2 Certificated route local service air carriers; certificated route air carriers furnishing transportation within Hawaii or Alaska; certificated route helicopter air carriers; one certificated trunkline route air carrier receiving subsidy for services over part of its routes; and one certificated route air carrier furnishing the major portion of its certificated air transportation between Hawaii and Christmas Island, Society Islands, American Samoa, Western Samoa, or Fiji.

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 U.S. air carriers authorized to perform transatlantic charter flights. [Amended]

To preserve every charter contract and related information including post-flight reports, vouchers, passenger manifests and proof of agents' commissions.

Retention period: 2 years. 14 CFR 249.8, 295.5

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, 249.12

(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, 249.12

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 249.11, 375.50

1.7 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: 3 years after expiration or cancellation. 14 CFR 221.170, 221.171 (retention: 249.27)

(b) To keep other records as listed in the section cited.

Retention period: Various. 14 CFR 249.27

1.8 Operators of aircraft involved in accidents.

To preserve for custody of the Civil Aeronautics Board aircraft wreckage, flight recorders, cargo and mail aboard the aircraft, together with all records pertaining thereto.

Retention period: Until the CAB or its authorized representative grants release. 14 CFR 320.10, 320.11

## XIV. COMMITTEE ON PURCHASES OF BLIND-MADE PRODUCTS

### 1.1 National Industries.

To maintain a record of all qualifying agencies for the blind and such necessary data as will enable it to equitably allocate orders among such agencies for the blind.

Retention period: Not specified. 41 CFR 51-1.4

### 1.2 Agencies for the blind (employing blind to extent of 75 percent of hours of employment 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.

To keep eye record cards containing information establishing that employees are blind (as defined in 41 CFR 51-1.1).

Retention period: Not specified. 41 CFR 51-1.9

## XV. FEDERAL AVIATION AGENCY

### 1.1 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 21.125

### 1.2 Aircraft and related products manufacturers.

To maintain records of inspection applying to the manufacture of replaceable or modification parts and identifiable with the completed part.

Retention period: At least 2 years. 14 CFR 21.303

### 1.3 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, including records of last complete overhaul cycle—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 (rec-

ords 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 43.9

### 1.4 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 (FAA-337 or equivalent) 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 Part 43, App. B

### 1.5 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.

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 121.343

### 1.6 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.

To maintain current records of every crew member and aircraft dispatcher, showing compliance with the appropriate requirements of Federal Aviation Regulations and disposition of disqualified flight crew members or aircraft dispatchers.

Retention period: At least 6 months after termination of employment. 14 CFR 121.683

### 1.7 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.

To maintain (a) records of total time in service, time since last overhaul, and time since last inspection on major components of airframe, engines, propellers, and where practicable, appliances; (b) an aircraft maintenance log; (c) copies of alteration and repair reports; and (d) copies of airworthiness release forms.

Retention period: Not specified for (a), (b), and (c); 2 months for (d). 14 CFR 121.699, 121.701, 121.707, 121.709

### 1.8 Flag and domestic air carriers.

To maintain a list of aircraft in current operation and airplanes operated under interchange agreements.

Retention period: Not specified. 14 CFR 121.685

### 1.9 Flag and domestic air carriers.

To retain copies of load manifests, dispatch releases, and flight plans.

Retention period: 3 months. 14 CFR 121.695

### 1.10 Flag and domestic air carriers.

To maintain records pertaining to radio contacts by or with pilots en route.

Retention period: 30 days. 14 CFR 121.711

**1.11 Air taxi operators and commercial operators of small aircraft. [Amended]**

To maintain at principal business office (a) ATCO certificate, (b) operations specifications, (c) a current list of aircraft used or available for use and the operations for which each is equipped, and (d) an individual record of each pilot used (including name, certificate and ratings held, aeronautical experience, current duties, medical certificate, etc.).

Retention period: 1 year. 14 CFR 135.43

**1.12 Registered owners or operators of civil aircraft.**

To keep separate, current maintenance record for aircraft and each engine, including kind and extent of maintenance and alteration, and date work is done; listing of compliance with mandatory service bulletins, airworthiness directives, and method of compliance; current empty weight, empty center of gravity, and useful load; addition or removal of optional equipment, or of required equipment in exchange for optional equipment; total time in service of aircraft; and total time in service and history of each engine overhauled, repaired or re-assembled to standards other than those for rebuilt engines.

Retention period: Not specified, but records must go to next owner. 14 CFR 91.173

**1.13 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, engines, rotors, and appliances.

Retention period: In accordance with provisions specified in Part 249. 14 CFR 127.309, 127.311

**1.14 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 Federal Aviation 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 127.301

**1.15 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 127.307, 127.319

**1.16 Air carriers.**

To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 103.3

**1.17 Applicants for pilot certificate.**

To keep a reliable record of the flight time used to meet the experience requirements for pilot certificate or rating, including as to each flight such general data as points of departure and arrival, duration, and identification mark; type of piloting time; and conditions of flight.

Retention period: Not specified. 14 CFR 61.39

**1.18 Airline transport pilots.**

To keep an accurate and legible record of flying time in a bound logbook arranged for easy reference. Pilot must certify solo flying time entries, and his instructor must certify entries on instruction.

Retention period: Not specified. 14 CFR 61.41

**1.19 Flight instructors. [Amended]**

To maintain separately or in his logbook a record of (a) the name of each student pilot to whom he has given flight instruction and whose certificate he has endorsed, the type of endorsement, and the date of each endorsement or flight instruction period, and (b) the name of each student pilot for whom he has signed a recommendation for a flight test, under this Part, the kind of test, and the date of recommendation.

Retention period: 3 years. 14 CFR 61.174

**1.20 Flight navigator training 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: During continuation of approval of course. 14 CFR Part 63, App. B, para. (f)

**1.21 Certificated parachute riggers.**

To keep a record of the packing, maintenance, and alteration of parachutes performed or supervised by him.

Retention period: At least 2 years after the date record is made. 14 CFR 65.131

**1.22 Aircraft dispatcher 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: During continuation of approval of course. 14 CFR Part 65, App. A, para. (g)

**1.23 Certificated pilot schools. [Amended]**

To keep a current and accurate record of each student's participation and accomplishments in the course for which he is enrolled, including a chronological log of his instruction, attendance, subjects covered, tests, and test grades.

Retention period: 1 year following student's graduation or termination of his participation in the training course. 14 CFR 141.21

**1.24 Certificated domestic repair stations and applicants for a domestic repair station certificate and rating.**

To maintain a roster of its supervisory and inspection personnel, and a summary of the employment of each person whose name is on the roster containing enough information to show compliance with experience requirements.

Retention period: Not specified. 14 CFR 145.43

**1.25 Certificated domestic repair stations.**

To maintain adequate records of work performed, naming the certificated mechanic or repairman who performed or supervised the work, and the inspector of that work.

Retention period: At least 2 years. 14 CFR 145.61

**1.26 Certificated foreign repair stations.**

To keep a record of the maintenance and alteration performed on United States registered aircraft.

Retention period: Not specified. 14 CFR 145.79

**1.27 Certificated aircraft mechanic schools.**

To keep (a) current record of each student enrolled showing his attendance, courses, tests, and grades, and authenticated transcript of his grades; and (b) current progress chart or individual progress record showing the projects or laboratory work completed, or to be completed, by the student.

Retention period: At least 2 years after the end of the student's enrollment as to (a); (b) not specified. 14 CFR 147.33

**1.28 Holders of parachute loft certificates.**

To maintain records of work performed, including names of persons doing the work.

Retention period: At least 2 years. 14 CFR 149.15

**1.29 Owners of VOR, nondirectional radio beacon, and instrument landing system facilities. [Amended]**

To keep records of each facility as follows: (a) Record of meter readings and adjustments—Form FAA-198 (1 copy); (b) Facility maintenance log—Form FAA-406c (original); (c) Radio equipment operation record—Form FAA-418 (original); and (d) VOR check error data, FAA Forms 2396 and 2397 (originals—for VOR facilities only).

Retention period: Permanent for (a) and (b); not specified for (c) and (d). 14 CFR 171.13, 171.33, 171.53

**1.30 Manufacturers of aircraft. [Amended]**

To keep at factory, for each product type certificated under the delegation option procedures, current records containing the following: (a) technical data file including type design drawings, reports on tests, and original type inspection report and amendments; (b) data (including amendments) required with original application for each production

certificate; (c) record of all rebuilding and alteration performed; (d) complete inspection record for each product manufactured; (e) record of reported service difficulties.

Retention period: (a), (b), and (c) for the duration of the manufacturing operation under the delegation option authorization; (d) and (e), 2 years. 14 CFR 21.293

**1.31 Contractors for construction of public airports. [Amended]**

To keep payrolls and basic records during the course of the work for all laborers and mechanics as specified in the section cited.

Retention period: 3 years from the completion of the work. 14 CFR 151.49; Part 151, App. H, para. C(1)

**1.32 Sponsors of the construction of public airports.**

To keep records of all affidavits and copies of payrolls furnished by the contractor.

Retention period: 3 years from the date of the completion of the contract. 14 CFR 151.53

**1.33 Sponsors of the construction of public airports.**

To retain in its files documentary evidence of each item of project costs such as invoices, cost estimates and payrolls supporting each item of 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 151.55

**1.34 Supplemental air carriers and commercial operators. [Amended]**

To maintain originals or copies of load manifests, flight releases, flight plans, airworthiness releases, and route certification.

Retention period: 6 months. 14 CFR 121.697

**1.35 Commercial operators using large aircraft.**

To retain a copy of each contract under which it provides service, or a memorandum stating elements of oral contracts, and of each contract amendment.

Retention period: 1 year after date of execution of contract or amendment. 14 CFR 121.713

**1.36 Commercial agricultural aircraft operators. [Added]**

To maintain records showing name and address of persons for whom service was provided, date of service, name and quantity of material dispersed for each operation conducted, and the name, address, and certificate number of each pilot used.

Retention period: At least 12 months. 14 CFR 137.71

**1.37 Designated alteration stations. [Added]**

To maintain current records of technical data (including drawings, photo-

graphs, specifications, instructions, and reports) for each product for which it has issued a supplemental type certificate; list of products by make, model, manufacturer's serial number, etc.; and a file of information on alteration difficulties of products altered.

Retention period: For duration of the operation under the DAS authorization. 14 CFR 21.493

**1.38 Flight engineer training course operators. [Added]**

To keep an accurate record of each student, including a chronological log of the subject course, attendance, examinations, and grades.

Retention period: At least 2 years after student graduates, fails, or drops from course. 14 CFR Part 63, App. C, para. (g)

**XVI. 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 procedure, signed by the engineers making measurements.

Retention period: 2 years. 47 CFR 73.47, 73.254

**1.2 Licensees of standard, FM, noncommercial educational 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 73.63, 73.255, 73.555, 73.638, 73.757

**1.3 Licensees or permittees of standard, FM, noncommercial educational FM, and international radio, and television broadcast stations.**

To keep (in the case of standard, FM, noncommercial educational FM, and television broadcast stations) program, operating, and maintenance logs; and (in the case of international radio stations) 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 licensees 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 licensees 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 73.111—73.115, 73.281—73.285, 73.581—73.585, 73.669—73.673, 73.781—73.786

**1.4 Licensees of standard, FM, noncommercial educational 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 request is granted.

Retention period: 2 years. 47 CFR 73.120, 73.290, 73.590, 73.657

**1.5 Licensees of experimental and developmental, auxiliary, and special broadcast services, including experimental television broadcast, experimental facsimile broadcast, developmental, remote pickup, aural broadcast STL and intercity relay, television pickup, television STL, television intercity relay, television broadcast translator, television broadcast booster, instructional television fixed, and community antenna relay stations. [Amended]**

(a) To keep adequate records of operation.

(b) To keep operating logs.

Retention period: (a) 2 years; (b) 2 years; for licensees of instructional television fixed stations, or of community antenna relay stations, not less than 2 years, with Commission reserving the right to order, in individual cases, retention of logs for a longer period of time. In cases where the licensee has notice of any claim or complaint to which information contained in the log may be pertinent, the log shall be retained 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 74.181, 74.281, 74.381, 74.481, 74.581, 74.681, 74.781, 74.881, 74.981, 74.1081

**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 transmissions.

Retention period: Not specified. 47 CFR 74.437

**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

**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 23.47

**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 coast and fixed 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. 47 CFR 81.115, 81.194, 81.214, 81.314, 81.370, 81.458, 81.477, 81.536, 85.109, 85.115

**1.11 Licensees of limited coast stations or marine-utility stations used on shore.**

To keep a copy of agreements with vessel owners, verifying that licensee has sole right of control of the ship radio station involved.

Retention period: Not specified. 47 CFR 81.352

**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 or basis on which radio communication service is rendered.

Retention period: Not specified. 47 CFR 81.352, 81.451

**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 (47 CFR Part 42 prescribes the requirement concerning record retention by communications common carriers); (d) 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 83.115, 83.184, 83.330, 83.368, 83.405, 85.115

**1.14 Stations licensed in the aviation services.**

All stations at fixed locations to keep adequate records of operation; and stations 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 87.99, 87.101, 87.103

**1.15 Air carrier aircrafts.**

To keep adequate records to permit ready identification of individual air-

craft 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 87.115

**1.16 Licensees of public safety and industrial 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 and except such stations in the industrial radio service authorized to be operated at temporary locations)—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty; for base stations in the industrial radio services—identification of other base stations or fixed stations with which they communicate, and date, time, and nature of such communication; and stations whose antenna or antenna supporting structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 89.175, 89.179, 91.160

**1.17 Licensees of public safety and industrial radio stations, land transportation (base) radio stations, and citizens radio stations sharing costs and facilities with other licensees in the same service. [Amended]**

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 91.6, 91.160, 93.3, 93.160, 95.87, 95.103

**1.18 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 91.251, 91.301, 91.351, 91.401, 91.451

**1.19 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 97.103, 97.105, 97.209

**1.20 Radio officers of amateur civil emergency services.**

To keep records of secret, tactical, or abbreviated call signs or other distinctive signals of station identification.

Retention period: Not specified. 47 CFR 97.211, 97.213

**1.21 Manufacturers, owners, or distributors of radio receivers.**

To keep certificate of compliance with radiation interference limits.

Retention period: 5 years. 47 CFR 15.69

**1.22 Licensees in land transportation radio services.**

To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name of the person or persons responsible for the foregoing; base and fixed stations (except for such stations authorized for unattended operation)—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty (except in the Railroad Radio Service); for base stations—identification of other base or fixed stations with which they communicate, and date, time, and nature of such communications (except in the Railroad Radio Service); and stations whose antenna structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 93.160

**1.23 Licensees of citizens radio service stations. [Revised]**

To keep records as follows: for each station operated as a mobile station, the current authorization; for stations where the licensee installs a unit of his station on the premises of a telephone answering service, the required written agreement; and for stations whose antenna structure is required to be illuminated, a record of illumination.

Retention period: 1 year. 47 CFR 95.101, 95.103, 95.111, 95.189

**1.24 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 99.25

**1.25 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 99.27

**1.26 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 Federal Aviation Agency regarding failure of obstruction lighting and any resumption thereof; for stations required to maintain one or more control points—time and signature of person operating transmitting equipment each day, including class, serial number and expiration date of license if operator is required to be licensed, 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

**1.27 Communication common carriers, including Communications Satellite Corporation and certain contractors.**

To keep accounts, records, memoranda, documents, microfilm, correspondence and related indexes prepared by or on behalf of the carrier as well as records of property or services acquired by a carrier through purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the requirements and for the periods of time designated in the codified regulations. 47 CFR 25.177, 42.9

**1.28 Operators of industrial heating equipment.**

To keep a log of inspections of industrial heating equipment.

