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Part I

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Conservation Service
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Atomic Energy Commission
Business and Defense Services
Administration
Civil Aeronautics Board
Civil Service Commission
Consumer and Marketing Service
Delaware River Basin Commission
Economic Opportunity Office
Federal Aviation Administration
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Hazardous Materials Regulations
Board
Interior Department
Interstate Commerce Commission
Packers and Stockyards
Administration
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Transportation Department

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(As of January 1, 1970)

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Title 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Department of Health, Education, and Welfare

SUBCHAPTER C—DRUGS

PART 148m—OLEANDOMYCIN

Oleandomycin Phosphate

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 507, 59 Stat. 463, as amended; 21 U.S.C. 357) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120), § 148m.1 *Oleandomycin phosphate* of the antibiotic drug regulations is amended as follows to delete the crystallinity requirement for the subject drug:

1. Paragraph (a)(1) is amended by deleting the word "crystalline".
2. Paragraph (a)(4)(i) is amended by deleting the word "crystallinity".
3. Paragraph (b) is amended by deleting subparagraph (7).

The Commissioner of Food and Drugs finds that deleting the above requirement for the subject antibiotic drug will have no adverse effect on the drug's safety and efficacy. Since this order relaxes existing requirements and is non-controversial in nature, notice and public procedure and delayed effective date are not prerequisites to this promulgation.

Effective date. This order shall be effective upon publication in the *FEDERAL REGISTER*.

(Sec. 507, 59 Stat. 463, as amended; 21 U.S.C. 357)

Dated: February 12, 1970.

SAM D. FINE,
Acting Associate Commissioner
for Compliance.

[F.R. Doc. 70-2195; Filed, Feb. 20, 1970;
8:45 a.m.]

Title 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 213—EXCEPTED SERVICE

Department of the Interior

Section 213.3312 is amended to show that one position of Confidential Assistant to the High Commissioner of the Trust Territory is excepted under Schedule C. Effective on publication in the *FEDERAL REGISTER*, subparagraph (12) is added under paragraph (1) of § 213.3312 as set out below.

§ 213.3312 Department of the Interior.

(1) *Office of Territories.* * * *

(12) One Confidential Assistant to the High Commissioner of the Trust Territory.

(5 U.S.C. 3301, 3302, E.O. 10577; 3 CFR 1954-58 Comp., p. 218)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,
Executive Assistant to
the Commissioners.

[F.R. Doc. 70-2230; Filed, Feb. 20, 1970;
8:48 a.m.]

PART 213—EXCEPTED SERVICE

Department of Commerce

Section 213.3314 is amended to show that one position of Confidential Assistant to the Director, Bureau of International Commerce, is excepted under Schedule C. Effective on publication in the *FEDERAL REGISTER*, subparagraph (5) is added under paragraph (m) of § 213.3314 as set out below.

§ 213.3314 Department of Commerce.

(m) *Office of the Assistant Secretary for Domestic and International Business.* * * *

(5) One Confidential Assistant to the Director, Bureau of International Commerce.

(5 U.S.C. 3301, 3302, E.O. 10577; 3 CFR 1954-58 Comp., p. 218)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,
Executive Assistant to
the Commissioners.

[F.R. Doc. 70-2229; Filed, Feb. 20, 1970;
8:48 a.m.]

PART 213—EXCEPTED SERVICE

Department of Housing and Urban Development

Section 213.3384 is amended to show that one additional position of Senior Assistant for Congressional Relations is excepted under Schedule C. Effective on publication in the *FEDERAL REGISTER*, subparagraph (26) of paragraph (a) of section 213.3384 is amended as set out below.

§ 213.3384 Department of Housing and Urban Development.

(a) *Office of the Secretary.* * * *

(26) Seven Senior Assistants for Congressional Relations.

(5 U.S.C. 3301, 3302, E.O. 10577; 3 CFR 1954-58 Comp., p. 218)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,
Executive Assistant to
the Commissioners.

[F.R. Doc. 70-2231; Filed, Feb. 20, 1970;
8:48 a.m.]

Title 7—AGRICULTURE

Chapter IV—Federal Crop Insurance Corporation, Department of Agriculture

[Amdt. 30]

PART 401—FEDERAL CROP INSURANCE

Subpart—Regulations for the 1969 and Succeeding Crop Years

INDEMNITY ERRONEOUSLY PAID

Pursuant to the authority contained in the Federal Crop Insurance Act, as amended, the above-identified regulations are amended effective beginning with the 1970 crop year in the following respects:

The following section is added:

§ 401.107 Indemnity erroneously paid.

Notwithstanding any other provision of the insurance contract, whenever an insured person under any contract of crop insurance entered into under these regulations, or any other regulations in this chapter issued pursuant to the Federal Crop Insurance Act, as amended, has received an indemnity erroneously paid, in whole or in part, for a loss in the 1970 or a succeeding crop year, and the Board of Directors of the Corporation finds (a) that such indemnity was paid as a result of a misrepresentation or other erroneous action or advice by an agent or employee of the Corporation (b) that the insured person received such indemnity in good faith in reliance upon such misrepresentation or erroneous action or advice, and (c) that to require the repayment of such indemnity would not be fair and equitable, such insured person shall be entitled to retain such indemnity the same as if otherwise entitled thereto.

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

Adopted by the Board of Directors on December 5, 1969.

[SEAL] NELSON V. LITTLE,
Secretary, Federal Crop
Insurance Corporation.

Approved: February 17, 1970.

CLIFFORD M. HARDIN,
Secretary of Agriculture.

[F.R. Doc. 70-2211; Filed, Feb. 20, 1970;
8:46 a.m.]

Chapter IX—Consumer and Marketing Service (Marketing Agreements and Orders; Fruits, Vegetables, Nuts), Department of Agriculture

[Lemon Reg. 415]

PART 910—LEMONS GROWN IN CALIFORNIA AND ARIZONA

Limitation of Handling

§ 910.715 Lemon Regulation 415.

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 910, as amended (7 CFR Part 910), regulating the handling of lemons grown in California and Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), and upon the basis of the recommendations and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such lemons, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 553) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for lemons and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on February 17, 1970.

(b) *Order.* (1) The respective quantities of lemons grown in California and

Arizona which may be handled during the period February 22, 1970, through February 28, 1970, are hereby fixed as follows:

- (i) District 1: 36,270 cartons;
- (ii) District 2: 168,330 cartons;
- (iii) District 3: 13,950 cartons.

(2) As used in this section, "handled," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in the said amended marketing agreement and order.

(Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674)

Dated: February 19, 1970.

PAUL A. NICHOLSON,
Deputy Director, Fruit and Vegetable Division, Consumer and Marketing Service.

[F.R. Doc. 70-2268; Filed, Feb. 20, 1970; 8:50 a.m.]

Title 12—BANKS AND BANKING

Chapter II—Federal Reserve System

SUBCHAPTER A—BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM

[Reg. G]

PART 207—SECURITIES CREDIT BY PERSONS OTHER THAN BANKS, BROKERS, OR DEALERS

Put and Call Options

§ 207.106 "Deep in the money put and call options" as extensions of credit.

For text of the interpretation on this subject, see § 220.122 of this subchapter. (Interprets or applies 15 U.S.C. 78w)

By order of the Board of Governors, January 28, 1970.

[SEAL] KENNETH A. KENYON,
Deputy Secretary.

[F.R. Doc. 70-2220; Filed, Feb. 20, 1970; 8:47 a.m.]

[Reg. T]

PART 220—CREDIT BY BROKERS AND DEALERS

Put and Call Options

§ 220.122 "Deep in the money put and call options" as extensions of credit.

(a) The Board of Governors has been asked to determine whether the business of selling instruments described as "deep in the money put and call options" would involve an extension of credit for the purposes of the Board's regulations governing margin requirements for securities transactions. Most of such options would be of the "call" type, such as the following proposal that was presented to the Board for its consideration:

If X stock is selling at \$100 per share, the customer would pay about \$3,250 for a contract to purchase 100 shares of X at \$70 per share within a 30-day period. The contract would be guaranteed by an exchange member, as are standard "puts" and "calls". When the contract is made with the customer, the

seller, who will also be the writer of the contract, will immediately purchase 100 shares of X at \$100 per share through the guarantor member firm in a margin account. If the customer exercises the option, the shares will be delivered to him; if the option is not exercised, the writer will sell the shares in the margin account to close out the transaction. As a practical matter, it is anticipated that the customer will exercise the option in almost every case.

(b) An ordinary "put" is an option given to a person to sell to the writer of the put a specified amount of securities at a stated price within a certain time. A "call" is an option given to a person to buy from the writer a specified amount of securities at a stated price within a certain time. To be freely saleable, options must be indorsed, or guaranteed, by a member firm of the exchange on which the security is registered. The guarantor charges a fee for this service.

(c) The option embodied in the normal put or call is exercisable either at the market price of the security at the time the option is written, or some "points away" from the market. The price of a normal option is modest by comparison with the margin required to take a position. Writers of normal options are persons who are satisfied with the current price of a security, and are prepared to purchase or sell at that price, with the small profit provided by the fee. Moreover, since a large proportion of all options are never exercised, a person who customarily writes normal options can anticipate that the fee would be clear profit in many cases, and he will not be obliged to buy or sell the stock in question.

(d) The stock exchanges require that the writer of an option deposit and maintain in his margin account with the indorser 30 percent of the current market price in the case of a call (unless he has a long position in the stock) and 25 percent in the case of a put (unless he has a short position in the stock). Many indorsing firms in fact require larger deposits. Under § 220.3(a) of Regulation T, all financial relations between a broker and his customer must be included in the customer's general account, unless specifically eligible for one of the special accounts authorized by § 220.4. Accordingly, the writer, as a customer of the member firm, must make a deposit, which is included in his general account.

(e) In order to prevent the deposit from being available against other margin purchases, and in effect counted twice, § 220.3(d)(5) requires that in computing the customer's adjusted debit balance, there shall be included "the amount of any margin customarily required by the creditor in connection with his endorsement or guarantee of any put, call, or other option". No other margin deposit is required in connection with a normal put or call option under Regulation T.

(f) Turning to the "deep in the money" proposed option contract described above, the price paid by the buyer can be divided into (1) a deposit of 30 percent of the current market value of the stock, and (2) an additional fixed

charge, or fee. To the extent that the price of the stock rose during the 30 ensuing days the proposed instrument would produce results similar to those in the case of an ordinary profitable call, and the contract right would be exercised. But even if the price fell, unlike the situation with a normal option, the buyer would still be virtually certain to exercise his right to purchase before it expired, in order to minimize his loss. The result would be that the buyer would not have a genuine choice whether or not to buy. Rather, the instrument would have made it possible for him, in effect, to purchase stock as of the time the contract was written by depositing 30 percent of the stock's current market price.

(g) It was suggested that the proposed contract is not unusual, since there are examples of ordinary options selling at up to 28 percent of current market value. However, such examples are of options running for 12 months, and reflect expectations of changes in the price of the stock over that period. The 30-day contracts discussed above are not comparable to such 12-month options, because instances of true expectations of price changes of this magnitude over a 30-day period would be exceedingly rare. And a contract that does not reflect such true expectations of price change, plus a reasonable fee for the services of the writer, is not an option in the accepted meaning of the term.

(h) Because of the virtual certainty that the contract right would be exercised under the proposal described above, the writer would buy the stock in a margin account with an indorsing firm immediately on writing the contract. The indorsing firm would extend credit in the amount of 20 percent of the current market price of the stock, the maximum permitted by the current § 220.8 (supplement to Regulation T). The writer would deposit the 30 percent supplied by the buyer, and furnish the remaining 50 percent out of his own working capital. His account with the indorsing firm would thus be appropriately margined.

(i) As to the buyer, however, the writer would function as a broker. In effect, he would purchase the stock for the account, or use, of the buyer, on what might be described as a deferred payment arrangement. Like an ordinary broker, the writer of the contract described above would put up funds to pay for the difference between the price of securities the customer wished to purchase and the customer's own contribution. His only risk would be that the price of the securities would decline in excess of the customer's contribution. True, he would be locked in, and could not liquidate the customer's collateral for 30 days even if the market price should fall in excess of 30 percent, but the risk of such a decline is extremely slight.

(j) Like any other broker who extends credit in a margin account, the writer who was in the business of writing and selling such a contract would be satisfied with a fixed predetermined amount of return on his venture, since he would

realize only the fee charged. Unlike a writer of ordinary puts and calls, he would not receive a substantial part of his income from fees on unexercised contract rights. The similarity of his activities to those of a broker, and the dissimilarity to a writer of ordinary options, would be underscored by the fact that his fee would be a fixed predetermined amount of return similar to an interest charge, rather than a fee arrived at individually for each transaction according to the volatility of the stock and other individual considerations.

(k) The buyer's general account with the writer would in effect reflect a debit for the purchase price of the stock and, on the credit side, a deposit of cash in the amount of 30 percent of that price, plus an extension of credit for the remaining 70 percent, rather than the maximum permissible 20 percent.

(l) For the reasons stated above, the Board concluded that the proposed contracts would involve extensions of credit by the writer as broker in an amount exceeding that permitted by the current supplement to Regulation T. Accordingly, the writing of such contracts by a brokerage firm is presently prohibited by such regulation, and any brokerage firm that indorses such a contract would be arranging for credit in an amount greater than the firm itself could extend, a practice that is prohibited by § 220.7(a).

(Interprets and applies 15 U.S.C. 78w)

By order of the Board of Governors,
January 28, 1970.

[SEAL]

KENNETH A. KENYON,
Deputy Secretary.

[F.R. Doc. 70-2221; Filed, Feb. 20, 1970;
8:47 a.m.]

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Administration, Department of Transportation

SUBCHAPTER C—AIRCRAFT

[Docket No. 9930; Amdt. 39-945]

PART 39—AIRWORTHINESS DIRECTIVES

British Aircraft Corp. Model BAC 1-11 200 and 400 Series Airplanes

A proposal to amend Part 39 of the Federal Aviation Regulations to include an airworthiness directive requiring modification of the flap signalling mechanism and flap control unit on British Aircraft Corp. Model BAC 1-11 200 and 400 series airplanes was published in the FEDERAL REGISTER, 34 F.R. 17339.

Interested persons have been afforded an opportunity to participate in the making of the amendment. The only comment received in response to the notice stated that AD action is not justified and pointed out that one operator has operated BAC 1-11 airplanes for over 175,000 fleet hours with no difficulties

of the kind indicated by the proposed AD. However, notwithstanding the experience of the one operator, service experience gained by other operators indicates to the FAA a clear need for this directive. The comment also stated that a 1,500-hour compliance is inadequate because the parts are not available. However, the FAA has been assured by the manufacturer that the necessary modification parts will be available for compliance with the AD within 1,500 hours' time in service after its effective date.

In consideration of the foregoing, and pursuant to the authority delegated to me by the Administrator (14 CFR 11.89), § 39.13 of the Federal Aviation Regulations is amended by adding the following new airworthiness directive:

BRITISH AIRCRAFT CORP. Applies to Model BAC 1-11 200 and 400 series airplanes.

To prevent false indication of a retracted flap position which could result in a failure of the flap structure in flight, within the next 1,500 hours' time in service after the effective date of this AD, unless already accomplished, modify the flap signaling mechanism and flap control unit in accordance with British Aircraft Corp. Model BAC 1-11 Service Bulletin No. 27-PM 3550, Revision 2, dated February 3, 1969, or later ARB-approved issue or an FAA-approved equivalent.

(British Aircraft Corp. Model BAC 1-11 Alert Service Bulletin No. 27-A-PM 3550, dated August 18, 1968, covers the same subject.)

This amendment becomes effective March 23, 1970.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958, 49 U.S.C. 1354(a), 1421, 1423; sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in Washington, D.C., on February 16, 1970.

R. S. SLIFF,
Acting Director,
Flight Standards Service.

[F.R. Doc. 70-2201; Filed, Feb. 20, 1970;
8:46 a.m.]

[Docket No. 9844; Amdt. 39-946]

PART 39—AIRWORTHINESS DIRECTIVES

British Aircraft Corp. Viscount Models 744, 745D, and 810 Series Airplanes

A proposal to amend Part 39 of the Federal Aviation Regulations to include an airworthiness directive requiring replacement of aluminum breather pipes with stainless steel pipes on British Aircraft Corp. Viscount Models 744, 745D, and 810 series airplanes was published in the FEDERAL REGISTER, 34 F.R. 14331.

Interested persons have been afforded an opportunity to participate in the making of the amendment. No objections were received.

In consideration of the foregoing, and pursuant to the authority delegated to me by the Administrator (14 CFR 11.89), § 39.13 of the Federal Aviation Regulations is amended by adding the following new airworthiness directive:

BRITISH AIRCRAFT CORP. Applies to Viscount Models 744, 745D, and 810 series airplanes.

Compliance is required as indicated, unless already accomplished.

To prevent burn-through of aluminum piping, accomplish the following:

(a) For Viscount Models 744 and 745D airplanes, within the next 600 hours' time in service after the effective date of this AD replace the aluminum engine breather pipes located between the firewall and drains collector box with stainless steel pipes in accordance with British Aircraft Corporation Bulletin for Modification No. D.3226, dated March 17, 1969, or later ARB-approved issue or an FAA-approved equivalent.

(b) For Viscount Model 810 series airplanes, within the next 600 hours' time in service after the effective date of this AD, replace the aluminum engine breather pipes located between the firewall and drains collector box and the engine accessory gearbox aluminum breather pipe which connects into the engine breather piping, with stainless steel pipes in accordance with British Aircraft Corp. Bulletin for Modification No. FG.2102, dated March 17, 1969, or later ARB-approved issue or an FAA-approved equivalent.

This amendment becomes effective March 23, 1970.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958, 49 U.S.C. 1354(a), 1421, 1423; sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in Washington, D.C., on February 16, 1970.

R. S. SLIFF,
Acting Director,
Flight Standards Service.

[F.R. Doc. 70-2202; Filed, Feb. 20, 1970; 8:46 a.m.]

[Docket No. 9948; Amdt. 39-947]

PART 39—AIRWORTHINESS DIRECTIVES

British Aircraft Corp. Model BAC 1-11 400 Series Airplanes

A proposal to amend Part 39 of the Federal Aviation Regulations to include an airworthiness directive superseding Amendment 39-471 (AD 67-25-3) was published in the FEDERAL REGISTER, 34 F.R. 18128. The new AD incorporates new service life limits for main landing gear door jack attachment saddle brackets installed in accordance with Modification PM 3082 and incorporates a new bracket replacement Modification PM 3871 as an alternative means of compliance.

Interested persons have been afforded an opportunity to participate in the making of the amendment. No objections were received.

In consideration of the foregoing, and pursuant to the authority delegated to me by the Administrator (14 CFR 11.89), § 39.13 of the Federal Aviation Regulations is amended by adding the following new airworthiness directive:

BRITISH AIRCRAFT CORP. Model BAC-1-11, 400 Series Airplanes,

Compliance required as indicated.

To prevent fatigue failure of the main landing gear, inner door jack attachment, saddle bracket structure, located on the keel

in the main landing gear bay at Station 575, accomplish the following:

(a) For airplanes which have not incorporated British Aircraft Corp. Modification PM 2510 or PM 3082 on the effective date of this AD, comply with the following:

(1) Visually inspect all components of the main landing gear, inner door jack attachment, saddle bracket structure assembly which projects outboard on either side of keel structure for cracks or signs of damage in accordance with BAC 1-11 Alert Service Bulletin 53-A-PM 2510, Issue 5, dated May 16, 1969, or later ARB-approved issue, or an FAA-approved equivalent at the following intervals:

(i) For airplanes with less than 2,000 landings on the effective date of this AD, inspect prior to the accumulation of 2,350 landings, and thereafter at intervals not to exceed 350 landings from the last inspection until the accumulation of 3,500 landings and thereafter at intervals not to exceed 50 landings from the last inspection.

(ii) For airplanes with from 2,000 to 3,500 landings on the effective date of this AD, unless already accomplished within the last 350 landings, inspect within the next 350 landings after the effective date of this AD and thereafter at intervals not to exceed 350 landings from the last inspection until the accumulation of 3,500 landings, and thereafter at intervals not to exceed 50 landings from the last inspection.

(iii) For airplanes with 3,500 or more landings on the effective date of this AD, unless already accomplished within the last 50 landings, inspect within the next 50 landings after the effective date of this AD and thereafter at intervals not to exceed 50 landings from the last inspection.

(2) Within the next 50 landings after the effective date of this AD or before the accumulation of 5,000 landings, whichever occurs later after the effective date of this AD, unless already accomplished, and thereafter at intervals not to exceed 5,000 landings from the last replacement, replace the upper web angles P/N AK27-1639 with serviceable web angles of the same part number. Compliance with this subparagraph may be discontinued after the modifications specified in either subparagraph (3) (ii), (3) (iii), or (3) (iv) has been accomplished.

(3) If cracks or damage are found during the inspections required by paragraph (a) before further flight accomplish one of the following:

(i) Replace cracked or damaged components with serviceable components of the same part number.

(ii) Modify the saddle bracket structure in accordance with British Aircraft Corp. Model BAC 1-11 Service Bulletin No. 53-PM-2510, Revision 4, dated October 30, 1967, or later ARB-approved issues, or an FAA-approved equivalent, and replace all cracked or damaged components not replaced by Modification PM 2510 with new components of the same part number.

(iii) Accomplish the modification and replacement required by subparagraph (ii) of this paragraph and in addition modify the saddle bracket in accordance with British Aircraft Corp. Model BAC 1-11 Service Bulletin No. 53-PM 3082, Revision 3, dated December 2, 1968, or later ARB-approved issues, or an FAA-approved equivalent.

(iv) Accomplish the modifications and replacement required by subparagraph (ii) and (iii) of this paragraph and in addition modify the saddle bracket structure in accordance with British Aircraft Corp. Model BAC 1-11 Service Bulletin No. 53-PM 3871, dated March 31, 1969, or later ARB-approved issues, or an FAA-approved equivalent.

(4) The inspections required by subparagraph (1) of this paragraph may be discontinued

after the modifications specified in either subparagraph (3) (ii), (3) (iii), or (3) (iv) of this paragraph have been accomplished.

(b) For airplanes which have incorporated BAC Modification PM 2510 within the next 100 landings or before the accumulation of 14,000 landings after Modification PM 2510 was accomplished, whichever occurs later after the effective date of this AD, and thereafter at intervals not to exceed 14,000 landings since the last replacement, replace upper web angles P/N AK27-10133 with new web angles of the same part number.

(c) For airplanes which have incorporated the modifications required by paragraph (a) (3) (iii), within the next 100 landings or before the accumulation of 20,000 landings after Modification PM 3082 was installed, whichever occurs later after the effective date of this AD, and thereafter at intervals not to exceed 20,000 landings since the last replacement, replace the upper web angles P/N AK27-10133 with new web angles of the same part number.

(d) For the purpose of complying with this AD, subject to acceptance by the assigned FAA maintenance inspector, the number of landings may be determined by dividing each airplane's hours' time in service by the operators' fleet average time from takeoff to landing for the airplane type.

This supersedes Amendment 39-471 (32 F.R. 12711), AD 67-25-3.

This amendment becomes effective March 23, 1970.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958, 49 U.S.C. 1354(a), 1421, 1423; sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in Washington, D.C., on February 16, 1970.

R. S. SLIFF,
Acting Director,
Flight Standards Service.

[F.R. Doc. 70-2203; Filed, Feb. 20, 1970; 8:46 a.m.]

SUBCHAPTER E—AIRSPACE

[Airspace Docket No. 69-SO-126]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, CONTROLLED AIRSPACE, AND REPORTING POINTS

Designation of Transition Area

On January 8, 1970, F.R. Doc. No. 70-280 was published in the FEDERAL REGISTER (35 F.R. 310), amending Part 71 of the Federal Aviation Regulations by designating the Wetumpka, Ala., transition area.

Subsequent to publication of the rule, Coast and Geodetic Survey refined the final approach radial of the Maxwell VOR from 066° to 069°. It is necessary to alter the transition area description to reflect this change. Since this amendment is minor in nature, notice and public procedure hereon are unnecessary and action is taken herein to amend the rule accordingly.

In consideration of the foregoing, effective immediately, F.R. Doc. No. 70-280 is amended as follows: In line five of the Wetumpka, Ala., transition area description " * * * 066° * * * " is deleted and " * * * 069° * * * " is substituted therefor.

(Sec. 307(a), Federal Aviation Act of 1958, 49 U.S.C. 1348(a); sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in East Point, Ga., on February 13, 1970.

JAMES G. ROGERS,
Director, Southern Region.

[F.R. Doc. 70-2205; Filed, Feb. 20, 1970;
8:46 a.m.]

**SUBCHAPTER F—AIR TRAFFIC AND GENERAL
OPERATING RULES**

[Reg. Docket No. 10060; Amdt. 685]

**PART 97—STANDARD INSTRUMENT
APPROACH PROCEDURES**

Miscellaneous Amendments

Correction

In F.R. Doc. 70-633 appearing at page 1222, in the issue of Friday, January 30, 1970, on page 1231 under section D, column DH of the last table, the last figure reading "140" should read "1540".

**Title 36—PARKS, FORESTS,
AND MEMORIALS**

**Chapter II—Forest Service,
Department of Agriculture**

PART 221—TIMBER

Disaster Relief

Part 221 of Title 36, Code of Federal Regulations, is amended by revoking § 221.9 and by adding a new § 221.9 reading as follows:

§ 221.9 Disaster relief.

This section is to implement the provisions of sec. 3 (a), (b), and (c) of the Disaster Relief Act of 1969 (83 Stat. 125) which relate to contracts for the sale of National Forest timber in areas damaged by a major disaster which is defined as one which has been determined by the President pursuant to the act of September 30, 1950, as amended (42 U.S.C. 1855-1855g), with respect to those disasters which occurred after June 30, 1967, and on or before December 31, 1970. The provisions of section 3 are not effective after December 31, 1970, except to the extent necessary to apply them to major disasters occurring before that date.

(a) Where an existing contract for the sale of National Forest timber does not provide relief from major physical change not due to purchaser's negligence prior to approval of construction of any section of specified road or other specified development facility and, as a result of a major disaster in an affected State a major physical change results in additional construction work by the purchaser in connection with such a road or facility, the United States shall bear such increased construction cost if, as determined by the Chief, Forest Service, the estimated cost is (1) more than \$1,000 for sales under 1 million board feet, or (2) more than \$1 per thousand board feet for sales of 1 to 3 million board feet, or (3) more than \$3,000 for sales over 3 million board feet.

(b) Where the Chief, Forest Service, determines that damages are so great that restoration, reconstruction, or construction is not practical under the cost-sharing arrangement in paragraph (a) of this section, he may allow cancellation of the contract notwithstanding provisions therein or in § 221.17.

(c) The Chief, Forest Service, is authorized to reduce to 7 days the minimum time to advertise the sale of National Forest timber whenever he determines that (1) the sale of such timber will assist in the reconstruction of any area of an affected State damaged by a major disaster, (2) the sale of such timber will assist in sustaining the economy of such affected area, or (3) the sale of such timber is necessary to salvage the value of timber damaged in such major disaster or to protect undamaged timber.

(d) Any request for relief under paragraphs (a) or (b) of this section shall be made in writing to the Forest Supervisor having administrative responsibility for the land involved.

(30 Stat. 34, 35, as amended, 16 U.S.C. 551, 476; 83 Stat. 125)

Effective date. This amendment shall become effective on the date of its publication in the FEDERAL REGISTER.

CLIFFORD M. HARDIN,
Secretary of Agriculture.

FEBRUARY 17, 1970.

[F.R. Doc. 70-2212; Filed, Feb. 20, 1970;
8:47 a.m.]

**Title 41—PUBLIC CONTRACTS
AND PROPERTY MANAGEMENT**

**Chapter 1—Federal Procurement
Regulations**

PART 1-1—GENERAL

**Subpart 1-1.7—Small Business
Concerns**

**CAPABILITY OF SMALL BUSINESS CONCERNS
TO PERFORM GOVERNMENT CONTRACTS**

This amendment provides that a contracting officer shall afford the Small Business Administration (SBA) an opportunity to review his determination that a small business concern submitting an otherwise acceptable bid or proposal is not responsible for reasons other than deficiencies in capacity or credit. If, as a result, contrary views are furnished by SBA and the determination is not rescinded by the contracting officer, such views shall be made available for consideration by the procurement official of the contracting agency to whom the determination is referred for approval. In addition, the amendment deletes the requirement that the contracting officer consult with an SBA representative in cases of doubt concerning the basis for a determination of nonresponsibility involving a small business concern. Such procedure is no longer necessary since SBA will now review all determinations in this regard.

Section 1-1.708-2 is amended by revising paragraph (a) (5) and by deleting paragraph (a) (6) as follows:

§ 1-1.708-2 Applicability and procedure.