Retention period: Not specified. 47 CFR 18.105

**1.29 Operators of ultrasonic equipment, industrial heating equipment, medical diathermy equipment, RF stabilized arc welders.**

To keep a copy of certificate of compliance at the equipment site.

Retention period: For life of equipment. 47 CFR 18.80, 18.117, 18.141, 18.142, 18.183

**1.30 Applicants, permittees, and licensees of standard, FM, noncommercial educational FM radio, and television broadcast stations. [Added]**

To maintain for local public inspection copies of the following applications and reports, including exhibits, letters, and other documents related thereto, which

are open for public inspection at the offices of the Commission:

(a) A copy of every application tendered to the Commission for filing with respect to which, under the provisions of the Commission rules, local public notice must be given by publication in a newspaper and/or broadcasting over the station involved.

(b) A copy of every application tendered to the Commission for filing with respect to which local public notice is not required but which involves changes in program service, requests for extension of time in which to complete construction of a new station, or requests for consent to assignment or transfer of control.

(c) A copy of every ownership or supplemental ownership report filed with the Commission.

Retention period: Applicants for construction permits for new stations shall maintain the material so long as the application is pending before the Commission or any proceeding involving the application is pending before the courts. Permittees or licensees shall maintain the material so long as an authorization to operate the station is outstanding. 47 CFR 1.526

## XVII. FEDERAL DEPOSIT INSURANCE CORPORATION

### 1.1 Insured banks.

Each insured bank, as a condition to the right to make any deduction, allowed under section 7(b) of the Federal Deposit Insurance Act (12 U.S.C. 1817), in determining its assessment base, shall maintain such records as will readily permit verification of the correctness of its assessment base.

Retention period: No insured bank shall be required to retain such records for such purpose for a period in excess of 5 years from the date of the filing of any certified statement, except that when there is a dispute between the insured bank and the Corporation over the amount of any assessment the bank shall retain such records until final determination of the issue. 12 U.S.C. 1817(b); 12 CFR 304.3

### 1.2 Insured banks.

To keep certified statement forms. Retention period: Same as for item 1.1. 12 CFR 304.3

## XVIII. FEDERAL HOME LOAN BANK BOARD

### 1.1 Federal savings and loan associations. [Amended]

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 545.15, 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. [Added]

To keep a record of the status of taxes, assessments, insurance premiums, and other charges on all real estate on which the association has loans or which is owned by it.

Retention period: Not specified. 12 CFR 545.6-11

### 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

### 1.7 Federal savings and loan associations.

To keep records for each real estate loan, the security for which includes one or more dwelling units.

Retention period: Not specified. 12 CFR 545.6-1

### 1.8 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.

To keep records showing compliance with the limitations on real estate loans to one borrower if the total balances of all outstanding loans on the security of real estate owed to an institution by any one borrower exceeds \$100,000.

Retention period: Not specified. 12 CFR 563.9-3

### 1.9 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.

To establish and maintain such accounting and other records as will pro-

vide an accurate and complete record of all business transacted by it and, without any limitation on the generality of the foregoing, to establish and maintain records with respect to: (1) loans on the security of real estate, (2) property purchased subject to, or with assumption by a third party of, an institution's loan, (3) loans sold, (4) the acquisition of mortgaged security, (5) insured accounts, and (6) such other records as are required by statute or by any other regulation to which such institution is subject.

Retention period: Not specified. 12 CFR 563.17-1

### 1.10 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation. [Added]

To keep a dated, signed copy of each report of appraisal of each parcel of real estate owned which is a scheduled item.

Retention period: Not specified. 12 CFR 563.17-2

### 1.11 Federal savings and loan associations. [Added]

To keep a signed copy of the report of the appraisal of each parcel of real estate owned made at the time of its acquisition.

Retention period: Not specified. 12 CFR 545.19

### 1.12 Federal savings and loan associations. [Added]

To establish and maintain such books, records, and accounting practices as will clearly and fully disclose the operations of a data processing service center in which two or more institutions participate.

Retention period: Not specified. 12 CFR 545.14-3

## XIX. FEDERAL MARITIME COMMISSION

### 1.1 Independent ocean freight forwarders.

To keep books of account and records, including each document prepared, processed, or obtained by the licensee, in connection with carrying on the business of forwarding.

Retention period: 5 years. 46 CFR 510.23

## XX. FEDERAL POWER COMMISSION

### 1.1 Public utilities and licensees.

Preservation of records.  
Retention period: Specified at 18 CFR 125.1-125.3

See also Regulations to Govern the Preservation of Records of Public Utilities and Licensees, December 12, 1962. Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402

### 1.2 Natural gas companies.

Preservation of records.  
Retention period: Specified at 18 CFR 225.1-225.3

See also Regulations to Govern the Preservation of Records of Natural Gas Companies, December 12, 1962. Super-

intendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402

## XXI. 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 guaranteed.

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 guaranteed.

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

#### 1.8 Importers of flammable textile fabrics or articles of wearing apparel. [Added]

To maintain records which establish that the imported flammable textile fabrics or articles of wearing apparel have been shipped for appropriate flammability treatment and that such treatment has been completed, and records showing disposition of such fabrics or articles of wearing apparel subsequent to the completion of such treatment.

Retention period: Not specified. 16 CFR 302.14

## XXII. 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. [Amended]

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 604 of the act of September 16, 1965, Public Law 89-188, 79 Stat. 793, 815. 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 section 633(a) of the Foreign Assistance Act of 1961, approved September 4, 1961, Public Law

87-195, 75 Stat. 424, 454, 22 U.S.C. 2393(a), as implemented by Executive Order No. 11223, May 12, 1965, 30 F.R. 6635 or under the Peace Corps Act, approved September 22, 1961, Public Law 87-293, 75 Stat. 612, 22 U.S.C. 2501 et seq., as implemented by Executive Order No. 11041, August 6, 1962, 27 F.R. 7859, as amended by Executive Order No. 11250, October 10, 1965, 30 F.R. 13003.)

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 records 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

### 1.7 Grants for educational television broadcasting facilities under part IV of title III of the Communications Act of 1934, as amended.

Recipient to keep such records as may be reasonably necessary to enable the Secretary of Health, Education, and Welfare to carry out his functions under part IV, including records which fully disclose the amount and disposition of such grant, the total cost of the project or undertaking for which the grant was given or used, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Health, Education, and Welfare and the Comptroller General or any of their duly authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers and records of the recipient that are pertinent to the grant received.

Retention period: Not specified. 47 U.S.C. 393

### 1.8 Adjustment assistance under sections 313, 314, or 317 of the Trade Expansion Act of 1962.

Recipient shall keep records which fully disclose the amount and disposition by such recipient of the proceeds, if any, of such assistance, and which will facilitate an effective audit. Recipient shall also keep such other records as the Secretary of Commerce may prescribe.

The Secretary of Commerce and the Comptroller General of the United States shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient pertaining to such assistance.

Retention period: Not specified. 19 U.S.C. 1918 (a) and (b)

### 1.9 Recipients of grants for support of air pollution control programs under the Clean Air Act.

To keep such records as the Secretary of Health, Education, and Welfare shall prescribe, including records which fully disclose the amount and disposition of such grant, the total cost of the project or undertaking for which the grant was given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Health, Education, and Welfare and the Comptroller General or any of their duly authorized representatives shall have access for the purpose of audit and examinations to any books, documents, papers and records of the recipients that are pertinent to the grants received.

Retention period: Not specified. 42 U.S.C. 1857j

### 1.10 Recipients of grants under the Federal Airport Act.

To keep such records as the Administrator of the Federal Aviation Agency shall prescribe, including records which fully disclose the amount and disposi-

tion of the proceeds of such grants, the total cost of the plan or program for which the grant was given or used, and the amount and nature of that portion of the cost of the plan or program supplied by other sources, and such other records as will facilitate an effective audit.

The Administrator of the Federal Aviation Agency and the Comptroller General or any of their duly authorized representatives shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to the grants received.

Retention period: Not specified. 49 U.S.C. 1120

**1.11 Recipients of loans or grants under the Urban Mass Transportation Act of 1964. [Amended]**

To include in all contracts for construction, reconstruction, or improvement of facilities and equipment in furtherance of the purposes for which a loan or grant is made, entered into under other than competitive bidding procedures, a provision that the Housing and Home Finance Administrator and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the contracting parties that are pertinent to operations or activities under such contracts.

Retention period: Not specified. 49 U.S.C. 1608(b)

**1.12 Recipients of grants for the collection, reproduction, and publication of documentary source material significant to the history of the United States, under section 503(d) of the Federal Property and Administrative Services Act of 1949, as amended. [Amended]**

To keep such records as the Administrator of General Services shall prescribe, including records which fully disclose the amount and disposition of such grants, the total cost of the project or undertaking for which the grant was given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Administrator of General Services and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the grants received.

Retention period: Not specified. 44 U.S.C. 393(g)

**1.13 Grants to States for construction and modernization of hospitals and other medical facilities under part A of title VI of the Public Health Service Act, as amended. [Amended]**

State plans must provide that the State agency will keep such records as the Surgeon General may find necessary, and that the Comptroller General or his duly authorized representatives shall have access thereto for the purpose of audit and examination.

Retention period: Not specified. 42 U.S.C. 291d

**1.14 Recipients of assistance under the Land and Water Conservation Fund Act of 1965. [Amended]**

To keep such records as the Secretary of the Interior shall prescribe, including records which fully disclose the amount and disposition of such assistance, the total cost of the project or undertaking for which the assistance was given or used, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of the Interior and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to assistance received.

Retention period: Not specified. 16 U.S.C. 4601-8(f)

**1.15 Recipients of assistance under section 302 of the Appalachian Regional Development Act of 1965. [Added]**

To maintain accurate and complete records of transactions and activities financed with Federal funds.

The Secretary of Commerce and the Comptroller General, or their duly authorized representatives, shall have access for audit purposes to such records.

Retention period: Not specified. Section 302(b), Public Law 89-4, 79 Stat. 20, 40 U.S.C. App. 302

**1.16 Recipients of grants under the Water Resources Planning Act. [Added]**

To keep such records as the Chairman of the Water Resources Council shall prescribe, including records which fully disclose the amount and disposition of such grant, and the total cost of the project or undertaking for which the grant was made, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Chairman of the Council and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the determination that funds granted are used in accordance with the act.

Retention period: Not specified. Section 307, Public Law 89-80, 79 Stat. 253, 42 U.S.C. 1962c-6

**1.17 Recipients of assistance under the Mental Retardation Facilities and Community Mental Health Center Construction Act of 1963, as amended. [Added]**

To keep such records as the Secretary of Health, Education, and Welfare shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the

amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Health, Education, and Welfare and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the assistance received.

Retention period: Not specified. Section 408, as added by section 3, Public Law 89-105, 79 Stat. 429, 42 U.S.C. 2697

**1.18 Recipients of grants for research to further the programs of the Department of Agriculture under section 2 of Public Law 89-106. [Added]**

To keep such records as the Secretary of Agriculture shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grants, the total cost of the project or undertaking in connection with which such funds are given or used, and the amount of that portion of the costs of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Agriculture and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to the grants received.

Retention period: Not specified. Section 2, Public Law 89-106, 79 Stat. 431, 7 U.S.C. 450b

**1.19 Recipients of assistance under the Public Works and Economic Development Act of 1965. [Added]**

To keep such records as the Secretary of Commerce shall prescribe, including records which fully disclose the amount and the disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount and nature of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Commerce and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient that are pertinent to assistance received.

Retention period: Not specified. Section 714, Public Law 89-136, 79 Stat. 575, 42 U.S.C. 3224

**1.20 Recipients of grants under the State Technical Services Act of 1965. [Added]**

To keep such records as the Secretary of Commerce shall prescribe, including records which fully disclose the amount and the disposition of such grant, the total cost of the related approved program, the amount and nature of the cost of the program supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Commerce and the Comptroller General, or any of their duly authorized representatives, shall have access to any books, documents, papers, and records of the recipient that are pertinent to amounts received.

Retention period: Not specified. Section 18, Public Law 89-182, 79 Stat. 684, 15 U.S.C. 1368

**1.21 Department of Commerce agreements or contracts for research and development in or demonstration of high-speed ground transportation entered into under Public Law 89-220 under other than competitive bidding procedures. [Added]**

Agreement or contract to provide that the Secretary of Commerce and the Comptroller General, or any of their duly authorized representatives, may, for purpose of audit and examination, have access to any books, documents, papers, and records of the parties to such agreement or contract which are pertinent to the operations or activities under such agreement or contract.

Retention period: Not specified. Section 8(a)(3), Public Law 89-220, 79 Stat. 894, 49 U.S.C. 1638(a)(3)

**1.22 Recipients of assistance under the Federal Water Pollution Control Act, as amended. [Added]**

To keep such records as the Secretary of Health, Education, and Welfare shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such assistance, the total cost of the project or undertaking in connection with which such assistance is given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Health, Education, and Welfare and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipients that are pertinent to the grants received.

Retention period: Not specified. Sections 12 (d) and (e), as added by section 6, Public Law 89-234, 79 Stat. 909, 33 U.S.C. 4661 (d) and (e)

**1.23 Recipients of grants for planning, establishment, and operation of regional medical programs for research, training, diagnosis, and treatment relating to heart disease, cancer, or stroke, under title IX of the Public Health Service Act, as amended. [Added]**

To keep such records as the Surgeon General may prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant, the total cost of the project or undertaking in connection with which such grant is made or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such records as will facilitate an effective audit.

The Secretary of Health, Education, and Welfare and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the recipient which are pertinent to any such grant.

Retention period: Not specified. Section 909, as added by section 2, Public Law 89-239, 79 Stat. 930, 42 U.S.C. 2991

**1.24 Concessioners and subconcessioners operating under negotiated contracts in areas administered by National Park Service. [Added]**

To keep such records as the Secretary of the Interior may prescribe to enable the Secretary to determine that all terms of the concession contract have been and are being faithfully performed.

The Comptroller General or any of his duly authorized representatives shall have access to and the right to examine any pertinent books, documents, papers, and records of the concessioner or subconcessioner related to the contract or contracts involved.

Retention period: 5 calendar years after the close of the business year of concessioner or subconcessioner. Section 9, Public Law 89-249, 79 Stat. 971, 16 U.S.C. 20g

**1.25 Recipients of grants under title III of the Public Health Service Act, as amended by the Medical Library Assistance Act of 1965. [Added]**

To keep such records as the Surgeon General shall prescribe, including records which fully disclose the amount and disposition by such recipient of the proceeds of such grant, the total cost of the project or undertaking in connection with which such grant is given or used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

The Secretary of Health, Education, and Welfare and the Comptroller General, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of such recipients that are pertinent to the grants received.

Retention period: Not specified. Section 399b, as added by section 2, Public Law 89-291, 79 Stat. 1066, 42 U.S.C. 280b-11

**1.26 Grants under Economic Opportunity Act of 1964 from funds appropriated by the Supplemental Appropriation Act, 1966. [Added]**

Grant agreements shall provide that the General Accounting Office shall have access to the records of the grantee which bear exclusively upon the Federal grant.

Retention period: Not specified. Chapter VI, Public Law 89-309, 79 Stat. 1146

## XXIII. 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) 5 years after such disposition of termination inventory by such war contractor or Government agency, or (b) 5 years after the final payment or settlement of such war contract, whichever applicable period is longer. 41 CFR Part 101-13

**1.2 [Reserved]**

**1.3 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. Inapplicable to contracts of \$2,500 or less and subcontracts of like small amount or for general public utility services.

Retention period: 3 years after final payment under the contract. 41 CFR 1-7.101-10

**1.4 Contractors with contracts containing the Small Business Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.**

Maintain records showing information required by the clause.

Retention period: Not specified. 41 CFR 1-1.710-3(b)

**1.5 Contractors with contracts containing the Labor Surplus Area Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.**

Maintain records showing procedures which have been adopted to comply with the policies set forth in the clause.

Retention period: Not specified. 41 CFR 1-1.805-3(b)

**1.6 Contractors with fixed-price supply contracts containing the standard inspection clause.**

Keep complete records of all inspection work by the contractor and make such records available to the Government.

Retention period: During performance of the contract and for such longer period as may be specified elsewhere in the contract. 41 CFR 1-7.101-5, 1-14.104(a)

**1.7 Contractors with fixed-price contracts in excess of \$2,500 for (a) supplies, or (b) experimental, developmental, or research work where a profit is contemplated, when such contracts contain the standard long-form Termination for Convenience of the Government clause.**

Unless otherwise provided for in the contract, or by applicable statute, preserve and make available to the Government at all reasonable times at the office of the contractor but without direct charge to the Government, all his books, records, documents, and other evidence bearing on the costs and expenses of the contractor under the contract and relating to the work terminated thereunder, or, to the extent approved by the contracting officer, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1-8.701

**1.8 Contractors with fixed-price construction contracts estimated to exceed \$10,000, when such contracts contain the standard Termination for Convenience of the Government clause.**

Unless otherwise provided for in the contract, or by applicable statute, preserve and make available to the Government at all reasonable times at the office of the contractor but without direct charge to the Government, all his books, records, documents, and other evidence bearing on the costs and expenses of the contractor under the contract and relating to the work terminated thereunder, or, to the extent approved by the contracting officer, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1-8.703

**1.9 Sellers with fixed-price subcontracts which contain the termination clause suggested for use in such contracts.**

Unless otherwise provided for in the subcontract, or by applicable statute, make available to the buyer and the Government at all reasonable times at the office of the seller all his books, records, documents, or other evidence bearing on the costs and expenses of the seller under the subcontract and in respect of the termination of work thereunder, or, to the extent approved by the Government, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1-8.706

**1.10 Contractors with contracts entered into, amended, or modified under the extraordinary, emergency authority granted by the Act of August 28, 1958, Public Law 85-804 (50 U.S.C. 1431-1435).**

Every such contract shall contain a clause, unless (a) the contract is for purchases authorized to be made outside the United States under the Foreign Assistance Act of 1961, and (b) pursuant to Executive Order 10784, as amended by Executive Order 10845, it is determined by the agency that inclusion of such clause or compliance therewith (if included) would be impracticable, 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. 41 CFR 1-17.206(e)

**1.11 Contractors with contracts and amendments or modifications of contracts made prior to July 1, 1958, when such contracts and amendments or modifications were issued under Title II of the First War Powers Act, 1941 (55 Stat. 8391), as amended.**

Every such contract shall contain a clause 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 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: Not specified. Sec. 11, EO 10789, November 14, 1958 (3 CFR, 1954-1958 Comp., p. 427)

**1.12 Participants in the lead and zinc stabilization program pursuant to Public Law 87-347 (30 U.S.C. 681-689).**

To keep any pertinent books, documents, papers, and records of any participant involving transactions related to the program established under the regulations of 41 CFR 101-15 and authorized representatives of the United States Government shall have access to and the right to examine such records.

Retention period: 3 years after termination of the program established by 41 CFR 101-15. 41 CFR 101-15.109

**1.13 Contractors and subcontractors required to submit cost and pricing data in conjunction with certain negotiated contracts or contract modifications involving an amount in excess of \$100,000. [Added]**

To maintain books, records, documents, and other supporting data which will permit adequate evaluation by the con-

tracting officer or his authorized representatives of the cost or pricing data submitted, along with the computations used therein, which were available to the contractor as of the date of execution of his Contractor's Certificate of Current Cost or Pricing Data.

Retention period: Until the expiration of 3 years from the date of final payment under the contract. 41 CFR 1-3.814-2

**1.14 Contractors and subcontractors having certain cost-reimbursement type, time and material, labor-hour, incentive, or price redeterminable contracts. [Added]**

To maintain books, records, documents, and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred for the performance of the contract.

Retention period: (1) Until the expiration of 3 years from the date of final payment under the contract; (2) for such longer period, if any, as is required by applicable statute; (3) if contract is completely or partially terminated, the records relating to the work terminated shall be preserved for 3 years from the date of any resulting settlement; or (4) records which relate to appeals under the "Disputes" clause of the contract or litigation or the settlement of claims arising out of performance of the contract, shall be retained until disposition has been made of such appeals, litigation, or claims. 41 CFR 1-3.814-2

## XXIV. INTERSTATE COMMERCE COMMISSION

### 1.1 Refrigerator car lines.

To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 24, par. 4, 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 110.87

1.7 Persons which furnish cars to railroads.

To keep records as listed in the section cited.  
Retention period: 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 Class I and II motor carriers. [Revised]

To keep records as listed in the section cited.  
Retention periods: Various. 49 CFR 203.8

1.10 Class III motor carriers. [Revised]

To keep records as listed in the section cited.  
Retention periods: Various. 49 CFR 203.20

1.11 Brokers. [Revised]

To keep records for same periods as Class III motor carriers, insofar as applicable.  
Retention periods: Various. 49 CFR 203.20

1.12 Water carriers.

To keep records as listed in the section cited.  
Retention periods: Various. 49 CFR 325.7

1.13 Freight forwarders. [Amended]

To keep records as listed in the section cited.  
Retention periods: Various. 49 CFR 450.8

1.14 Private carriers subject to Part II of the Interstate Commerce Act.

To keep records as listed in the sections cited.  
Retention periods: Various. 49 CFR 191.10, 194.3, 195.8, 196.2, 196.7

1.15 Motor carriers exempt under section 203(b) of the Interstate Commerce Act.

To keep records as listed in the sections cited.  
Retention periods: Various. 49 CFR 191.10, 194.3, 194.6, 195.8, 195.9, 196.2, 196.7

1.16 Carriers of migratory workers by motor vehicles.

To keep records as listed in the section cited.  
Retention periods: Various. 49 CFR 198.3

XXV. NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

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. 41 CFR 18-7.104-15

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. 41 CFR 18-7.104-15

1.3 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. 41 CFR 18-7.302-6

1.4 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. 41 CFR 18-7.302-6

1.5 Contractors with cost reimbursement type contract, including facilities 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 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

his cost reimbursement type prime contract.

Retention period: 3 years after date of final payment or until settlement of litigation, whichever is longer. 41 CFR 18-7.203-7; 18-7.402-7; 18-7.451-7; 18-7.460-6; 18-7.702-6; 18-7.703-6; 18-7.704-6

1.6 Subcontractors with subcontracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost-reimbursement type prime contracts, including facilities 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 Comptroller General of the United States.

Retention period: 3 years after date of final payment or until settlement of litigation, whichever is longer. 41 CFR 18-7.203-7; 18-7.402-7; 18-7.451-7; 18-7.460-6; 18-7.702-6; 18-7.703-6; 18-7.704-6

1.7 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 contracts, including facilities contracts.

Must agree that the Comptroller General or his 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. 41 CFR 18-7.203-7; 18-7.402-7; 18-7.451-7; 18-7.460-6; 18-7.702-6; 18-7.703-6; 18-7.704-6

1.8 Contractors with negotiated fixed-price construction contracts.

To maintain books, documents, papers and records involving transactions relating to this contract.

Retention period: 3 years after final payment under the prime contract. 41 CFR 18-7.104-15

1.9 Contractors with fixed-price contracts in excess of \$2,500 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. 41 CFR 18-8.701

#### 1.10 Contractors with fixed-price construction contracts amounting to more than \$10,000.

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. 41 CFR 18-8.703

#### 1.11 Subcontractors with fixed-price subcontracts.

The standard Termination Clause suggested for use in fixed-price subcontracts contains the provision that the subcontractor agrees to make available to the buyer and 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. 41 CFR 18-8.706

#### 1.12 Contractors with construction and facilities contracts in excess of \$2,000 (for work within the United States).

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. 41 CFR 18-12.403.1(d); 18-7.705-5

#### 1.13 Industrial contractors having Government furnished property.

Contractors and subcontractors are required to maintain adequate records of all Government property, whether furnished to or acquired by them for the account of the Government, in accordance with the provisions of Chapter 4 of the NASA Industrial Property Control Manual (NPC 105).

Retention period: Not specified. 41 CFR 18-13.502-2; 18-13.503

#### 1.14 Contractors furnishing special tooling under fixed-price contracts.

Contractors and subcontractors are required to follow normal industrial practice in maintaining property control records on all special tooling which they furnish and to make such records available for inspection by the Government.

Retention period: Not specified. 41 CFR 18-13.504

#### 1.15 Nonprofit contractors having Government furnished property under research and development contracts.

Contractors and subcontractors are required to keep records of Government property, whether furnished to or acquired by them for the account of the Government, in accordance with the provisions of Part III, Appendix C, Armed Services Procurement Regulations, "Manual for Control of Government Property in Possession of Nonprofit Research and Development Contractors", and to make such records available to authorized representatives of the contracting officer.

Retention period: Not specified. 41 CFR 18-13.505-2; 18-13.506-2

#### 1.16 All contractors and subcontractors other than those having firm fixed-price contracts.

To maintain books, records, documents, and other evidence and accounting procedures and practices sufficient to reflect all direct and indirect costs claimed to have been incurred and anticipated to be incurred for the performance of the contract or subcontract.

Retention period: 3 years after date of final payment or until final settlement of litigation, whichever is longer. 41 CFR 18-7.104-42; 18-7.203-29; 18-7.303-29; 18-7.350-18; 18-7.402-30; 18-7.451-30; 18-7.460-20; 18-7.702-46; 18-7.703-34; and 18-7.704-55

#### 1.17 Contractors with facilities contracts providing for the use of facilities.

Shall maintain adequate property control procedures and records and a system of identification of the facilities.

Retention period: Not specified. 41 CFR 18-7.703-28; 18-7.704-49

#### 1.18 Contractors with contracts containing the Small Business Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.

Maintain records showing (a) whether each prospective subcontractor is a small business concern, (b) procedures which have been adopted to comply with the policies set forth in the contract clause entitled "Small Business Subcontracting Program", and (c) such other information required by the clause.

Retention period: Not specified. 41 CFR 18-1.707-3(b)

#### 1.19 Contractors with contracts containing an inspection clause.

Keep complete records of all inspection work by the contractor and make such records available to the Government.

Retention period: During performance of the contract and for such longer period as may be specified elsewhere in the contract. 41 CFR 18-7.103-5; 18-7.203-5; 18-7.302-4; 18-7.402-5; 18-7.451-5; 18-7.702-3; 18-7.703-3; 18-7.704-3

#### 1.20 Contractors with contracts containing the "Data Requirements" clause.

To retain and make available, upon written request of the Contracting Officer, the following:

(a) A set of engineering drawings sufficient to enable manufacture of any equipment or items furnished under the contract, or a set of flow sheets and engineering drawings sufficient to enable any performance of any process developed under the contract.

(b) Any subject data which is necessary to explain or to help the Government technical personnel understand any equipment, items, or process developed under the contract and furnished to the Government.

Retention period: 1 year after final payment under the contract. 41 CFR 18-9.202-1(e)

#### 1.21 Contractors with contracts providing for progress payments.

To maintain control of progress payments and make available to the Government the books, records, and accounts thereof.

Retention period: During performance of the contract. 41 CFR 18-7.104-35

#### 1.22 Contractors and subcontractors required to furnish cost and pricing data certificates.

Must agree that the contracting officer or his duly authorized representatives shall have access and the right to examine those books, records, documents, and other evidence which will permit adequate evaluation of the cost or pricing data submitted along with the computations and projections used therein.

Retention period: 3 years after final payment. 41 CFR 18-3.807-4

### XXVI. NATIONAL SCIENCE FOUNDATION [Added]

#### 1.1 Persons or organizations engaging in weather modification activities.

To maintain records, including logs, of ground and airborne or mobile weather modification activities.

Retention period: Not less than 5 years after date of entry. 45 CFR 635.5

### XXVII. 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. [Amended]

To keep certificates covering deratization or exemption from deratization.

Retention period: Until new certificate is issued. 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

### XXVIII. 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)

#### 1.3 Employers subject to the Railroad Retirement Act.

To keep original records necessary to establish service and compensation for a number of years prior to 1937 which, when added to the years elapsed after 1936, total at least 50.

Retention period: Not specified. 20 CFR 220.4

### XXIX. 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; questionnaires or applications for employment executed by associated persons of such member, broker, or dealer; and other records and accounts as specified in the sections cited.

Retention periods: 6 years and 3 years as specified in the sections cited. Filming of records permitted after 2 years. 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. Filming of records permitted after 2 years. 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 5 years

in accordance with plans submitted to and declared effective by the SEC pursuant to its Rule 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 accounts and other records to show fully the facts pertaining to all entries and supported in sufficient detail to permit ready identification and analysis. These accounts and other 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 accounts and other records to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These accounts and other records include not only accounting records in a limited technical sense, but all records such as minute books, stock books, stockholder records, 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 periods: On November 24, 1959, the Commission adopted its "Regulation to Govern the Preservation and Destruction of Books of Account and Other Records of Companies Which Are Subject to the Uniform System of Accounts for Public Utility Holding Companies under the Public Utility Holding Company Act of 1935," which prescribes specific retention periods and microfilming privileges with respect to all such books of account and other records of registered 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 accounts, books, and other documents relating to its business which 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. For registered investment companies, these records include journals (or other records of original entry) containing an itemized daily record in detail of all securities transactions (including those in its own securities);

general and auxiliary ledgers (or other records) reflecting asset, liability, reserve, capital, income and expense accounts; separate ledger accounts (or other records) for each portfolio security, for each broker-dealer or other person with or through which portfolio securities transactions are effected, and for each shareholder of record; a securities record or ledger; corporate charters, certificates of incorporation or trust agreements, bylaws, and minute books; records of brokerage orders; records showing the bases for the allocation of orders for the purchase and sale of portfolio securities to named brokers or dealers and the division of brokerage commissions or other compensation on such purchase and sale orders, including the consideration given to enumerated factors; records identifying the persons authorizing the purchase or sale of portfolio securities; and all vouchers, memoranda, correspondence, and other documents.

Every underwriter, broker, or dealer which is a majority-owned subsidiary of a registered investment company shall keep such accounts, books, and other documents as are required of brokers and dealers by rule adopted under Section 17 of the Securities Exchange Act of 1934.

Every investment adviser which is a majority-owned subsidiary of a registered investment company shall keep such accounts, books, and other documents as are required of registered investment advisers by rule adopted under Section 204 of the Investment Advisers Act of 1940.

Retention period: Registered investment companies: journals, ledgers, corporate charters, certificates of incorporation, trust agreements, by-laws, and minute books—permanently; other records—6 years. Underwriter, broker, or dealer which is a majority-owned subsidiary of a registered investment company, see rule adopted under Section 17 of the Securities Exchange Act of 1934. Investment adviser which is a majority-owned subsidiary of a registered investment company, see rule adopted under Section 204 of the Investment Advisers Act of 1940. Notwithstanding the above, records may be destroyed pursuant to a plan approved by the Securities and Exchange Commission pursuant to Rule 31a-2. Microfilming permitted after 3 years. 17 CFR 270.31a-1, 270.31a-2

#### 1.7 Depositor of and principal underwriter for any registered investment company other than a closed-end investment company.

To keep such accounts, books, and other documents as are required of brokers and dealers by rule adopted under Section 17 of the Securities Exchange Act of 1934, to the extent such records are necessary or appropriate to record such person's transactions with such registered investment company.