(a) * * *

(5) A determination by the contracting officer that a small business concern is not responsible for reasons other than deficiencies in capacity or credit (e.g., lack of integrity, business ethics, or persistent failure to apply necessary tenacity or perseverance to do an acceptable job—not whether the bidder can perform but whether he will perform) must be supported by substantial evidence, documented in the contract file. These factors of responsibility are not covered by the certificate of competency procedure, but are for determination by the contracting officer and approval by the head of the procuring activity or his designee.

(i) Prior to submission of the contracting officer's determination of nonresponsibility to the head of the procuring activity or his designee for approval, the contracting officer shall transmit a copy of the documentation supporting the determination that a small business concern is not responsible, for reasons other than deficiencies in capacity or credit, to the assigned SBA representative or to the nearest SBA regional office, as appropriate.

(ii) The SBA office receiving the documentation will, within 5 workdays after receipt of the documentation, notify the contracting officer in writing whether SBA desires to submit contrary views concerning the determination.

(iii) If the contracting officer is not so notified, he may conclude that SBA has no objection to the determination, and he may then submit it for approval to the head of the procuring activity or his designee.

(iv) If SBA notifies the contracting officer of an intent to submit contrary views, SBA will, within 10 workdays from the date of notification to the contracting officer, furnish the contracting officer with such contrary views and the reasons therefor, together with any additional factors considered which were not included in the contracting officer's determination. If the SBA response is not received at the expiration of the 10-day period, the contracting officer may forward the determination for approval with advice that such was the case.

(v) If, after consideration of SBA views, the contracting officer agrees with the SBA position, the determination shall be rescinded. If the contracting officer does not agree with the SBA position, he shall then forward the determination to the head of the procuring activity or his designee for resolution, with an explicit indication of his views and the contrary SBA position. The decision of such higher authority shall be final.

(vi) The provisions of § 1-1.708-2(a) (1) apply if the award must be made without delay. In such instance, if the procedures of § 1-1.708-2(a) (5) (i) through (v) are not followed due to considerations of urgency, the requirements of § 1-1.708-2(a) (1) shall be complied with and the determination that a small

business concern is not responsible for reasons other than deficiencies in capacity or credit shall be submitted immediately to the head of the procuring activity or his designee for approval.

(6) [Deleted]

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

Effective date. This amendment is effective May 15, 1970, but may be observed earlier.

Dated: February 13, 1970.

ROD KREGER,
Acting Administrator
of General Services.

[F.R. Doc. 70-2193; Filed, Feb. 20, 1970;
8:45 a.m.]

PART 1-1—GENERAL

Expanded Synopsizing Requirements Correction

In F.R. Doc. 70-1978 appearing at page 3070 in the issue for Tuesday, February 17, 1970, in § 1-1.1006-4(b), following the fifth line, add "listed in § 1-1.1003-7(a) (2) an an-".

Title 45—PUBLIC WELFARE

Chapter X—Office of Economic Opportunity

PART 1009—SUSPENSION AND TERMINATION OF ASSISTANCE

PART 1067—FUNDING OF COMMUNITY ACTION PROGRAMS

Subpart—Suspension and Termination of Assistance

Chapter X of Title 45 of the Code of Federal Regulations is amended by rescinding Part 1009 and by adding a new Part 1067, reading as set forth above, and a new subpart, reading as follows:

Subpart—Suspension and Termination of Assistance

Sec.	
1067.1-1	Purpose and scope.
1067.1-2	Application of this part.
1067.1-3	Definitions.
1067.1-4	Suspension.
1067.1-5	Termination.
1067.1-6	Time and place of termination hearings.
1067.1-7	Termination hearing procedures.
1067.1-8	Decisions and notices regarding termination.
1067.1-9	Right to counsel; travel expenses.
1067.1-10	Modification of procedures by consent.
1067.1-11	Other remedies.

AUTHORITY: The provisions of this subpart issued under secs. 151, 213, 602, and 604 of the Economic Opportunity Act of 1964, as amended; 81 Stat. 688, 695; 78 Stat. 528; 81 Stat. 715; 42 U.S.C. 2764, 2796, 2942, 2944.

§ 1067.1-1 Purpose and scope.

(a) This subpart establishes rules and review procedures for the suspension and termination of assistance provided by the Office of Economic Opportunity un-

der titles I-D, II, and III-B, of the Economic Opportunity Act of 1964, as amended (hereinafter the Act) for failure of a recipient to comply with applicable laws, regulations, Community Action Memoranda, standards, issued program guidelines, OEO Instructions, assurances, grant conditions or approved work programs.

(b) However, this subpart shall not apply to any administrative action of the Office of Economic Opportunity based upon any violation, or alleged violation, of title VI of the Civil Rights Act of 1964. In the case of such violation or alleged violation the provisions of Part 1010 of this chapter shall apply.

§ 1067.1-2 Application of this part.

This subpart applies to programs authorized under titles I-D, II, and III-B of the Act, and administered by OEO. It does not apply to programs whose administration has been delegated to another Federal agency.

§ 1067.1-3 Definitions.

As used in this subpart—

(a) The term "OEO" means the Office of Economic Opportunity and includes each Regional Office.

(b) The term "Director" means the Director of the Office of Economic Opportunity.

(c) The term "responsible OEO official" means the Director and Deputy Director of OEO and any other official who is authorized to make the grant of assistance in question. In addition to the foregoing officials, in the case of the suspension proceedings described in § 1067.1-4, the term "responsible OEO official" shall also include a designee of an OEO official who is authorized to make the grant of assistance in question.

(d) The term "assistance" means assistance under titles I-D, II, and III-B of the Act in the form of grants of Federal funds for the administration of which OEO has primary responsibility.

(e) The term "recipient" means a public or private agency, institution or organization or a State or other political jurisdiction which has received assistance under title I-D, II, or III-B of the Act, but does not include individuals who ultimately receive benefits under any program of assistance.

(f) The term "delegate agency" means a public or private agency, institution or organization or a State or other political jurisdiction to which the development, conduct, or administration of all or part of a project assisted under titles I-D, II, or III-B of the Act has been delegated by a direct recipient of the assistance or by another agency or organization which has received assistance by or through a direct recipient, but does not include individuals who ultimately receive benefits under any program or assistance.

(g) The term "party" in the case of a termination hearing means OEO, the recipient concerned, and any other agency or organization which has a right or which has been granted permission by the presiding officer to participate in a hearing concerning termination of as-

sistance to the recipient pursuant to § 1067.1-5(e).

(h) The term "termination" means any action permanently terminating or curtailing assistance to all or any part of a program prior to the time that such assistance is concluded by the terms and conditions of the document in which such assistance is extended, but does not include the refusal to provide new or additional assistance.

(i) The term "suspension" means any action temporarily suspending or curtailing assistance in whole or in part, to all or any part of a program, prior to the time that such assistance is concluded by the terms and conditions of the document in which such assistance is extended, but does not include the refusal to provide new or additional assistance.

§ 1067.1-4 Suspension.

(a) **General.** The responsible OEO official may suspend assistance to a recipient in whole or in part for breach or threatened breach of any requirement stated in § 1067.1-1. Such suspension shall be pursuant to notice and opportunity to show cause why assistance should not be suspended as provided in paragraph (b) of this section. However, in emergency cases where the responsible OEO official determines summary action is appropriate, the alternative summary procedure of paragraph (c) of this section shall be followed.

(b) **Suspension on notice.** (1) Except as provided in paragraph (c) of this section, the procedure for suspension shall be on notice of intent to suspend as hereinafter provided.

(2) The responsible OEO official shall notify the recipient by letter or by telegram that OEO intends to suspend assistance in whole or in part unless good cause is shown why assistance should not be suspended. In such letter or telegram the responsible OEO official shall specify the grounds for the proposed suspension and the proposed effective date of the suspension.

(3) The responsible OEO official shall also inform the recipient of its right to submit written material in opposition to the intended suspension and of its right to request an informal meeting at which the recipient may respond and attempt to show why such suspension should not occur. The period of time within which the recipient may submit such written material or request the informal meeting shall be established by the responsible OEO official in the notice of intent to suspend. However, in no event shall the period of time within which the recipient must submit written material or request such a meeting be less than 5 days after the notice of intent to suspend assistance has been sent. If the recipient requests a meeting, the responsible OEO official shall fix a time and place for the meeting, which shall not be less than 5 days after the recipient's request is received by OEO.

(4) In lieu of the provisions of subparagraph (3) of this paragraph dealing with the right of the recipient to request an informal meeting, the responsible OEO official may on his own initiative

establish a time and place for such a meeting. However, in no event shall such a meeting be scheduled less than 7 days after the notice of intent to suspend assistance is sent to the recipient.

(5) The responsible OEO official may in his discretion extend the period of time or date referred to in the previous paragraphs of this section and shall notify the recipient of any such extension.

(6) At the time the responsible OEO official sends the notification referred to in subparagraphs (2), (3), and (4) of this paragraph to the recipient, he shall also send a copy of it to any delegate agency whose activities or failures to act are a substantial cause of the proposed suspension, and shall inform such delegate agency that it shall be entitled to submit written material or to participate in the informal meeting referred to in subparagraphs (3) and (4) of this paragraph. In addition the responsible OEO official may in his discretion give such notice to any other delegate agency.

(7) Within 3 days of receipt of the notice referred to in subparagraphs (2), (3), and (4) of this paragraph, the recipient shall send a copy of such notice and a copy of these regulations to all delegate agencies which would be financially affected by the proposed suspension action. Any delegate agency that wishes to submit written material may do so within the time stated in the notice. Any delegate agency that wishes to participate in the informal meeting with the responsible OEO official contemplated herein (if not afforded a right to participate under the previous subparagraphs) may request permission to do so from the responsible OEO official, who may in his discretion grant or deny such permission. In acting upon any such request from a delegate agency, the responsible OEO official shall take into account the effect of the proposed suspension on the particular delegate agency, the extent to which the meeting would become unduly complicated as a result of granting such permission, and the extent to which the interests of the delegate agency requesting such permission appear to be adequately represented by other participants.

(8) In the notice of intent to suspend assistance the responsible OEO official shall invite voluntary action to adequately correct the deficiency which led to the initiation of the suspension proceeding.

(9) The responsible OEO official shall consider any timely material presented to him in writing, any material presented to him during the course of the informal meeting provided for in subparagraphs (3) and (4) of this paragraph as well as any showing that the recipient has adequately corrected the deficiency which led to the initiation of suspension proceedings. If after considering the material presented to him the responsible OEO official concludes that the recipient has failed to show cause why assistance should not be suspended, he may suspend assistance in whole or in part and under such terms and conditions as he shall specify.

(10) Notice of such suspension shall be promptly transmitted to the recipient and shall become effective upon delivery. Suspension shall not exceed 21 days unless during such period of time termination proceedings are initiated in accordance with § 1067.1-5, or unless the responsible OEO official and the recipient agree to a continuation of the suspension for an additional period of time. If termination proceedings are initiated, the suspension of assistance shall remain in full force and effect until such proceedings have been fully concluded.

(11) During a period of suspension no new expenditures shall be made and no new obligations shall be incurred in connection with the suspended program except as specifically authorized in writing by the responsible OEO official. Expenditures to fulfill legally enforceable commitments made prior to the notice of suspension, in good faith and in accordance with the recipient's approved work program, and not in anticipation of suspension or termination, shall not be considered new expenditures. However, funds shall not be recognized as committed solely because the recipient has obligated them by contract or otherwise to a delegate agency.

NOTE: Willful misapplication of funds may violate section 301 of the Economic Opportunity Amendments of 1967, 42 U.S.C. 2703, or other criminal statutes.

(12) The responsible OEO official may in his discretion modify the terms, condition and nature of the suspension or rescind the suspension action at any time on his own initiative or upon a showing satisfactory to him that the recipient has adequately corrected the deficiency which led to the suspension and that repetition is not threatened. Suspensions partly or fully rescinded may, in the discretion of the responsible OEO official be reimposed with or without further proceedings: *Provided however*, That the total time of suspension may not exceed 21 days unless termination proceedings are initiated in accordance with § 1067.1-5 or unless the responsible OEO official and the recipient agree to a continuation of the suspension for an additional period of time. If termination proceedings are initiated, the suspension of assistance shall remain in full force and effect until such proceedings have been fully concluded.

(c) *Summary suspension.* (1) The responsible OEO official may suspend assistance without the prior notice and opportunity to show cause provided in paragraph (b) of this section if he determines in his discretion that immediate suspension is necessary because of a serious risk of (i) substantial injury to or loss of project funds or property, or (ii) violation of a Federal, State or local criminal statute, or (iii) violation of section 603(b) or 613 of the Economic Opportunity Act or of OEO Instructions implementing these sections of the Act, and that such risk is sufficiently serious to outweigh the general policy in favor of advance notice and opportunity to show cause.

(2) Notice of summary suspension shall be given to the recipient by letter or by telegram, shall become effective upon delivery to the recipient, and shall specifically advise the recipient of the effective date of the suspension and the extent, terms, and condition of any partial suspension. The notice shall also forbid the recipient to make any new expenditures or incur any new obligations in connection with the suspended portion of the program. Expenditures to fulfill legally enforceable commitments made prior to the notice of suspension, in good faith and in accordance with the recipient's approved work program, and not in anticipation of suspension or termination, shall not be considered new expenditures. However, funds shall not be recognized as committed by a recipient solely because the recipient obligated them by contract or otherwise to a delegate agency. (See note under paragraph (b) (11) of this section.)

(3) In the notice of summary suspension the responsible OEO official shall advise the recipient that it may request OEO to provide it with an opportunity to show cause why the summary suspension should be rescinded. If the recipient requests such an opportunity, the responsible OEO official shall immediately inform the recipient in writing of the specific grounds for the suspension and shall within 7 days after receiving such request from the recipient hold an informal meeting at which the recipient may show cause why the summary suspension should be rescinded. Notwithstanding the provisions of this subparagraph, the responsible OEO official may proceed to initiate termination proceedings at any time even though assistance to the recipient has been suspended in whole or in part. In the event that termination proceedings are initiated, the responsible OEO official shall nevertheless afford the recipient, if it so requests, an opportunity to show cause why suspension should be rescinded pending the outcome of the termination proceedings.

(4) Notices of summary suspension shall also be furnished by the responsible OEO official and by the recipient to delegate agencies in the same manner as notices of intent to suspend as set forth in paragraph (b) (6), (7), and (8) of this section. Delegate agencies shall have the same right to submit written material to the responsible OEO official or to participate in the informal meeting as in the case of intended suspension proceedings set forth in paragraph (b) (6) and (7) of this section.

(5) The effective period of a summary suspension of assistance may not exceed 10 days unless terminated proceedings are initiated in accordance with § 1067.1-5, or unless the parties agree to a continuation of summary suspension for an additional period of time, or unless the recipient, in accordance with subparagraph (3) of this paragraph, requests an opportunity to show cause why the summary suspension should be rescinded.

(6) If the recipient requests an opportunity to show cause why a summary suspension action should be rescinded the

suspension of assistance shall continue in effect until the recipient has been afforded such opportunity and a decision has been made. Such a decision shall be made within 5 days after the conclusion of the informal meeting referred to in subparagraph (3) of this paragraph. If the responsible OEO official concludes, after considering all material submitted to him, that the recipient has failed to show cause why the suspension should be rescinded, the responsible OEO official may continue the suspension in effect for an additional 7 days: *Provided however*, That if termination proceedings are initiated, the summary suspension of assistance shall remain in full force and effect until all termination proceedings have been fully concluded.

§ 1067.1-5 Termination.

(a) If the responsible OEO official believes that an alleged failure to comply with any requirement stated in § 1067.1-1 may be sufficiently serious to warrant termination of assistance, whether or not assistance has been suspended, he shall so notify the recipient by letter or telegram. The notice shall state that there appear to be grounds which warrant terminating the assistance and shall set forth the specific reasons therefor. If the reasons result in whole or substantial part from the activities of a delegate agency, the notice shall identify that delegate agency. The notice shall also advise the recipient that the matter has been set down for hearing at a stated time and place, in accordance with § 1067.1-6. In the alternative the notice shall advise the recipient of its right to request a hearing and shall fix a period of time which shall not be less than 10 days in which the recipient may request such a hearing.

(b) Termination hearings shall be conducted in accordance with the provisions of §§ 1067.1-7 and 1067.1-8. They shall be scheduled for the earliest practicable date, but not later than 30 days after a recipient has requested such a hearing. Consideration shall be given to a request by a recipient to advance or postpone the date of a hearing scheduled by OEO. Any such hearing shall afford the recipient a full and fair opportunity to demonstrate that it is in compliance with all applicable laws, regulations, and other requirements specified in § 1067.1-1. In any termination hearing, OEO shall have the burden of justifying the proposed termination action. However, if the basis of the proposed termination is the failure of a recipient to take action required by law, regulation, or other requirement specified in § 1067.1-1, the recipient shall have the burden of proving that such action was timely taken.

(c) If a recipient requests OEO to hold a hearing in accordance with paragraph (a) of this section, it shall send a copy of its request for such a hearing to all delegate agencies which would be financially affected by the termination of assistance and to each delegate agency identified in the notice pursuant to paragraph (a) of this section. This material shall be sent to these delegate agencies

at the same time the recipient's request is made to OEO. The recipient shall promptly send OEO a list of the delegate agencies to which it has sent such material and the date on which it was sent.

(d) If the responsible OEO official pursuant to paragraph (a) of this section informs a recipient that a proposed termination action has been set for hearing, the recipient shall within 5 days of its receipt of this notice send a copy of it to all delegate agencies which would be financially affected by the termination and to each delegate agency identified in the notice pursuant to paragraph (a) of this section. The recipient shall send the responsible OEO official a list of all delegate agencies notified and the date of notification.

(e) If the responsible OEO official has initiated termination proceedings because of the activities of a delegate agency, that delegate agency may participate in the hearing as a matter of right. Any other delegate agency, person, agency or organization that wishes to participate in the hearing may, in accordance with § 1067.1-7(d), request permission to do so from the presiding officer of the hearing. Such participation shall not, without the consent of OEO and the recipient, alter the time limitations for the delivery of papers or other procedures set forth in this section.

(f) The results of the proceeding and any measure taken thereafter by OEO pursuant to this part shall be fully binding upon the recipient and all its delegate agencies whether or not they actually participated in the hearing.

(g) A recipient may waive a hearing and submit written information and argument for the record. Such material shall be submitted to the responsible OEO official within a reasonable period of time to be fixed by him upon the request of the recipient. The failure of a recipient to request a hearing, or to appear at a hearing for which a date has been set, unless excused for good cause, shall be deemed a waiver of the right to a hearing and consent to the making of a decision on the basis of such information as is then in the possession of OEO.

(h) The responsible OEO official may attempt, either personally or through a representative, to resolve the issues in dispute by informal means prior to the date of any applicable hearing.

§ 1067.1-6 Time and place of termination hearings.

The termination hearing shall be held in Washington, D.C., or in the appropriate Regional Office, at a time and place fixed by the responsible OEO official unless he determines that the convenience of OEO, or of the parties or their representatives, requires that another place be selected.

§ 1067.1-7 Termination hearing procedures.

(a) *General.* The termination hearing, decision, and any review thereof shall be conducted in accordance with the rules of procedure set forth in this section and §§ 1067.1-8 and 1067.1-9.

(b) *Presiding officer.* (1) The presiding officer at the hearing shall be the responsible OEO official or, at the discretion of the responsible OEO official, an independent hearing examiner designated as promptly as possible in accordance with section 3105 of title 5 of the United States Code. The presiding officer shall conduct a full and fair hearing, avoid delay, maintain order, and make a sufficient record for a full and true disclosure of the facts and issues. To accomplish these ends, the presiding officer shall have all powers authorized by law, and he may make all procedural and evidentiary rulings necessary for the conduct of the hearing. The hearing shall be open to the public unless the presiding officer for good cause shown shall otherwise determine.

(2) After the notice described in paragraph (f) of this section is filed with the presiding officer, he shall not consult any person or party on a fact in issue unless on notice and opportunity for all parties to participate. However, in performing his functions under this part the presiding officer may use the assistance and advice of an attorney designated by the General Counsel of OEO or the appropriate Regional Counsel: *Provided*, That the attorney designated to assist him has not represented OEO or any other party or otherwise participated in a proceeding, recommendation, or decision in the particular matter.

(c) *Presentation of evidence.* Both OEO and the recipient are entitled to present their case by oral or documentary evidence, to submit rebuttal evidence and to conduct such examination and cross-examination as may be required for a full and true disclosure of all facts bearing on the issues. The issues shall be those stated in the notice required to be filed by paragraph (f) of this section, those stipulated in a pre-hearing conference or those agreed to by the parties.

(d) *Participation.* (1) In addition to OEO, the recipient, and any delegate agencies which have a right to appear, the presiding officer in his discretion may permit the participation in the proceedings of such persons or organizations as he deems necessary for a proper determination of the issues involved. Such participation may be limited to those issues or activities which the presiding officer believes will meet the needs of the proceeding, and may be limited to the filing of written material.

(2) Any person or organization that wishes to participate in a proceeding may apply for permission to do so from the presiding officer. This application, which shall be made as soon as possible after the notice of suspension or proposed termination has been received by the recipient, shall state the applicant's interest in the proceeding the evidence or arguments the applicant intends to contribute, and the necessity for the introduction of such evidence or arguments.

(3) The presiding officer shall permit or deny such participation and shall give notice of his decision to the applicant, the recipient, and OEO, and, in the case

of denial, a brief statement of the reasons therefor: *Provided however*, That the presiding officer may subsequently permit such participation if, in his opinion, it is warranted by subsequent circumstances. If participation is granted, the presiding officer shall notify all parties of that fact and may, in appropriate cases, include in the notification a brief statement of the issues as to which participation is permitted.

(4) Permission to participate to any extent is not a recognition that the participant has any interest which may be adversely affected or that the participant may be aggrieved by any decision, but is allowed solely for the aid and information of the presiding officer.

(e) *Filing*. All papers and documents which are required to be filed shall be filed with the presiding officer. Prior to filing, copies shall be sent to the other parties.

(f) *Notice*. The responsible OEO official shall send the recipient and any other party a notice which states the time, place, nature of the hearing, the legal authority and jurisdiction under which the hearing is to be held. The notice shall also identify with reasonable specificity the facts relied on as justifying termination and the OEO requirements which it is contended the recipient has violated. The notice shall be filed and served not later than 10 days prior to the hearing and a copy thereof shall be filed with the presiding officer.

(g) *Notice of intention to appear*. The recipient and any other party which has a right or has been granted permission to participate in the hearing shall give written confirmation to OEO of its intention to appear at the hearing 3 days before it is scheduled to occur. Failure to do so may, at the discretion of the presiding officer, be deemed a waiver of the right to a hearing.

(h) *Form and date of service*. All papers and documents filed or sent to a party shall be signed in ink by the appropriate party or his authorized representative. The date on which papers are filed shall be the day on which the papers or documents are deposited, postage prepaid in the U.S. mail, or are delivered in person: *Provided however*, That the effective date of the notice that there appear to be grounds which warrant terminating assistance shall be the date of its delivery or attempted delivery at the recipient's last known address as reflected in the records of OEO.

(i) *Prehearing conferences*. Prior to the commencement of a hearing the presiding officer may, subject to the provisions of paragraph (b) (2), of this section, require the parties to meet with him or correspond with him concerning the settlement of any matter which will expedite a quick and fair conclusion of the hearing.

(j) *Evidence*. Technical rules of evidence shall not apply to hearings conducted pursuant to this subpart, but the presiding officer shall apply rules or principles designed to assure production of relevant evidence and to subject testimony to such examination and cross-examination as may be required for a

full and true disclosure of the facts. The presiding officer may exclude irrelevant, immaterial, or unduly repetitious evidence. A transcript shall be made of the oral evidence and shall be made available to any participant upon payment of the prescribed costs. All documents and other evidence submitted shall be open to examination by the parties and opportunity shall be given to refute facts and arguments advanced on either side of the issues.

(k) *Depositions*. If the presiding officer determines that the interests of justice would be served, he may authorize the taking of depositions provided that all parties are afforded an opportunity to participate in the taking of the depositions. The party who requested the deposition shall arrange for a transcript to be made of the proceedings and shall upon request, and at his expense, furnish all other parties with copies of the transcript.

(l) *Official notice*. Official notice may be taken of a public document, or part thereof, such as a statute, official report, decision, opinion or published scientific data issued by any agency of the Federal Government or a State or local government and such document or data may be entered on the record without further proof of authenticity. Official notice may also be taken of such matters as may be judicially noticed in the courts of the United States, or any other matter of established fact within the general knowledge of OEO. If the decision of the presiding officer rests on official notice of a material fact not appearing in evidence, a party shall on timely request be afforded an opportunity to show the contrary.

(m) *Proposed findings and conclusions*. After the hearing has concluded, but before the presiding officer makes his decision, he shall afford each participant a reasonable opportunity to submit proposed findings of fact and conclusions. After considering each proposed finding or conclusion the presiding officer shall state in his decision whether he has accepted or rejected them in accordance with the provisions of § 1067.1-8(a).

§ 1067.1-8 Decisions and notices regarding termination.

(a) Each decision of a presiding officer shall set forth his findings of fact, and conclusions, and shall state whether he has accepted or rejected each proposed finding of fact and conclusion submitted by the parties, pursuant to § 1067.1-7 (m). Findings of fact shall be based only upon evidence submitted to the presiding officer and matters of which official notice has been taken. The decision shall also specify the requirement or requirements with which it is found that the recipient has failed to comply.

(b) The decision of the presiding officer may provide for continued suspension or termination of assistance to the recipient in whole or in part, and may contain such terms, conditions, and other provisions as are consistent with and will effectuate the purposes of the Act.

(c) If the hearing is held by an independent hearing examiner rather than by the responsible OEO official, he shall make an initial decision, and a copy of this initial decision shall be mailed to all parties. Any party may, within 20 days of the mailing of such initial decision, or such longer period of time as the presiding officer specifies, file with the responsible OEO official his exceptions to the initial decision and any supporting brief or statement. Upon the filing of such exceptions, the responsible OEO official shall, within 20 days of the mailing of the exceptions, review the initial decision and issue his own decision thereof, including the reasons therefor. The decision of the responsible OEO official may increase, modify, approve, vacate, remit, or mitigate any sanction imposed in the initial decision or may remand the matter to the presiding officer for further hearing or consideration.

(d) Whenever a hearing is waived, a decision shall be made by the responsible OEO official and a written copy of the final decision of the responsible OEO official shall be given to the recipient.

(e) The recipient may request the Director to review a final decision by the responsible OEO official which provides for the termination of assistance. Such a request must be made in writing within 15 days after the recipient has been notified of the decision in question and must state in detail the reasons for seeking the review. In the event the recipient requests such a review, the Director or his designee shall consider the reasons stated by the recipient for seeking the review and shall approve, modify, vacate or mitigate any sanction imposed by the responsible OEO official or remand the matter to the responsible OEO official for further hearing or consideration. The decision of the responsible OEO official will be given great weight by the Director or his designee during the review. During the course of his review the Director or his designee may, but is not required to, hold a hearing or allow the filing of briefs and arguments. Pending the decision of the Director or his designee assistance shall remain suspended under the terms and conditions specified by the responsible OEO official, unless the responsible OEO official or the Director or his designee otherwise determines. Every reasonable effort shall be made to complete the review by the Director or his designee within 30 days of receipt by the Director of the recipient's request. The Director or his designee may however extend this period of time if he determines that additional time is necessary for an adequate review.

§ 1067.1-9 Right to counsel; travel expenses.

In all proceedings under this subpart, whether formal or informal, the recipient and OEO shall have the right to be represented by counsel or other authorized representatives. If the recipient and any delegate agencies which have a right to participate in an informal meeting pursuant to § 1067.1-4 or a termination

hearing pursuant to § 1067.1-7 do not have an attorney acting in that capacity as a regular member of the staff of the organization or a retainer arrangement with an attorney, the Boards of Directors of such recipient and delegate agencies will be authorized to designate an attorney to represent their organizations at any such show cause proceeding or termination hearing and to transfer sufficient funds from their current operating grants to pay the fees, travel, and per diem expenses of such attorney. The fees for such attorney shall be the reasonable and customary fees for an attorney practicing in the locality of the attorney. However, such fees shall not exceed \$100 per day without the express written approval of OEO. Travel and per diem expenses may be paid to such attorney from grant funds only in accordance with the policies set forth in the Standard Government Travel Regulations and in §§ 1069.3-1 to 1069.3-6 of this chapter (OEO Instruction 6910-1). The Boards of Directors of the recipient or any delegate agency which has a right to participate in an informal meeting pursuant to § 1067.1-4 or a termination hearing pursuant to § 1067.1-7 will also be authorized to designate two persons in addition to an attorney whose travel and per diem expenses to attend the meeting or hearing may be paid from the organization's current operating grant. Such travel and per diem expenses shall conform to the policies set forth in the Standard Government Travel Regulations and in §§ 1069.3-1 to 1069.3-6 of this chapter (OEO Instruction 6910-1).