Retention period: Not less than 6 years. See rule adopted under Section 17 of the Securities Exchange Act of 1934. 17 CFR 270.31a-1, 270.31a-2

### 1.8 Investment adviser not a majority-owned subsidiary of a registered investment company.

To keep such accounts, books, and other documents as are required of registered investment advisers by rule adopted under Section 204 of the Investment Advisers Act of 1940, to the extent such records are necessary or appropriate to record such person's transactions with such registered investment company.

Retention period: Not less than 6 years. See rule adopted under Section 204 of the Investment Advisers Act of 1940. 17 CFR 270.31a-1, 270.31a-2

### 1.9 Records prepared or maintained by others than person required to maintain and preserve them.

Permits records to be maintained or prepared by others on behalf of the person required to maintain and preserve such records, subject to certain agreements required to be reduced to writing. See Rule 31a-3 for requirements as to such written agreements.

Retention period: See Rule 31a-2 for periods of preservation of records. 17 CFR 270.31a-3 (retention: 270.31a-2)

### 1.10 Investment advisers making use of mails or of any means or instrumentality of interstate commerce in connection with business as investment adviser (other than an adviser specifically exempted from registration pursuant to Section 203(b) of the Investment Advisers Act of 1940).

To keep books and records relating to their business, including journal and ledger accounts; memoranda of orders given and instructions received for the purchase, sale, receipt or delivery of securities; all checkbooks, bank statements, cancelled checks, and cash reconciliations; bills and statements relating to the investment adviser's business; trial balances, financial statements, and internal audit working papers; originals or copies of certain communications received or sent by the investment adviser; a list of all accounts in which the adviser is vested with discretionary power; evidences of granting of discretionary power by any client; all written agreements with any client or otherwise relating to the business of the adviser; and copies of certain communications recommending the purchase or sale of a specific security. If adviser has custody or possession of securities or funds of any client, to keep a journal or other record showing all debits and credits to such accounts; a separate ledger account for each client; copies of confirmations of transactions in the accounts of clients; and a position record for each security in which any such client has a position. If adviser renders any investment supervisory or management service to any client, to keep records as specified in the section cited, with respect to the portfolio being supervised or managed, to the extent that the information is reasonably available to or obtained by the investment adviser; and

to keep records to enable adviser to furnish promptly the name of each client who has a current position in a particular security, and the amount or interest of such client at that time.

Retention periods: For partnership articles, etc., articles of incorporation, charters, minute books, and stock certificate books—permanently during the life of the enterprise and for 3 years after the termination of the enterprise. For other documents and records, 5 years from the end of the fiscal year during which the last entry was made on the record. Filing of records permitted after 2 years. 17 CFR 275.204-2

## XXX. SMALL BUSINESS ADMINISTRATION

### 1.1 Corporations licensed under the Small Business Investment Act.

To maintain current financial records, minutes of meetings of stockholders, directors, executive officials, and other officers, and files of other documents pertinent to all transactions.

Retention period: Not specified. 13 CFR 107.802

### 1.2 Corporations licensed to provide management consulting services under the Small Business Investment Act of 1958. [Added]

To maintain a record of SBA inspection of time spent and charges made with respect to management consulting services performed for each small business concern financed by licensee.

Retention period: Not specified. 13 CFR 107.705

## XXXI. VETERANS ADMINISTRATION

### 1.1-1.2 [Deleted]

### 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. [Amended]

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: 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 21.3209

### 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. [Amended]

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: 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 21.3209

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. [Amended]

To keep, in addition to records and accounts described in items 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: 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 21.3209

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: Until the Administrator ceases to be liable as guarantor or insurer of the loan. 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

1.12 Institutions and training establishments participating in the vocational rehabilitation and education program. [Added]

To maintain contracts, agreements, or arrangements providing for number and frequency of reports, adequate financial records to support payment for each trainee, and attendance and progress records.

Retention period: 3 years following the date of the last payment or a longer period if requested by the General Accounting Office or the Veterans Administration. 41 CFR 8-95.209

**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—Aeronautics and Space Requirements on Availability of Credentials for Inspection in 14 CFR**

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## RECORD RETENTION GUIDE

### 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.

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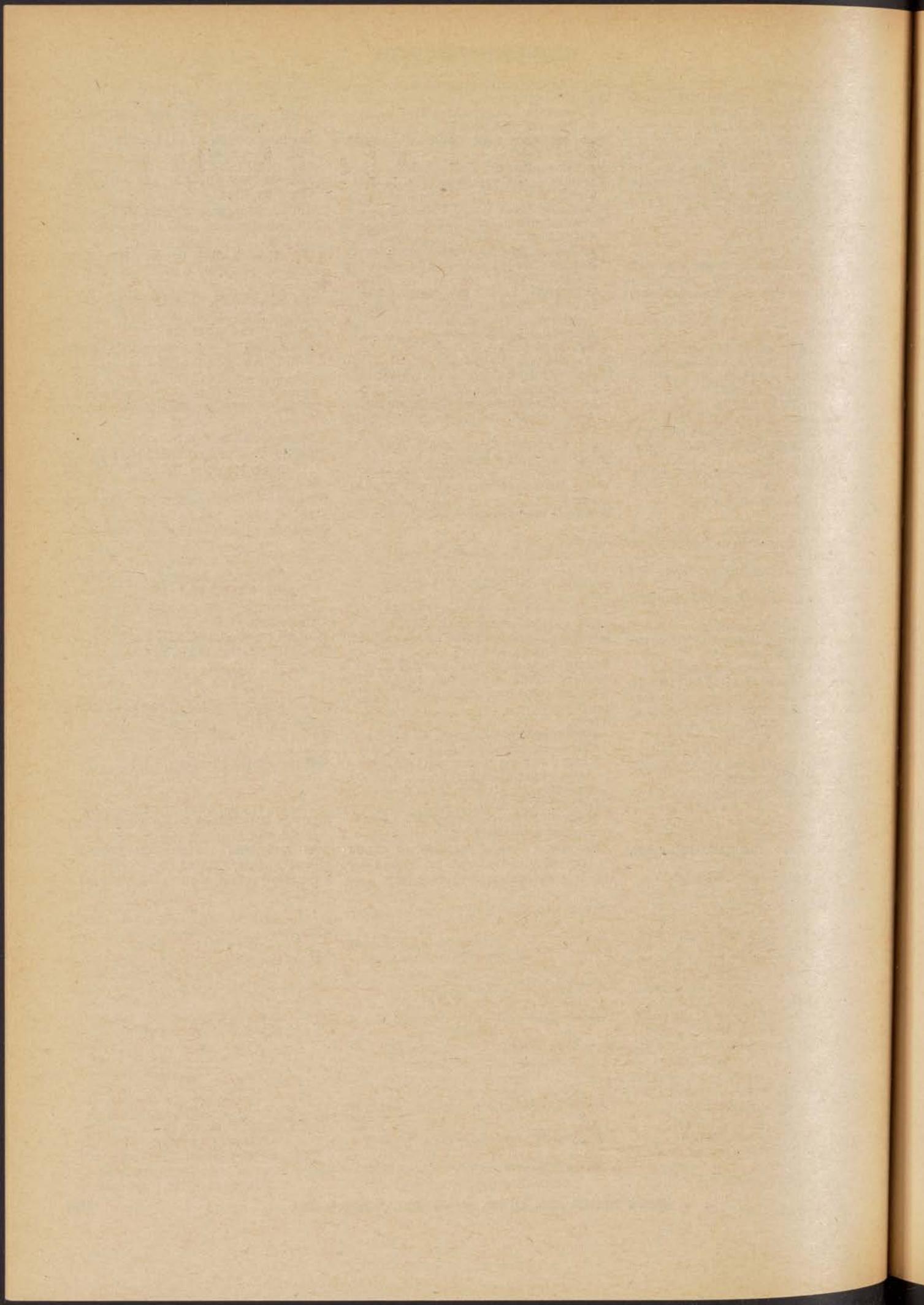
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PART III

General Services Administration

## Standard Safety Devices for Automotive Vehicles

Proposed Revision  
of  
Federal Standard 515



## GENERAL SERVICES ADMINISTRATION

Federal Supply Service

[ 41 CFR Subpart 101-29.3 ]

### FEDERAL STANDARD NO. 515—STANDARD SAFETY DEVICES FOR AUTOMOTIVE VEHICLES

#### Notice of Proposed Revision

Notice is hereby given that a revision is proposed in Federal Standard No. 515 which is prescribed in § 101-29.303 of the Federal Property Management Regulations. The revision as finally published will be issued pursuant to Public Law 88-515, approved August 30, 1964 (78 Stat. 696), and the Federal Property and Administrative Services Act of 1949 (63 Stat. 377), as amended, and will be effective 1 year and 90 days after the date of publication in the FEDERAL REGISTER. Federal Standard No. 515 was published originally in the FEDERAL REGISTER on June 30, 1965 (30 F.R. 8319).

The revision of Federal Standard No. 515 involves the addition of new detailed standards and changes in existing detailed standards and was developed through consultation with the automotive industry, technical societies, trade associations, the medical profession, and Government agencies. Proposed new detailed standards are designated as Federal Standards Nos. 515/18 through 515/26. Proposed changes in existing detailed standards are indicated by the letter "a" following the detailed standard number (e.g., 515/1a indicates the revision of 515/1). The changes in the existing detailed standards are as follows:

No. 515/1a—*Anchorage for Seat Belt Assemblies for Automotive Vehicles.* Made provisions for seat belt anchorages to the seats of school buses. Added anchorages for upper torso restraints for all outboard forward facing seating positions in vehicles other than buses.

No. 515/2a—*Forward Compartment Energy Absorption for Automotive Vehicles.* Title changed from "Padded Instrument Panel and Visors for Automotive Vehicles." Expanded impact area to include extremes of occupant size and to include 45-degree laterals to each side. Also added knee area protection and header and corner post padding.

No. 515/3a—*Recessed Instrument Panel Instruments and Control Devices for Automotive Vehicles.* Expanded impact areas to include extremes of occupant sizes and to include 45-degree laterals to each side. Added requirement that specified essential controls be in reach of upper torso belted operator.

No. 515/4a—*Energy Absorbing Steering Control System for Automotive Vehicles.* Changed title from "Impact Absorbing Steering Wheel and Column Displacement for Automotive Vehicles." This proposal more clearly permits collapsible steering columns, denies clothes-catching hardware on steering wheel and increases barrier collision test to 30 miles per hour.

No. 515/5a—*Safety Door Latches and Hinges for Automotive Vehicles.* Increased door latch load requirements and added a requirement for a positive locking device or handles not operable by accidental side, rearward or forward force.

No. 515/6a—*Anchorage of Seats for Automotive Vehicles.* Added a requirement for locking devices for folding and pedestal type seats.

No. 515/9a—*Hydraulic Service Brake Systems for Automotive Vehicles.* Title changed from "Dual Operation of Brake System for Automotive Vehicles." Brake performance requirements for sedans, carryalls, and station wagons added. Brake fluid system changed to exclude absorption of moisture. Provisions made to more clearly permit other than hydraulic actuation of emergency backup system.

No. 515/12a—*Windshield Wipers and Washers for Automotive Vehicles.* Changed to include a specific area to be wiped.

No. 515/13a—*Glare Reduction Surfaces for Automotive Vehicles.* Expanded requirements to include all interior surfaces in the operator's field of view. Title changed from "Glare Reduction Surfaces—Instrument Panel and Windshield Wipers for Automotive Vehicles."

No. 515/14a—*Control of Air Pollution from Automotive Vehicles.* Title changed from "Exhaust Emission Control System for Automotive Vehicles." Incorporated requirements contained in a new standard proposed by Department of Health Education and Welfare.

No. 515/17a—*Rearview Mirror(s) for Automotive Vehicles.* Changed title from "Outside Rearview Mirror(s) for Automotive Vehicles." Added breakaway or detachable requirement for the inside rearview mirror and increased outside mirror minimum size to 5 inches.

Comments and suggestion are welcomed and should be submitted, in duplicate, to the Commissioner, Federal Supply Service, General Services Administration, Washington, D.C., 20405, within the period of 30 calendar days from the date of publication of this notice in the FEDERAL REGISTER.

The text of the changes in and additions to the Federal Standard No. 515 are set forth below.

Dated: March 4, 1966.

LAWSON B. KNOTT, JR.,  
Administrator of General Services.

Section 101-29.303 is amended as follows:

#### § 101-29.303 Federal Standard No. 515—Standard Safety Devices for Automotive Vehicles.

(a) This section prescribes Federal Standard No. 515, covering safety devices for automotive vehicles, as required by Public Law 88-515, August 30, 1964 (78 Stat. 696). Automotive vehicles purchased by the Federal Government for use by the Federal Government shall be equipped with safety devices conforming to Federal Standard No. 515. Copies of this standard may be obtained from the Commissioner, Federal Supply Service,

General Services Administration, Washington, D.C., 20405. Since Federal Standard No. 515 was originally prescribed (30 F.R. 8319, June 30, 1965), a number of detailed standards therein have been revised and new standards have been added. Where a standard has been revised the letter "a" appears in the number of the standard, e.g., 515/1a. The new detailed standards which have been added include Standards Nos. 515/18 through 515/26. In the introduction entitled Standard Safety Devices for Automotive Vehicles, paragraph S3 has been revised. As amended, Federal Standard No. 515 is composed of detailed standards which include:

- (1) No. 515/1a—Anchorage for Seat Belt Assemblies for Automotive Vehicles.
- (2) No. 515/2a—Forward Compartment Energy Absorption for Automotive Vehicles.
- (3) No. 515/3a—Recessed Instrument Panel Instruments and Control Devices for Automotive Vehicles.
- (4) No. 515/4a—Energy Absorbing Steering Control System for Automotive Vehicles.
- (5) No. 515/5a—Safety Door Latches and Hinges for Automotive Vehicles.
- (6) No. 515/6a—Anchorage of Seats for Automotive Vehicles.
- (7) No. 515/7—Four Way Flasher for Automotive Vehicles.
- (8) No. 515/8—Safety Glazing Materials for Automotive Vehicles.
- (9) No. 515/9a—Hydraulic Service Brake Systems for Automotive Vehicles.
- (10) No. 515/10—Standard Bumper Heights for Automotive Vehicles.
- (11) No. 515/11—Standard Gear Quadrant (PRNDL) for Automotive Vehicles Equipped with Automatic Transmissions.
- (12) No. 515/12a—Windshield Wipers and Washers for Automotive Vehicles.
- (13) No. 515/13a—Glare Reduction Surfaces for Automotive Vehicles.
- (14) No. 515/14a—Control of Air Pollution from Automotive Vehicles.
- (15) No. 515/15—Tires and Safety Rims for Automotive Vehicles.
- (16) No. 515/16—Backup Lights for Automotive Vehicles.
- (17) No. 515/17a—Rearview Mirror(s) for Automotive Vehicles.
- (18) No. 515/18—Window and Door Controls for Automotive Vehicles.
- (19) No. 515/19—Ash Trays and Lighters for Automotive Vehicles.
- (20) No. 515/20—Arm Rests for Automotive Vehicles.
- (21) No. 515/21—Padding for Automotive Seat Backs.
- (22) No. 515/22—Headrests for Automotive Vehicles.
- (23) No. 515/23—Side Marker Devices for Automotive Vehicles.
- (24) No. 515/24—Rear Window Defogger for Automotive Vehicles.
- (25) No. 515/25—Roll Bars for Automotive Vehicles.
- (26) No. 515/26—Fuel Tanks and Tank Filler Pipes for Automotive Vehicles.

(b) The Standard reads as follows:

[Federal Standard No. 515]

#### STANDARD SAFETY DEVICES FOR AUTOMOTIVE VEHICLES

S3. *Safety devices.* Safety devices shall be as specified in the detailed standards (see S4). Publications referenced in the detailed standards form a part of this standard, as applicable. The publications referred to are the issues in effect on the date of the publication of this standard in the FEDERAL REGISTER; in the case of changes in Federal Standard No. 515, reference to publications

therein are to the issues in effect on the date of the publication of the respective changes in the FEDERAL REGISTER.