§ 1067.1-10 Modification of procedures by consent.

The responsible OEO official or the presiding officer of a termination hearing may alter, eliminate or modify any of the provisions of this subpart with the consent of the recipient and, in the case of a termination hearing, with the consent of all delegate agencies that have a right to participate in the hearing pursuant to § 1067.1-5(e). Such consent must be in writing or be recorded in the hearing transcript.

§ 1067.1-11 Other remedies.

The procedures established by this subpart shall not preclude OEO from pursuing any other remedies authorized by law.

Effective date. This subpart shall become effective 30 days following the date of publication in the FEDERAL REGISTER.

FRANK CARLUCCI,
Assistant Director
for Operations.

FEBRUARY 12, 1970.

[F.R. Doc. 70-2196; Filed, Feb. 20, 1970;
8:45 a.m.]

PART 1067—FUNDING OF COMMUNITY ACTION PROGRAMS

Subpart—Denial of Application for Refunding

Chapter X, Part 1067 of Title 45 of the Code of Federal Regulations is amended

by adding a new subpart, reading as follows:

Subpart—Denial of Application for Refunding

- Sec.
1067.2-1 Applicability of this subpart.
1067.2-2 Purpose.
1067.2-3 Definitions.
1067.2-4 Procedures.
1067.2-5 Right to counsel.

AUTHORITY: The provisions of this subpart issued under secs. 213, 602, and 604 of the Economic Opportunity Act of 1964, as amended; 81 Stat. 695; 78 Stat. 528; 81 Stat. 715; 42 U.S.C. 2796, 2942, 2944.

§ 1067.2-1 Applicability of this subpart.

This subpart applies to grantees receiving financial assistance under sections 221, 222, and 312 of the Economic Opportunity Act of 1964, as amended (EOA), when the assistance is administered by OEO.

§ 1067.2-2 Purpose.

This subpart establishes rules and review procedures for the denial of a current recipient's application for refunding under sections 221, 222, or 312 of the EOA. It does not apply to any administrative action of OEO based upon any violation, or alleged violation, of Title VI of the Civil Rights Act of 1964. In the case of such violation or alleged violation, the provisions of Part 1010 of this Title shall apply.

§ 1067.2-3 Definitions.

As used in this subpart, the terms "OEO", "Director", and "recipient" shall be defined in accordance with § 1067.1-3, except that the term "recipient" as used in this subpart only includes recipients under sections 221, 222, and 312 of the EOA.

§ 1067.2-4 Procedures.

(a) Wherever possible, OEO shall make a tentative decision at the time of its field prereview as to the level of refunding which it intends to furnish a recipient for the recipient's next program year. An OEO official shall notify the recipient of this tentative decision normally in the letter of understanding and as soon as possible following the field review.

(b) The procedures set forth in paragraphs (c) through (g) of this section shall apply only where an application for refunding submitted by a current recipient is rejected or is reduced to 80 percent or less of the recipient's current level of operations (programs-in-place) or where OEO requires that a program account be eliminated or reduced to 80 percent or less of the current level of operations. These procedures apply only to assistance furnished under sections 221, 222 and 312 of the Act, an apply only to reductions based on circumstances related to the particular grant, such as ineffective or improper use of Federal funds or noncompliance with OEO directives. These procedures do not apply to reductions based on general policy or in instances where regardless of a recipient's current level of operations (program-in-place), its application for refunding is not reduced by 20 percent or more.

(c) Before rejecting an application of a recipient for refunding or reducing the

refund within the meaning of paragraph (b) of this section, OEO shall notify the recipient of its intention and shall offer the recipient an opportunity to submit written material and to meet informally with an OEO official to show cause why its application for refunding should not be rejected or reduced. Written notification of OEO's intention shall be sent to the recipient as far in advance of the end of the recipient's current program year as possible. The notice shall inform the recipient that a tentative decision has been made to reject or reduce an application for refunding. The notice shall also state the reasons for the tentative decision to which the applicant shall address himself if he wishes to make a presentation.

(d) If the recipient requests an informal meeting with an OEO official as discussed in paragraph (c) of this section, such a meeting shall be scheduled by OEO as soon as possible after the notice is sent to the recipient informing it of OEO's tentative decision to reject or reduce its application for refunding. However, this meeting may not, without the consent of the recipient, be scheduled sooner than 14 days after OEO has mailed the notice to the recipient. If without fault on the part of the recipient, the recipient's operating funds have been exhausted before it has been afforded an opportunity to meet with an OEO official, the recipient shall be furnished sufficient financial assistance by OEO to maintain its present level of program operations until it has had such opportunity.

(e) The official who shall conduct this meeting shall be an OEO official who is authorized to make the grant of assistance in question, or his designee. However, in the case of any grant which may be made by a regional official only with the concurrence of a Headquarters official, and in which the application for refunding is proposed to be rejected or reduced upon the initiative of the Headquarters official, the meeting shall be conducted by such Headquarters official or his designee.

(f) An OEO official who participated in the tentative decision to reject or reduce the application for new assistance shall wherever possible attend the meeting. The meeting shall be held in Washington, D.C., in the appropriate Regional Office, or in the city or county in which the recipient is located. Within the limits stated in the preceding sentence, the decision as to where the meeting shall be held will be made by OEO. If the meeting is held in a location other than the city or county in which the recipient is located, OEO will authorize the Board of Directors of the recipient to transfer sufficient funds from its current operating grant to pay the travel and per diem expenses of a representative of the Board to attend the meeting.

(g) The recommendation of the official who conducts the meeting together with any written material submitted by the recipient shall be forwarded for review to an OEO official who is authorized to make the grant of assistance in question. This official shall inform the

recipient of his decision and the basis for the decision.

§ 1067.2-5 Right to counsel.

In all proceedings under this subpart, whether formal or informal, the recipient and OEO shall have the right to be represented by counsel or other authorized representatives. If the recipient does not have an attorney acting in that capacity as a regular member of the staff of the organization or a retainer arrangement with an attorney, the Board of Directors of the recipient will be authorized to designate an attorney to represent their organization at the meeting described in § 1067.2-4(f) and to transfer sufficient funds from its current operating grant to pay the fees, travel and per diem expenses of such attorney. The fees for such attorney shall be the reasonable and customary fees for an attorney practicing in the locality of the attorney. However, such fees shall not exceed \$100 per day without the express written approval of OEO. Travel and per diem expenses may be paid to such attorney from grant funds only in accordance with the policies set forth in the Standard Government Travel Regulations and in §§ 1069.3-1 to 1069.3-6 of this chapter (OEO Instruction 6910-1).

Effective date. This subpart shall become effective 30 days following the date of publication in the FEDERAL REGISTER.

FRANK CARLUCCI,
Assistant Director
for Operations.

FEBRUARY 12, 1970.

[F.R. Doc. 70-2197; Filed, Feb. 20, 1970;
8:45 a.m.]

Title 49—TRANSPORTATION

Subtitle A—Office of the Secretary of Transportation

[CGFR 69-144]

PART 7—PUBLIC AVAILABILITY OF INFORMATION

Appendix B—U.S. Coast Guard

CHANGES IN ADDRESS OF FACILITIES AND RECORD MAINTENANCE RESPONSIBILITY

Appendix B of Part 7 describes the document inspection facilities of the Coast Guard, the kinds of records that are available for public inspection and copying at those facilities and the procedures to be used by the public in requesting identifiable records. This document provides corrected addresses for certain Coast Guard facilities and a minor change which provides that Coast Guard vessel and shore station logbooks for the current year and 1 year preceding the current year are maintained at the office of the appropriate district commander and older logbooks will be maintained at the office of the Commandant, U.S. Coast Guard. The authority to amend Appendix B is authorized by 49 CFR 7.1(c).

Since this amendment relates to agency management, procedure and

practice, it is exempted from notice of proposed rule making and public procedures thereon by 5 U.S.C. 553 and may be made effective in less than 30 days after publication in the FEDERAL REGISTER.

1. Paragraph 2 of Appendix B is revised to read as follows:

2. *Document inspection facilities.* The document inspection facilities are located at the offices of the Commandant and District Commanders. These facilities are open to the public during regular working hours at the following addresses:

Commandant (A), U.S. Coast Guard, 400 Seventh Street, SW., Washington, D.C. 20591.

DISTRICT OFFICES

Commander, 1st Coast Guard District, J. F. Kennedy Federal Building, Government Center, Boston, Mass. 02203.

Commander, 2d Coast Guard District, Federal Building, 1520 Market Street, St. Louis, Mo. 63103.

Commander, 3d Coast Guard District, Governors Island, New York, N.Y. 10004.

Commander, 5th Coast Guard District, Federal Building, 431 Crawford Street, Portsmouth, Va. 23705.

Commander, 7th Coast Guard District, Room 1018, Federal Building, 51 Southwest First Avenue, Miami, Fla. 33130.

Commander, 8th Coast Guard District, Customhouse, New Orleans, La. 70130.

Commander, 9th Coast Guard District, 1240 East Ninth Street, Cleveland, Ohio 44109.

Commander, 11th Coast Guard District, Heartwell Building, 19 Pine Avenue, Long Beach, Calif. 90802.

Commander, 12th Coast Guard District, 630 Sansome Street, San Francisco, Calif. 94126.

Commander, 13th Coast Guard District, 618 Second Avenue, Seattle, Wash. 98104.

Commander, 14th Coast Guard District, 677 Ala Moana, Honolulu, Hawaii 96813.

Commander, 17th Coast Guard District, Post Office Box 3-5000, Juneau, Alaska 99801.

2. Paragraph 4(a) is amended by adding subparagraph (15) to read as follows:

4. *Requests for identifiable records under Subpart E of this part.* . . .

(a) . . .

(15) Coast Guard vessel and shore station logbooks more than 1 year old on January 1 of the year the request is made.

3. Paragraph 4(b) (3) is revised to read as follows:

4. *Requests for identifiable records under Subpart E of this part.* . . .

(b) . . .

(3) Coast Guard vessel and shore station logbooks for the current calendar year and the 1 calendar year immediately preceding the current year.

4. Paragraph 4(d) is revised to read as follows:

4. *Requests for identifiable records under Subpart E of this part.* . . .

(d) OCMI-Commanding Officer, U.S. Coast Guard Marine Inspection:

OCMI-Commanding Officer, USCG Marine Inspection Office, 427 Commercial Street, Boston, Mass. 02109.

OCMI-Commanding Officer, USCG Marine Inspection Office, Pearl Street Station, Post Office Box 108, Portland, Maine 04112.

OCMI-Commanding Officer, USCG Marine Inspection Office, 104 Customhouse, Providence, R.I. 02903.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 1400, Avondale Station, Paducah, Ky. 42001.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 4020, Federal Office Building, 550 Main Street, Cincinnati, Ohio 45202.

OCMI-Commanding Officer, USCG Marine Inspection Office, Box 695, Dubuque, Iowa 52001.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 2412, Huntington, W. Va. 25725.

OCMI-Commanding Officer, USCG Marine Inspection Office, 360-360A Federal Building, 600 Federal Place, Louisville, Ky. 40202.

OCMI-Commanding Officer, USCG Marine Inspection Office, 856 Federal Building, 167 North Main Street, Memphis, Tenn. 38103.

OCMI-Commanding Officer, USCG Marine Inspection Office, 670 U.S. Courthouse, 801 Broadway, Nashville, Tenn. 37203.

OCMI-Commanding Officer, USCG Marine Inspection Office, U.S. Post Office and Courthouse Building, Room 1032, Pittsburgh, Pa. 15219.

OCMI-Commanding Officer, USCG Marine Inspection Office, Suite 1210, 208 North Broadway, St. Louis, Mo. 63102.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 313, Federal Building, Albany, N.Y. 12207.

OCMI-Commanding Officer, USCG Marine Inspection Office, Battery Park Building, New York, N.Y. 10004.

OCMI-Commanding Officer, USCG Marine Inspection Office, Customhouse, Philadelphia, Pa. 19106.

OCMI-Commanding Officer, USCG Marine Inspection Office, Customhouse, Baltimore, Md. 21202.

OCMI-Commanding Officer, USCG Marine Inspection Office, Federal Building, Room 200, Portsmouth, Va. 23705.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 101, Federal Building, Wilmington, N.C. 28401.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 625, Federal Building, 334 Meeting Street, Charleston, S.C. 29403.

OCMI-Commanding Officer, USCG Marine Inspection Office, Box 4398, Jacksonville, Fla. 32201.

OCMI-Commanding Officer, USCG Marine Inspection Office, Suite 301, 501 Northeast First Avenue, Miami, Fla. 33132.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 3666, San Juan, P.R. 00904.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 8191, Savannah, Ga. 31402.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 3172, Tampa, Fla. 33601.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 1621, Corpus Christi, Tex. 78403.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 234, Customhouse, Galveston, Tex. 77550.

OCMI-Commanding Officer, USCG Marine Inspection Office, 7300 Wingate Street, Houston, Tex. 77011.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 563, Federal Building, Mobile, Ala. 36602.

OCMI-Commanding Officer, USCG Marine Inspection Office, 201 Gateway Building, 124 Camp Street, New Orleans, La. 70130.

OCMI-Commanding Officer, USCG Marine Inspection Office, Federal Building, Customhouse, Fifth and Austin Avenue, Port Arthur, Tex. 77640.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 440, Federal Building, 121 Ellicott Street, Buffalo, N.Y. 14203.

OCMI-Commanding Officer, USCG Marine Inspection Office, 10101 South Ewing Avenue, Chicago, Ill. 60617.

OCMI-Commanding Officer, USCG Marine Inspection Office, 1055 East Ninth Street, Cleveland, Ohio 44114.

OCMI-Commanding Officer, USCG Marine Inspection Office, Federal and Courthouse Building, Room 424, Detroit, Mich. 48226.

OCMI-Commanding Officer, USCG Marine Inspection Office, Canal Park, Duluth, Minn. 55802.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 308, Ludington, Mich. 49431.

OCMI-Commanding Officer, USCG Marine Inspection Office, 2420 South Lincoln Memorial Drive, Milwaukee, Wis. 53207.

OCMI-Commanding Officer, USCG Marine Inspection Office, Room 208, Federal Building, Oswego, N.Y. 13126.

OCMI-Commanding Officer, USCG Marine Inspection Office, Municipal Building, St. Ignace, Mich. 49781.

OCMI-Commanding Officer, USCG Marine Inspection Office, Federal Building, Room 5101, 234 Summit Street, Toledo, Ohio 43604.

OCMI-Commanding Officer, USCG Marine Inspection Office (Los Angeles-Long Beach), 2035 Customhouse, 300 South Ferry Street, San Pedro, Calif. 90731.

OCMI-Commanding Officer, USCG Marine Inspection Office, Box 2029, Station B, San Francisco, Calif. 94126.

OCMI-Commanding Officer, USCG Marine Inspection Office, B Street Pier, San Diego, Calif. 92101.

OCMI-Commanding Officer, USCG Marine Inspection Office, 496 Federal Building, 511 Northwest Broadway, Portland, Ore. 97200.

OCMI-Commanding Officer, USCG Marine Inspection Office, 618 Second Avenue, Seattle, Wash. 98104.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 157, P.O., San Francisco, Calif. 96630.

OCMI-Commanding Officer, USCG Marine Inspection Office, 610 Fort Street, Honolulu, Hawaii 96813.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 1286, Anchorage, Alaska 99501.

OCMI-Commanding Officer, USCG Marine Inspection Office, Post Office Box 3-5000, Juneau, Alaska 99801.

(Sec. 552, 80 Stat. 383, as amended, sec. 9, 80 Stat. 944; 5 U.S.C. 522, 49 U.S.C. 1657; 49 CFR 7.1(c))

Effective date. These amendments shall become effective on the date of publication in the FEDERAL REGISTER.

Dated: February 17, 1970.

W. J. SMITH,
Admiral, U.S. Coast Guard,
Commandant.

[F.R. Doc. 70-2241; Filed, Feb. 20, 1970; 8:49 a.m.]

Chapter X—Interstate Commerce Commission

SUBCHAPTER A—GENERAL RULES AND REGULATIONS

[No. MC-C-2; Ex Parte No. MC-37]

PART 1048—COMMERCIAL ZONES

New York, N.Y., Commercial Zone

Order. At a session of the Interstate Commerce Commission, Review Board No. 2, held at its office in Washington, D.C., on the 4th day of February 1970.

It appearing, that on November 17,

1961, the Commission made and entered its report, 88 M.C.C. 336, and order in this proceeding;

It further appearing, that by petition filed July 2, 1969, Lehigh Valley Railroad Co. seeks restoration of the section 203(b)(8) exemption to defined areas of Newark, N.J., within the New York, N.Y., commercial zone;

And good cause appearing therefor:
It is ordered, That said proceeding insofar as it relates to the zone adjacent to and commercially a part of New York, N.Y., be, and it is hereby, reopened for further consideration.

It is further ordered, That § 1048.1 of Title 49 of the Code of Federal Regulations be, and it is hereby, amended to read as follows:

§ 1048.1 New York, N.Y.

(a) The application of § 1048.101 *Commercial zones determined generally*, with exceptions, is hereby extended to New York, N.Y.

(b) The exemption provided by section 203(b)(8) of the Interstate Commerce Act, of transportation by motor vehicle, in interstate or foreign commerce, performed wholly within the zone the limits of which are defined in paragraph (a) of this section, is hereby removed as to all such transportation except (1) transportation which is performed wholly within the following territory: The area within the corporate limits of the cities of New York, Yonkers, Mount Vernon, North Pelham, Pelham, Pelham Manor, Great Neck Estates, Floral Park, and Valley Stream, N.Y., and Englewood, N.J.; the area within the borough limits of Alpine, Tenafly, Englewood Cliffs, Leonia, Fort Lee, Edgewater, Cliffside Park, Fairview, Palisades Park, and Ridgefield, Bergen County, N.J.; and that part of Hudson County, N.J., east of Newark Bay and the Hackensack River; (2) transportation which is performed in respect of a shipment which has had a prior, or will have a subsequent, movement by water carrier, and which is performed wholly between points named in subparagraph (1) of this paragraph, on the one hand, and, on the other, those points in Newark and Elizabeth, N.J., identified as follows: All points in that area within the corporate limits of the cities of Newark and Elizabeth, N.J., west of Newark Bay and bounded on the south by the Main Line of the Penn Central Transportation Co., on the west by the Newark & Elizabeth Branch of the Penn Central Transportation Co., and on the north by the property of the Penn Central Transportation Co.; and (3) transportation which is performed in respect of a shipment by rail carrier, and which is performed wholly between points named in subparagraph (1) of this paragraph, on the one hand, and, on the other, (i) points in Kearny, N.J., within an area bounded on the north by the Main Line of the Jersey City Branch of the Penn Central Transportation Co., on the south and east by Fish House Road and Pennsylvania Avenue, and on the west by the property line of Penn Central Transportation Co. TruTrain Terminal, (ii) (a)

Newark, N.J., within an area bounded on the north by South Street and Delancey Street, on the east by Doremus Avenue, on the south by the freight right-of-way of Penn Central Transportation Company (Waverly Yard, Newark, N.J., to Greenville Piers, Jersey City, N.J., line), and on the west by the Penn Central Transportation Co.'s Hunter Street produce yard, and (b) Newark, N.J., within an area bounded on the north by Poinier Street, on the east by Broad Street, on the south by the passenger right-of-way of the Penn Central Transportation Co.'s Main Line, and on the west by Frelinghuysen Avenue.

(49 Stat. 543, as amended; 544, amended 546, as amended, 49 U.S.C. 302, 303, 304)

It is further ordered, That this order shall become effective on the 23d day of March 1970, and shall continue in effect until the further order of the Commission.

It is further ordered, That the petition, except to the extent granted herein, be, and it is hereby, denied.

And it is further ordered, That notice of this order shall be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission, at Washington, D.C., and by filing a copy with the Director, Office of the Federal Register.

By the Commission, Review Board No. 2.

[SEAL] H. NEIL GARSON,
Secretary.

[F.R. Doc. 70-2235; Filed, Feb. 20, 1970; 8:49 a.m.]

[No. MC-C-258 (Sub-No. 1)]

PART 1048—COMMERCIAL ZONES

Kansas City, Mo.-Kansas City, Kans., Commercial Zone

Decision and order. At a session of the Interstate Commerce Commission, Review Board No. 2, Members Mills, Boyle, and Parker, held at its office in Washington, D.C., on the 4th day of February 1970.

It appearing, that the limits of the Kansas City, Mo.-Kansas City, Kans., commercial zone were originally defined in 31 M.C.C. 5; and redefined in 51 M.C.C. 833, 54 M.C.C. 288, 79 M.C.C. 513, 100 M.C.C. 75, 103 M.C.C. 19, and 105 M.C.C. 750 (49 CFR 1048.8); and that by petition filed July 7, 1969, Bonner Springs Chamber of Commerce and Southeastern Public Service Co., doing business as Mid-Continent Underground Storage, seek redefinition of the limits of the zone adjacent to and commercially a part of of Kansas City, Mo.-Kansas City, Kans., within which transportation by motor vehicle, in interstate or foreign commerce, not under a common control, management, or arrangement for a continuous carriage or shipment to or from points beyond the zone, is partially exempt from certain requirements of the Interstate Commerce Act under the provisions of section 203(b)(8) thereof, so as to include therein the city of Bonner

Springs, Kans., and Loring, Kans., and adjacent areas in which are located the facilities of Mid-Continent Underground Storage;

It further appearing, that pursuant to the Administrative Procedure Act, notice of the filing of the petition was published in the FEDERAL REGISTER on November 19, 1969, which notice stated that no oral hearing was contemplated, and that persons desiring to participate in the proceeding were invited to file representations supporting or opposing the relief sought;

It further appearing, that representations were filed in support of the petition by (1) the Bonner Springs, Kans., Planning Commission, (2) the mayor of Bonner Springs, Kans., (3) Southeastern Public Service Co., doing business as Mid-Continent Underground Storage, (4) Edward A. Roberts, Jr., (5) Miller's Pharmacy, (6) Greeley Gas Co., (7) Noel G. Brewer, (8) Bonner Springs Chieftain, (9) Nat N. Nast, Jr., (10) Richardson Corp., (11) Ernie Frey Ford, Inc., (12) White's Dept. Store, and (13) Harrelson's Auto Parts and Equipment, Inc., and no representations were filed in opposition to the petition;

It further appearing, that the city of Bonner Springs, Kans., and Loring, Kans., and areas adjacent to the latter point in which are located the facilities of Mid-Continent Underground Storage, adjacent to, but not now within the Kansas City, Mo.-Kansas City, Kans., commercial zone, are, in fact, economically and commercially a part of Kansas City, Kans.;

And it further appearing, that by including the private entrance road of the company which is reached over such private entrance road, which crosses no publicly dedicated road, is constructively considered to be in the same position as a point entirely situated within the zone limits. It is, therefore, unnecessary to include within such zone all the area embraced by the said facilities. See Transportation Activities of Tornetta, 48 M.C.C. 637, 639;

Wherefore, and good cause appearing therefor:

It is ordered, That the proceeding be, and it is hereby, reopened for reconsideration.

It is further ordered, That § 1048.8 as prescribed in the order entered in this proceeding on October 11, 1966 (49 CFR 1048.8), be, and it is hereby, vacated and set aside, and the following revision is hereby substituted in lieu thereof:

§ 1048.8 Kansas City, Mo.-Kansas City, Kans.

The zone adjacent to and commercially a part of Kansas City, Mo.-Kansas City, Kans., within which transportation by motor vehicle, in interstate or foreign commerce, not under a common control, management, or arrangement for a continuous carriage or shipment to or from a point beyond the zone is partially exempt from regulation under section 203(b)(8) of the Interstate Commerce Act (49 U.S.C. 303(b)(8)), includes and is comprised of all points in the area bounded by a line as follows:

Beginning on the north side of the Missouri River at the western boundary line of Parkville, Mo., thence along the western and northern boundaries of Parkville to the Kansas City, Mo., corporate limits, thence along the western, northern, and eastern corporate limits of Kansas City, Mo., to its junction with U.S. Bypass 71 (near Liberty, Mo.), thence along U.S. Bypass 71 to Liberty, thence along the northern and eastern boundaries of Liberty to its junction with U.S. Bypass 71 south of Liberty, thence south along U.S. Bypass 71 to its junction with the Independence, Mo., corporate limits, thence along the eastern Independence, Mo., corporate limits to its junction with the Lee's Summit corporate limits, thence along the eastern Lee's Summit corporate limits to the Jackson-Cass County line, thence west along Jackson-Cass County line to the eastern corporate limits of Belton, Mo., thence along the eastern, southern, and western corporate limits of Belton to the western boundary of Richards-Gebaur Air Force Base, thence along the western boundary of said Air Force base to Missouri Highway 150, thence west along Missouri Highway 150 to the Kansas-Missouri State line, thence north along the Kansas-Missouri State line to 110th Street, thence west along 110th Street to its junction with U.S. Highway 69, thence north along U.S. Highway 69 to its junction with 103d Street, thence west along 103d Street to its junction with Quivera Road (the corporate boundary of Lenexa, Kans.), thence along the eastern, southern, western, and northern boundaries of Lenexa to Plumm Road, thence north along Plumm Road to its junction with Kansas Highway 10, thence west on Kansas Highway 10 to its junction with Kansas Highway 7, thence along an imaginary line due west across the Kansas River to the Wyandotte County-Leavenworth County line (142d Street) at Loring, Kans., thence westerly along County Route No. 32, a distance of three-fourths of a mile to the entrance to the facilities of Mid-Continent Underground Storage, Loring, thence from Loring in a northerly direction along Loring Lane and Linwood Avenue to the southern boundary of Bonner Springs, Kans., thence along the southern, western, and northern boundaries of Bonner Springs to its intersection with Kansas Highway 7, thence southeast along Kansas Highway 7 to its junction with Kansas Highway 32, thence east on Kansas Highway 32 to the corporate boundary of Kansas City, Kans., thence north, west, and east along the corporate boundaries of Kansas City, Kans., to its junction with Cernech Road and Pomeroy Drive, thence northwesterly along Pomeroy Drive to its junction with 79th Street, thence along 79th Street to its junction with Walcott Drive at Pomeroy, Kans., thence due west 1.3 miles to its junction with an unnamed road, thence north along such unnamed road to the entrance of Powell Port facility, thence due north to the southern bank of the Missouri River, thence east along the southern bank of the Missouri River to a point directly across from the western boundary of Parkville, Mo., thence across the Missouri River to point of beginning.

(49 Stat. 543, as amended, 544, as amended, 546, as amended; 49 U.S.C. 302, 303, 304)

It is further ordered, That this order shall become effective on the 23d day of March 1970, and shall continue in effect until further order of this Commission.

And it is further ordered, That notice of this order shall be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission, at Washington, D.C., and by filing a copy with the Director, Office of the Federal Register.

By the Commission, Review Board No. 2.

[SEAL]

H. NEIL GARSON,
Secretary.

[F.R. Doc. 70-2236; Filed, Feb. 20, 1970; 8:49 a.m.]

Title 50—WILDLIFE AND FISHERIES

Chapter I—Bureau of Sport Fisheries and Wildlife, Fish and Wildlife Service, Department of the Interior

PART 33—SPORT FISHING

Great Meadows National Wildlife Refuge, Mass.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER.

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

MASSACHUSETTS

GREAT MEADOWS NATIONAL WILDLIFE REFUGE

Sport fishing and entrance on foot for this purpose are permitted on the Great Meadows National Wildlife Refuge, Concord, Mass.

These open areas are delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, Mass. 02109. Sport fishing shall be in accordance with all applicable state regulations.

The provisions of this special regulation supplement the regulations which govern sport fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1970.

RICHARD E. GRIFFITH,
Regional Director, Bureau of
Sport Fisheries and Wildlife.

FEBRUARY 16, 1970.

[F.R. Doc. 70-2198; Filed, Feb. 20, 1970; 8:45 a.m.]

PART 33—SPORT FISHING

Monomoy National Wildlife Refuge, Mass.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER.

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

MASSACHUSETTS

MONOMOY NATIONAL WILDLIFE REFUGE

Sport fishing in tidal waters is permitted from the shores of Monomoy National Wildlife Refuge, Chatham, Mass.

A map of the refuge is available from the Refuge Manager, Great Meadows

National Wildlife Refuge, 191 Sudbury Road, Concord, Mass. 01742, and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, Mass. 02109. Sport fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement the regulations which govern sport fishing on wildlife areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1970.

RICHARD E. GRIFFITH,
Regional Director, Bureau of
Sport Fisheries and Wildlife.