Note: Copies of ASTM Standards may be obtained from the American Society for Testing and Materials, 1916 Race Street, Philadelphia, Pa., 19103.

Note: Copies of SAE publications may be obtained from the Society of Automotive Engineers, Inc., 485 Lexington Avenue, New York, N.Y., 10017.

[Federal Standard No. 515/1a]

ANCHORAGES FOR SEAT BELT ASSEMBLIES FOR AUTOMOTIVE VEHICLES

S1. Purpose and scope. This standard establishes the requirements and test procedures for anchorages for seat belt assemblies for automotive vehicles. This standard does not cover seat belt assemblies.

S2. Application. This standard applies to sedans, station wagons, carryalls, buses (designated as school buses), and to light trucks up to 10,000 pounds G.V.W. Excluded are stand-up, walk-in package delivery vehicles with tilt type drivers' seats. Excluded are folding jump seats that are folded directly behind the front seat.

S3. Standard characteristics.

S3.1 Definitions.

S3.1.1 Anchorage. A seat belt anchorage shall consist of a threaded hole, an eyebolt, or other suitable means of attachment and shall be situated in a suitable structure to receive the seat belt attachment fittings.

S3.1.2 Attachment fittings. Attachment fittings are the parts necessary to attach the seat belt assembly to the vehicle structure.

S3.1.3 Seat belt assembly. A seat belt assembly is any strap, webbing, or similar device designed to secure a person in an automotive vehicle with the intention of mitigating the results of a traffic accident, including all buckles or other fasteners, and all hardware designed for installing the assembly in an automotive vehicle. The seat belt assemblies intended for installation in the anchorages specified hereinafter are described in Fed. Spec. JJ-B-185 and Standards for Seat Belts for Use in Motor Vehicles, 30 F.R. 8432 (July 1, 1965); 15 CFR.

S3.1.3.1 Type 1 seat belt assembly. A type 1 seat belt assembly is a lap belt for pelvic restraint.

S3.1.3.2 Type 2 seat belt assembly. A type 2 seat belt assembly is a combination of pelvic and upper torso restraints.

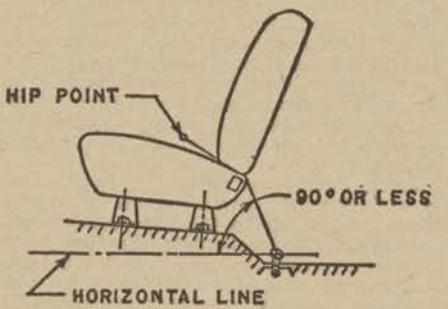
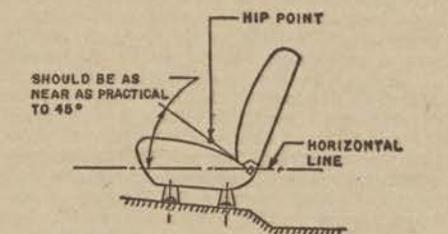
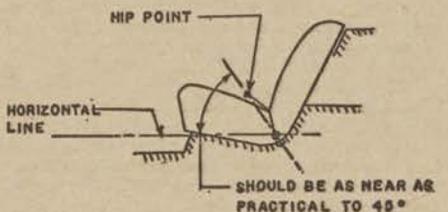
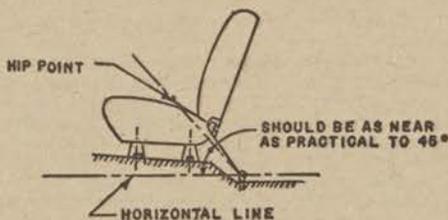
S3.1.3.3 Type 2a seat belt assembly. A type 2a seat belt assembly is a shoulder belt for upper torso restraint for use only in conjunction with a type 1 lap belt.

S3.2 Anchorages. The SAE Recommended Practice for Motor Vehicle Seat Belt Anchorage, J787, forms a basis, in part, for this Federal Standard.

S3.2.1 General. When eyebolt anchorages are furnished, they shall conform to the applicable requirements of Fed. Spec. JJ-A-530. All threads shall be in accordance with the applicable requirements of the National Bureau of Standards Handbook H28. The location of the anchorages shall be determined with the seat in its rearmost limit of travel.

S3.2.1.1 Anchorages for type 1 seat belt assemblies and lap portion of types 2 and 2a seat belt assemblies. Anchorages for type 1 seat belt assemblies or the lap portion of types 2 and 2a seat belt assemblies shall be provided for three sets of seat belts for all bench type seats designed to accommodate three persons. The location of anchorages for type 1 seat belt assemblies or the lap portion of type 2 seat belt assemblies shall be such that a line from the anchorage to the passengers' "hip" point will make an

angle from the horizontal as near as practicable to 45 degrees, as shown in figures 1, 2, and 3. The hip point is the point on the manikin defined as the "H" point in SAE Standard, Manikins for Use in Defining Vehicle Seating Accommodations, J826. The location of the hip point shall be determined by following the procedures in SAE J826. Anchorages for belts that will be installed over the seat bottom frame rear bar shall be rearward of a vertical line though the point where the belt will enter the seat, as shown in figure 4. All anchorages shall be spaced laterally so that the lap portion of the belt essentially forms a U-shaped loop when in use. The same anchorage shall not be used for both ends of a single type 1 seat belt assembly or the lap portion of a single type 2 seat belt assembly. Type 1 seat belt assemblies used in school buses shall utilize the seat for the anchorage attachment points and shall comply with the above, where applicable. Common anchorages may be used for one end of each of two assemblies provided strength requirements are in accordance with S3.2.2.



S3.2.1.2 Anchorages for types 2 and 2a seat belt assemblies. Except for buses and vinyl or canvas top or bolted-on metal enclosure vehicles and utility vehicles of the three-wheel type, automotive vehicles covered by this standard shall be provided with anchorages for a type 2 or 2a seat belt assembly for at least each outboard front seat occupant of carryalls and light trucks. Front and rear seat anchorages shall be provided for

each outboard occupant of sedans and station wagons (forward facing seats only) for which the vehicle is designed. For buses, only the drivers' seat need be provided with anchorages for types 2 and 2a seat belt assemblies. At least three anchorages shall be provided for each type 2 or 2a seat belt assembly; two anchorages for the lap portion of a type 2 seat belt assembly and at least one anchorage for the upper torso or shoulder portion of a type 2 or 2a seat belt assembly. The upper end of the upper torso or shoulder portion of the type 2 or 2a seat belt assembly may be fastened to either the seat, side anchorage, rear anchorage, roof or floor provided that the seat or other structure over which the belt passes or to which it is fastened has been designed or reinforced to withstand the resulting load. The lower end may be fastened either to the lap portion of the belt or to the existing inboard anchorage for the lap portion of the seat belt assembly.

S3.2.1.3 Anchorages for the upper torso or shoulder portion of seat belt assemblies. Anchorages for the upper torso or shoulder portion of a type 2 or 2a seat belt assembly shall be provided for at least each outboard front seat occupant of carryalls and light trucks, and both front and rear outboard occupants of sedans and station wagons (front facing seats only) for which the vehicle is designed. With the seat in its rearmost limit of travel and the seat back in the nominal design position, these anchorages shall be longitudinally in line with or rearward of the torso line of the SAE 3-dimensional manikin described in the SAE Standard "Manikins for Use in Defining Vehicle Seating Accommodations," SAE J826. If there is a downward angle of the belt passing from the point of tangency on the shoulder of the SAE manikin to an anchorage or over suitable structure to an anchorage, this angle shall not be more than 40 degrees from the horizontal.

FIGURE 1.—Belt outside seat or through seat springs.

FIGURE 2.—Rear seat belt installation.

FIGURE 3.—Belt attached to seat frame.

FIGURE 4.—Belt over seat crossbar.

S3.2.2 Strength. The vehicle structure (excluding school buses) shall sustain the simultaneous pull on each set of seat belt assemblies for each passenger for which the seat is designed. Permanent deformation of any anchorage or surrounding area is acceptable provided there is no rupture or breakage and the anchorage does not pull loose. Each school bus seat may be tested independently, but must sustain established forces for all attached anchorages. The upper end anchorage for upper torso types 2 and 2a belts may be tested independently provided the anchorages are located in structural members in which no lap belt anchorages are located.

S3.2.2.1 Anchorages for types 2 and 2a seat belt assemblies. The outboard anchorage for the lap belt portion of a type 2 seat belt assembly shall sustain a pull of 2,500 pounds. Outboard anchorages for the upper torso or shoulder restraint portion of type 2 or 2a seat belts shall sustain a pull of 1,500 pounds for each anchorage. Common anchorages for the inboard ends of types 1 and 2a seat belt combination or the inboard anchorage of a type 2 seat belt assembly shall sustain a pull of 3,000 pounds. Common anchorages for one end of a center lap belt and either the inboard end of a type 1 seat belt or the lap belt portion of a type 2 seat belt and the inboard end of an upper torso or shoulder restraint shall sustain a pull of 5,500 pounds. A common anchorage for the inboard ends of two outboard lap belts and inboard ends of the upper torso or shoulder restraint portion

of the types 2 and 2a seat belt assemblies shall sustain a pull of 6,000 pounds.

**S3.2.2.2 Anchorages for type 1 seat belt assemblies.** Anchorages for type 1 seat belt assemblies shall sustain a pull of 2,500 pounds for each lap belt end attached.

**S3.2.2.2.1 Anchorages for type 1 seat belt assemblies for school buses.** Anchorages for type 1 seat belt assemblies shall sustain a pull of 2,500 pounds for each lap belt end attached.

**S3.2.2.3 Anchorages for seat belt assemblies attached to the seat frame.** The seat structure, the seat adjusters, if applicable, and the attachments, shall sustain the load specified in S3.2.2.1, S3.2.2.2, and S3.2.2.2.1, as applicable, for each seat belt end attached to the seat plus the seat inertia force. The seat inertia force shall be 20 times the seat weight. Floor and seat deformation is acceptable provided there is no structural failure or release of the seat adjuster mechanism.

**S3.2.3 Test procedure.** The strength test shall be conducted either with the connection from the body block to the anchorages made in a manner in which the belts are installed or a suitable equivalent method. The load shall be applied to the body block at an angle of 10 degrees plus or minus 5 degrees from the horizontal. As applicable, the doors of the vehicle may be closed during the test.

**S3.2.3.1 Test for types 2 and 2a seat belt anchorages.** The loads specified in S3.2.2.1 shall be applied using either a body block set up similar to that shown in figure 5 or a suitable equivalent method. The strength test shall be conducted with the seat in place in the vehicle.

**S3.2.3.2 Test for type 1 seat belt anchorages.** The load specified in S3.2.2.2 or S3.2.2.2.1, as applicable, shall be applied using either a body block similar to that shown in figure 6 or a suitable equivalent method. The strength test shall be conducted either with the seat in place in the vehicle or with the seat installed on an applicable vehicle floor pan.

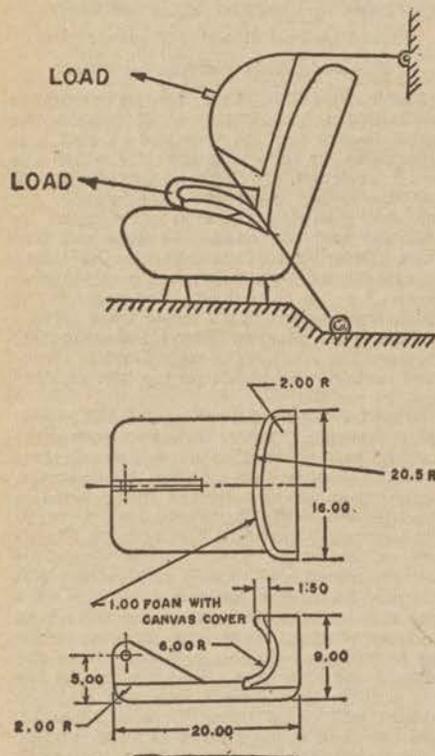


FIGURE 5.—Body block set up for combination

shoulder and lap belt anchorages.  
FIGURE 6.—Body block for lap belt anchorages.

[Federal Standard No. 515/2a]

#### FORWARD COMPARTMENT ENERGY ABSORPTION FOR AUTOMOTIVE VEHICLES

**S1. Purpose and scope.** This standard establishes requirements and test procedures for forward compartment energy absorption for automotive vehicles. The forward compartment includes the areas of the instrument panel, sun visors, header, corner A pillars, and under the instrument panel with construction designed to afford a reasonable degree of protection for the front seat occupants wearing type 1 seat belt assemblies.

**S2. Application.** This standard applies to sedans, carryalls, station wagons, and to light trucks up to 10,000 pounds G.V.W.

**S3. Requirements.** Injury potential shall be minimized by constructing or locating forward compartment structures to eliminate impact or to reduce the forces generated by front seat occupants wearing type 1 seat belt assemblies when impacting these structures.

**S3.1 Impact areas.** The head impact areas shall be established through the use of type 1 seat belt assembly restrained manikins or other test devices based upon the equivalent to "H" point to top-of-head dimensions of 33 inches and 29 inches. Adjustable seats shall be in the extreme forward position for the indicated 33 inch device and in the extreme rearward position for the indicated 29 inch device. The impact areas shall be that included between the arcs formed by the top-of-head point when each device is swung forward and also 45 degrees to each side of the longitudinal axis through each normal seating position. The knee and leg impact areas shall be established by the use of a type 1 seat belt restrained manikin or equivalent of approximately 95th percentile male dimensions and with the front seat in midposition.

#### S3.2 Location and construction.

**S3.2.1** The structure of the instrument panel shall be such as to minimize injury to the head of an occupant upon impact or to be outside the established impact area. If within the impact area the panel shall be covered with energy absorbing cushioning material applied over a crushable or collapsible metal backing that will deform and expand the areas of contact. There shall be no protruding or sharp rigid edges in the impact area and/or under the cushioning material in the impact area. Tests shall be in accordance with SAE Recommended Practice for Instrument Panel Laboratory Impact Test Procedure, J921, and the deceleration of the head form when impacting the panel at 22 feet per second shall not exceed an effective maximum value of 80 gs in 60 milliseconds excluding all portions of the deceleration time curve of less than 3 milliseconds duration.

**S3.2.2** The lower portion of the instrument panel shall contain no sharp or protruding edges within the knee and leg impact areas. The impact area structures shall be constructed of material that will deform and expand areas of contact to absorb and minimize injury when struck by the knees or legs of front seat occupants.

**S3.2.3** The sun visors shall be constructed of or be covered by energy absorbing cushioning material. The sun visor mounting shall be designed and located to provide a reasonable degree of head protection.

**S3.2.4** The roof header impact areas shall contain no sharp or protruding edges. The

impact areas shall be covered with 0.5 inch minimum of energy absorbing cushioning material to reduce the likelihood of injury to the occupant's head upon impact.

**S3.2.5** The right and left front corner posts shall not contain any sharp or protruding edges. The corner posts in the impact areas shall be covered with 0.5 inch minimum of energy absorbing cushioning material to reduce the likelihood of injury to the occupant's head upon impact. Padding shall be designed and placed so as to minimize loss of visibility.

[Federal Standard No. 515/3a]

#### RECESSED INSTRUMENT PANEL INSTRUMENTS AND CONTROL DEVICES FOR AUTOMOTIVE VEHICLES

**S1. Purpose and scope.** This standard establishes the location and identification of automotive vehicle instruments and control devices to afford a reasonable degree of protection for front seat occupants wearing type 1 seat belt assemblies in event of a collision.

**S2. Application.** This standard applies to sedans, carryalls, station wagons and light trucks up to 10,000 pounds G.V.W. Excluded are stand-up walk-in package delivery vehicles with tilt type drivers' seats. Also excluded are utility vehicles of the three-wheel type.

**S3. Requirements.** Injury potential shall be minimized by constructing, locating, or mounting control devices and instruments bezels in such a manner as to reasonably minimize contact by the heads of occupants wearing type 1 seat belt assemblies. Injury potential shall be minimized by the following means:

**S3.1 Location, construction, and mounting.**

**S3.1.1** All instrument panel mounted control devices shall be located within reach of the driver wearing a type 2 or 2a seat belt assembly, except controls not essential to controlling a moving vehicle. The essential controls are the steering wheel, transmission selector lever, turn signals lever, ignition switch, headlight switch, and windshield wiper and washer controls. Essential controls shall be readily identified.

**S3.1.2** The impact area shall be established through the use of type 1 seat belt assembly restrained manikins or other test devices having "H" point to top-of-head dimensions of 33 inches and 29 inches. Adjustable seats shall be in the extreme forward position for the indicated 33 inch device and in the extreme rearward position for the indicated 29 inch device. The impact area shall be that included between the arcs formed by the top-of-head point when each device is swung forward and also 45 degrees to each side of the longitudinal axis through each normal seating position.

**S3.1.3** Control devices and instruments positioned outside the established contact area or which cannot be struck due to steering wheel, column, or shielding are not required to meet the specifications following. All other control devices shall have a contact area of not less than 1.0 square inch of flat surface with an edge radius of not less than 0.125 inch and shall be mounted and constructed of materials which will deflect flush within 0.375 inch of the panel surface or are to be mounted in such a manner as to allow them to be pushed flush with the panel surface or be detached by application of a force not to exceed 90 pounds when struck from any position defined in 3.1.2.

**S3.1.4** Instrument bezels not meeting S3.1.3 and likely to be contacted by the head of a belted occupant shall have an edge radius of not less than 0.125 inch and shall

project not more than 0.250 inch above the surface of the panel or shall be so shielded as to reasonably minimize contact by the head of belted occupant.

S3.1.5 The transmission selector lever knob end shall have a relative flat area of at least 1.0 square inch when selector lever is mounted on the steering column within the impact area as defined in S3.1.2. There shall be no permissible complete penetration of the knob by the selector shaft, under a head impact of 80 gs.

[Federal Standard No. 515/4a]

ENERGY ABSORBING STEERING CONTROL SYSTEM FOR AUTOMOTIVE VEHICLES

S1. Purpose and scope. This standard establishes requirements for energy absorbing steering control systems installed on automotive vehicles.

S2. Application. This standard applies to sedans and station wagons.

S3. Standard characteristics. The SAE Recommended Practice for Barrier Collision Tests, J850, forms the basis for section S3.4 of this standard.

S3.1 Definition. The steering control system is defined as the basic steering mechanism in combination with its associated horn actuating mechanism, trim hardware, etc., and includes any portion of the steering column assembly that may contain an energy absorber for the purpose of dissipating energy upon impact.

S3.2 The steering control assembly shall be constructed so that when it is impacted at a relative velocity of 22 feet per second with a torso shaped body block as shown in figure 1, weighing 75-80 pounds, and having a spring rate load of 600-800 pounds per inch, the force developed during collapse of the system shall not exceed 2,500 pounds. The spring rate is determined by loading the chest of the torso shaped body block with a 4-inch wide flat contact surface so that it is 90 degrees to the longitudinal axis of the body block, parallel to the backing plate and within 15 to 20 inches from the top of the head form. The load is measured when the flat contact surface has moved down 1/2 inch, and the spring rate is determined by doubling this load figure.

S3.2.1 When the steering wheel is the principal energy absorbing element, the load cell recording device shall be equivalent to the type shown in figure 2 and shall be mounted either directly behind the wheel or in the frontal surface of the body block, with its axis of primary sensitivity in the direction of body block travel at the time of impact. The steering wheel shall be mounted to the load cell by means of an appropriate nose piece at the same angle as it is to be installed in the vehicle.

S3.2.2 When a component or components other than the steering wheel, such as the steering column, is the principal energy absorbing element or contributes substantially to the absorption of energy, the load cell shall be located between the steering wheel and

the remainder of the energy absorbing system, preferably immediately under the wheel, or in the forward, impacting surface of the body block.

S3.3 Other testing methods, such as high capacity acceleration facilities and anthropometric dummies, giving equivalent results, may be utilized in lieu of methods defined in S3.2, S3.2.1, and S3.2.2.

S3.4 The steering control assembly shall be so designed that when the front structure of the automotive vehicle collapses during the SAE J850 barrier collision test, or equivalent at 30 miles per hour, the upper end of

the steering control system shall not be displaced rearward, relative to an undisturbed point to the rear of the steering wheel position, more than 5 inches.

S3.4.1 The rearward displacement of the steering control assembly shall be determined under dynamic conditions during the barrier collision or equivalent test.

S3.5 The steering control system shall be so constructed that there shall be no devices or attachments such as horn actuating mechanism, trim hardware etc., which can catch in the operator's clothing during normal driving maneuvers.

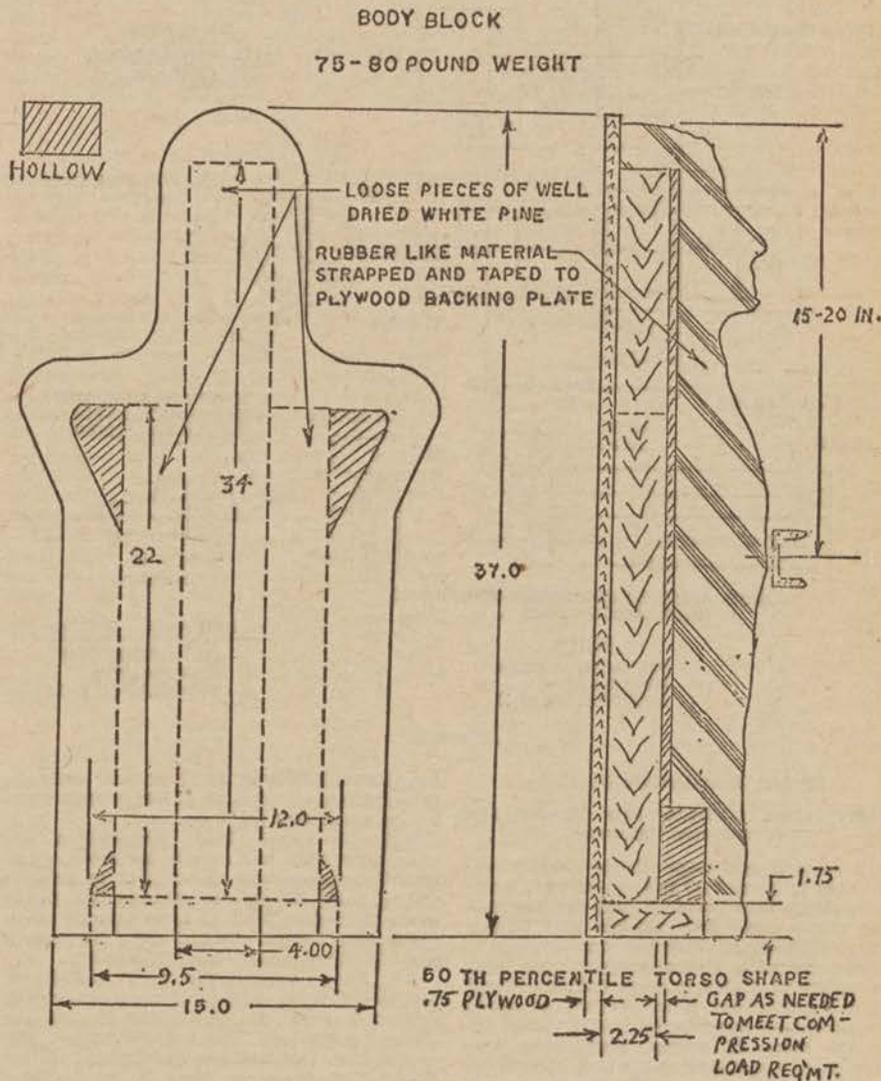


FIGURE 1

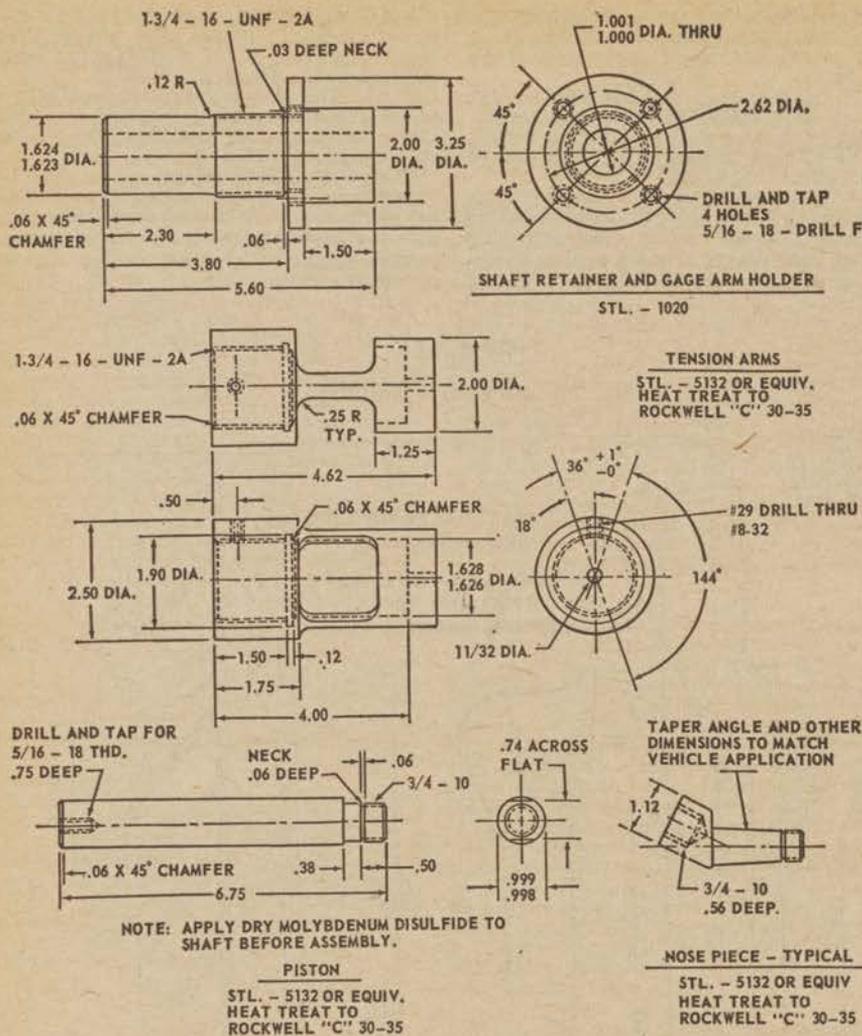


FIGURE 2

[Federal Standard No. 515/5a]

## SAFETY DOOR LATCHES AND HINGES FOR AUTOMOTIVE VEHICLES

**S1. Purpose and scope.** This standard establishes uniform test procedures and minimum static load requirements for automotive vehicle side door latches and hinges.

**S2. Application.** This standard applies to sedans, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W., except those light trucks with folding or cargo type doors or open body trucks with enclosures made of canvas, aluminum, fiber glass, plastic, and steel. The secondary latch load does not apply to sliding doors.

**S3. Requirements.** All applicable automotive vehicles shall be equipped with safety door latches and hinges. The hinges shall have ample strength to support the door and to withstand the longitudinal load and transverse load equal to or greater than that specified in S3.1 and S3.2 for the door latch and striker assembly. All door release handles on each door shall be provided with a single positive locking device not subject to accidental release. Interior or exterior handles need not be locked by this device if not operable by accidental side, rearward or forward force.

**S3.1 Longitudinal load.** Automotive vehicle door latch and striker assembly, when tested as prescribed under test procedures (S3.3), shall be able to withstand a minimum

longitudinal load of 2,500 pounds when in fully latched position, and 1,000 pounds when in the secondary latch position.

**S3.2 Transverse load.** Automotive vehicle door latch and striker assembly, when tested as prescribed under test procedures (S3.3), must be able to withstand a minimum transverse load of 2,000 pounds when in the fully latched position and 1,000 pounds when in the secondary latched position.

**S3. Test procedures.** Test procedures and test fixtures shall be in accordance with section 4 of SAE Recommended Practice for Passenger Car Side Door Latch Systems, J839 and section 4 of SAE Recommended Practice for Vehicle Passenger Door Hinge Systems, J934.

[Federal Standard No. 515/6a]

## ANCHORAGE OF SEATS FOR AUTOMOTIVE VEHICLES

**S1. Purpose and scope.** This standard establishes strength requirements for anchorage and construction of automotive vehicle seat assemblies.

**S2. Application.** This standard applies to sedans, buses, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W.

**S3. Standard characteristics.** The SAE Recommended Practice for Passenger Car Front Seat and Front Seat Adjuster, J879, forms a basis for that part of this standard which applies to front seats.

**S3.1 Definitions.**

**S3.1.1 Automotive vehicle seat.** A structure provided to seat the driver and/or one or more passengers.

**S3.1.2 Seat frame.** The structural portion of a seat assembly.

**S3.1.3 Seat back frame upper crossbar.** The uppermost horizontal member of a seat back frame.

**S3.1.4 Seat adjuster.** A device suitably anchored to the vehicle structure which supports the seat frame assembly and provides for seat adjustments. This includes any track, link, or power actuating assemblies necessary to adjust the position of the seat.

**S3.2 Requirements, front seats.**

**S3.2.1 Seat adjusters and seat frame combinations.** Each combination of seat adjuster and seat frame, together with its attachments, shall be constructed and anchored to the vehicle structure which supports it in such a manner as to sustain a horizontal forward and rearward static load equal to a minimum of 20 times the weight of the fully trimmed seat.

**S3.2.2 Seat cushion and back frame combination.** Each seat cushion and back frame combination, together with its attachments, shall be constructed and anchored to the vehicle structure which supports it in such a manner as to sustain a rearward moment about the rear attachment of the seat frame to the seat adjuster of 4,250 inch-pounds for each passenger for which the seat back is designed. The load required to obtain this moment shall be applied to the seat back upper crossbar location normal to the seat back.

**NOTE:** Some energy absorption under impact can be obtained through deflection of the seat back. Therefore, some deflection and permanent set of the seat back consistent with rigidity requirements and normal occupant accommodations is permissible.

**S3.2.3 Folding seat back frames.** Each seat back frame designed to fold over the seat shall be equipped with a releasable, self-locking, restraining device or devices. The lock release shall be located so as to be readily accessible to the occupant of the seat and, if applicable, to permit egress to rear seat passengers.

The release shall be so designed and/or located as to minimize accidental release in collision situations. The restraining device or devices shall be constructed with sufficient strength to prevent the seat back frame assembly from folding forward under a horizontal static load equal to a minimum of 20 times the weight of the fully trimmed seat back frame, and with sufficient strength to sustain a moment about the attachment of the seat back frame to the seat frame of 4,250 inch-pounds in a rearward direction. The load required to attain this moment shall be applied at the seat back frame upper crossbar location normal to the seat with the seat back frame in a locked position. Excluded are tilt type drivers' seats installed in special purpose, stand-up, walk-in package delivery vehicles.

**S3.2.4 Pedestal seats.** Pedestal mounted drivers' seats designed to pivot forward, installed in special purpose, stand-up, walk-in type delivery vehicles shall be equipped with releasable, self-locking, pedestal restraining devices. The restraining device or devices shall be constructed with sufficient strength to prevent the seat assembly from tilting forward under a horizontal static load equal to a minimum of 20 times the weight of the fully trimmed seat components. The load shall be applied with the seat pedestal in a locked position and at the level of the center of gravity of the seat assembly.