FEBRUARY 16, 1970.

[F.R. Doc. 70-2199; Filed, Feb. 20, 1970;
8:45 a.m.]

PART 33—SPORT FISHING

Salt Plains National Wildlife Refuge, Okla.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER.

§ 33.5 Special regulations: sport fishing; for individual wildlife refuge areas.

OKLAHOMA

SALT PLAINS NATIONAL WILDLIFE REFUGE

Sport fishing on the Salt Plains National Wildlife Refuge, Okla., is permitted only on areas designated by signs as open to fishing. These open areas, comprising 7,800 acres, are delineated on maps available at refuge headquarters, Jet, Okla., and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, Post Office Box 1306, Albuquerque, N. Mex. 87103. Sport fishing shall be in accordance with all applicable State regulations subject to the following special conditions:

(1) The open season for sport fishing on the refuge extends from April 15 through October 15, 1970, inclusive, in Great Salt Plains Lake as posted, in Sand Creek, the three main channels of Salt Fork River, and the right-of-way of Oklahoma State Highway 11 as posted.

(2) It is illegal to take game fish by any means other than hook and line. Trotlines must be removed from waters at the close of the fishing season.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1970.

FRED L. BOLWAHNN,
Refuge Manager, Salt Plains
National Wildlife Refuge,
Jet, Okla.

FEBRUARY 2, 1970.

[F.R. Doc. 70-2217; Filed, Feb. 20, 1970;
8:47 a.m.]

Title 24—HOUSING AND HOUSING CREDIT

Chapter VII—Federal Insurance Administration, Department of Housing and Urban Development

SUBCHAPTER B—NATIONAL FLOOD INSURANCE PROGRAM

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

List of Designated Areas

Section 1914.3 is amended by adding in alphabetical sequence a new entry to the table, which entry reads as follows:

§ 1914.3 List of designated areas.

State	County	Location	Map No.	State map repository	Local map repository	Effective date of authorization of sale of flood insurance for area
Texas	Harris	City of Baytown: Lakewood, Wooster, and Brownwood additions.	I 48 201 0480 01.	Texas Water Development Board, 301 West Second St., Austin, Tex. 78711. State Board of Insurance, 11th and San Jacinto, Austin, Tex. 78701.	Office of the Planning Director, City Hall, 2401 Market St., Baytown, Tex. 77520.	Feb. 27, 1970.

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968, 42 U.S.C. 4001-4127), effective Jan. 28, 1969 (33 F.R. 17804, Nov. 28, 1968); Secretary's delegation of authority to Federal Insurance Administrator, 34 F.R. 2680, Feb. 27, 1969)

Issued: February 24, 1970.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[F.R. Doc. 70-2218; Filed, Feb. 20, 1970; 8:47 a.m.]

PART 1915—IDENTIFICATION OF FLOOD-PRONE AREAS

List of Flood Hazard Areas

Section 1915.3 is amended by adding in alphabetical sequence a new entry to the table, which entry reads as follows:

§ 1915.3 List of flood hazard areas.

State	County	Location	Map No.	State map repository	Local map repository	Effective date of identification of areas which have special flood hazards
Texas	Harris	City of Baytown: Lakewood, Wooster, and Brownwood additions.	H 48 201 0480 01.	Texas Water Development Board, 301 West Second St., Austin, Tex. 78711. State Board of Insurance, 11th and San Jacinto, Austin, Tex. 78701.	Office of the Planning Director, City Hall, 2401 Market St., Baytown, Tex. 77520.	Feb. 26, 1970.

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968, 42 U.S.C. 4001-4127), effective Jan. 28, 1969 (33 F.R. 17804, Nov. 28, 1968); Secretary's delegation of authority to Federal Insurance Administrator, 34 F.R. 2680, Feb. 27, 1969)

Issued: February 24, 1970.

GEORGE K. BERNSTEIN,
Federal Insurance Administrator.

[F.R. Doc. 70-2219; Filed, Feb. 20, 1970; 8:47 a.m.]

Proposed Rule Making

DEPARTMENT OF AGRICULTURE

Agricultural Stabilization and Conservation Service

[7 CFR Part 724]

TOBACCO

Notice of Determinations To Be Made and Action To Be Taken With Respect to Termination of Marketing Quotas on Cigar-Binder (Types 51 and 52) Tobacco for the 1970-71 Marketing Year

Pursuant to and in accordance with section 371(a) of the Agricultural Adjustment Act of 1938, as amended (referred to hereinafter as the "Act"), an investigation is being made to determine whether the operation of farm marketing quotas in effect on Cigar-binder (types 51 and 52) tobacco for the 1970-71 marketing year will cause the amount of such kind of tobacco which will be free of marketing restrictions to be less than the normal supply for such kind of tobacco for such marketing year.

If, upon the basis of such investigation the Secretary finds the existence of such fact, he will proclaim the same and in such proclamation specify such increase in, or termination of, existing quotas as he finds, on the basis of such investigation, is necessary to make the amount of such kind of tobacco which will be free of marketing restrictions for the 1970-71 marketing year equal to the normal supply.

The Secretary proclaimed marketing quotas to be in effect on Cigar-binder (types 51 and 52) tobacco for the 1969-70, 1970-71, and 1971-72 marketing years and announced the national marketing quota for the 1969-70 marketing year (34 F.R. 1629). The Secretary announced a referendum of farmers on marketing quotas for such 3 marketing years (34 F.R. 1699), and such marketing quotas were approved by 92 percent of the farmers voting in such referendum (34 F.R. 5903). The Secretary announced the national marketing quota for the 1970-71 marketing year (35 F.R. 2506). As required by law, the Secretary will in due course determine and announce the national marketing quota for the 1971-72 marketing year, regardless of (1) whether he terminates marketing quotas for the 1970-71 marketing year and (2) whether he might in due course terminate marketing quotas for the 1971-72 marketing year. Under present law, the termination of marketing quotas for any given marketing year would be limited in application and effect to that year only.

Under section 106 of the Agricultural Act of 1949, as amended, price support would be available on the 1970 crop of cigar-binder (types 51 and 52) tobacco

even if marketing quotas are terminated for such year since producers did not disapprove quotas for such year. Further, as authorized by section 101 of such Act, price support will be made available on all Cigar-binder (types 51 and 52) tobacco produced in 1970 if marketing quotas are terminated.

Data show that total disappearance (domestic use plus exports) of Cigar-binder (types 51 and 52) tobacco has decreased from 26 million pounds during the 1955-56 marketing year, prior to the advent of reconstituted binder sheet, to 5 million pounds during the 1969-70 marketing year. This has necessitated drastic adjustments in production. Producers have used the Soil Bank and the Cropland Adjustment Program extensively in making these adjustments. In addition, the allotted acreage has been reduced from 17,643 acres in the 1955-56 marketing year to 4,202 acres for the 1968-69 marketing year.

Total disappearance (domestic use plus exports) has exceeded production materially every year since 1955, and the excessive supplies have been used up, resulting in less than normal supplies at the end of the 1968-69 marketing year. Acreage allotments for the 1969-70 marketing year were increased 50 percent, but only 50 additional acres were produced. After deducting the acreage diverted under the Cropland Adjustment Program from the acreage allotment in 1969, the harvested acreage in 1969 was only 42.8 percent of the acreage available for production, despite the fact that prices increased 5 cents per pound in 1968. Acreage allotments were increased 15 percent for the 1970 crop.

It is estimated that the carryover at the beginning of the 1970-71 marketing year will be about 6.9 million pounds. If the same proportion of the allotted acreage available for production is grown in 1970 as in 1969 and per acre yield is equal to the average of those for the last 3 years, production in 1970 will amount to about 3 million pounds. Thus, it appears that the amount of tobacco which will be free of marketing restrictions will be about 10 million pounds. Normal supply is 18.4 million pounds.

Section 371(a) of the Act provides that, in the course of the investigation conducted by the Secretary, due notice and opportunity for hearing shall be given to interested persons. Accordingly, consideration will be given to data, views, and recommendations pertaining to the determinations and actions described in this notice which are submitted in writing to the Director, Tobacco Division, Agricultural Stabilization and Conservation Service, U.S. Department of Agriculture, Washington, D.C. 20250. All written submissions made pursuant to this notice will be made available for public inspection at such time and in a manner con-

venient to the public business (7 CFR 1.27(b)). All submissions must, in order to be considered, be postmarked not later than 15 days from the date of publication of this notice in the FEDERAL REGISTER.

Signed at Washington, D.C. on February 19, 1970.

KENNETH E. FRICK,
Administrator, Agricultural Sta-
bilization and Conservation
Service.

[F.R. Doc. 70-2254; Filed, Feb. 19, 1970;
2:20 p.m.]

Consumer and Marketing Service

[7 CFR Parts 1121, 1126]

[Dockets Nos. AO-364-A2, AO-231-A34]

MILK IN THE SOUTH TEXAS AND NORTH TEXAS MARKETING AREAS

Notice of Recommended Decision and Opportunity To File Written Exceptions on Proposed Amendments to Tentative Marketing Agreements and to Orders

Notice is hereby given of the filing with the Hearing Clerk of this recommended decision with respect to proposed amendments to the tentative marketing agreements and orders regulating the handling of milk in the South Texas and North Texas marketing areas.

Interested parties may file written exceptions to this decision with the Hearing Clerk, U.S. Department of Agriculture, Washington, D.C. 20250, by the 7th day after publication of this decision in the FEDERAL REGISTER. The exceptions should be filed in quadruplicate. All written submissions made pursuant to this notice will be made available for public inspection at the office of the Hearing Clerk during regular business hours (7 CFR 1.27(b)).

The above notice of filing of the decision and opportunity to file exceptions thereto are issued pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900).

PRELIMINARY STATEMENT

The hearing on the record of which the proposed amendments, as hereinafter set forth, to the tentative marketing agreements and to the orders as amended, were formulated, was conducted at Houston, Tex., on January 6, 1970, pursuant to notice thereof which was issued December 17, 1969 (34 F.R. 19985).

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

1. Class I milk prices, South Texas order and Zone II of North Texas order.
2. Location differentials under the South Texas order.
3. Miscellaneous and conforming changes in:
 - (a) South Texas order, and
 - (b) North Texas order.

FINDINGS AND CONCLUSIONS

The following findings and conclusions on the material issues are based on evidence presented at the hearing and the record thereof:

1. *Class I milk prices, South Texas order and Zone II of North Texas order.* The Class I price of the South Texas order should continue to be the basic formula price for the preceding month plus \$2.48, and plus 20 cents per hundred-weight. The Class I price of the North Texas order in Zone II should continue unchanged.

When the South Texas order was made effective October 1, 1968, the Class I price was established for an initial 18-month period as the basic formula price for the preceding month plus \$2.48, plus a temporary addition of 20 cents. The 20-cent addition was made a permanent part of the pricing formula effective January 1, 1969.

The basic formula price is the price for manufacturing grade milk f.o.b. plants in Wisconsin and Minnesota, as reported by the Department for the month adjusted to a 3.5 percent butterfat basis. A minimum basic formula price of \$4.33 is provided.

The cooperative association which is the principal supplier for the South Texas market proposed that the Class I price formula in the order be continued indefinitely.

Two South Texas handlers proposed lower Class I prices. One proposed that the price be reduced 10 cents, at the same time proposing an equal reduction in the Zone II Class I price of the North Texas order. The other handler asked that the South Texas Class I price be reduced 21 cents.

It is concluded herein that the South Texas order Class I price should continue to be the basic formula price plus \$2.48, and plus 20 cents. Such price will tend to maintain producer milk supplies now associated with the market. Within the framework of the existing procurement system which includes the regular receipt of supplementary supplies from other order markets, this price will assure an adequate supply for the market.

Throughout the effective period of the order the sources of milk supply for the market have been in most respects the same as before the order. The principal part of the supply is milk received from producers' farms. Producer milk alone, however, has not been enough to supply all of handlers' Class I sales. During the first 14 months of order regulation (October 1968 through November 1969) Class I sales of handlers averaged 55 million pounds per month while producer milk supplies averaged 53 million pounds. In only 2 months have the producer milk supplies exceeded handlers' Class I use, and then by less than 2 per-

cent, in February and November 1968. For the entire period of October 1968 through November 1969 producer receipts were 4 percent less than Class I uses of handlers. This situation resembles that which existed prior to issuance of the order. Then, also, it was necessary for local handlers to receive shipments from Northern Texas and Kansas areas because of the deficit of locally produced supplies.

The quantity of producer milk on the market in recent months has been somewhat more than a year before. Producer receipts totaled 160.5 million pounds in October-December 1968 and 171.5 million pounds in the same period of 1969.¹ The 3-month volume in 1969, however, provided a margin of only 2.5 percent over handlers' Class I disposition.

Milk on the North Texas Federal order market is the nearest large supply from which supplemental milk may be obtained. The North Texas market, with a volume of producer milk nearly twice that of South Texas, serves as the primary source of reserve milk for this market.

During the first 12 months of the order (October 1968-September 1969) South Texas handlers' receipts from other order sources averaged 6.5 million pounds monthly, of which 5.3 million pounds monthly were allocated to Class I disposition. Other order milk received at pool plants therefore provided about 10 percent of the market's Class I milk needs. Monthly receipts of other order milk have varied during the period without a specific trend, ranging from 4.6 to 7.8 million pounds monthly. The smallest quantity was received in October 1969.

The existing system of procurement with most of the milk supply from producers, supplemented by shipments from other Federal order markets, has worked satisfactorily for meeting handlers' total needs.

Because of the partial dependence on out-of-market milk the supply situation for this market is affected by conditions in other markets from which milk supplies may be procured. As previously stated, among the markets which normally furnish milk to South Texas the North Texas market has the largest volume of receipts. Producer milk utilization in North Texas during the first 10 months of 1969 was 73 percent Class I compared to 88 percent utilization in South Texas. The Wichita and Oklahoma Metropolitan markets, also occasional sources of other order milk, had producer milk Class I utilization of 68 percent and 69 percent respectively during the first 10 months of 1969. The San Antonio market had Class I utilization of producer milk at 68 percent during these months. Thus markets which represent the most significant sources of available reserve milk have supplies which are more ample in relation to local fluid needs than is the case in South Texas.

¹ Official notice is taken of Dec. 1969 Monthly Statistics published by South Texas Market Administrator.

The principal producer cooperative in the South Texas market is also a principal supplier of milk in the other order markets from which supplies are received and the organization now takes responsibility for intermarket movements of milk when supplies are needed in a given market. Dairy farmers within the organization may be shifted from other markets to South Texas when efficiency in procurement favors such an arrangement.

In view of the supply relationships with other markets and the fact that the volume of producer milk on the South Texas market increased slightly during the effective period of the order, there is no immediate threat to adequacy of supply for this market. The price level which has prevailed heretofore is concluded to be adequate in the circumstances found.

The price formula of the order should not be reduced, however, as proposed by certain handlers. It is important that any price action at this time should not lessen the incentive for dairy farmers regularly associated with this market to continue in milk production for delivery to this market. Because the South Texas market is the second largest in the southwest in terms of Class I disposition, the direct milk supply from producers' farms is necessary to insure a reliable source to meet the market's fluid needs. Any substantial deterioration of this source would make increasingly difficult the procurement of an adequate supply for this market, even though some dependence on other areas in the southwest region has been necessary.

Price relationship with other markets was the principal factor in the proposals made by two handlers for a lower Class I price level. One handler, using distance from Chicago as a basis for relative price levels in the Texas markets concluded that the Houston Class I price should be 26 cents over the North Texas order price at Dallas instead of 36 cents. He also would reduce the Class I price in the North Texas order Zone II by 10 cents. An essential part of this handler's proposal was to retain the price difference between Houston and Zone II of the North Texas order which now is 26 cents.

The first such proposal must be denied for the reasons previously cited which support continuation of the present price level. There was no support for the change in the North Texas Zone II price separate from a like change in the South Texas Class I price. This proposal thus has no merit apart from the first proposal. Therefore it is denied also.

The other handler testified that there is no need for different Class I price levels at Dallas and Houston, claiming that there was no showing that the milk production or marketing conditions are any different within the areas covered by the two orders. This, however, is contrary to the findings already cited with respect to the production and utilization in the two markets.

The higher price at Houston, which is a deficit market, than at Dallas is needed to secure for the South Texas market the

necessary milk supply. Obviously, a price level even 36 cents higher than at Dallas has not induced from regular producers all the milk needed to meet market requirements. For the balance of the needed milk supply procured from North Texas or other markets relied upon to complete the supply needs, there is a cost factor over the North Texas Class I price to induce the milk to be brought to Houston. Location-wise, the areas of important milk supply are nearer to major consuming centers in the North Texas marketing area than to principal consuming centers in the South Texas marketing area.

2. *Location differentials.* The zone in which no location adjustments are applied to the Class I and uniform prices for milk received at plants under the South Texas milk order should be expanded to include the Texas counties of Lavaca and Wharton and that part of each of the counties of Colorado and Gonzales which is south of U.S. Highway 90.

The South Texas order provides for location adjustments at plants more than 60 miles from the nearer of the city halls in Houston or Beaumont, Tex. The nearby area, within the 60 mile distance where no adjustments apply, is designated as Zone I. North of Highway 90 and in Fayette County, Tex., the following minus location adjustments apply outside Zone I for designated distances from the Houston city hall: 60-100 miles, 12 cents; 100-140 miles, 18 cents; 140-180 miles, 22 cents; and 180-225 miles, 26 cents. South of Highway 90 and outside of Fayette County and Zone I, plus location adjustments are provided for designated distances from the Houston city hall. They are: 60-100 miles, 12 cents; and 100-140 miles, 18 cents. Beyond these specified mileage zones, adjustments at the rate of 1.5 cents for each additional 10 miles from the Houston city hall apply for both minus and plus differentials.

Two handlers proposed changes in location differentials under the South Texas order. Their proposals related only to the application of location differentials to their individual plants and not to revision of the differentials at other locations generally.

Sanitary Creamery, Inc., Gonzales, Tex., proposed that the 18-cent plus location differential at its plant be deleted or that some other adjustment be made to reduce the Class I price at such location. Land O'Pines Dairy Products Co., Lufkin, Tex., proposed that the minus location differential at its plant be increased to result in a Class I price thereat which would not exceed the North Texas order Class I price for plants at Marshall and Tyler, Tex.

Gonzales is 136 miles directly west of Houston. It is 68 miles east of San Antonio and 49 miles southeast of New Braunfels. San Antonio and New Braunfels are the principal price basing points under the San Antonio and Austin-Waco orders, respectively.

Under current pricing, the Gonzales Class I price is \$2.86 over the basic formula price compared to \$2.68 at Houston,

\$2.74 at San Antonio and \$2.70 at New Braunfels. In consideration of price levels prevailing in the nearest available markets, San Antonio and New Braunfels, and the location of Gonzales relative to these alternative markets, procurement of a milk supply for the Gonzales plant does not require a price higher than the \$2.68 level at this time. Further, a higher price is not necessary in relation to alternative sources in the North Texas area.

The Class I price at Gonzales should not be lower than at Houston, however. In areas to the south of both locations, milk supply is short in relation to fluid disposition. A lower price at Gonzales could induce milk producers to seek higher priced outlets to the south rather than supplying the plant at Gonzales. It is concluded therefore that no location differential should apply under the South Texas order at Gonzales.

The proposed change can be accomplished by extending the zone in which no location adjustment applies. The Texas counties of Lavaca and Wharton and that portion of the counties of Colorado and Gonzales lying south of U.S. Highway 90 should be included in a no adjustment zone.

The handler at Lufkin is 119 miles north of Houston. A minus location differential of 18 cents applies at his plant. This results in a price 8 cents higher than the price under the North Texas order for plants at Marshall and Tyler with which the Lufkin handler competes.

Marshall and Tyler are located approximately 80 and 100 miles, respectively, to the north of Lufkin. The 8-cent lower price in effect at Marshall and Tyler relative to Lufkin reflects the adjustment of Class I pricing from north to south. This is the direction in which transportation costs are incurred in moving milk supplies to Houston and major marketing outlets south of Houston from North Texas areas where more ample supplies are produced. The location value of the milk at all intervening locations, i.e., the amount necessary to assure a supply at a particular plant, whether it is locally produced or shipped in from the supply sources to the north, reflects the cost of such transportation. Otherwise, the producer will seek the best alternative outlet.

Considering the distances between Lufkin and the Marshall and Tyler plants and the related cost of moving milk, the price difference is reasonable. The proposed change in the location differential at Lufkin accordingly is denied.

Section 1121.54 entitled "Pricing zone" should be deleted. This provision specifies the area in which no location differentials apply. The same purpose can be achieved by modifying § 1121.53 entitled "Location differential to handlers" to include the language describing the no location differential zone.

In his brief, a North Texas handler requested that the South Texas order location differential at Dallas be modified. The handler contemplates that although his plant at Dallas has been previously regulated by the North Texas

order, it may become subject to the South Texas order because of the large volume of sales made into the South Texas marketing area. For 2 recent months his sales in the South Texas area exceeded those in North Texas and such condition for a third month would result in regulation by the South Texas order.

The handler requests that the location differential under the South Texas order at Dallas be changed to minus 36 cents instead of 29 cents so that his price at this location would be the same under either order.

The record is not sufficient to deal with the problem presented by the handler. At the hearing the same handler supported the level of Class I pricing for the South Texas market which results in the price at the Dallas location which he now seeks to modify. Pricing under the South Texas order at the Dallas location or any location other than Houston was not explored by him on the record, and the testimony does not disclose how other plants might be affected by the change proposed in the brief. The proposal would need to be considered in relation to zone rates for plants at other distances from Houston which may be more or less distant than proponent's plant. There is no basis in the record for changing the rates for plants at other locations where changes might be appropriate in the event the price for the Dallas location were modified. In the absence of sufficient information to judge the results of the handler's proposal on price relationships among plants and thus on the entire schedule of location differentials the proposal is denied.

3. *Miscellaneous and Conforming Changes (a) South Texas order.* In paragraph (a) of § 1121.80 *Time and method of payments*, the reference to "§ 1126.72", should be changed to "§ 1121.72." The language, as corrected, properly refers to the computation of the uniform price pursuant to § 1121.72 of the South Texas order.

(b) *North Texas order.* In § 1126.90, relating to payments to producers, the term "a partial payment" should be substituted for the term "an advance payment."

The order requires each handler to pay each producer before the end of the month with respect to milk delivered during the first 15 days of the month at a rate not less than the Class II price for 3.5 percent milk of the preceding month without deduction for hauling. The order further provides that when the handler completes payments for all milk delivered during the month, he is given credit for the partial payment he made for milk delivered during the first 15 days of the month.

The term "partial payment" is more descriptive of the type of payment to which reference is made and this term should be substituted for "advance payment" in § 1126.90(b).

RULINGS ON PROPOSED FINDINGS AND CONCLUSIONS

Briefs and proposed findings and conclusions were filed on behalf of certain interested parties. These briefs, proposed

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

GENERAL FINDINGS—SOUTH TEXAS

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

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

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

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

RECOMMENDED MARKETING AGREEMENT AND ORDER AMENDING THE ORDER

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

1. In § 1121.51, paragraph (a) is revised to read as follows:

§ 1121.51 Class prices.

(a) *Class I price.* The Class I milk price shall be the basic formula price for the preceding month plus \$2.48, and plus 20 cents.

2. In § 1121.53, paragraphs (a) and (b) are revised to read as follows:

§ 1121.53 Location differential to handlers.

(a) For that milk which is received from producers at a pool plant located (1) in Fayette County, Tex., or (2) north of U.S. Highway 90 and 60 miles or more from the nearer of the city halls in Beaumont and Houston, Tex., by the shortest hard-surfaced highway distance, as determined by the market administrator, and which is transferred to another pool plant in the form of fluid milk products and assigned Class I disposition at the transferee plant pursuant to paragraph (c) of this section, or which is otherwise classified as Class I milk, and for other source milk for which Class I location adjustment credit is applicable, the price specified in § 1121.51(a) shall be reduced at the rate specified below for the applicable distance that such plant is located from the Houston city hall by shortest hard-surfaced highway distance, as determined by the market administrator:

Miles from city hall in Houston, Tex.:	Rate per hundredweight (cents)
60 miles but less than 100 miles ---	12
100 miles but less than 140 miles ---	18
140 miles but less than 180 miles ---	22
180 miles but less than 225 miles ---	26

For plants located beyond the 225 mile distance from the city hall in Houston, Tex., the rate of adjustment shall be increased 1.5 cents for each 10 miles or fraction thereof that such plant is located more than 225 miles from the city hall in Houston, Tex., by shortest hard-surfaced highway distance, as determined by the market administrator:

(b) For that milk which is received from producers at a pool plant located south of U.S. Highway 90 and (1) outside the Texas counties of Colorado, Fayette, Gonzales, Lavaca, and Wharton, and (2) beyond 60 miles from the nearer of the city halls in Beaumont and Houston, Tex., by the shortest hard-surfaced highway distance, as determined by the market administrator, and which is transferred to another pool plant in the form of fluid milk products and assigned Class I disposition at the transferee plant pursuant to paragraph (c) of this section, or which is otherwise classified as Class I milk and for other source milk for which a Class I location adjustment is applicable, the price specified in § 1121.51(a) shall be increased at the rate specified below for the applicable distance that such plant is located from the Houston city hall by the shortest hard-surfaced highway distance, as determined by the market administrator.

Miles from city hall in Houston, Tex.:	Rate per hundredweight (cents)
60 miles but less than 100 miles ---	12
100 miles but less than 140 miles ---	18

For plants located beyond the 140 mile distance from the city hall in Houston, Tex., the rate of adjustment shall be increased at the rate of 1.5 cents for each 10 miles or fraction thereof that

such plant is located more than 140 miles from the city hall in Houston, Tex., by the shortest hard-surfaced highway distance, as determined by the market administrator;

§ 1121.54 [Revoked]

3. Section 1121.54 is revoked in its entirety.

§ 1121.80 [Amended]

4. In § 1121.80(a), the reference "§ 1126.72" is changed to read "§ 1121.72."

GENERAL FINDINGS—NORTH TEXAS

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

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

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

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

RECOMMENDED MARKETING AGREEMENT AND ORDER AMENDING THE ORDER

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

In § 1126.90(b), the words "an advance" is deleted and the words "a partial" is substituted therefor.

Signed at Washington, D.C., on
February 18, 1970.

JOHN C. BLUM,
Deputy Administrator,
Regulatory Programs.

[F.R. Doc. 70-2240; Filed, Feb. 20, 1970;
8:49 a.m.]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 73]

[Airspace Docket No. 69-SO-160]

RESTRICTED AREAS

Proposed Alteration

The Federal Aviation Administration is considering amendments to Part 73 of the Federal Aviation Regulations which would modify the designated altitudes and the times of designation of Restricted Areas R-7101 Culebra, P.R., and R-7104 Vieques, P.R., and designate a controlling agency for both areas.

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 Administration, Post Office 20636, Atlanta, Ga. 30320. All communications received within 30 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 Administration, Office of the General Counsel, Attention: Rules Docket, 800 Independence Avenue SW., Washington, D.C. 20590. An informal docket also will be available for examination at the office of the Regional Air Traffic Division Chief.

The Department of the Navy has proposed changes in the designated altitudes and times of designation of Restricted Areas R-7101 and R-7104 and has agreed to joint use of both areas. These areas are presently designated from the surface to flight level 500 with user operations above 5,000 feet to be conducted only at altitudes where VFR conditions exist. The present time of designation for R-7101 is "Continuous 0600-2300 local time. Other times by NOTAM issued 24 hours in advance," and for R-7104 "By NOTAM issued 24 hours in advance."

The Navy states that during the past year the density of fleet training operations requiring the use of these restricted areas has increased considerably, and newly developed tactics requiring restricted airspace above 5,000 feet in both VFR and IFR conditions have been in-

corporated in the training syllabus of squadrons operating from the Roosevelt Roads Naval Station. Therefore, it is proposed to delete the requirement for VFR operation above 5,000 feet. In addition, it is proposed to change the time of designation for both areas to "Continuous" and make them joint use.

If the changes proposed herein are adopted, nonrule-making action will be taken to have Warning Areas W-428A and W-428B altered so that the altitudes, time of use and controlling agency would coincide with R-7101 and R-7104.

In view of the foregoing, it is proposed that both R-7101 Culebra Island, P.R., and R-7104 Vieques Island, P.R., be amended as follows:

Designated altitudes. Surface to FL-500.
Time of designation. Continuous.
Controlling agency. Federal Aviation Administration, San Juan ARTC Center.

These amendments are proposed under the authority of section 307(a) of the Federal Aviation Act of 1958 (49 U.S.C. 1348) and section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Washington, D.C., on February 18, 1970.

T. McCORMACK,
Acting Chief, Airspace and
Air Traffic Rules Division.

[F.R. Doc. 70-2204; Filed, Feb. 20, 1970;
8:46 a.m.]