**S3.3 Requirements, rear seats.**

**S3.3.1 Rear seat backs and seat cushions.** Each rear seat back and seat cushion designed to provide rear passenger seating in

sedans shall be constructed and anchored to the vehicle structure which supports it in such a manner as to sustain a horizontal forward static load equal to a minimum of 20 times the weight of the fully trimmed component.

**S3.4 Requirements, other seats.**

**S3.4.1 Seat frames.** Seat frames designed to be fastened to the vehicle floor without adjustment in sedans, buses, carryalls, and station wagons shall be constructed and anchored to the vehicle structure which supports them, either permanently or by detachable fittings, in such a manner as to sustain a forward and rearward static load equal to 20 times the weight of the fully trimmed seat.

**S3.4.2 Seat back frames.**

**S3.4.2.1 Forward facing seat back frames** designed to provide backs for intermediate seating in sedans and buses and intermediate and rear seating in carryalls and station wagons shall be constructed and anchored, either permanently or by detachable fittings as specified, to the seat frame in such a manner as to sustain a rearward (in relation to the seat) moment, about the rear attachments of the seat frame to the vehicle structure which supports it, equal to a minimum of 4,250 inch-pounds for each passenger for which the seat is designed. The load required to obtain this moment shall be applied to the seat back upper crossbar location normal to the seat back (see note in S3.2.2).

**S3.4.2.2 Rearward facing seat back frames** designed to provide backs for rear seating in station wagons shall be constructed and anchored, either permanently or by detachable fittings as specified, to the seat frame in such a manner as to sustain a rearward (in relation to the seat) load equal to a minimum of 4,250 inch-pounds for each passenger for which the seat is designed. The load required to obtain this moment shall be applied to the seat back upper crossbar location normal to the seat back (see note in S3.2.2).

**S3.4.2.3 Longitudinally mounted seats** in station wagons, and when specified for installation in trucks, shall be constructed and anchored, either permanently or by detachable fittings to the vehicle structure which supports them in such a manner as to sustain a forward and rearward (in relation to the vehicle) static load equal to 20 times the weight of the fully trimmed seat.

**S3.4.3 Folding seats.** Seats designed to pivot forward on their forward attachment to the vehicle structure shall be equipped with a releasable, self-locking, restraining device. The lock release shall be located so as to be readily accessible to the occupant of the seat or, if applicable, to permit egress to a passenger seated to the rear. The release shall be so designed and/or located as to minimize accidental release in collision situations. The restraining device shall be constructed with sufficient strength to prevent the seat assembly from folding forward under a horizontal static load equal to a minimum of 20 times the weight of the fully trimmed seat assembly.

**S3.4.4 Folding seat back frames.** Forward facing seat back frames designed to provide backs for intermediate seating in carryalls and station wagons and further designed to fold over the seat shall be equipped with releasable, self-locking, restraining devices. The lock release shall be located so as to be readily accessible to the occupant of the seat or, if applicable, to permit egress to a passenger seated to the rear. The release shall be so located and/or designed as to minimize accidental release in collision situations. The restraining device shall be constructed with sufficient strength to prevent the seat back frame assembly from folding forward under a horizontal static load equal to a minimum of 20 times the weight of the

fully trimmed seat back frame, and with sufficient strength to sustain a rearward moment about the attachment of the seat back frame to the seat frame of 4,250 inch-pounds for each passenger for which the seat back is designed. The load required to attain this moment shall be applied to the seat back frame upper crossbar location normal to the seat with the seat back frame in a locked position.

**S3.5 Seats designed to provide seat belt anchorage.**

**S3.5.1 Sedans, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W.** Seat frames and seat back frames designed to provide anchorages for seat belts shall be constructed and anchored to the vehicle structure which supports them in such a manner as to sustain an additional forward static load equal to a minimum of 2,500 pounds for each lap belt end attached or 3,000 pounds for each combination lap and shoulder belt end attached.

**S3.5.2 Buses.**

**S3.5.2.1 Driver's seat.** Driver's seat frames and seat back frames designed to provide anchorages for seat belts shall be constructed and anchored to the vehicle structure which supports them in such a manner as to sustain an additional static forward load equal to a minimum of 2,500 pounds for each lap belt end attached, or 3,000 pounds for each combination lap and shoulder belt end attached.

**S3.5.2.2 Passenger seats.** Passenger seat frames and seat back frames designed to provide anchorages for seat belts shall be constructed and anchored to the vehicle structure which supports them in such a manner as to sustain an additional forward static load equal to a minimum of 2,500 pounds for each type 1 or 1a lap belt end attached.

**S3.6 Test procedure.** Testing of front seats shall be in accordance with the procedures set forth in SAE Recommended Practice J879. Testing of intermediate and rear seats shall be accomplished by applying similar procedures. Testing of seats designed to provide seat belt anchorage shall be in accordance with applicable procedures set forth in S3.2.3 of Fed. Std. No. 515/1a.

[Federal Standard No. 515/9a]

HYDRAULIC SERVICE BRAKE SYSTEMS FOR AUTOMOTIVE VEHICLES

**S1. Purpose and scope.** This standard establishes requirements for hydraulic service brake systems installed on automotive vehicles.

**S2. Application.** This standard applies to sedans, buses, carryalls, station wagons, and to light trucks up to 10,000 pounds G.V.W.

**S3. Standard characteristics.** The National Committee on Uniform Traffic Laws and Ordinances, Uniform Vehicle Code; The Society of Automotive Engineers, Inc., Brake System Road Test Code—Passenger Car, SAE J843a and Service Brake System Performance Requirements—Passenger Car, SAE J937, form the bases for this standard.

**S3.1 Service brake system performance.** The performance ability of the fully operational service brake system for sedans and station wagons, shall be not less than described in section D of SAE J937, tested in accordance with the requirements of SAE J843a. The performance ability of the fully operational service brake system for carryalls, buses and light trucks up to 10,000 pounds G.V.W. shall be not less than described in section 12-302 of the Uniform Vehicle Code.

**S3.1.1 Design.** The service brake system shall be of such design that rupture or failure of an actuating-pressure component in the system shall not result in complete loss of function of the service brake system.

Actuating-pressure components are defined as, the brake master cylinder or master control unit, wheel brake cylinder, brake line, brake hose or equivalent, as applicable. The hydraulic fluid system shall be sealed in such a manner so as to provide protection of the brake fluid from outside contamination.

**S3.1.2 Partial system performance.** In the event of rupture or failure to an actuating-pressure component to any single brake, the components of the unaffected portion of the system shall continue to function. Mechanical linkage or other means of brake application may be utilized to meet this requirement provided that continuation of the same motion on the same brake pedal used to actuate the normal system applies or actuates the braking force.

**S3.2 System effectiveness indication.** System effectiveness shall be indicated by means of an electrically operated red light mounted on the instrument panel. The light shall have an area of not less than 0.196 square inch. It shall illuminate before or upon application of the brakes when an actuating-pressure component of the system has sustained a loss of fluid or pressure. The indicator light system shall include a means for the vehicle operator to perform a test to assure the light bulb is operable.

[Federal Standard No. 515/12a]

WINDSHIELD WIPERS AND WASHERS FOR AUTOMOTIVE VEHICLES

**S1. Purpose and scope.** This standard establishes minimum requirements for automotive vehicle windshield wiping and washing systems.

**S2. Application.** This standard applies to sedans, buses, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W., with windshields of one piece construction of the fixed type. Excluded are utility vehicles of the three-wheel type.

**S3. Requirements.** The windshield wiper system shall be driven by a motor actuated by a conveniently located control by which the operator of the vehicle may vary the frequency speed of wipers. The windshield wiper system shall be designed to provide two or more frequency speeds and each frequency speed shall be substantially constant regardless of engine load. Windshield wiper systems designed to interrupt at the end of each frequency cycle by means of a timing device will be acceptable if the timing device can be varied to provide continuous operation and two or more frequencies of interrupted operation. All requirements other than those specified herein shall be in accordance with SAE J903, Recommended Practice for Passenger Car Windshield Wiper Systems.

**S3.1 Wiped area.** The minimum wiped area of the windshield shall include the area of the windshield established by a horizontal dimension, projected as a line from the vertical center line of the eye level of the 95th percentile male with seat in midseat position and extending to within one and one-half inches of each corner post and including the center portion of the windshield. The minimum wiped area shall also include that portion of the windshield measured from the horizontal eye level line in a vertical direction 10 degrees above and 10 degrees below the horizontal eye level line at a point in front of the operator and a point in front of right seat occupant.

**S3.2 Windshield washers.** The windshield washer system shall be provided with a container with the capacity of at least 48 ounces of fluid. The container shall be made of such material that it will not crack or break in the event the fluid freezes. The fluid shall be applied to the outside of the windshield by vacuum pump or other method. The washer shall be actuated either manually or automatically.

S3.3 *Tests.* All tests shall be in accordance with SAE Recommended Practice J903.

[Federal Standard No. 515/13a]

GLARE REDUCTION SURFACES FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes glare limits for appearance finishes of vehicle components in and adjacent to the operator's field of view to achieve the most practical reduction of distracting reflectance for automotive vehicles.

S2. *Application.* This standard applies to sedans, buses, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W.

S3. *Standard characteristics.* Standard methods, tentative methods, and tentative recommended practices and the American Society for Testing and Materials, ASTM D 307, D 523, D 791, D 1535, E 97, and the SAE Standard J826, form the basis for this Federal Standard.

S3.1 *Definitions.*

S3.1.1 *Field of view.* With the operator's seat in its rearmost position, the operator's field of view is defined as that area forward of a line extending to the sides of the vehicle from the point at which the back pan of the SAE J826 three-dimensional manikin makes contact with the operator's seat back.

S3.1.2 *Glare.* The visual effect of any dilutes or competes with the central attention signal on which attention is being focused.

S3.1.3 *Specular gloss.* The luminous fractional reflectance of a specimen at the specular direction.

S3.1.4 *Luminous directional reflectance (Munsell value).* Ratio of flux reflected to that from a perfect diffuse reflector similarly illuminated and viewed.

S3.1.5 *Saturation (Munsell chroma).* The attribute of color perception that expresses the degree of departure from gray of the same lightness. All grays have zero saturation.

S3.2 *Instrument panels.* The specular gloss of the surface of the material used for instrument panel top surfaces and appurtenances thereon which can produce glare in the windshield shall not exceed 30 units maximum, measured by the 85-degree method of ASTM D 523, or equivalent.

S3.3 *Luminous directional reflectance (Munsell value).* The luminous directional reflectance of the surface of the material used for instrument panel top surfaces shall not exceed 30 percent (which is equivalent to a Munsell value less than 6.0/-), when measured as described by ASTM D 307, D 791, D 1535, E 97, or equivalent.

S3.4 *Saturation (Munsell chroma).* The Munsell chroma of instrument panel top surfaces shall be no more than /6.

S3.5 *Windshield wiper arms and blades.* The specular gloss of the surface of the material used for windshield wiper arms and wiper blades in the operator's field of view shall not exceed 40 units maximum, measured by the 20-degree method of ASTM D 523, or equivalent.

S3.6 The specular gloss of the surface of the material used for instrument bezels, windshield molding, control devices, horn ring, rearview mirror mounting hardware, trim hardware, etc., in the operator's field of view shall not exceed 40 units maximum, measured by the 20-degree method of ASTM D 523, or equivalent.

S3.7 Instruments, control devices, etc., shall be so located so as to present a minimal reflection into the windshield in the operator's field of view under daylight and night driving conditions.

[Federal Standard No. 515/14a]

CONTROL OF AIR POLLUTION FROM AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements for the control of emissions from new motor vehicles and new motor vehicle engines which are likely to cause or contribute to air pollution.

S2. This standard applies to sedans, carryalls, station wagons, and light trucks up to and including 1/2-ton pickup or equivalent equipped with engines of 50 cubic inch displacement or over.

S3. *Standard characteristics.* The proposed regulations of the Department of Health, Education, and Welfare, Control of Air Pollution From New Motor Vehicles and New Motor Vehicle Engines, published in the FEDERAL REGISTER on December 31, 1965 (30 F.R. 17192), form the basis for this standard.

S3.1 All automotive vehicles and engines covered by this standard shall be equipped with integral or ancillary control systems to provide control of emissions in accordance with the requirements set forth in the regulations cited in S3.

[Federal Standard No. 515/17a]

REARVIEW MIRROR(S) FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements for rearview mirror(s) for automotive vehicles to provide reasonably unobstructed driver vision to the rear.

S2. *Application.* This standard applies to sedans, buses, carryalls, station wagons, and to light trucks up to 10,000 pounds G.V.W. Vehicles with bodies designed without rear windows and vehicles that require more than one outside mirror and truck-type vehicles with small rear windows are excepted from the requirement for an inside rearview mirror.

S3. *Requirements.* The rearview mirrors shall provide the driver with a clear, undistorted view of unit magnification under day and night operating conditions.

S3.1 *Inside rearview mirrors.*

S3.1.1 *Size.* The rearview mirror shall have a horizontal dimension which will provide the driver a view to the rear of the vehicle with a horizontal angle of no less than 20 degrees. The vertical angle shall be at least sufficient to provide a view of the road surface from a point not greater than 200 feet to the rear of the vehicle, to the horizon under conditions of a level road and with the vehicle occupied by the driver and four passengers in the case of sedans, carryalls, and station wagons or loaded to gross vehicle weight in the case of buses and light trucks where inside mirrors may be applicable.

S3.1.2 *Location.* The rearview mirror shall be designed and constructed to be mounted on the inside of the vehicle in such a manner as to provide the driver with a stable, readily distinguishable image under normal road conditions. The mirror shall be located as far forward along the longitudinal axis of the vehicle as the windshield, mount, and adjusting device will permit (buses excepted). The mirror and its supporting brackets shall be located above the forward horizontal line of sight, if possible, of a manikin which measures 33 inches from the "H" point to the top of the head and occupying the driver's seat set in the mid position, with due regard being given to the requirements of the vertical field of view to the rear (see S3.1.1). Extra large bus mirrors designed to serve an additional purpose of passenger surveillance shall be located with due consideration of the preceding requirements.

S3.1.3 *Mounting.* The mirror shall be mounted in the vehicle by means of a suitable supporting assembly of sufficient strength to provide a stable support for the mirror and shall be of a design which will minimize injury potential to occupants. The mount, if in the impact area, shall be designed to break away or collapse upon the application of a force in excess of 90 pounds, in the direction applied by the head of a belted occupant. The head impact area shall be established through the use of type 1 seat belt assembly restrained manikins or other test devices having "H" point to top-of-head dimensions of 33 inches and 29 inches. Adjustable seats shall be in the extreme forward position for the indicated 33 inch device and in the extreme rearward position for the indicated 29 inch device. The impact area shall be that included between the arcs formed by the top-of-head point when each device is swung forward and also 45 degrees to each side of the longitudinal axis through each normal seating position. Rigid mounts shall break in such a manner as to leave no protruding residuals. The rim of the mirror or its supporting bezel shall have an edge radius of not less than 0.125 inch. The mount shall provide for universal adjustment of the mirror to accommodate any size driver in any available seat position.

S3.2 *Outside mirrors.*

S3.2.1 *Size.* The outside mirror reflecting surface shall have a minimum nominal diameter of 5 inches if of circular design. Rectangular mirrors shall have a minimum nominal horizontal dimension of 5 inches and a vertical dimension sufficient to provide the driver a view of the road surface from a distance of not more than 35 feet to the rear from the eye of the driver of the vehicle and to the horizon on a level road under normal load conditions. The 35 feet shall be measured from the position of the eye of the driver to the reflecting surface, then to the roadway to the rear of the vehicle.