Federal Highway Administration

[49 CFR Part 371]

[Docket No. 5-1; Notice No. 2]

FEDERAL MOTOR VEHICLE SAFETY STANDARDS

Motor Vehicles of 1,000 Pounds or Less Curb Weight

The Federal Highway Administrator is considering amending the applicability section of the Federal Motor Vehicle Safety Standards (49 CFR 371.7(a)) so that the standards for motor vehicles will apply to all motor vehicles irrespective of their weight. The effect of the amendment would be revocation of the general exemption for vehicles, other than motorcycles and trailers, having a curb weight of 1,000 pounds or less.

The Administrator proposes to make the amendment effective on January 1, 1971.

Vehicles having a curb weight of 1,000 pounds or less were given a general exemption from the Initial Federal Motor Vehicle Safety Standards issued on January 30, 1967. It was the belief of the Administrator that manufacturers of these smaller vehicles would, at that time, face especially difficult problems in bringing them into conformity with the standards. On October 14, 1967, the Administrator published an advance notice of proposed rule making stating that consideration was being given to adding new standards applicable to motor vehicles of 1,000 pounds or less and revising certain other standards to extend

their applicability to those motor vehicles. In addition, on May 29, 1969, a discussion paper on this subject was circulated to interested persons, and on July 16, 1969, a public meeting on the subject was held in Washington, D.C. Thus, by January 1, 1971, those manufacturers will have had nearly 4 years in which to develop the tooling and other technology needed to overcome those problems. Since the publication of the initial standards, tests, and other data have demonstrated that the energy exchange in a collision between two vehicles will result in more disastrous consequences for the lighter of the vehicles. In severe impacts, the doors of light-weight vehicles tend to open, subjecting occupants to the risk of ejection. This risk might have been averted if those vehicles had conformed to Motor Vehicle Safety Standard No. 206. Further delay in achieving compliance with all or at least the major Federal Motor Vehicle Safety Standards applicable to heavier vehicles may create an unreasonable and intolerable risk of harm to the motoring public. For these reasons, the Administrator has concluded that the time is ripe to consider removing the general exemption for light-weight vehicles.

In addition to revocation of the exemption in § 371.7(a) of Part 371, the proposal would also amend provisions of Motor Vehicle Safety Standards Nos. 105 and 110 which establish performance requirements for passenger cars while they are traveling at speeds higher than the maximum speeds many smaller vehicles can attain. The proposed amendments would provide for testing those vehicles at speeds which are related to their maximum speed capabilities over a distance of 1 mile. Although the smaller vehicles often use tires and rims having a different size than those designated in Standards Nos. 109 and 110, no amendment to those standards is considered necessary because interested persons may obtain listing of additional tire and rim size designations by following the procedures set forth in Appendix A to each of those standards. Since the remaining standards for vehicles pertain in minimum performance requirements which should not be affected by vehicle weight, no amendments to those standards are proposed.

Interested persons are invited to submit written data, views, or arguments pertaining to the proposed amendments. Comments must identify the docket number and must be submitted in 10 copies to the Docket Section, Federal Highway Administration, Room 4221, 400 Seventh Street SW., Washington, D.C. 20591. All comments received before the close of business on April 24, 1970, will be considered by the Administrator before further action is taken. All comments will be available for examination in the rules docket at the above address both before and after the closing date for comments.

In consideration of the foregoing, the Federal Highway Administrator proposes to amend Part 371 of Title 49, CFR, as set forth below.

This notice of proposed rule making is issued under the authority of sections 103 and 119 of the National Traffic and Motor Vehicle Safety Act of 1966 (15 U.S.C. 1392, 1407) and the delegation of authority at 49 CFR 1.4(c).

Issued on February 16, 1970.

F. C. TURNER,
Federal Highway Administrator.

Part 371 of Title 49, CFR, would be amended—

A. by revising § 371.7(a) to read as follows:

§ 371.7 Applicability.

(a) *General.* Except as provided in paragraphs (b) through (d) of this section, each standard set forth in Subpart B applies according to its terms to all motor vehicles or items of motor vehicle equipment the manufacture of which is completed on or after the effective date of the standard.

B. by amending paragraph S4 of Motor Vehicle Safety Standard No. 105 as follows:

1. Subparagraph S4.1 would be revised to read as follows:

S4.1 *Service Brake System.* Except as provided in S4.1.1 and S4.1.2, the performance ability of the fully operational service brake system for passenger cars shall not be less than that described in section D of Society of Automotive Engineers Recommended Practice J937, "Service Brake System Performance Requirements—Passenger Cars", June 1966, and tested in accordance with SAE Recommended Practice J843a, "Brake System Road Test Code—Passenger Car", June 1966.

2. A new subparagraph S4.1.1 and a new subparagraph S4.1.2 would be added, reading as follows:

S4.1.1 *Brake Effectiveness Tests.* If a vehicle cannot attain the test speeds specified in S4.1, it shall be tested at a speed of 5 miles per hour less than the maximum speed it can attain from a standing start by accelerating at its maximum rate for a distance of 1 mile on a zero gradient. The pedal force requirements for a 20 f.p.s.p.s. deceleration rate for that test shall be as follows:

Maximum attainable speed (m.p.h.)	Pedal force (pounds)
30 or less	15 to 100.
31 through 60	15 to 120.
61 through 80	20 to 150.

S4.1.2 *Fade Tests.* If a vehicle cannot attain a test speed specified in S4.1 within the stop interval provided for the fade test, its test speed shall be the speed it attains from a standing start by accelerating at its maximum rate on a zero gradient for a distance equal to the specified interval.

3. Subparagraph S4.2.1 would be revised to read as follows:

S4.2.1 *Emergency System Performance.* If failure of a pressure component or insufficient hydraulic fluid in the system causes loss of pressure in any part of the brake system, the remaining portion of the brake system shall be capable of stopping the vehicle loaded in accordance with SAE Recommended Practice J843a, June 1966, from a speed of 60 m.p.h., in not more than 646 feet, without pulling or swerving to the extent that would cause the vehicle to leave a level, 12-foot wide lane on a clean, dry smooth, Portland cement concrete pavement (or other surface with equivalent coefficient of surface friction). If a vehicle cannot attain the test speed of 60 m.p.h., it shall be tested at 5 miles per hour less than the maximum speed it can attain from a standing start by accelerating at its maximum rate for a distance of 1 mile on a zero gradient. The maximum stopping distance for that speed is provided in the following table:

If the speed is equal to or more than (m.p.h.)	But less than (m.p.h.)	The stopping distance is (feet)
55	60	543
50	55	449
45	50	363
40	45	287
35	40	220
30	35	162
25	30	112

C. By revising subparagraph S4.4.1(b) of Motor Vehicle Safety Standard No. 110 to read as follows:

(b) In the event of rapid loss of inflation pressure with the vehicle traveling in a straight line at 60 miles per hour or at 5 miles per hour less than the maximum speed it can attain from a standing start by accelerating at its maximum rate for a distance of 1 mile on a zero gradient, whichever is less, retain the deflated tire until the vehicle can be stopped with a controlled braking application.

[F.R. Doc. 70-2206; Filed, Feb. 20, 1970; 8:46 a.m.]

Hazardous Materials Regulations Board

[49 CFR Parts 172, 173, 174, 177]

[Docket No. HM-42; Notice No. 70-3]

TRANSPORTATION OF HAZARDOUS MATERIALS

Combustible Liquids

The Department's Hazardous Materials Regulations presently define a flammable liquid as any liquid having a flash point of 80° F. or lower. Liquids having flash points higher than 80° F. are not now within the scope of the Department's Hazardous Materials Regulations. Liquids in this higher flash point range include kerosene, fuel oil, turpentine, and

certain alcohols, all of which present fire hazards during transportation. These liquids are often referred to by the generic name, combustible liquids, which normally refers to liquids having flash points between 80° F. and 200° F. These materials are routinely transported in tank cars, tank trucks, and portable tanks with no requirement that these tanks be identified during transportation as containing a material having a fire hazard.

Fire, police, and rescue personnel are generally trained to deal with fuel oil and kerosene accidents in the same manner as they deal with gasoline accidents. In order to be able to do their job, they must have immediate information regarding the contents of these tanks. Without this information, the emergency personnel might well be misled into believing that the tanks contained some innocuous commodity such as milk or molasses. Their attention might, therefore, be misdirected away from this significant potential hazard. The Board believes that it will be in the public interest to require that tanks containing combustible liquids be marked or placarded to properly reflect the hazard present and is proposing in this notice to adopt an identification system.

Compounding the problem of lack of information as to hazards is the fact that many tank truck operators are transporting combustible liquids in tanks which bear the placard "Non-Flammable". This is apparently done in order to be able to permanently mark the word "Flammable" on tanks which are used interchangeably in shipping flammable or combustible liquids. In that way, the carrier need only to add a small tag or plate with the word "Non" on it rather than having to constantly remove and replace a larger placard having the word "Flammable". Placarding of this type is a gross misrepresentation of the actual hazard that would be present should such vehicles be involved in accidents, parked or stopped near fires, or otherwise placed in jeopardy.

A second related problem involves the transportation of liquids which have flash points above 200° F. but which are transported at temperatures at or exceeding their flash points. If tanks containing these hot liquids fail during transportation resulting in rupture or leakage, the overall public hazard may be just as great as flammable or combustible liquids with lower flash points.

The Board believes that these two closely related problem areas can best be resolved by including in the regulations a new hazard classification for combustible liquids (flash points between 80° F. and 200° F.) and other liquids (flash points above 200° F.) which are transported at a temperature higher than their flash points.

The 200° F. upper limit is one commonly used by industry and Government. The National Fire Protection Association, in their "Fire Protection Guide on Hazardous Materials," second edition, 1967, uses a 200° F. breakpoint in flash point. The Federal Highway Administration does the same in its "Motor Carrier Safety Regulations" (49 CFR 392). The 80°-200° F. range will include almost all of the commonly transported combustible fuel oils which comprise the major portion of bulk shipments. The Board recognizes that for certain other purposes a cutoff of 150° F. has been used. The Board therefore, while proposing a cutoff of 200° F., requests specific comment on whether a 150° F. cutoff would be warranted. Reasons for recommending either cutoff point or for any cutoff within this range should be given.

The Board is proposing to require that shipments of combustible liquids in tanks be clearly identified by the same type of vehicle placards used for identifying other rail and highway shipments. A new "Combustible" placard is proposed for highway use as an alternative to the "Flammable" placard, and the existing "Dangerous" placard is proposed for shipments by rail.

Because of the significantly lower degree of potential hazard involved in shipments of combustible liquids in smaller containers, the Board is proposing to apply these new rules only to shipments in containers having a volume greater than 110 gallons.

Interested persons are invited to give their views on this proposal. Communications should identify the docket number and be submitted in duplicate to the Secretary, Hazardous Materials Regulations Board, Department of Transportation, 400 Sixth Street SW., Washington, D.C. 20590. Communications received on or before May 5, 1970 will be considered before final action is taken on the proposal. All comments received will be available for examination by interested persons at the Office of the Secretary, Hazardous Materials Regulations Board, both before and after the closing date for comments.

In consideration of the foregoing, it is proposed to amend 49 CFR Parts 172, 173, 174, and 177 as follows:

I. Part 172 would be amended as follows:

(A) In § 172.4 paragraph (a) would be amended by adding the following abbreviation as the third line:

§ 172.4 Explanation of signs and abbreviations.

(a) * * *
Comb. L.—Combustible liquid.

(B) In § 172.5 paragraph (a), Commodity List, would be amended as follows:

§ 172.5 List of explosives and other dangerous articles.

(a) * * *

Article	Classed as—	Exemptions and packing (see sec.)	Labels required if not exempt	Maximum quantity in 1 outside container by rail express
(add) Combustible liquid, n.o.s.	Comb. L.	173.118		
***	***	***	***	***

II. Part 173 would be amended as follows:

(A) In the Table of Contents §§ 173.115, 173.118 would be amended to read as follows:

Sec.
173.115 Flammable and combustible liquids; definitions.
173.118 Exemptions for flammable and combustible liquids.

(B) The heading to Subpart C would be amended to read as follows:

Subpart C—Flammable and Combustible Liquids; Definitions

(C) In § 173.115 the heading would be amended; paragraph (d) would be added to read as follows:

§ 173.115 Flammable and combustible liquids; definitions.

(d) A combustible liquid, for the purpose of Parts 170-189 of this chapter, is any liquid (other than a flammable liquid) which—

(1) Gives off flammable vapors (as determined by flash point from Tagliabue's open-cup tester,¹ as used for test of burning oils) at or below a temperature of 200° F., or

(2) Can give off flammable vapors and while carried has a temperature at or above its flash point when determined by the same test specified in subparagraph (1) of this paragraph.

(D) In § 173.118 the heading would be amended; paragraphs (b) and (c) would be added to read as follows:

§ 173.118 Exemptions for flammable and combustible liquids.

(b) Combustible liquids in packagings not exceeding 110 gallons rated capacity are exempt from Parts 171-189 of this chapter.

¹ ASTM Test D 1310.

(c) Combustible liquids in packagings of more than 110 gallons rated capacity are exempt from the packaging, marking, and labeling requirements of this part except § 173.401(a) (2).

(E) In § 173.401 subparagraph (a) (2) would be added to read as follows:

§ 173.401 Dangerous articles.

(a) * * *

(2) Every portable tank, having a rated capacity of more than 110 gallons, used for the transportation of combustible liquids must be marked "Combustible Liquid" in letters at least 2 inches high.

III. Part 174 would be amended as follows:

(A) In § 174.541 subparagraphs (a) (2), (a) (3) would be amended to read as follows:

§ 174.541 "Dangerous" placards; "Dangerous—Radioactive material" placards; or "Caution—Residual phosphorus" placards.

(a) * * *

(2) Cars containing flammable solids, oxidizing materials, or poisonous solids (class B), in bulk; or combustible liquids in packagings exceeding 110 gallons rated capacity.

(3) Tank cars containing flammable liquids, combustible liquids, flammable solids or oxidizing materials, acids or corrosive liquids, poisonous liquids or solids (class B), flammable compressed gases, nonflammable compressed gases.

(B) In § 174.584 the Table in paragraph (a) would be amended by the following addition following the entry, "For flammable liquids":

§ 174.584 Waybills, switching orders, or other billing.

(a) * * *

	Label notation to follow entry of the article on the billing	Placard notation to follow entry of the article on the billing	Placard endorsement must be 3/4" high and appear on the billing near the space provided for the car number
For combustible liquids	None	"Dangerous Placard"	"Dangerous"

IV. Part 177 would be amended as follows:

(A) In § 177.823 paragraph (a) (1) table would be amended by the following addition following the entry, "Flammable liquid, * * *"; Note 1 following

subparagraph (b) (1) would be canceled as follows:

§ 177.823 Required exterior marking on motor vehicles and combinations.

(a) * * *

(1) * * *

Commodity	Type of marking or placard
Combustible liquid—in packagings exceeding 110 gallons rated capacity.	COMBUSTIBLE or FLAMMABLE (Red letters on white background).

(b) * * *

(1) * * *

NOTE 1: [Canceled]

This proposal is made under the authority of sections 831-835 of title 18, United States Code, and section 9 of the Department of Transportation Act (49 U.S.C. 1657).

Issued in Washington, D.C., on February 12, 1970.

J. B. McCARTY, Jr.,
Captain, U.S. Coast Guard,
By direction of Commandant,
U.S. Coast Guard.

R. N. WHITMAN,
Administrator,
Federal Railroad Administration.

F. C. TURNER,
Federal Highway Administrator.

[F.R. Doc. 70-2222; Filed, Feb. 20, 1970;
8:47 a.m.]

CIVIL AERONAUTICS BOARD

[14 CFR Parts 211, 302, 399]

[Docket No. 20029]

FILING AND PROCESSING OF CERTAIN APPLICATIONS FOR FOREIGN PERMITS

Termination of Rule Making Proceeding

FEBRUARY 17, 1970.

On July 10, 1968, the Board gave notice by circulating PSDR-21, EDR-

140, and PDR-27 (33 F.R. 10108) that it had under consideration amendments to Parts 399, 211, and 302 concerning the filing and processing of applications for foreign air carrier permits. The Part 399 amendments proposed to establish a new Policy Statement articulating the Board's decisional standards for foreign permit applications in conformity with bilateral agreements. Revised Part 211 would have specified the information which foreign carriers must file to support their permit applications. The Part 302 amendments would have provided new procedures for invoking and rebutting the Policy Statement standards.

Pan American, Saturn and 16 foreign carriers filed written comments.¹ With the exception of two foreign carriers, APSA and Air Afrique, the parties op-

pose or decline to support major features of the proposed regulations.

As stated in the notice of proposed rule making, the Board's purpose in proposing the regulations was to speed up and simplify foreign carrier permit proceedings. Before proposing the regulation, the Board believed that some foreign governments may have viewed the Board's existing procedures as burdensome. In their response to the rule making proposal, however, the foreign carriers question the need for the new rules. Japan Air Lines asserts that it has not experienced any great delay in Board proceedings; and the carriers generally express a strong preference for the Board's current regulations.

In these circumstances, the Board has concluded that it is not appropriate at this time to adopt the proposed amendments.

Accordingly, the Board hereby terminates the rule making proceeding in Docket 20029.

(Sections 204(a), 402 and 1001 of the Federal Aviation Act of 1958, as amended, 72 Stat. 743, 757, and 788; 49 U.S.C. 1324, 1372, and 1481)

By the Civil Aeronautics Board.

[SEAL]

HARRY J. ZINK,
Secretary.

[F.R. Doc. 70-2243; Filed, Feb. 20, 1970;
8:49 a.m.]

¹ The foreign carriers filing comments were: Aerolineas Peruanas, S.A. (APSA); Air Afrique; British Eagle International Airlines, Ltd.; British Overseas Airways Corp. (BOAC); British West Indian Airways, Ltd. (BWIA); El Al Israel Airlines Ltd.; Iberia, Lineas Aereas de Espana, S.A.; Japan Air Lines Co., Ltd.; KLM Royal Dutch Airlines; Lineas Aereas Costarricenses, S.A. (LACSA); Linea Aerea Nacional-Chile (LAN); Lufthansa German Airlines; Sabena Belgian World Airlines; Scandinavian Airlines System (SAS); Swissair; and S.A. Empresa de Viacao Aerea Rio Grandense (Varig).

Notices

DEPARTMENT OF STATE

Office of the Secretary

[Public Notice 320]

UNITED STATES-CANADIAN CONTINENTAL SHELF BOUNDARY QUESTION

Notice of Reservation of Exploration and Exploitation Rights of United States and Its Nationals

On November 5, 1969, the United States passed to the Canadian Government a diplomatic note presenting the U.S. Government's position with respect to use of the Georges Bank continental shelf.

By virtue of the authority vested in me by section 4 of the Act of May 26, 1949 (63 Stat. 111; 22 U.S.C. 2658), notice is hereby given that the U.S. Government has refrained from authorizing geologic exploration or mineral exploitation in the area of the Georges Bank continental shelf. Pending agreement on the delimitation of the continental shelf in the Gulf of Maine, the U.S. Government does not acquiesce in or recognize the validity of permits or other authorizations issued by the Government of Canada to explore or exploit the natural resources of any part of the Georges Bank continental shelf, and reserves its rights and those of its nationals in that area.

[SEAL]

ELLIOT RICHARDSON,
Acting Secretary of State.

FEBRUARY 12, 1970.

[F.R. Doc. 70-2239; Filed, Feb. 20, 1970;
8:49 a.m.]

DEPARTMENT OF THE INTERIOR

Office of the Secretary

GEORGE V. KENNEDY

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests during the past 6 months:

- (1) No change.
- (2) No change.
- (3) No change.
- (4) No change.

This statement is made as of January 1, 1970.

Dated: January 16, 1970.

GEORGE V. KENNEDY.

[F.R. Doc. 70-2237; Filed, Feb. 20, 1970;
8:49 a.m.]

JOHN P. MADGETT

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests during the past 6 months:

- (1) No change.
- (2) No change.
- (3) No change.
- (4) No change.

This statement is made as of February 4, 1970.

Dated: February 4, 1970.

JOHN P. MADGETT.

[F.R. Doc. 70-2238; Filed, Feb. 20, 1970;
8:49 a.m.]

DEPARTMENT OF AGRICULTURE

Office of the Secretary

KANSAS

Designation of Area for Emergency Loans

For the purpose of making emergency loans pursuant to section 321 of the Consolidated Farmers Home Administration Act of 1961 (7 U.S.C. 1961), it has been determined that in the hereinafter-named county in the State of Kansas, natural disasters have caused a need for agricultural credit not readily available from commercial banks, cooperative lending agencies, or other responsible sources.

KANSAS

Sherman.

Pursuant to the authority set forth above, emergency loans will not be made in the above-named county after December 31, 1970, except to applicants who previously received emergency or special livestock loan assistance and can qualify under established policies and procedures.

Done at Washington, D.C., this 17th day of February 1970.

CLIFFORD M. HARDIN,
Secretary of Agriculture.

[F.R. Doc. 70-2213; Filed, Feb. 20, 1970;
8:47 a.m.]

Packers and Stockyards Administration

[P & S Docket No. 425]

SIOUX CITY STOCK YARDS, DIVISION OF UNITED STOCKYARDS CORP.

Notice of Petition To Vacate Order and Dismiss Proceeding

Pursuant to the provisions of the Packers and Stockyards Act, 1921, as

amended (7 U.S.C. 181 et seq.), a basic order was issued December 13, 1934, in the case of In regard Sioux City Stock Yards Co., respondent, prescribing the rates and charges to be assessed by the respondent for the stockyard services rendered by it at the Sioux City Stock Yards, Sioux City, Iowa. Such rates and charges have been modified from time to time by subsequent orders issued in the proceeding. The latest such order was issued on January 6, 1970, prescribing the rates and charges to be assessed by the respondent to and including December 31, 1971, unless modified or extended by further order before the latter date.

On January 27, 1970, the respondent filed a petition requesting that the rate orders in this proceeding be dismissed in conformity with § 203.11 of the Statements of General Policy under the Packers and Stockyards Act. The petition reads as follows:

This is a rate proceeding under the Packers and Stockyards Act, 1921, as amended (7 U.S.C. 181 et seq.).

Respondent is now operating under an order issued January 6, 1970, which became effective January 12, 1970, and which shall remain in effect to and including December 31, 1971, unless modified or extended.

The basic rate order in this proceeding was issued December 13, 1934, as a part of P. & S. Docket No. 425. During the period since the basic rate order has been in effect, the respondent has followed the procedure, prior to filing a petition for modification of basic order, of submitting statistical information supporting such proposals.

Respondent feels after some discussion with the Department that changing economic condition in the industry, together with a changing marketing structure in the trade territory and other circumstances, have brought about a situation which makes the necessity and continuation of formal procedure for obtaining modification in rates and charges no longer necessary.

It is requested, therefore, that in conformity with the policy expressed in section 203.11 of the Statements of General Policy under the Packers and Stockyards Act (9 CFR 203.11) that the rate order in this proceeding be vacated and the proceeding be dismissed.

Any interested person may file with the Hearing Clerk, U.S. Department of Agriculture, Washington, D.C. 20250, within 10 days after the publication of this notice in the FEDERAL REGISTER, written data, views, comments, or arguments with respect to the petition filed by the respondent.

All written submissions made pursuant to this notice will be made available for public inspection at such times and places and in a manner convenient to the public business (7 CFR 1.27(b)).

Done at Washington, D.C., this 16th day of February 1970.

DONALD A. CAMPBELL,
Administrator, Packers and
Stockyards Administration.

[F.R. Doc. 70-2214; Filed, Feb. 20, 1970;
8:47 a.m.]

DEPARTMENT OF COMMERCE

Business and Defense Services
Administration

NORTH CAROLINA STATE UNIVERSITY

Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 70-00252-00-28200. Applicant: North Carolina State University, Chemistry Department, Withers Hall, Raleigh, N.C. 27607. Article: Superheterodyne adapter, Model JES-SH-30X. Manufacturer: Japan Electron Optics Laboratory, Japan.

Intended use of article: The article is an accessory for an electron spin resonance instrument.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article is an accessory manufactured by the supplier of the electron spin resonance (ESR) spectrometer for which the applicant requested and obtained duty-free entry in Docket No. 68-00624-01-28200.

The Department of Commerce knows of no similar accessory being manufactured in the United States, which is interchangeable with the foreign article, or can be adapted for use with the ESR spectrometer with which the foreign article is intended to be used.

CHARLEY M. DENTON,
Assistant Administrator for Industry Operations, Business and Defense Services Administration.

[F.R. Doc. 70-2191; Filed, Feb. 20, 1970; 8:45 a.m.]

UNIVERSITY OF MARYLAND

Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the

regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 70-00164-01-77030. Applicant: University of Maryland, 636 West Lombard Street, Baltimore, Md. 21201. Article: Nuclear magnetic resonance spectrometer, Model JNM-C-60HL. Manufacturer: Japan Electron Optics Laboratory Co., Japan.

Intended use of article: The article will be used for routine structural studies of a wide variety of substances, as well as for routine analysis and structural determination of synthetic reaction products. It will also be used for instructions in both fundamental theory and applications in an undergraduate course in Pharmaceutical Analysis and in graduate courses: Instrumental Analysis, Synthetic Organic Chemistry, Spectroscopy and Advanced Analytical Chemistry. Miscellaneous uses include conformational studies of proteins; intermolecular hydrogen bonding between nucleoside base pairs in DNA; and enzyme kinetics.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article provides both an internal and external locking system. The most closely comparable domestic instrument is the Model HA-60 nuclear magnetic resonance spectrometer which is manufactured by Varian Associates (Varian). The Varian Model HA-60 provides either an internal or external locking system, but does not provide both locking capabilities in the same instrument. We are advised by National Bureau of Standards in its memorandum dated November 19, 1969, that the availability of a dual locking system in a single instrument is pertinent to the purposes for which the foreign article is intended to be used. For this reason, we find that the Varian Model HA-60 is not of equivalent scientific value to the foreign article for the purposes for which this article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for the purposes for which such article is intended to be used which is being manufactured in the United States.

CHARLEY M. DENTON,
Assistant Administrator for Industry Operations, Business and Defense Services Administration.

[F.R. Doc. 70-2190; Filed, Feb. 20, 1970; 8:45 a.m.]

UNIVERSITY OF MICHIGAN

Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 70-00049-00-54800. Applicant: University of Michigan, Department of Ophthalmology, 5044 Kresge II, Ann Arbor, Mich. 48104. Article: Optical bench components. Manufacturer: Precision Tool and Instrument Co., Ltd., U. K.

Intended use of article: The articles will be used to replace parts of existing specific instruments used in research on the physiology of the eye and for teaching.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The article consists of replacement parts for an optical bench which had previously been imported and is now in the possession of the applicant. Although, optical benches are being manufactured in the United States, the parts for such known domestic optical benches are not interchangeable with those to which the application relates, or adaptable to the foreign optical bench for which the article is intended.

CHARLEY M. DENTON,
Assistant Administrator for Industry Operations, Business and Defense Services Administration.

[F.R. Doc. 70-2192; Filed, Feb. 20, 1970; 8:45 a.m.]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration
AMDAL CO.

Notice of Filing Petition for Food Additive Erythromycin Thiocyanate

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that petition (10-092V) has been filed by the Amdal Co., Agriculture Division, Abbott Laboratories, North Chicago, Ill. 60064, proposing that the food additive regulations

(21 CFR Part 121) be amended to provide for the safe use of erythromycin thiocyanate in the feed of laying chickens for improved performance.

Dated: February 13, 1970.

R. E. DUGGAN,
Acting Associate Commissioner
for Compliance.

[F.R. Doc. 70-2194; Filed, Feb. 20, 1970;
8:45 a.m.]

ATOMIC ENERGY COMMISSION

[Docket No. 50-130]

NORTHERN STATES POWER CO.

Order Extending Provisional Operating License Expiration Date

Northern States Power Company of Minneapolis, Minn., having filed Application Amendment No. 49 dated February 4, 1970, for an extension of the expiration date of Provisional Operating License No. DPR-11 which authorizes possession only of the deactivated Pathfinder nuclear reactor located near Sioux Falls, S. Dak., and good cause having been shown in the application for this extension pursuant to 10 CFR Section 50.57(d) of the Commission's regulations, *It is hereby ordered*, That the expiration date of Provisional Operating License No. DPR-11 is extended from March 12, 1970, to September 12, 1971.

Dated at Bethesda, Md., this 13th day of February 1970.

For the Atomic Energy Commission.

PETER A. MORRIS,
Director,
Division of Reactor Licensing.

[F.R. Doc. 70-2189; Filed, Feb. 20, 1970;
8:45 a.m.]

CIVIL AERONAUTICS BOARD

[Docket No. 19401]

AUSTIN-WEST SERVICE INVESTIGATION

Notice of Oral Argument

Notice is hereby given, pursuant to the provisions of the Federal Aviation Act of 1958, as amended, that oral argument in the above-entitled proceeding is assigned to be heard by the Board on March 4, 1970, at 10 a.m., e.s.t., in Room 1027, Universal Building, 1825 Connecticut Avenue NW., Washington, D.C.

Dated at Washington, D.C., February 17, 1970.

[SEAL] THOMAS L. WRENN,
Chief Examiner.

[F.R. Doc. 70-2242; Filed, Feb. 20, 1970;
8:49 a.m.]

CIVIL SERVICE COMMISSION

DEPARTMENT OF THE INTERIOR

Notice of Grant of Authority To Make Noncareer Executive Assignments

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Department of the Interior to fill by non-career executive assignments in the expected service the positions of Associate Commissioner for Education and Programs, Director of Education Programs, Director of Community Services, and Director of Economic Development in the Office of the Associate Commissioner for Education and Programs, Bureau of Indian Affairs.

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,
Executive Assistant to
the Commissioners.

[F.R. Doc. 70-2232; Filed, Feb. 20, 1970;
8:48 a.m.]

DELAWARE RIVER BASIN COMMISSION

COMPREHENSIVE PLAN

Notice of Public Hearing

Notice is hereby given that the Delaware River Basin Commission will hold a public hearing on Wednesday, February 25, 1970, in Room 603, City Hall Annex, Juniper and Filbert Streets in Philadelphia beginning at 2:15 p.m. The subjects of the hearing will be as follows:

A. Proposals to amend the Comprehensive Plan so as to include there the following projects:

1. Borough of Sellersville: A well water supply project to augment existing water supplies in the Borough of Sellersville, Bucks County, Pa. Designated as Well No. 5, the new project is expected to yield a maximum of 900 gallons per minute (g.p.m.).

2. Delaware County (Pa.) Board of Commissioners: A proposal to use water from Chester Creek in the operation of a county incinerator. Only makeup water will be taken from the creek, to which there will be no return discharge. Approximately 750 g.p.m. (1.1 million gallons a day—m.g.d.) will be needed when operated at the design capacity of 800 tons per day.

3. Lower Bucks County Joint Municipal Authority: A water supply project to increase the rated design capacity of the Levittown water filtration plant from 8 m.g.d. to 16 m.g.d. and to increase their withdrawal of surface water from the Delaware River to 16 m.g.d. The project serves the Tullytown-Levittown areas of Lower Bucks County, Pa.

4. Upper Merion Township: A project to construct a sewage interceptor, pumping station and force main to replace the existing Keebler Pumping Station and Beidler Pumping Station and to provide the ultimate pumping capacity for that portion of the service area. The new station will pump an average of 2.8 m.g.d. of sewage to the existing Trout Creek treatment plant, which discharges treated effluent to the Schuylkill River.

5. Commonwealth of Pennsylvania, Department of Forests and Waters, Bureau of State Parks: A project to construct a sewage treatment plant to serve the camping grounds of the Promised Land State Park, Pike County, Pa. The treatment is designed to provide tertiary treatment to 100,000 gallons prior to discharge into the West Branch Wallenpaupack Creek in Green Township, Pike County.

Documents relating to any of the items listed for hearing may be examined at the Commission's offices. All persons wishing to testify are requested to register in advance with the Secretary to the Commission.

DAWES THOMPSON,
Acting Secretary.

FEBRUARY 13, 1970.

[F.R. Doc. 70-2208; Filed, Feb. 20, 1970;
8:46 a.m.]

FEDERAL COMMUNICATIONS COMMISSION

[Dockets Nos. 18691, 18692]

ALABAMA MICROWAVE, INC., AND NEWHOUSE ALABAMA MICROWAVE, INC.

Designation Order

In regard applications of Alabama Microwave, Inc. for construction permits in the Domestic Public Point-to-Point Microwave Radio Service for the establishment of three new stations at or near Gadsden, Anniston, and Guntersville, Ala., and the modification of one existing station, KRR71, at Huntsville, Ala.; Docket No. 18691, Files Nos. 1481 through 1484-C1-P-70; Newhouse Alabama Microwave, Inc., for construction permits in the Domestic Public Point-to-Point Microwave Radio Service for the establishment of the three new stations at or near Birmingham, Pell City, and Anniston, Ala.; Docket No. 18692, Files Nos. 147 through 149-C1-P-70.

The Commission in its memorandum opinion and order, released October 27, 1969, designating the referenced application for hearing, through clerical inadvertence, erroneously indicated that the applications of Alabama Microwave, Inc., as being "File Nos. 1481 through 1484-C1-P-69" instead of File Nos. 1481 through 1484-C1-P-70 as correctly stated in the above caption.

As a result of the above error Alabama Microwave, Inc., was incorrectly assigned the lower of the two docket numbers applicable to this proceeding. However, in view of the number of pleadings filed by the various parties which reflect the existing docket numbers it appears that any change in docket numbers at this time would only serve to create more problems and unnecessary confusion. Therefore, the file numbers are changed as indicated above, but the docket numbers remain the same.

Adopted February 13, 1970.

Released February 16, 1970.

[SEAL] BERNARD STRASSBURG,
Chief, Common Carrier Bureau.

[F.R. Doc. 70-2228; Filed, Feb. 20, 1970;
8:48 a.m.]

[Dockets Nos. 18602, 18603; FCC 70R-47]

**NATIONAL BROADCASTING CO., INC.
(KNBC) AND VOICE OF LOS ANGELES, INC.**

**Memorandum Opinion and Order
Enlarging Issues**

In regard applications of National Broadcasting Co., Inc. (KNBC), Los Angeles, Calif., for renewal of broadcast license, Docket No. 18602, File No. BRCT-81; Voice of Los Angeles, Inc., Los Angeles, Calif., for construction permit for new television broadcast station, Docket No. 18603, File No. BPCT-4192.

1. This proceeding involves the application of National Broadcasting Co., Inc. (KNBC), for renewal of its television broadcast license for Channel 4 in Los Angeles, Calif., and the application of Voice of Los Angeles, Inc. (Voice), for a construction permit for a new television broadcast station also on Channel 4. The Commission designated these mutually exclusive applications for hearing on a limited financial issue against Voice and the standard comparative issue.¹ Presently before the Review Board is a petition to enlarge issues, filed August 26, 1969, by KNBC.² In its petition, KNBC seeks the addition of the following issues:

(1) To determine all of the facts and circumstances surrounding the preparation and filing of (a) the original Voice of Los Angeles application on February 4, 1969, and (b) all subsequent amendments to the Voice of Los Angeles application.

(2) To determine whether the original Voice of Los Angeles application of February 4, 1969, was filed in whole or in part to impede, obstruct, or delay grant of the pending renewal application of television station KNBC.

(3) To determine whether any of the proposals made in the Voice of Los Angeles

application as filed February 4, 1969, constituted intentional misrepresentation or reflected such negligence, carelessness, ineptness, or irresponsibility in preparation of the application or such disregard of the Commission's processes that the Commission cannot rely upon the applicant to fulfill the duties of a licensee.

(4) To determine whether the Voice of Los Angeles, or any of its principals or agents, has abused the Commission's processes.

(5) To determine, in the light of the evidence adduced pursuant to the foregoing issues, whether the Voice of Los Angeles should be disqualified or should receive a comparative demerit.

(6) To determine the efforts made by Voice of Los Angeles, Inc., to ascertain the community needs and interests of the area to be served and the means by which the applicant proposes to meet those needs and interests.

(7) To determine, in the view of the evidence adduced pursuant to the foregoing issue, whether Voice of Los Angeles, Inc., should either be disqualified or receive a comparative demerit.

(8) To determine whether the final Voice of Los Angeles program proposals reflect the results of Voice's ascertainment of community programming needs and, if not, whether Voice of Los Angeles should either be disqualified or receive a comparative demerit.

(9) To determine on a comparative basis whether the program service proposed by Voice of Los Angeles or the program service proposed by National Broadcasting Co. would better serve the public interest.

(10) To determine the basis of the Voice of Los Angeles' estimated programming costs and the reasonableness of that estimate.

(11) To determine the total cost of construction and initial operation for a period of 3 months for the television station proposed by Voice of Los Angeles, Inc.

In essence, the requested issues fall into five categories: (a) character qualifications issues (including "strike", "ineptness", misrepresentation, and abuse of process issues); (b) Suburban issues; (c) a comparative programming issue; (d) a financial issue on the reasonableness of Voice's estimated programming costs; and (e) a general financial issue against Voice. Because of the unusually detailed and complex factual showings made by the parties here, these areas will be considered separately.

CHARACTER QUALIFICATIONS

2. In requested Issues 1 through 5 of its petition to enlarge, KNBC seeks the addition of issues which would bear on the character qualifications of Voice. In this regard, KNBC asserts that Voice's application, as originally filed, was not a serious proposal and was filed only for the purpose of "impeding, obstructing or delaying" grant of KNBC's renewal application. To support this assertion, KNBC alleges that the original Voice application reveals that major portions

were prepared shortly before filing, that personal balance sheets were not submitted for the stock subscribers, that the required bank letter was not submitted, and that Voice's efforts to ascertain community needs were inadequate. KNBC argues that the application was hurriedly prepared because Voice had reason to believe that the Commission would act on the KNBC renewal and that the application which was filed was merely a pro forma application which was not intended to be the basis for the grant of a license and, therefore, was invalid. As support for this contention, petitioner asserts that Voice, after filing and prior to designation for hearing, substantially amended its application in every respect except the engineering proposal, thereby changing its application into a new proposal. Thus, KNBC maintains that Voice: (a) Eliminated two of its original stock subscribers and added 12 new stock subscribers so that 58 percent of the stock is now owned by persons who were not subscribers in the original application; (b) "totally changed" its financial proposal with regard to its expense and revenue projections (because the original proposals were "plainly impossible"); (c) conducted the bulk of its efforts to ascertain community needs after filing its application, and made no substantial attempt to ascertain community needs until after filing its original application; and (d) drastically modified its program proposals by deleting, shortening, or scheduling less frequently its live programming and increasing its hours of recorded programming (which, KNBC alleges, indicates that Voice's original proposals either were never seriously intended or were submitted without any serious investigation as to the practicality of their effectuation). Considering these circumstances, petitioner urges that the original Voice application was intended primarily as a "holding action" and thus was a "strike" application, or at least, raises serious questions whether Voice "has proceeded so irresponsibly before the Commission that the Commission cannot rely upon the applicant to fulfill its duties and responsibilities as a licensee."

3. In opposition, Voice asserts that its initial group of stock subscribers was prepared to go forward with full diligence and to build and operate the station, and Voice submits affidavits from seven of its 10 original subscribers to that effect. Regarding the amendments to its application, Voice notes that eight of the 10 original subscribers continue to be members of the applicant, and that the officers have remained the same, though a new officer was added when the secretary-treasurer's office was split into two positions. Voice asserts that one of the two shareholders who withdrew did so because another financial commitment unexpectedly became due, and that the other withdrew because of his concern that his involvement might present problems for his employer, which was attempting to acquire a corporation which was licensee of another Los Angeles television station. Conceding that two of its original stock subscribers

¹ Memorandum Opinion and Order, FCC 69-762, released July 16, 1969. Subsequently, the Review Board enlarged the issues by Memorandum Opinion and Order, FCC 70R-6, FCC 2d, released Jan. 9, 1970.

² Also before the Review Board are the following related pleadings: (a) Opposition, filed Oct. 1, 1969, by Voice; (b) comments, filed Oct. 1, 1969, by the Broadcast Bureau; and (c) reply, filed Oct. 22, 1969, by KNBC.

have reduced their commitments, Voice contends that one of these did so because of marital difficulties and that the other wished to keep his stock ownership at the same level as the other. All of these decisions, Voice avers, were based on changed circumstances after the filing of the application. Although the addition of Loretta Young Lewis and Robert Shewalter, two of the new stock subscribers, meant that the original shareholders no longer controlled 50 percent of the applicant, Voice contends that it felt that Miss Young's participation would enhance the applicant. Voice alleges that it changed its estimated costs of operation after additional study, and that such a revision actually indicates its good faith in arriving at its financial estimate. Voice further alleges that its failure to submit balance sheets for stock subscribers and the bank loan letter would not have made its application invalid but would only have resulted in the specification of financial issues. Regarding its ascertainment of community needs, Voice submits that, prior to filing, it had contacted 121 area leaders and conducted a telephone survey and that its exhibits reflected its survey efforts and its findings and conclusions to that time. Because these exhibits did not completely fulfill the requirements of the Commission and the Review Board, Voice states that additional efforts to ascertain community needs were made and that its program proposals were also reassessed. In reassessing these needs, Voice alleges, it changed its programing proposals, in many instances reducing the length and/or frequency of some programs, but Voice contends that needs can be as effectively met by one-half hour programs as by one hour programs and that some needs can be adequately met by programing on an occasional basis. In opposition to KNBC's questions concerning Voice's activity shortly before filing its application, Voice contends that such activity is not uncommon in connection with television applications. Admitting that it knew that KNBC's renewal was about to be granted, Voice asserts that parts of its application had been in preparation for some time even though other parts were prepared shortly before filing. Thus, in answer to KNBC's request for a "strike" issue, Voice alleges that its initial application was a bona fide expression of its intention to prosecute its application, and, while amendments were made, the right to amend existed, and such amendments do not raise questions as to Voice's bona fides. Further, Voice argues that there is no justification for an "ineptness" issue here because any errors which were present in its initial application were cured by amendments and were not permitted to continue after designation for hearing, which Voice alleges to be one test for designation of such an issue. In addition, Voice asserts that there is no pattern of errors on its part which would require the addition of such an issue.

4. In its comments, the Broadcast Bureau contends that KNBC has not pleaded with the sufficiency and specificity required to support enlargement of

the issues. Because Voice had a right under section 1.522(a) of the rules to amend its application prior to designation for hearing, the Bureau argues that there is no merit to KNBC's argument regarding Voice's various amendments. Since Voice went to such lengths to perfect its application at the predesignation stage, the Bureau urges that it is reasonable to assume that Voice fully intends to construct and operate the facility if its application is granted. Although KNBC cites an article in *Television Digest* to the effect that KNBC's renewal would have been granted if Voice's application had not been filed, the Bureau contends that KNBC's allegations are not sufficiently factual, and that KNBC's request for a strike issue accordingly should be denied. Similarly, the Bureau argues that an "ineptness" issue is not warranted. Alleging that KNBC has not delineated which of Voice's amendments were designed to correct errors as opposed to attempts to improve the quality of the application, and that KNBC makes no allegation of any intent by Voice to deceive or mislead the Commission, the Bureau concludes that KNBC offers nothing to support its request for an "ineptness" issue and that the request should therefore be denied.

5. In its reply, KNBC argues that Voice's affidavits only underscore the need for the issues requested, and that a hearing is required to resolve the dispute concerning Voice's conduct. Thus, KNBC alleges that none of Voice's affidavits takes any responsibility for Voice's original proposals, that only two state that they were willing to go forward on the original proposals, that only one claims to have read the application prior to filing, and that no claim has been made that Voice's principals had control over the "consultants" who prepared the original proposal. These omissions, KNBC submits, further support its contention that Voice's original application was intended only to block KNBC's renewal and was irresponsibly prepared. Further, KNBC alleges that its renewal application became eligible for grant on November 1, 1968, that work was done on Voice's application during a period of 2 weeks following November 20, 1968, and that no work apparently was done on Voice's application until the 4-day period immediately preceding Voice's filing on February 4, 1969. Since Voice was aware that KNBC's application could have been granted at any time during this period, petitioner submits that the activity in early February "was caused by information that KNBC's renewal was to be considered by the Commission on February 5, and that this was the real reason for the filing on February 4 of Voice's pro forma application." In addition, KNBC argues that Dr. Rickles, Voice's president, who had no broadcast experience, never discussed with his Washington counsel the practicality or feasibility of the programing proposed in Voice's original application, and that no effort was made to relate Voice's technical proposal to its programing proposals because the former proposal is dated November 25, 1968, the day Voice held its first interview to

ascertain community needs. KNBC asserts, therefore, that the "gaps, inconsistencies, and unanswered questions" in the history of Voice's filing must be examined in the hearing process. Further, petitioner alleges that Voice now concedes that its original programing and financial proposals could not have been effectuated and that Voice's willingness to submit such proposals "cast a serious cloud" over its other representations.

6. The Review Board is of the view that the various abuse of process, strike, misrepresentation, and ineptness issues requested by KNBC are not warranted. Insofar as KNBC contends that an issue is warranted because Voice's application was filed to "impede, obstruct or delay" grant of KNBC's renewal, KNBC misconceives the nature of the "strike" issue. Ordinarily, such an issue arises where a licensee or applicant, or individuals closely identified with the applicant or licensee, attempts to impede or delay the inauguration of a competitive broadcast service by filing an application for a competitive facility. *Asheboro Broadcasting Co.*, 20 FCC 2d 1, 17 RR 2d 647 (1969); *Sumiton Broadcasting Co.*, 15 FCC 2d 400, 14 RR 2d 1000 (1968). That is not the case before us. KNBC has made no allegation that Voice's application involves an attempt by a competitor of KNBC to interfere with KNBC's renewal. Rather, there is no indication that Voice's application is anything other than an attempt to obtain the facility now held by KNBC. As such, Voice's application is in accordance with Commission rules and policy, which permit the filing of competing applications when licenses come up for renewal. Although its effect may be to impede or delay KNBC's renewal, such an effect does not per se indicate that Voice may have filed a "strike" application. While it is conceivable that an application filed in this situation might be filed in bad faith, KNBC has not here shown bad faith on the part of Voice. Ultimately, the question of an applicant's good faith in filing its application must hinge on its underlying motive for filing. Here, as stated above, there is no indication that that motive was other than an attempt to secure a construction permit for a broadcast facility. KNBC's arguments concerning the filing and subsequent amendment of Voice's application in no way impugn that motive. Voice's application was accepted by the Commission as complete when it was filed, and the fact that it may have been hurriedly prepared in order to avoid being cut off by KNBC's renewal is irrelevant so long as it was properly accepted for filing. Although Voice did find it necessary to amend its application in several respects prior to designation for hearing, it had a right to do so under § 1.522(a) of the rules, and we would not be justified in adding an issue against an applicant merely because it exercised its right to amend. Moreover, several of the amendments were required to reflect changes in the stock subscribers of the applicant, and most of these were additions to the list, a fact which does not indicate that the application was filed in bad faith. Nor is there any reason to conclude that the withdrawal of two of

the original subscribers or the reduction in subscriptions by two others reflects bad faith on the part of the applicant; such changes are to be anticipated in these endeavors. Likewise, the amendments to reflect the applicant's continuing efforts to ascertain community needs and concomitant modifications of its program proposals do not show bad faith in Voice's original filing; rather, they reflect an attempt to comply with Commission and Review Board requirements. Thus, assuming that those original proposals were overly ambitious, the Board cannot say that they were patently unreasonable, and Voice has attempted to cure the defects promptly. In short, on the basis of KNBC's allegations, the Board finds no substantial questions raised as to whether Voice manifested bad faith in filing its original application, whether its filing contained misrepresentation or indicated ineptness, or whether Voice has otherwise attempted to abuse the Commission's processes. Accordingly, Issues 1 through 5 of KNBC's petition to enlarge will be denied.

ASCERTAINMENT OF COMMUNITY NEEDS

7. Issues 6 through 8 requested by KNBC inquire into Voice's efforts to ascertain community needs and whether Voice's program proposals reflect the results of those efforts. In its petition, KNBC submits that Voice's various survey efforts were "simply formal exercises" and that Voice's program proposals had nothing to do with the needs which were ascertained from those efforts. In fact, petitioner asserts, there appears to be an inverse relationship between those needs and Voice's proposals. Thus, KNBC alleges that a mail survey produced only 11 responses out of 700 questionnaires; that only eight specific program suggestions are said to have been derived from 187 man-on-the-street interviews; and that a telephone survey of 500 persons produced little information as to community needs. The only type of ascertainment activity which was potentially meaningful in terms of Commission standards, petitioner alleges, was a series of interviews with community leaders, but Voice's reveals specific programming suggestions from only 27 of the 121 individuals contacted prior to filing, and a majority of the total number of suggestions made come from individuals contacted after the filing of the original application. Further, KNBC contends that there is no relation between these ascertainment efforts and Voice's program proposals, and in support of this contention, KNBC relates 10 community needs allegedly determined by Voice and asserts that as to nine of these needs Voice's amended programming proposals actually would reduce in length or frequency or would delete programs which would meet those needs.³ These facts, petitioner alleges, show that Voice's ef-

forts to ascertain community needs were meaningless, that Voice either ignored the results of its efforts or has proceeded irresponsibly, and that a Suburban issue is thus warranted.

8. In opposition, Voice alleges that it has complied with the requirements for ascertaining community needs in that it: (a) Surveyed a large number of persons representing a wide variety of organizations and interests; (b) contacted persons in various communities in the Los Angeles area; (c) set forth in "great length and detail" significant expressions of community needs which were expressed by community leaders; (d) through affidavits of two of its shareholders, has supplied statements concerning the needs of the Spanish-speaking and Negro residents of the area; (e) formulated a list of the most urgent needs of the community from the statements given to it by community leaders; and (f) related the demonstrated needs of the community to its proposed programming in a "meaningful fashion."⁴ Voice further submits that KNBC's analysis of Voice's proposed programming is faulty because KNBC assumes that the original programming of Voice "sets up standards of program needs against which the latter programming must be measured" and that any reduction in frequency or length of a program from that originally proposed means that community needs would not be met. Thus, Voice alleges, KNBC argues, in connection with the abuse of process issues, that Voice's original proposals would be impossible to effectuate but that any subsequent deviation from them indicates that community needs would not be met. Instead, Voice submits that changes in the length or frequency of a program do not indicate that community needs will not be met, because a shorter or less frequent program may be just as effective in meeting community needs as more extensive programs. Further, Voice asserts, petitioner has not pointed to any community need that Voice's proposed programming would fail to meet. If its original program proposals could not have been effectuated, Voice argues, those proposals cannot properly be set up as the standard against which to judge its final proposal. In addition, Voice argues, if the reduction in the length and frequency of its program means that community needs are not being met, then the increase in the amount of religious programming must mean that those needs are being met, although KNBC dismisses this programming as "no different from what is generally available." Regarding KNBC's contention that it has failed to reveal sufficient programming comments from the persons it contacted, Voice contends that it was required to reveal only "significant" expressions of community needs

and that it reviewed all of the information gained in its contact efforts and has extracted the significant suggestions. Thus, Voice concludes, it has met the standards for ascertaining community needs through various acceptable methods of ascertaining those needs,⁵ and a Suburban issue is not warranted.⁶ Similarly, the Broadcast Bureau, in its comments, asserts that no issue is warranted regarding Voice's efforts at ascertaining community needs. The Bureau submits that Voice has attempted to ascertain community needs through a variety of survey techniques; that Voice has related a number of specific community needs which were determined through those survey efforts; and that Voice's program proposal indicates that it intends to address itself initially to many of those needs. Accordingly, the Bureau urges that KNBC's requested Issues 5 through 8 should be denied as being "unsupported, speculative, and argumentative."

9. In reply, KNBC asserts that it is not contending that Voice made no effort at ascertainment, but rather that the ascertainment which was made "was largely irrelevant" to the proposed programming. Thus, KNBC argues that its requested issues were based on Voice's original application and the amendments thereto, and that Voice's submission of parts of those amendments in its opposition does not add to Voice's defense. Rather, KNBC alleges that these amendments show the need for such issues because most of Voice's efforts at ascertainment occurred after filing its original application, while the programming changes made in the amendments reduced the amount of programming allegedly designed as responsive to those needs. Thus, petitioner alleges that Voice proposes "a much smaller amount of news" than is now presented by KNBC, whereas its ascertainment findings concerning news programming support KNBC's programming. Moreover, KNBC contends that Voice's opposition "essentially concedes" that the changes made in Voice's program proposals actually were not related to Voice's ascertainment efforts but rather were required because its original proposals were unrealistic. If the original proposals had been responsibly made, KNBC alleges, there would have been no need for Voice to change its proposals except in response to new ascertainment findings. Instead, petitioner asserts, Voice's changes were made only because the original proposals were impractical, and consequently, the changes were not related to Voice's post-filing ascertainment efforts. Therefore, KNBC concludes that issues are required concerning both Voice's ascertainment of community needs and the reliability of its proposals.

³ Concerning a determined need for more religious programs, KNBC admits that Voice's amended proposal did increase the time devoted to religious programming, but KNBC asserts that the program proposals are not different from what is "generally available."

⁴ Voice also urges that KNBC has not met the standards of Minshall Broadcasting Co., 11 FCC 2d 796, 12 RR 2d 502 (1968), for ascertainment of community needs. Voice alleges that KNBC's showing in this regard is largely a recitation of past performance and "name dropping."

⁵ Voice urges that the Commission approved some of the methods it utilized when the Commission renewed NBC's licenses for KNBR and KNBR-FM in San Francisco, National Broadcasting Co., 16 FCC 2d 698, 15 RR 2d 807 (1969).

⁶ Voice further urges that if such an issue is warranted against it, then a similar issue is also required against KNBC.

10. The Review Board is of the view that no issue is warranted here regarding Voice's ascertainment of community needs. Although some of Voice's efforts would have been insufficient, standing alone, to avoid the necessity of specifying a Suburban issue, the total effect of the efforts which were made and the results which Voice has obtained from those efforts establish that Voice has complied with Commission requirements concerning ascertainment of community needs. Voice has made a number of contacts utilizing various techniques over a wide area, including communities surrounding Los Angeles. Furthermore, Voice has obtained numerous suggestions concerning community needs. In its exhibits Voice has identified the persons who were contacted⁷ and has enumerated suggestions received from a number of those persons.⁸ Voice's Suburban showing also indicates that the applicant has attempted to evaluate those suggestions and has formulated a substantial list of community needs. Nor does KNBC present substantial contentions to the contrary. Instead, KNBC argues that Voice's program proposals are unresponsive to these needs and that the requested issues are warranted on that ground. We disagree. We are not persuaded that the changes made by Voice in its program proposal after its original filing indicate, as petitioner contends, that Voice's proposal is not responsive to its findings on community needs. The question of whether programming is responsive to community needs cannot be answered mathematically by counting the length and frequency of programs. Certainly, the fact that an applicant subsequently proposes less programming in a particular area cannot mean, of itself, that the applicant's programming is unresponsive to its findings. Although an applicant might, by amendment, convert a program proposal which originally was responsive to community needs into one which is not, that determination must be made on an evaluation of the amended proposal, not merely by a comparison of the amended proposal with the original proposal. In this case Voice now proposes programming responsive to most of the community needs which it has ascertained. Even though many of these programs are shorter or less frequent than programs originally proposed, we cannot say that the present proposal is an inadequate response to the needs ascertained. Nor does KNBC point to any significant community need determined by Voice for which Voice proposes no programming. Under City of Camden, 18 FCC 2d 412, 16 RR 2d 555

⁷ An analysis of the list of community leaders contacted by Voice indicates that the applicant has contacted representatives of a cross-section of the community.

⁸ The applicant is expected to reveal "significant" suggestions concerning community needs. Public Notice Relating to Ascertainment of Community Needs by Broadcast Applicants, FCC 68-847, 13 RR 2d 1903. In view of the number and character of the suggestions revealed here, we cannot say that Voice has failed to meet this requirement.

(1969), a significant portion of an applicant's proposed programming must be responsive to the community needs which he has ascertained, and we believe that Voice has met this test. In light of the foregoing, no Suburban issue is warranted against Voice.⁹ See H. & C. Broadcasting Co., 18 FCC 2d 901, 16 RR 2d 993 (1969).

COMPARATIVE PROGRAMING

11. In requested Issue 9 of its petition to enlarge, KNBC seeks the addition of a comparative programming issue. To support this request, KNBC alleges that its proposed programming "reflects a level of performance approached by few, if any, television stations in the United States", and that KNBC's proposed program service would be "far superior" to that which Voice could produce on its budget.¹⁰ Thus KNBC asserts that it is entitled to a comparative preference because of: (a) The greater resources which it will be able to commit to its programming, particularly its news and public affairs programming; (b) its carriage of NBC network programs; and (c) its carriage of educational and public affairs programs produced by the four other NBC-owned television stations. Because of its ability to commit greater resources to its programming, KNBC submits that its local and network programs would be of higher quality than the programming proposed by Voice. Further, comparing its programming with other California stations, with New York stations, and with other stations in the top 50 markets, petitioner contends that its news, public affairs, and local programming is quantitatively superior to that offered by most other stations.¹¹ Regarding its substantial commitment of resources to local programming, KNBC asserts that:

The quality and comprehensiveness of television programming, and particularly news and documentary programming, are primarily a function of the talent, experience and imagination of the persons involved in program production and secondarily a function of the equipment and physical facilities used.