S3.2.2 *Mounting.* The outside rearview mirror shall be designed and constructed to be mounted on the left outside of the vehicle in such a manner as to provide the driver with a stable, readily distinguishable image under normal road conditions and shall be so located as to require not more than 60 degrees combined head and eye movement with driver's seat in forward position. The outside mirror shall provide the operator, with seat in full forward position, a view of the side of the vehicle on which mounted. The mirror shall not be obscured by the unwiped portion of the windshield or by the corner pillar. The mirror shall be readily adjustable to accommodate different size drivers, seat positions, and load conditions. The mirror and mount shall be designed, constructed, located, and mounted so as to minimize pedestrian injury potential.

S3.2.3 *Additional outside rearview mirror.* Station wagons, carryalls, buses, and trucks shall be provided with an additional outside rearview mirror to provide driver vision to the right rear areas adjacent to the vehicle obscured by vehicle design or load conditions. The visual characteristics of the right outside mirror shall conform to the requirements of the left outside mirror except that the restriction on combined head and eye movement may be relaxed to the extent dictated by vehicle design. Design, construction, location, and mounting of the right outside mirror shall be symmetrical to the left outside mirror except that where necessary, consideration may be given to location and mounting problems dictated by vehicle design.

S3.2.4 *Wide angle mirror.* When specified, an auxiliary wide angle (convex) mirror may be incorporated in the same mount as the standard mirror to provide an additional close-in field of vision required under certain operating conditions. The auxiliary mirror shall be incorporated in such a manner as not to interfere with the visual field of the standard mirror.

S3.3 *Mirror construction.* The reflective medium shall be of a material which will resist abrasion and erosion incident to accepted cleaning practices. The surfaces of the material shall be so finished as to provide and maintain a distortion free reflected image. Front or second surface reflectance may be used. The reflectance value of the reflective film employed shall be not less than 50 percent. Inside mirrors may be of the selective position prismatic type, in which case the reflectance value in the night driving, high-glare position shall be not less than 4 percent.

[Federal Standard No. 515/18]

#### WINDOW AND DOOR CONTROLS FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes the requirements for the location and construction of the controls for windows and doors.

S2. *Application.* This standard applies to sedans, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W.

S3. *Requirements.* Injury potential shall be minimized by constructing, locating or mounting of the controls in such a manner as to reduce the likelihood of injury to the head, torso and legs of lap belted occupants of rear and front seats. The occupant protection area shall be established through the use of type 1 seat belt assembly restrained manikins or other test devices based upon the equivalent to "H" point to top-of-head dimensions of 33 inches and 29 inches. The occupant protection area shall be that included between the arcs formed by the top-of-head point and torso when each device is swung forward and also 90 degrees to each side of the longitudinal axis through each normal seating position and the forward movement of the knees and legs of outside occupants.

S3.1 The controls shall be located within reach of the seat belted occupant nearest the door. Controls located away from or shielded from the impact area or recessed within the panel or armrest in such a manner to reasonably minimize the likelihood of contact by lap belted occupants shall be considered to provide an acceptable degree of protection.

S3.2 Door handle controls not meeting S3.1 shall be constructed so that they have a contact area of not less than 2 square inches substantially vertical, with minimum radii of 0.125 inch. Window control knobs not meeting S3.1 shall have a minimum contact area of not less than 1 square inch, with minimum edges radii of 0.125 inch. All controls shall have a maximum extension from the panel of 1 inch.

S3.3 Controls not meeting S3.1 or S3.2 shall be constructed of material which will deflect within 0.375 inch of the panel or detach by a force of 90 pounds leaving no residual protrusions beyond the panel surface on which mounted.

[Federal Standard No. 515/19]

#### ASH TRAYS AND LIGHTERS FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes the location and construction of ash trays and lighters when installed in automotive vehicles to afford a reasonable degree of protection for front and rear seated occupants wearing type 1 seat belt assemblies.

S2. *Application.* This standard applies to sedans, carryalls, and station wagons.

S3. *Requirements.* Injury potential shall be minimized by locating, constructing, or mounting ash trays and lighters in such a manner as to minimize the likelihood of injury to an occupant's head, torso, or leg upon impact. The impact area for both front and rear seats shall be established through the use of type 1 seat belt assembly restrained manikins or other test devices having the equivalent to "H" point to top-of-head dimensions of 33 inches and 29 inches. The impact area shall be that included between the arcs formed by the top-of-head point and torso when each device is swung forward and also 90 degrees to each side of the longitudinal axis through each normal seating position and the forward movement of the knees and legs of outside occupants. This area to be determined with front seat in all normal positions.

S3.1 Ash trays and lighters located away from or shielded from the impact area or recessed within the panel or armrest in such a manner to minimize the likelihood of contact of the head, torso or leg of lap belted occupants shall be considered to provide a reasonable degree of protection.

S3.2 Ash trays not meeting S3.1 shall have a contact area of not less than 2.0 square inches with a minimum edge radius of 0.125 inch. Lighters not meeting S3.1 shall have a contact area of not less than 1.0 square inch with a minimum edge radius of 0.125 inch and maximum extension from the panel of not more than 1 inch.

S3.3 Ash trays and lighters not meeting S3.1 or S3.2 may be constructed of material which will either deflect flush within not more than 0.375 inch of the panel or be pushed flush with the surface or detach from its mounting by the application of a force not to exceed 60 pounds.

[Federal Standard No. 515/20]

#### ARMRESTS FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements for armrests when installed in automotive vehicles to afford a reasonable degree of protection for front and rear seated occupants wearing type 1 seat belt assemblies.

S2. *Application.* This standard applies to sedans, carryalls, station wagons, and light trucks up to 10,000 pounds G.V.W.

S3. *Requirements.* Injury potential shall be minimized by constructing and mounting the arm rests in such a manner as to minimize or spread the area of contact of the body with any rigid elements of the arm rests. Occupant protection area for both lateral and longitudinal impact shall be determined by the use of a type 1 lap belt restrained three dimensional 95th percentile male manikin or other equivalent test device for both rear and front seats with the front seat in all normal positions.

S3.1 The inside exposed surface of the arm rests shall be substantially vertical. In any normal position of the seat, the substantially vertical surface of the arm rest shall provide an area of broad contact with the pelvic region of not less than 2.0 inches vertically. The top and sides of the arm rests shall be covered with energy absorbing material, if not constructed of such materials. The arm rests shall not have any sharp, narrow, or protruding rigid edges in the contact area exposed or under the energy absorbing material. The top and sides of the mounting bracket shall not have any rigid edges of less than 0.750 inch radius.

S3.2 Arm rests not meeting S3.1 shall be constructed of flexible material which will deflect toward the panel and provide a resultant contact area of the pelvic region of not less than that specified in the preceding.

S3.3 Accessories or equipment attached to the arm rests shall meet the safety requirements applicable to such equipment or accessories and shall not nullify the injury reducing intent of any of the preceding.

[Federal Standard No. 515/21]

#### PADDING FOR AUTOMOTIVE SEAT BACKS

S1. *Purpose and scope.* This standard establishes requirements for seat back frames to be so constructed as to absorb and dissipate energy imparted to top and back by the upper torso, limbs, and head of forward facing passengers restrained by type 1 seat belts seated in rear thereof in the event of collision.

S2. *Application.* This standard applies to sedans, school buses, carryalls, station wagons, and to light trucks up to 10,000 pounds gross vehicle weight with provisions for forward facing passenger seating within the cab in rear of the front seat. The guardrail behind the driver's seat in school buses shall be considered as a seat back frame for the purpose of this standard.

S3. *Requirements.*

S3.1 The top and back of the front seats in sedans, the top of the back of forward facing seats, except the rear-most seat, in carryalls and station wagons, the top and backs of all forward facing seats in school buses, except the driver's seat and the rear-most seats, and the guardrail behind the driver's seat in school buses, shall be so constructed and padded with slow return impact absorbing material as to limit the force buildup on that portion of the human body coming in contact therewith, to a maximum of 80 gs in 60 milliseconds at an impact velocity rate of 22 feet per second, excluding the first 3 milliseconds of the time curve.

S3.2 The specific areas to be padded shall be determined by the use of type 1 seat belt assembly restrained manikins or other test devices having "H" point to top-of-head dimensions of 33 inches and 29 inches. These manikins shall be swung through a vertical arc simulating the lap-belted occupant in each seating position, with the front seat in the rear-most position. They shall also be swung through a 45 degree angle to each side of the longitudinal axis of the vehicle. The arc plane so described shall establish the seat top and back areas under consideration in this standard. The headrest shall be considered if applicable. Seat spacing in school buses shall be established at 28 inches for test purposes.

[Federal Standard No. 515/22]

#### HEADRESTS FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes the requirements for front seat headrests in passenger carrying vehicles to afford a reasonable degree of protection from neck injuries (whiplash) in the event of a rear-end collision.

S2. *Application.* This standard applies to sedans and station wagons. (Outside seating positions of front seats.)

S3. *Standard characteristics.* The Society of Automotive Engineers Inc., Manikins For Use in Defining Vehicle Seating Accommodations, SAE J826, forms a basis in part for this Federal Standard.

S3.1 *Definition.*

S3.1.1 *Headrest.* A well padded area provided for head support.

S3.2 *General.* The headrest may be designed as an extension of the seat back or an attachment to the seat back. The headrest may or may not provide for transversely adjustable mounting. If a transversely adjustable mounting is not provided, the width specifications in S3.3.1 shall apply.

S3.3 *Requirements.*

S3.3.1 The minimum width of the headrest shall be 10 inches and the average width

shall be at least 12 inches, both based on the forward facing surface that can be contacted by the head of the occupant. The top of the headrest shall be at least 25 inches above the "H" point of the three dimensional manikin (SAE J826).

S3.3.2 The headrest, including any supporting structure that can be contacted by the head of an occupant of the vehicle, shall be constructed of or covered with a material of impact-absorbing qualities on all outer surfaces.

S3.3.3 Structural deflection of the headrest resulting from contact in rear-end collisions is allowable, except that rebound action shall be minimized. The headrest and its supporting structure shall have sufficient strength to withstand a force no less than 200 pounds in either fore or aft direction without structural failure, although a limited amount of permanent distortion is permissible.

[Federal Standard No. 515/23]

#### SIDE MARKER DEVICES FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements for side marker systems to assure notice and recognition of vehicles from lateral positions during darkness and inclement weather.

S2. *Application.* This standard applies to sedans, carryalls, and station wagons.

S3. *Requirements.* The side marker systems shall consist of either an independent electrical system or an electrical system, in combination with or utilizing head and/or tail lamps, or a reflective system, or a combination of both electrical and reflective systems. The side marker device housings or mounting plates shall be antirust material, or sufficiently plated or finish coated to be noncorrosive. As applicable, these requirements shall conform to the Uniform Vehicle Code, Chapter 12. The lateral included angles of visibility of the side markers shall be from the lateral angle toward the front of the vehicle when head lamps are no longer visible, to the lateral angle toward the rear of the vehicle when tail lamps become visible.

S3.1 *Electrical side marker devices.* The electrical side marker system shall be securely mounted. The system lamps shall be a minimum of one at or near the front and one at or near the rear edges on each side of the vehicle. The mounting height shall be not less than 16 inches measured from the center of such lamp to the level ground upon which the vehicle stands without a load. The electric side marker lamp colors shall be white to amber for the front and red for the rear and they shall be steady burning simultaneously with the head and tail lamps and parking lamps. The electric lamps shall be capable of being distinguished under normal atmospheric conditions and at the time lights are required to provide recognition at all distances between 500 and 50 feet from the

lateral sides of the vehicle. Minimum photometric candlepower shall be in accordance with table 1, SAE Standard J592.

S3.2 *Reflective side marker devices.* The reflective side marker devices shall be securely mounted two on each side, one at or near the front and one at or near the rear edge of the fenders or body of the vehicle, as applicable. The reflective devices shall be mounted at a minimum height of 16 inches measured from the center of the device to the level ground upon which the vehicle stands without load. Reflective devices shall be of such size and have such characteristics as to be readily visible at night time from all distances and at the lateral angles specified within 600 feet to 100 feet from the vehicle when illuminated by the beams of head lamps of the observer's vehicle. Minimum candlepower reflectance measurement shall be in accordance with class A, SAE Standard J594c.

S3.2.1 *Reflective device colors.* The color of the reflective devices shall be white to amber for the front and red for the rear of the vehicle.

S3.3 *Electrical and reflective side marker devices.* The electrical and reflective type side marker device, when combined, shall conform to the preceding paragraphs.

[Federal Standard No. 515/24]

#### REAR WINDOW DEFOGGER FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements for rear window defogging, designed to achieve the most practical vision through the rear window.

S2. *Application.* This standard applies to sedans.

S3. *Requirements.* The rear window defogger system shall be permanently installed, to provide for the removal of fog from inside the rear window caused by atmospheric conditions and passenger loading conditions, in the vehicle. The system shall be of a capacity to clear a minimum area of 75 percent of the operators viewed area of the rear window as reflected in the rear view mirror.

S3.1 *Testing.* The defogger system shall remove fogging under any atmospheric condition and with full passenger loading within a 10-minute period.

[Federal Standard No. 515/25]

#### ROLL BARS FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements and test procedures for roll bars installed on specific automotive vehicles to afford a reasonable degree of occupant protection in a rollover.

S2. *Application.* This standard applies to light trucks up to 10,000 pounds G.V.W. of the utility type with open bodies, and those with enclosures made of canvas, metal, fiber glass, or plastic.

S3. *Requirements.* The roll bar shall be designed for each manufacturer's product to

establish the width, height, clearances, and proper strengths of the structural members required. The roll bar shall be constructed to guard the operator and passenger compartment, or compartments, within a rigidly attached structural bar unit assembly. The strength and size shall be as required for each vehicle type and weight with the specified number of occupants for which the vehicle is designed to be used and for their maximum protection without critical deformation or critical encroachment on the operator or passenger compartments. To the extent practical, the roll bar structure shall be located to preclude contact by the heads of belted occupants. If this is not possible, the roll bars shall be covered with energy absorbing cushioning material. The roll bar structure designs shall not impair the vehicle operator's vision or body movements while operating the vehicle. Unless otherwise specified, vehicle manufacturers may eliminate a fold down windshield on the utility truck and incorporate a new designed fixed windshield strengthened to become part of a roll bar structure.

S3.1 *Testing.* The testing requirements for the area of critical encroachment shall be measured from the "H" point of a manikin with "H" point to top-of-head dimension of 33 inches. Performance requires a manikin, seat belt restrained, for each passenger and operator position in the vehicle and with the vehicle tested to the SAE Recommended Practice of SAE J857. For the hill rollover test, specific speed of 50 miles per hour shall be used.

[Federal Standard No. 515/26]

#### FUEL TANKS AND TANK FILLER PIPES FOR AUTOMOTIVE VEHICLES

S1. *Purpose and scope.* This standard establishes requirements for the integrity and security of fuel tanks and tank filler pipes for automotive vehicles.

S2. *Application.* This standard applies to sedans, buses, station wagons, carryalls, and light trucks up to 10,000 pounds G.V.W. Excluded are utility vehicles of the three-wheel type.

S3. *Standard characteristics.* The SAE Recommended Practice for Barrier Collision Tests, SAE J850 forms the basis for section S3.1 of this standard as modified in S3.1.1.

S3.1 Fuel tanks and tank filler pipes shall be constructed so that they will not rupture, be totally displaced from installed positions, or discharge fuel from the filler pipe, under any condition of tank capacity loading, when subjected to longitudinal and/or lateral acceleration/deceleration forces developed at their installed position, during the SAE J850 barrier collision test at 30 miles per hour.

S3.1.1 Other testing methods, such as high capacity acceleration facilities, giving equivalent results, may be utilized in lieu of the SAE J850 barrier collision test.

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