These factors, KNBC submits, are "significantly related" to cost, and the cost of talent is particularly high in Los Angeles. Alleging that its programming

⁹ Although requested issues 7 and 8 include references to a "comparative merit", the Suburban issue does not relate to an applicant's comparative qualifications, and no showing to warrant a comparative efforts issue has been made. Also, the Board will not specify a Suburban issue against KNBC, as Voice urges parenthetically in its opposition. The request is raised for the first time in a responsive pleading, and Voice offers no specific factual support for its allegations.

¹⁰ In its discussion of this point, KNBC also discusses its request for a financial issue based on the reasonableness of Voice's estimated programming costs. The Board will consider the reasonableness of these costs under a separate heading.

¹¹ KNBC contends that its heavy emphasis on news and public affairs programming is a direct result of its continuing ascertainment of community needs.

expenses are substantially higher than the funds available to Voice.¹² KNBC argues that virtually all of its direct program expenses are devoted to the presentation of local programs because it incurs virtually no out-of-pocket expense for its network programming. As an example of the commitment of resources which it alleges to be necessary to produce high quality programming, KNBC submits a detailed description of the staffing, equipment, and programming of KNBC and of NBC News in Los Angeles and a description of KNBC's relationship with other NBC affiliates in the 13 western States. Voice's proposal, KNBC alleges, represents "a substantial reduction" in both the quantity and quality of local news. Contending that Voice proposes only about 60 percent as much total news, petitioner submits that more than 50 percent of its 19 hours of news each week will be local and regional news, whereas only 30 percent to 40 percent of Voice's proposed 11 hours and 55 minutes of news will be local and regional coverage. Furthermore, KNBC alleges, Voice's available resources for locally originated programming "simply would not permit the comprehensive, professional news coverage possible with KNBC's extremely large staff * * *." Regarding public affairs programming, petitioner asserts that Voice proposes no locally originated public affairs programs; that proposed by Voice would be either interview or discussion programs. In addition to interview and discussion programs, KNBC asserts that it will present, and has presented on a regular basis locally produced documentaries dealing with a variety of local matters. Petitioner further alleges that it is prepared to show the superiority of its local programming in other areas in addition to news and public affairs.

12. KNBC also argues in its petition to enlarge that it is entitled to a comparative preference for its proposed programming because of its affiliation with the NBC Television Network and the network programming which it will present. Such programming, KNBC asserts, will be an important part of its program service,¹³ whereas Voice would present mostly recorded material and, secondarily, locally originated programming. Thus, petitioner submits that the regular and special news, public affairs, and cultural presentations of the network represent important differences between the applicants and are significant in any

¹² KNBC, by its own calculations, has determined the amount of funds allegedly available for Voice's programming. See discussion of Voice's financial qualifications, *infra*.

¹³ KNBC alleges that it carries all NBC news, public affairs, and cultural programs, whereas many NBC affiliates do not. Thus, the only way to insure that all of these programs will continue to be broadcast in Los Angeles, KNBC submits, is by renewal of KNBC for an NBC affiliation with another station would not insure that all such programs would be carried. Also, KNBC contends, such an affiliation would mean the loss of existing nonnetwork programs in the area.

comparison of the applicants.¹⁴ KNBC also alleges that its programming will be superior to that proposed by Voice because of the additional public service programs made available to KNBC by the other NBC-owned stations. Thus KNBC asserts that these stations regularly exchange locally produced educational programs and that they also exchange public affairs and other locally produced programs. In conclusion, KNBC asserts that it will continue to produce programs which will be substantially the same as those broadcast in the past, whereas Voice "was not inhibited by experience or reality" in its program proposals. Despite the fact that the time to be devoted to most of the categories of programs proposed by Voice is similar to the proposals in the KNBC application, petitioner alleges that, as a matter of simple economics, Voice would not be able to reach a level of performance equal to that of the four existing non-network stations in Los Angeles, "much less the superior level of performance maintained by KNBC." Thus, KNBC concludes, there is a clear and identifiable relationship between the overall level of performance of a television station and the resources it devotes to program production, staffing, and talent, and the resulting qualitative differences between the applicants' programming are far more significant than any quantitative difference between statistical proposals and reflect the better use of the television medium. Accordingly, KNBC requests the addition of a comparative programming issue to this proceeding.

13. Voice, in its opposition, contends that KNBC has not met Commission requirements for the addition of a comparative programming issue. First, Voice alleges that, because KNBC's request is based on its past performance, not on an indication of what petitioner's proposed programming will be, KNBC has failed to show how any comparison could be made. In addition, Voice argues that program quality is an elusive concept, involving a subjective judgment, and the Commission has consistently denied requests for issues that would equate financial resources with program quality. Alleging that KNBC has failed to meet the test for adding a comparative programming issue set forth in Chapman Radio and Television Co., 7 FCC 2d 213, 9 RR 2d 635 (1967), Voice first contends that KNBC has failed to relate the alleged substantial differences between the applicants' proposals to KNBC's ascertainment of community needs. Further, Voice submits that KNBC, virtually ignoring Voice's proposed programming, has failed to make a meaningful comparison between the two programming proposals. Thus, Voice asserts, KNBC focuses on its past programming rather than indicating what proposed program-

ing it considers to be superior to Voice's proposals. Evidence of past programming, Voice states, may be admitted under the past broadcast record criterion of the standard comparative issue, but KNBC should not be allowed to rely on it for a preference in proposed programming. In addition, Voice urges that KNBC is not entitled to rely on the alleged skill of its staff for a comparative preference, since staffing is not a comparative factor.¹⁵ Similarly, Voice asserts that financing is an absolute, not a comparative, matter and that KNBC is not entitled to a comparative programming issue because of its superior financial resources. Nor, Voice submits, should KNBC be entitled to such an issue because of its NBC Network programming, for such programs would continue to be shown in Los Angeles even if KNBC's renewal should be denied, since NBC would affiliate with another station. Voice also argues that the exchange of programs with other NBC-owned stations should not entitle petitioner to a comparative programming issue; again, such programs could still be presented in Los Angeles over other facilities. Regarding KNBC's comparison of its programming with that of other stations across the country, Voice submits that such a comparison is irrelevant to this proceeding because the comparison here is only between what these two applicants propose to do. Voice also contends that much of KNBC's locally originated news contains repetition of stories and that Voice proposes to do an "outstanding" job in meeting local news needs. Thus, Voice asserts that the comparative programming issue should be denied.

14. In its comments the Broadcast Bureau also recommends that the requested comparative programming issue be denied. Even if Voice's application should be preferred over KNBC, the Bureau asserts, the NBC Network would still affiliate with another Los Angeles station so that there will not be a loss of NBC Network programs to the community. Further, the Bureau urges, KNBC has made no significant attempt to meet the test for such an issue set out in Chapman Radio and Television Co., supra, because KNBC has not related its claimed superiority to its ascertainment of community needs. In addition, the Bureau submits that production costs cannot be correlated to program quality and therefore that KNBC's argument that its greater resources would insure superior quality programs is no basis for enlarging the issues.¹⁶

15. In reply, KNBC argues that the significance of this hearing for members of the Los Angeles viewing public will be in the programs which appear on their television screens, but that both Voice and the Bureau contend that program-

ing is the one thing which cannot be considered here. Pointing to the differences in the proposals cited earlier, KNBC alleges that it has demonstrated "significant differences" between the programming proposals of the applicants, and that the facts it has presented have not been challenged by Voice or the Bureau. Furthermore, petitioner asserts that the thrust of its petition is that qualitative differences between the program proposals can be identified objectively and that such differences are at least as important as differences in the amount of time to be devoted to particular program categories. KNBC also argues that its network affiliation is a quantitative and qualitative difference between the applicants which should be explored in the hearing. Regarding its relation of community needs to the programming differences it has alleged, KNBC maintains that its claim of superiority is based primarily on its greater commitment of resources to its programming and that the resulting qualitative differences are not functions of ascertainment of community needs and are not foreclosed from consideration by the Policy Statement on Comparative Broadcast Hearings, 1 FCC 2d 393, 5 RR 2d 1901 (1965). To the extent that its ascertainment of community needs is relevant to its request for a comparative programming issue, KNBC alleges that, as an operating station, it is continually ascertaining community needs and that virtually all of its programs dealing with matters of public concern result from specific community contacts.

16. The Review Board is of the view that the comparative programming issue requested by KNBC is not warranted. In the Policy Statement on Comparative Broadcast Hearings, supra, the Commission indicated that such matters would be considered only if a specific issue were present and that "decisional significance would be accorded only to material and substantial differences between applicants' proposed program plans." In Chapman Radio and Television Co., supra, the Commission stated that "a proponent of the [comparative programming] issue should be required to make a prima facie showing that there are significant differences in the programming proposed and should relate his claimed substantial superiority in program planning to his ascertainment of community needs." Cf. *Jaco, Inc.*, 18 FCC 2d 219, 16 RR 2d 579 (1969). Furthermore, such differences must go beyond ordinary differences in judgment and show a superior devotion to public service. *WSOQ, Inc.*, FCC 69R-499, 20 FCC 2d 874 (1970). The Review Board is of the view that KNBC has not met these standards for the addition of a comparative programming issue and that, even considered apart from these requirements, a comparative programming issue would not be warranted in this proceeding. Thus, we do not consider that the slightly greater amount of time KNBC proposes to devote to news programming, the use by KNBC of the documentary format for some local programs,

¹⁴ KNBC contends that the programs produced by NBC News form the basis for a decisive preference for KNBC. In support of this contention, KNBC presents a detailed summary of NBC news, public affairs, and cultural programs.

¹⁵ Voice asserts that it will hire qualified personnel.

¹⁶ The Bureau does point out that KNBC may urge to the Hearing Examiner that it is entitled to a preference on its past broadcast record and that it might be able to develop some of its allegations here under that aspect of the hearing.

or the presentation of network programs by KNBC (as opposed to Voice's nonnetwork programming) represent substantial differences between the applicants' programming proposals when those proposals are considered as a whole. See *Atlantic Video Corporation (WRTV)*, 17 FCC 2d 475, 16 RR 2d 17 (1969); *Lester H. Allen*, 17 FCC 2d 439, 16 RR 2d 19 (1969). Rather, in our view, the differences which are present reflect merely differences in judgment between the applicants as to programming and the fact that one of the applicants proposes network affiliation. Furthermore, even if we assume that there are substantial differences in programming, KNBC has not attempted, other than by cursory statement, to relate its proposal for greater programming in certain categories to its own ascertainment of community needs. Indeed, the principal thrust of KNBC's argument is that its greater resources will enable it to produce programs of higher quality than Voice, and that this difference between the applicants is not a function of ascertainment of community needs. The Board is of the opinion that such a comparison, even if it could be made, would not be warranted in evaluating the qualifications of these applicants. See *Port Jervis Broadcasting Co., Inc.*, 15 FCC 2d 44, 14 RR 2d 572 (1968). Essentially, KNBC's contention that it will devote greater resources to its programming comes down to an argument that it has greater financial resources and a superior staffing proposal.¹⁷ However, an applicant's staffing and financial proposals are matters of basic qualifications and are not properly subjects for comparison between the applicants. Policy Statement on Comparative Broadcast Hearings, *supra*. Thus, while an applicant's resources may be susceptible to objective measurement, the Commission has already determined that such differences do not bear on a determination of which of two applicants would provide the better service to the public. Stripped of its financial and staffing aspects, KNBC's request for a comparative programming issue comes down to no more than an assertion that KNBC's past programming has been better than that which Voice proposes and that KNBC will continue to produce similar programs. In the recently promulgated Policy Statement on Comparative Hearings Involving Regular Renewal Applicants, FCC 70-62, _____ FCC 2d _____ released January 15, 1970, the Commission stated that a renewal applicant's past broadcast record must be considered in hearings such as this one and that such an applicant whose program service during the preceding license term has been substantially attuned to meeting the needs of its area and whose operation has not been characterized by serious deficiencies, will be preferred over a competing applicant. Since this policy applies to pending proceedings, evidence

of KNBC's alleged superior past performance will be considered in this proceeding under the criteria set forth in that Policy Statement. Thus, while not a matter for comparison between the applicants, KNBC's past programming will be relevant to a determination of whether its license should be renewed, and there is no need to consider it under the comparative programming issue requested.

EFFECTUATION OF PROGRAM PROPOSALS

17. In requested Issue 10 of its petition to enlarge, KNBC seeks the addition of an issue inquiring into the basis for and reasonableness of Voice's estimated programming costs. Based on its own analysis of what Voice would require to construct and operate the station, petitioner alleges that approximately \$2,460,000 of Voice's estimated \$6,500,000 first-year operating costs would be needed to meet nonprogramming costs. If, KNBC asserts, Voice attempts to purchase the "top flight" syndicated situation comedies and the recent vintage, high quality feature films which it represents in its application that it will broadcast, Voice's cost for recorded programming and its nonprogramming costs would exceed its first-year operating costs by more than \$1 million, with no provision for the costs of Voice's local programming. Furthermore, KNBC contends, programs of this quality would not be available to Voice; most of the films available in the market are either undesirable products or have already received multiple showings in the Los Angeles market, and almost all of the available syndicated programs have received multiple showings. Assuming, however, that Voice will purchase what programs are available,¹⁸ KNBC alleges that the first-year costs for the necessary recorded programming would be \$2,100,000.¹⁹ Subtracting this sum and KNBC's determination of nonprogramming costs from Voice's estimated operating cost of \$6,500,000, KNBC submits, would leave only \$1,940,000 available for local programming, or about \$700 per hour.²⁰ Conceding that Voice might be able to produce the total quantity of local programs proposed, petitioner contends that Voice's programming on this budget would be substantially inferior in quality to that proposed by KNBC and that of even the existing independent stations in Los Angeles.

18. In opposition, Voice asserts that the Commission inquires only into whether

¹⁸ KNBC assumes that Voice will purchase these programs by bidding "from the top down," i.e., bidding whatever is necessary to purchase the best programming available in the market, then bidding whatever is necessary to purchase the next most attractive programming in the market.

¹⁹ KNBC also alleges that first-year costs would be substantially lower than costs during the second and third years.

²⁰ This figure reflects KNBC's estimate of the financing costs for the construction of the station. If those financing costs are computed on the basis of the construction costs estimated by Voice, KNBC admits that approximately \$950 per hour would be available for Voice's local programming.

er the applicant has adequate funds available to effectuate its proposal and that KNBC has admitted that Voice does have the necessary available funds. Questions of program quality, Voice submits, are subjective, and KNBC's idea of film quality is not necessarily someone else's idea. Further, Voice alleges that money expended is not an adequate measure of program quality and that designation of an issue on costs here would lead into a "morass" of opinions and would yield no productive results. Moreover, Voice submits that the channel in question has had a history of successful financial operation and that the 1967 average revenues for independent VHF stations in Los Angeles were \$8,870,821, so operating expenses could be adequately financed out of revenue. In its comments the Broadcast Bureau also opposes the addition of such an issue. The Bureau contends that the Commission examined Voice's financial proposal when it designated the application for hearing and that it found no reason to inquire behind Voice's estimated costs. The Bureau attempts to distinguish Florida-Georgia Television Company, Inc., 10 FCC 2d 844, 11 RR 2d 873 (1967), on the ground that the facts in that case, in which the Board added an issue similar to that requested by KNBC, were "more extreme" than those here. Further, the Bureau maintains that KNBC has neither shown nor asserted that Voice "has no reasonable economies which would permit it to run reasonably economical quality programs."

19. In reply, petitioner contends that Voice has not disputed any of KNBC's cost determinations, but rather argues that more money will be available if it is needed. However, KNBC alleges, Voice could not anticipate that its revenues during its first year would equal the average revenues of the other established nonnetwork stations in Los Angeles, and its budget does not propose such a figure. KNBC further asserts that Voice has claimed no plan for effectuating its proposal, at substantially lower costs than the other nonnetwork stations. KNBC contends that nearly all of the personnel Voice must hire will be union members, that recorded programming must be purchased at the market price, and, therefore, that the only way Voice could effect "economies" would be through a failure to live up to its representations in its application. Accordingly, KNBC requests the addition of an issue inquiring into the basis for and the reasonableness of Voice's estimated programming costs.

20. The requested issue will not be added. KNBC admits in its petition that Voice would be able to present the quantity of programs proposed in its application within its estimated first-year operating costs, but, petitioner contends, Voice's programming on that budget would be inferior in quality to that proposed in its application and to that now broadcast by KNBC. The Review Board is of the view that this situation does not require an inquiry into Voice's estimated programming costs. If an issue were added here on the basis of KNBC's argument

¹⁷ E.g., KNBC stresses the amount of money which it spends for its programming, the size and competence of its staff, and the equipment at their disposal.

that Voice's budget would not permit programing of the quality now broadcast by KNBC, the Board would be in effect equating program quality with program cost. However, as KNBC acknowledges, the cost for recorded programing is a matter of market place economics, and we have no reason to believe that a program which costs more in the market place is inherently superior in quality. Similarly, the quality of local programing is not necessarily a function of its cost per hour. While a larger budget may permit greater technical expertise, the quality of programs must, we think, be measured in terms of what is actually broadcast, not on the dollars expended in their production. Of course, an applicant may propose such a small first-year operating budget that it apparently could not present the programs it proposes, and in that case an issue such as that requested by KNBC would be warranted. Florida-Georgia Television Company, Inc., supra; cf. Chapman Radio and Television Co., 19 FCC 2d 157, 17 RR 2d 60, reconsideration denied, FCC 69R-477, 17 RR 2d 1028 (1969). Here, even if we assume all of KNBC's estimated costs to be accurate, Voice's financial proposal would afford it sufficient funds to purchase the best recorded and syndicated programing available in the market at whatever cost and to spend an average of at least \$700 per hour on its local programing.²¹ Even if we assume that KNBC's computations are correct, there is, however, no allegation here that Voice could not present the programs proposed on \$700 per hour, and KNBC appears to concede as much. Thus, KNBC has shown no basis for concluding that Voice could not effectuate its program proposals with the funds it estimates, and the Board accordingly will not specify an issue as to the basis for and the reasonableness of Voice's estimated programing costs.

COST OF CONSTRUCTION ISSUE

21. In requested Issue 11 of its petition to enlarge KNBC seeks the addition of a financial issue inquiring into Voice's total cost of construction and operation for 3 months. In connection with this request, KNBC alleges that its employees have conducted an analysis of Voice's application, taking into account all of Voice's specific program proposals, have worked out a program schedule for Voice, have determined the requisite studio space and technical equipment to effectuate that schedule, and have prepared an estimate of the cost of constructing such a facility.²² As a result of this analysis, KNBC contends that a total of

\$4,677,000²³ would be required to construct this facility, which is \$2,845,000 more than that estimated by Voice. When this total is added to one-third of Voice's projected first-year operating costs, KNBC alleges that Voice will require a total of \$6,302,000 to construct and operate for 3 months and that this sum is \$2,333,000 more than the \$3,969,000 in financing which Voice has available. In connection with its estimate that \$1,661,000 will be required to construct studios and offices (for which Voice proposes only \$100,000), petitioner asserts that Voice will need at least two studios to effectuate its program proposal and that a total area of 40,000 square feet for the building would be required. Construction costs for such a building, KNBC contends, now average about \$40 per square foot in Los Angeles, and the cost of the air-conditioning alone would equal the \$100,000 budgeted by Voice.

22. Voice, in its opposition, asserts that KNBC has again interjected the question of quality into its determination of Voice's construction costs and that KNBC does not give the basis for its figures. In support of its estimate that only \$1,250,000 would be required for its technical equipment, Voice submits a list of the equipment on which its proposal is based. This list, Voice submits, provides for the various items which KNBC claims that Voice will need. The Broadcast Bureau, in its comments, also opposes the addition of the requested financial issue. When it designated the application for hearing, the Bureau contends, the Commission fully considered Voice's financial proposal and determined that Voice was qualified except for the limited financial issue designated. This determination should not now be disturbed, the Bureau asserts. Further, the Bureau alleges that KNBC had to engage in a myriad of assumptions in reaching its estimate, and there may be other reasonable approaches to construction and operation.

23. In reply, petitioner submits that Voice has not refuted or even found fault with KNBC's estimate of antenna and transmitter costs and the cost of studios and offices, and that the equipment list supplied to refute KNBC's estimate for that item serves only to support the reliability of KNBC's estimates. KNBC further asserts that questions of quality did not enter into its estimates; the personality of actors and script quality do not, petitioner maintains, have a bearing on the number of mike booms necessary or the size of the parking lot required by zoning regulations. Regarding the equipment list supplied by Voice, KNBC submits an affidavit from its station manager in which he indicates that additional equipment would be required

to effectuate Voice's proposals, such as connecting equipment to make the proposal a functioning broadcast unit, additional master control equipment for switching, additional lighting equipment, additional video tape recorders, etc. KNBC also submits that every page of Voice's equipment list is dated November 25, 1968, the day on which Voice conducted its first interview to ascertain community needs, which allegedly indicates that Voice's equipment proposal was prepared without any information concerning the programing proposals it would be required to effectuate. Thus, KNBC contends that it has supplied a detailed, factual analysis of Voice's financial requirements which was not before the Commission when it designated the application for hearing, and in view of this analysis, it was incumbent upon Voice to make some attempt to explain how KNBC's analysis is wrong. Because Voice has failed to do so with respect to most of the figures presented and because Voice's one attempt to refute those figures only indicates the validity of KNBC's estimates, KNBC submits that the requested financial issue should be added.

24. The Review Board is of the view that expansion of the inquiry under the financial issue is required in this proceeding.²⁴ However, while KNBC's request would include an inquiry into Voice's cost of operation for the first 3 months, KNBC has made no factual showing that Voice's estimate in this regard is inadequate, and KNBC has in fact relied on Voice's estimate in making its own determination of Voice's requirements for construction and operation. Thus, no issue will be specified concerning Voice's cost of operation for its first 3 months. However, KNBC has raised a substantial question concerning the adequacy of Voice's estimated cost of construction, and Voice has to a large extent failed to explain the discrepancy between its estimates and those of KNBC. Thus, KNBC estimates that Voice will require \$705,000 to construct its transmitter and antenna, whereas Voice's proposal apparently lists only about \$280,000 for this item; petitioner claims that Voice will need \$1,661,000 to construct the necessary studios and offices, whereas Voice has budgeted only \$100,000 for this item; KNBC alleges that equipment needed to effectuate Voice's program proposals will cost \$2,111,000, whereas Voice estimates that only \$1,250,000 would be required. These differences in estimates are substantial, and if KNBC's estimates are correct, Voice

²¹ If Voice's nonprograming costs are computed on the basis of Voice's estimated construction cost rather than on KNBC's estimate of construction cost, Voice, by KNBC's admission, would have an average of as much as \$950 per hour for local programing.

²² Affidavits are submitted from the personnel who participated in this analysis.

²³ This total includes transmitter and antenna costs of \$705,000; studios and offices, \$1,661,000; studio technical equipment, mobile unit, installation costs, furniture, etc., \$2,111,000; legal, engineering, contingencies, and miscellaneous costs, \$200,000.

²⁴ The data upon which KNBC's request is based were not before the Commission when Voice's application was designated for hearing. Therefore, the Commission's failure to specify such an issue does not preclude KNBC's request at the present time, and KNBC is entitled to a reasoned analysis on the merits of its contention. Atlantic Broadcasting Co. (WUST), 5 FCC 2d 717, 8 RR 2d 991 (1966).

would have a deficit in its proposed financing of approximately \$2.3 million. Although we recognize that in many respects cost differences may reflect differences in judgment as to equipment purchases, KNBC, as an operating station in Los Angeles is in a position to supply valid estimates of the cost of construction of a television station in that community. In view of this fact, the Review Board considers that it was incumbent upon Voice to supply some explanation for the wide discrepancies between its financial proposal and KNBC's amply supported estimates. Without such an explanation, the Board cannot determine the reason for these differences and cannot satisfy itself that Voice has demonstrated its financial qualifications. Although Voice has attempted to explain the differences between its equipment proposal and KNBC's estimate, that explanation, even if we were to conclude that it resolved all questions concerning the cost of technical equipment, would still leave an unexplained deficit of almost \$1.5 million in the cost of construction and operation as a result of the differences on other estimates. In this situation, an issue is required to determine Voice's total cost of construction.

25. Accordingly, it is ordered, That the petition to enlarge issues, filed August 26, 1969, by National Broadcasting Co., Inc. (KNBC), is granted to the extent indicated herein, and is denied in all other respects; and

26. It is further ordered, That Issue 1, as specified in memorandum opinion and order, FCC 69-762, released July 16, 1969, is amended to read as follows:

(1) To determine with respect to the application of Voice of Los Angeles, Inc.:

(a) Whether John F. Simmons has available liquid and current assets (as defined in section III, paragraph 4(d), FCC Form 301) in excess of current liabilities in sufficient amount to meet his commitment to the applicant.

(b) Whether the applicant will have available a bank loan of \$2,500,000 from the Union Bank to finance the construction and first 3 months cost of operation of the station.

(c) The basis for estimated cost of construction.

(d) Whether, in light of the evidence adduced under subissue (c) above, the applicant has available to it funds in excess of those already shown to be available if such additional funds are necessary.

(e) Whether, in the light of the evidence adduced pursuant to the foregoing, Voice of Los Angeles, Inc., is financially qualified.

Adopted: February 12, 1970.

Released: February 16, 1970.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] BEN F. WAPLE,
Secretary.

[F.R. Doc. 70-2227; Filed, Feb. 20, 1970;
8:48 a.m.]

[Docket No. 18774; FCC 70-169]

PRIMER ON ASCERTAINMENT OF COMMUNITY PROBLEMS BY BROADCAST APPLICANTS

Order Extending Comment Period

In the matter of Primer on Ascertainment of Community Problems by Broadcast Applicants, Part I, sections IV-A and IV-B of FCC forms; Docket No. 18774.

1. This proceeding, inviting comments on the Primer which the Commission proposes to issue concerning the ascertainment of community needs by broadcast applicants, was begun by notice of inquiry adopted and released December 19, 1969 (FCC 69-1402). Comments were to be submitted on or before January 30, 1970.

2. The Commission has recently received three requests for an extension of time for comments. Committee to Improve Bay Area Television by "Motion for Extension of time" asks a date of February 14, 1970. Students of the Georgetown University Law Center, Washington, D.C., seek extension of 60 days, which would be March 30. The National Mexican American Anti-Defamation Committee, of Washington, D.C., and two other Mexican-American groups, ask for 30 days. In addition, in his comments filed January 30, Mr. Jon Paul Davidson asks that the Commission not reach a decision herein until it has an opportunity to consider the results of certain "pioneer" community surveys, including one scheduled to be conducted in Columbia, Md., from January 12 to March 23.

3. It appears that more time for comments herein is warranted, and that an additional period will permit parties to furnish information and material which may be of value. Accordingly, it is ordered, That, the time for comments in response to the notice of inquiry in this proceeding is extended, to and including April 13, 1970. Comments may include replies to material already filed in this proceeding.

Adopted: February 11, 1970.

Released: February 18, 1970.

By the Commission.

FEDERAL COMMUNICATIONS
COMMISSION,

[SEAL] BEN F. WAPLE,
Secretary.

[F.R. Doc. 70-2226; Filed, Feb. 20, 1970;
8:48 a.m.]

¹ Chairman Burch absent.

FEDERAL POWER COMMISSION

[Docket No. E-7513]

DUKE POWER CO.

Order Permitting Change of Rate Schedules, etc.

FEBRUARY 9, 1970.

Order permitting change of rate schedules and supplements during suspension period, accepting for filing superseding rate schedules and supplements thereto, suspending superseding supplements to rate schedules, waiving notice requirements, and permitting superseding rate schedules and their supplements to become effective as herein-after ordered.

By order issued November 20, 1969, in the above-entitled proceeding, the Commission suspended and ordered a hearing on the lawfulness of rate schedule supplements proposed by Duke Power Co. (Duke), which included among others, Supplement No. 3 to Duke's Rate Schedule FPC No. 181, Supplement No. 3 to Duke's Rate Schedule FPC No. 184, Supplement No. 1 to Duke's Rate Schedule FPC No. 203, Supplement No. 2 to Duke's Rate Schedule FPC No. 222, and Supplement No. 2 to Duke's Rate Schedule FPC No. 223. Those suspended supplements sought to incorporate a fuel cost adjustment clause into the contracts for the sale of electric power by Duke to the cities of Gaffney, Laurens, and Easley and the town of Prosperity, S.C. Rate Schedules FPC Nos. 181, 184, 203, 222, and 223 were continued in effect by that order until this proceeding has been terminated or until the period of suspension has expired, i.e., April 22, 1970.

Duke, on December 10, 1969, tendered for filing new service contracts with each of the four above-named municipalities, together with supplements¹ to supersede the presently effective rate schedules. Each proposed superseding rate schedule consists of (1) a basic service contract, (2) a supplement setting forth delivery point information, (3) a supplement containing the applicable rate, (4) a Southeastern Power Administration (SEPA) allocation amendment specifying the amount of power and associated energy Duke will deliver from SEPA to each delivery point,² and (5) the fuel cost adjustment clause. The previously filed applicable deficiency energy contracts are being redesignated in Appendix A as supplements to the respective basic contracts.

In the subject tender, Duke is proposing to change the format of its rate schedules to conform to its new standard form of contract. Additionally, the tender proposes one rate schedule for the

¹ The tender is designated in Appendix A attached hereto.

² Among the submittals for each customer is a SEPA document showing the allocated capacity and the daily and annual energy allocation from SEPA for each delivery point. Such documents have been designated as Exhibits to the respective service contracts.

city of Laurens with separate supplements for its two delivery points rather than the present rate schedule for each delivery point. The tender also reflects SEPA's reallocation to these preference customers of capacity and energy that had originally been purchased by the town of Ninety-Six, S.C., whose electric facilities were recently purchased by Duke.

The tendered filing does not seek any change in rates or charges, contract demands, or conditions of service. The fuel cost adjustment clauses² are the same clauses that were previously filed by Duke and suspended by the Commission in this proceeding and, if effective, would increase Duke's billing to these four municipalities by an estimated \$63,475 annually.

Duke has requested waiver of the 30-day notice requirements contained in section 205(d) of the Federal Power Act and § 35.3(a) of the Commission's regulations under the Federal Power Act in order to permit its tendered rate schedules and supplements to become effective October 20, 1969. In support of that request, Duke states that notice of the SEPA reallocations was not received until after October 20, 1969, and, further, that the tender is only a change in form. We shall grant waiver of the 30-day notice requirements to permit the tendered Rate Schedules FPC Nos. 241, 242, 243, and 244 and their supplements (except those pertaining to the fuel cost adjustment clause) to become effective as requested. However, with respect to the fuel clause supplements, we shall suspend them until April 23, 1970, to conform their effective date to that of the supplements that were previously suspended in this proceeding.

The Commission finds:

(1) Good cause exists for permitting Duke to change its existing Rate Schedules FPC Nos. 181, 184, 203, 222, and 223 and the supplements thereto during the period of suspension and to accept for filing the tendered superseding rate schedules and supplements thereto.

(2) Good cause has been shown to waive the 30-day notice requirement contained in section 205(d) of the Federal Power Act and § 35.3(a) of the Commission's regulations under the Federal Power Act in order to permit the tendered rate schedules and their supplements, except for the fuel cost adjustment clauses, to become effective as hereinafter ordered.

(3) It is necessary and appropriate for purposes of the Federal Power Act, particularly section 205 thereof, to suspend the operation of the fuel clause supplements tendered on December 10, 1969, as herein ordered.

The Commission orders:

(A) Duke is hereby permitted to change its Rate Schedules FPC Nos. 181,

184, 203, 222, and 223 and the supplements thereto during the period of suspension.

(B) Duke's tender of December 10, 1969, of Rate Schedules FPC Nos. 241, 242, 243, and 244 and the Supplements thereto is hereby accepted for filing.

(C) The 30-day notice requirements of section 205(d) of the Federal Power Act and § 35.3(a) of our regulations under that Act are hereby waived to permit Duke's Rate Schedules FPC Nos. 241, 242, and 243 and Supplements Nos. 1, 2, and 3 thereto; and Rate Schedule FPC No. 244 and Supplements Nos. 1, 2, 3, 4, and 5 thereto, to become effective October 20, 1969.

(D) Supplement No. 5 to Duke's Rate Schedules FPC Nos. 241 and 242; Supplement No. 4 to Rate Schedule FPC No. 243; and Supplement No. 7 to Rate Schedule FPC No. 244 are hereby suspended and the use thereof deferred un-

til April 23, 1970. On that date, those supplements shall take effect in the manner prescribed by the Federal Power Act, subject to further order of the Commission in Docket No. E-7513, subject to Duke's keeping an accurate account in detail of all amounts received by reason of such change in rates and charges, and subject to such refund as the Commission may order, all in accordance with section 205(e) of the Federal Power Act.

(E) Unless otherwise ordered by the Commission, Duke shall not change the terms or provisions of Rate Schedules FPC Nos. 241, 242, 243, and 244 or the supplements thereto until this proceeding has been terminated or until the period of suspension has expired.

By the Commission.

[SEAL]

GORDON M. GRANT,
Secretary.

DUKE POWER Co.

Filed: Dec. 10, 1969. Effective: Oct. 20, 1969 (as requested).

Designation	Other Party	Date	Description
Rate Schedule FPC No. 241 (Supersedes Rate Schedule FPC No. 181 and Supplement No. 2 thereto).	City of Easley, S.C.	11-21-69	Electric power contract.
Exhibit A to Rate Schedule FPC No. 241	do	10-20-69	SEPA allocation of power and energy. Exhibit A—Delivery point No. 1—Class I
Supplement No. 1 to Rate Schedule FPC No. 241	do	11-21-69	Exhibit B—Schedule No. 10
Supplement No. 2 to Rate Schedule FPC No. 241	do	1-1-65	Exhibit C—SEPA allocation delivery point No. 1
Supplement No. 3 to Rate Schedule FPC No. 241	do	11-21-69	Deficiency energy contract.
Supplement No. 4 to Rate Schedule FPC No. 241 ¹ (Redesignation of Supplement No. 1 to Rate Schedule FPC No. 181).	do	1-28-64	Letter for rate reduction for deficiency energy.
Supplement No. 1 to Supplement No. 4 to Rate Schedule FPC No. 241 ² (Redesignation of Supplement No. 1 to Supplement No. 1 to Rate Schedule FPC No. 181).	do	8-28-64	Letter for rate reduction for deficiency energy.
Rate Schedule FPC No. 242 (Supersedes Rate Schedule FPC No. 184 and Supplement No. 2 thereto).	Town of Prosperity, S.C.	11-21-69	Electric power contract.
Exhibit A to Rate Schedule FPC No. 242	do	10-20-69	SEPA allocation of power and energy. Exhibit A—Delivery point No. 1—Class I
Supplement No. 1 to Rate Schedule FPC No. 242	do	11-21-69	Exhibit B—Schedule No. 10C
Supplement No. 2 to Rate Schedule FPC No. 242	do	1-1-65	Exhibit C—SEPA allocation delivery point No. 1
Supplement No. 3 to Rate Schedule FPC No. 242	do	11-21-69	Deficiency energy contract.
Supplement No. 4 to Rate Schedule FPC No. 242 ¹ (Redesignation of Supplement No. 1 to Rate Schedule FPC No. 184).	do	2-7-64	Letter for rate reduction for deficiency energy.
Supplement No. 1 to Supplement No. 4 to Rate Schedule FPC No. 242 ² (Redesignation of Supplement No. 1 to Supplement No. 1 to Rate Schedule FPC No. 184).	do	8-28-64	Letter for rate reduction for deficiency energy.
Rate Schedule FPC No. 243 (Supersedes Rate Schedule FPC No. 203).	City of Gaffney, S.C.	11-20-69	Electric power contract.
Exhibit A to Rate Schedule FPC No. 243	do	10-20-69	SEPA allocation of power and energy. Exhibit A—Delivery point No. 1—Class I
Supplement No. 1 to Rate Schedule FPC No. 243	do	11-20-69	Exhibit B—Schedule No. 10
Supplement No. 2 to Rate Schedule FPC No. 243	do	1-1-65	Exhibit C—SEPA allocation delivery point No. 1
Supplement No. 3 to Rate Schedule FPC No. 243	do	11-20-69	Electric power contract.
Rate Schedule FPC No. 244 (Supersedes Rate Schedule FPC No. 222 and Rate Schedule FPC No. 223 and Supplement No. 1, Supplement No. 2 and Exhibit A thereto).	City of Laurens, S.C. (Delivery points Nos. 1 and 2).	11-18-69	SEPA allocation of power and energy. Exhibit A—Delivery point No. 1—Class I
Exhibit A to Rate Schedule FPC No. 244 (Supersedes Exhibit A to Rate Schedule FPC No. 222).	do	10-20-69	Exhibit B—Schedule No. 10
Supplement No. 1 to Rate Schedule FPC No. 244	do	11-18-69	Exhibit C—SEPA allocation delivery point No. 1
Supplement No. 2 to Rate Schedule FPC No. 244	do	11-18-69	Exhibit C—SEPA allocation delivery point No. 2
Supplement No. 3 to Rate Schedule FPC No. 244	do	1-1-65	Deficiency energy contract.
Supplement No. 4 to Rate Schedule FPC No. 244	do	11-18-69	Exhibit C—SEPA allocation delivery point No. 1
Supplement No. 5 to Rate Schedule FPC No. 244	do	11-18-69	Exhibit C—SEPA allocation delivery point No. 2
Supplement No. 6 to Rate Schedule FPC No. 244 ³ (Redesignation of Supplement No. 1 to Rate Schedule FPC No. 222).	do	12-15-66	Deficiency energy contract.

¹ Filed: Apr. 10, 1964; Effective: Dec. 20, 1963.

² Filed: Aug. 31, 1964; Effective: July 1, 1964.

³ Filed: Apr. 12, 1967; Effective: Nov. 20, 1966.

² Designated on page four of Appendix A as Supplement No. 5 to Duke's Rate Schedules FPC Nos. 241 and 242, Supplement No. 4 to Duke's Rate Schedule FPC No. 243, and Supplement No. 7 to Duke's Rate Schedule FPC No. 244.

FUEL COST ADJUSTMENT CLAUSES SUBJECT TO SUSPENSION

Filed: December 10, 1969.

Effective: Subject To Suspension in Docket E-7513 until April 23, 1970.

Redesignation	Other Party
Supplement No. 5 to Rate Schedule FPC No. 241 (Redesignation of Supplement No. 3 to Rate Schedule FPC No. 181).	City of Easley, S.C.
Supplement No. 5 to Rate Schedule FPC No. 242 (Redesignation of Supplement No. 3 to Rate Schedule FPC No. 184).	Town of Prosperity, S.C.
Supplement No. 4 to Rate Schedule FPC No. 243 (Redesignation of Supplement No. 1 to Rate Schedule FPC No. 203).	City of Gaffney, S.C.
Supplement No. 7 to Rate Schedule FPC No. 244 (Redesignation of Supplement No. 2 to Rate Schedule FPC No. 222).	City of Laurens, S.C. (Delivery point Nos. 1 and 2).

[P.R. Doc. 70-2056; Filed, Feb. 20, 1970; 8:45 a.m.]

[Dockets Nos. RI70-1144, etc.]

C. R. GALLAGHER, JR. ET AL.

Order Providing for Hearing on and Suspension of Proposed Changes in Rates, and Allowing Rate Changes To Become Effective Subject to Refund¹

FEBRUARY 11, 1970.

The Respondents named herein have filed proposed changes in rates and

¹ Does not consolidate for hearing or dispose of the several matters herein.charges of currently effective rate schedules² for sales of natural gas under Commission jurisdiction, as set forth below.

The proposed changed rates and charges may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is in the public interest and consistent with the Natural Gas Act that the Commission enter upon hearings regarding the lawfulness of the proposed changes, and that the supplements herein be suspended and their use be deferred as ordered below.

The Commission orders: (A) Under the Natural Gas Act, particularly Sections 4 and 15, the regulations pertaining thereto [18 CFR, Chapter I], and the Commission's rules of practice and procedure, public hearings shall be held concerning the lawfulness of the proposed changes.

(B) Pending hearings and decisions thereon, the rate supplements herein are suspended and their use deferred until date shown in the "Date Suspended Until" column, and thereafter until made effective as prescribed by the Natural Gas Act: *Provided, however*, that the supplements to the rate schedules filed by respondents, as set forth herein, shall become effective subject to refund on the date and in the manner herein² Producers operating under small producer certificates are permitted to file above-ceiling rate increases in the Permian Basin Area without submitting rate schedules as a result of Order No. 394 issued January 6, 1970. Where the words "supplements" or "rate schedules" appear in this order, they refer to the notices of change in rate filed by the small producers herein.prescribed if within 20 days from the date of the issuance of this order respondents shall each execute and file under its above-designated docket number with the Secretary of the Commission its agreement and undertaking to comply with the refunding and reporting procedure required by the Natural Gas Act and § 154.102 of the regulations thereunder, accompanied by a certificate showing service of copies thereof upon all purchasers under the rate schedule involved. Unless respondents are advised to the contrary within 15 days after the filing of their respective agreements and undertakings, such agreements and undertakings shall be deemed to have been accepted.³

(C) Until otherwise ordered by the Commission, neither the suspended supplements, nor the rate schedules sought to be altered, shall be changed until disposition of these proceedings or expiration of the suspension period.

(D) Notices of intervention or petitions to intervene may be filed with the Federal Power Commission, Washington, D.C. 20426, in accordance with the rules of practice and procedure [18 CFR 1.8 and 1.37(f)] on or before April 3, 1970.

By the Commission.

[SEAL]

GORDON M. GRANT,
Secretary.³ If an acceptable general undertaking, as provided in Order No. 377, has previously been filed by a producer, then it will not be necessary for that producer to file an agreement and undertaking as provided herein. In such circumstances the producer's proposed increased rate will become effective as of the expiration of the suspension period without any further action by the producer.

Docket No.	Respondent	Rate schedule No.	Supplement No.	Purchaser and producing area	Amount of annual increase	Date filing tendered	Effective date unless suspended	Date suspended until—	Cents per Mcf	Rate in effect subject to refund in dockets Nos.
RI70-1144	C. R. Gallagher, Jr. (Operator) et al., suite 8, 1603 Broadway, Lubbock, Tex. 79401.	(9)	(3-4)	Transwestern Pipeline Co. (Waha (Delaware) Field, Reeves County, Tex.) (RR. District No. 8) (Permian Basin Area).	\$1,051	1-12-70	1-12-70	1-13-70	16.5	16.573
RI70-1145	George T. Abell ⁴	(9)	(9)	El Paso Natural Gas Co. (Sec. 7, Bk. 106, T and St. L. Survey, Pecos County, Tex.) (RR. District No. 8) (Permian Basin Area).	49	1-20-70	1-20-70	1-21-70	16.5	16.5619
	do ⁵	(12)	(12)	El Paso Natural Gas Co. (Gomez-Ellenburger Field, Pecos County, Tex.) (RR. District No. 8).	7,666	1-20-70	1-20-70	1-21-70	16.5	16.785
RI70-1146	Wallen Production Co. ⁶	(14)	(14)	Northern Natural Gas Co. (Ozona and Hunt Baggett Fields, Crockett County, Tex.) (RR. District No. 7-C) (Permian Basin Area).	75	1-19-70	1-19-70	1-20-70	16.5	16.5619
RI70-1147	National Bank of Tulsa, Executor of the Estate of James A. Chapman, Deceased. ⁷	(16)	(16)	Natural Gas Pipeline Co. of America (Crittendon and Lockridge Fields, Ward, Winkler, and Loving County, Tex.) (RR. District No. 8) (Permian Basin Area).	35	1-23-70	1-23-70	1-24-70	16.5	16.5038
RI70-1148	Apeo Oil Corp. ⁸	(18)	(18)	Northern Natural Gas Co. (Puckett (Devonian) Field, Pecos County, Tex.) (RR. District No. 8) (Permian Basin Area).	738	1-26-70	1-26-70	1-27-70	14.5	14.5510

⁴ No rate schedule on file. Respondent was issued a small producer certificate in Docket No. CS66-31.⁵ Relates to contract dated Nov. 2, 1954.⁶ The stated effective date is the date of filing.⁷ The suspension period is limited to 1 day.⁸ Tax reimbursement increase.⁹ Pressure base is 14.05 p.s.i.a.¹⁰ No rate schedule on file—pertains to contract dated Dec. 31, 1964.¹¹ Amended by filing of Jan. 26, 1970.

The producers herein are holders of small certificates and have filed rate increases reflecting partial reimbursement for the increase in Texas Production Tax from 7 percent to 7.5 percent enacted by the State of Texas on September 9, 1969, to be effective as of October 1, 1969. The proposed rates

exceed the applicable area base ceiling rate determined in Opinion No. 468 for the Permian Basin Area.

Since the producers' proposed rate increases relate solely to reimbursement for the increase in the Texas production tax we believe that the proposed rate increases

should be suspended for 1 day from the date of filing in accordance with order No. 390 issued October 10, 1969, since the filings involved were made after October 31, 1969.

[P.R. Doc. 70-2057; Filed, Feb. 20, 1970; 8:45 a.m.]

[Dockets Nos. RI70-1149 etc.]

FRENCH M. ROBERTSON ET AL.

Order Providing for Hearings on and Suspension of Proposed Changes in Rates¹

FEBRUARY 11, 1970.

The respondents named herein have filed proposed increased rates and charges of currently effective rate schedules^{2a} for sales of natural gas under

¹ Does not consolidate for hearing or dispose of the several matters herein.

^{2a} Producers operating under small producer certificates are permitted to file above-celling rate increases in the Permian Basin Area without submitting rate schedules as a result of order No. 394 issued Jan. 6, 1970. Where the words "supplement" or "rate schedules" appear in this order, they refer to the notices of change in rate filed by the small producers herein.

Commission jurisdiction, as set forth below.

The proposed changed rates and charges may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is in the public interest and consistent with the Natural Gas Act that the Commission enter upon hearings regarding the lawfulness of the proposed changes, and that the supplements herein be suspended and their use be deferred as ordered below.

The Commission orders:

(A) Under the Natural Gas Act, particularly sections 4 and 15, the regulations pertaining thereto [18 CFR, Chapter I], and the Commission's rules of practice and procedure, public hearings shall be held concerning the lawfulness of the proposed changes.

(B) Pending hearings and decisions thereon, the rate supplements herein are suspended and their use deferred until date shown in the "Date Suspended Until" column, and thereafter until made effective as prescribed by the Natural Gas Act.

(C) Until otherwise ordered by the Commission, neither the suspended supplements, nor the rate schedules sought to be altered, shall be changed until disposition of these proceedings or expiration of the suspension period.

(D) Notices of intervention or petitions to intervene may be filed with the Federal Power Commission, Washington, D.C. 20426, in accordance with the rules of practice and procedure [18 CFR 1.8 and 1.37(f)] on or before April 3, 1970.

By the Commission.

[SEAL]

GORDON M. GRANT,
Secretary.

APPENDIX A

Docket No.	Respondent	Rate schedule No.	Supplement No.	Purchaser and producing area	Amount of annual increase	Date filing tendered	Effective date unless suspended	Date suspended until—	Cents per Mcf Rate in effect	Proposed increased rate	Rate in effect subject to refund in dockets Nos.
RI70-1149	French M. Robertson et al., Post Office Box 519, Abilene, Tex. 79604.	(2)	(23)	El Paso Natural Gas Co. (Northeast Noelke Field, Crockett County, Tex.) (RR. District No. 7-C) (Permian Basin Area).	\$3,500	1-12-70	* 2-12-70	7-12-70	14.50	** 16.50	
RI70-1150	McGrath & Smith, Inc. ³	(7)	(7)	El Paso Natural Gas Co. (Howard Draw, Northeast Field, Crockett County, Tex.) (RR. District No. 7-C) (Permian Basin Area).	3,600	1-19-70	* 2-19-70	7-19-70	16.5	** 17.5656	
RI70-1151	George T. Abell ¹⁰	(11)	(11)	El Paso Natural Gas Co. (Sec. 7, Blk 106, T & St. L Survey, Pecos County, Tex.) (RR. District No. 8) (Permian Basin Area).	792	* 1-20-70	* 2-20-70	7-20-70	16.5619	** 17.5656	
	do ¹⁰	(13)	(13)	El Paso Natural Gas Co. (Gomez-Ellenburger Field, Pecos County, Tex.) (RR. District No. 8) (Permian Basin Area).	27,357	* 1-20-70	* 2-20-70	7-20-70	16.785	** 17.802	
RI70-1152	Fox, Butler & Dunigan ¹⁴	(15)	(15)	West Texas Gathering Co. (Emperor Devonian Field, Winkler County, Tex.) (RR. District No. 8) (Permian Basin Area).	23,155	1-19-70	* 2-19-70	7-19-70	16.5	** 18.0675	
RI70-1153	American Trading and Production Corp. ¹⁶	(17)	(17)	Transwestern Pipeline Co. (Barstow (Fusselman) Field, Ward County, Tex.) (RR. District No. 8) (Permian Basin Area).	10,003	1-19-70	* 3-1-70	8-1-70	16.5	** 19.0831	
	do ¹⁶	(18)	(18)	El Paso Natural Gas Co. (Brown-Bassett (Ellenburger) Field, Crockett County, Tex.) (RR. District No. 7-C) (Permian Basin Area).	16,980	1-19-70	* 3-1-70	8-1-70	16.5	** 17.5656	
	do ¹⁶	(19)	(19)	El Paso Natural Gas Co. (West Waha (Ellenburger) Field, Reeves County, Tex.) (RR. District No. 8) (Permian Basin Area).	25,589	1-19-70	* 3-1-70	8-1-70	16.5	** 17.5656	
RI70-1154	Robert N. Enfield ²⁰	(21)	(21)	Natural Gas Pipeline Co. of America (Indian Basin Area, Eddy County, N. Mex.) (Permian Basin Area).	18,913	1-14-70	* 2-14-70	7-14-70	16.659	** 17.646	
RI70-1155	Wallen Production Co. ²²	(23)	(23)	Northern Natural Gas Co. (Ozona Field, Crockett County, Tex.) (RR. District No. 7-C) (Permian Basin Area).	2,420	1-19-70	* 2-19-70	7-19-70	16.0	** 17.0638	
	do ²²	(24)	(24)	Northern Natural Gas Co. (Ozona Field, Crockett County, Tex.) (RR. District 7-C) (Permian Basin Area).	89	1-19-70	* 2-19-70	7-19-70	16.0	** 17.0638	
RI70-1156	Wolfson Oil Co. ²⁵	(26)	(26)	El Paso Natural Gas Co. (Jalmat Field, Lea County, N. Mex.) (Permian Basin Area).	21,452	1-26-70	* 2-26-70	7-26-70	14.3012	** 17.8520	
RI70-1157	Ashmun & Hillard ²⁷	(28)	(28)	El Paso Natural Gas Co. (Midway Lane Strawn and Atoka Gas Field, Crockett County, Tex.) (Permian Basin Area).	1,989	1-27-70	* 2-27-70	7-27-70	16.5	* 17.5656	
RI70-1158	M. B. Rudman ³⁰	(30)	(30)	El Paso Natural Gas Co. (Worsham-Bayer Field, Reeves County, Tex.) (RR. District No. 8) (Permian Basin Area).	9,751	1-23-70	* 2-23-70	7-23-70	16.5619	* 17.5656	RI70-1087.
	do ³⁰	(31)	(31)	El Paso Natural Gas Co. (Gomez-Ellenburger Field, Pecos County, Tex.) (RR. District No. 8) (Permian Basin Area).	852	1-23-70	* 2-23-70	7-23-70	16.5619	* 17.5656	RI70-1087.
RI70-1159	Raymond A. Williams, Jr. ³²	(32)	(32)	El Paso Natural Gas Co. (Worsham-Bayer Field, Reeves County, Tex.) (RR. District No. 8) (Permian Basin Area).	1,197	1-23-70	* 2-23-70	7-23-70	16.5619	* 17.5656	RI70-1088.
	do ³²	(34)	(34)	El Paso Natural Gas Co. (Gomez-Ellenburger Field, Pecos County, Tex.) (RR. District No. 8) (Permian Basin Area).	107	1-23-70	* 2-23-70	7-23-70	16.5619	* 17.5656	RI70-1088.

See footnotes on next page.

¹ No rate schedule on file. Respondent issued a small producer certificate in Docket No. CS66-67.

² Relates to contract dated Nov. 2, 1964.

³ The stated effective date is the first day after expiration of the statutory notice.

⁴ Periodic rate increase.

⁵ Pressure base is 14.65 p.s.i.a.

⁶ No rate schedule on file—pertains to Oct. 11, 1967, ratification of Nov. 9, 1966, contract.

⁷ Respondent issued a small producer certificate in Docket No. CS66-101.

⁸ The stated effective date is the effective date requested by Respondent.

⁹ Respondent issued a small producer certificate in Docket No. CS66-109.

¹⁰ No rate schedule on file—pertains to contract dated Feb. 24, 1966.

¹¹ Amended by filing of Jan. 26, 1970.

¹² No rate schedule on file—pertains to contract dated Dec. 31, 1964.

¹³ Respondent issued a small producer certificate in Docket No. CS67-26.

¹⁴ No rate schedule on file—pertains to contract dated Aug. 17, 1969.

¹⁵ Respondent issued a small producer certificate in Docket No. CS66-76.

¹⁶ No rate schedule on file—pertains to contract dated May 2, 1969.

Robert N. Enfield requests an effective date of February 1, 1970, or the earliest date possible for his proposed rate increase. Wolfson Oil Co. and the National Bank of Tulsa, Executor of the Estate of James A. Chapman, deceased, request waiver of the statutory notice to permit earlier effective dates for their proposed rate increases. Good cause has not been shown for waiving the 30-day notice requirement provided in section 4(d) of the Natural Gas Act to permit earlier effective dates for the aforementioned producers' rate filings and such requests are denied.

The proposed periodic rate increases herein are filed by holders of small producer certificates for Permian Basin sales. The proposed increases exceed the rate ceilings set forth in § 157.40(b) of the Commission's regulations for sales made under Small Producer Certificates and should be suspended for 5 months from the date shown in the "Effective Date" column of Appendix "A" hereof.

The proposed rate increase filed by Wolfson Oil Co. (Wolfson) reflects partial reimbursement for the full 2.55 percent New Mexico Emergency School Tax. On January 30, 1970, the buyer, El Paso Natural Gas Co. (El Paso) filed a protest to Wolfson's proposed increased rate. El Paso questions the right of the producer under the tax reimbursement clause to file a rate increase reflecting tax reimbursement computed on the basis of an increase in tax rate by the New Mexico Legislature in excess of 0.55 percent. While the buyer concedes that the New Mexico Legislature effected a higher rate of at least 0.55 percent, it claims there is controversy as to whether or not the new legislation effected an increased rate in excess of 0.55 percent. In view of the contractual problem presented, we shall provide that the hearing herein with respect to Wolfson's rate increase shall concern itself with the contractual basis for the rate filing, as well as the statutory lawfulness of the proposed rate and charge.

[F.R. Doc. 70-2058; Filed, Feb. 20, 1970; 8:45 a.m.]

[Docket No. CP70-191]

ALABAMA-TENNESSEE NATURAL GAS CO.

Notice of Application

FEBRUARY 16, 1970.

Take notice that on February 9, 1970, Alabama-Tennessee Gas Co. (applicant), Post Office Box 918, Florence, Ala. 35630, filed in Docket No. CP70-191 an application pursuant to sections 7 (b) and (c) of the Natural Gas Act for permission and approval to abandon certain facilities, and for a certificate of public convenience and necessity authorizing the construction and operation of certain facilities, all of which are or will be used in the transportation of natural gas in interstate commerce for resale, all as more fully set forth in the application

which is on file with the Commission and open to public inspection.

Applicant proposes to remove and replace approximately 5.26 miles of 6 $\frac{1}{2}$ -inch O.D. main transmission line with 12 $\frac{3}{4}$ -inch pipe from a point near Greenbrier, Ala., to a point near Madison, Ala. Applicant also proposes to construct and operate approximately 4.3 miles of new lateral line near Courtland, Ala.

The total estimated cost of the proposed replacement and construction is \$235,400, and reutilization of the removed 6 $\frac{1}{2}$ -inch line will reduce the cash required by \$34,500. The proposed facilities will be financed by earnings and short-term borrowings.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 10, 1970, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate or permission and approval for the proposed abandonment is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

GORDON M. GRANT,
Secretary.

[F.R. Doc. 70-2224; Filed, Feb. 20, 1970; 8:48 a.m.]

¹⁷ No rate schedule on file—pertains to contract dated May 4, 1967.

¹⁸ No rate schedule on file—pertains to contract dated Feb. 10, 1966.

¹⁹ Respondent issued a small producer certificate in Docket No. CS67-60.

²⁰ No rate schedule on file—pertains to contract dated Sept. 10, 1964.

²¹ Respondent issued a small producer certificate in Docket No. CS67-104.

²² No rate schedule on file—pertains to contracts dated July 19, 1961 and Mar. 23, 1962.

²³ No rate schedule on file—pertains to contract dated Mar. 23, 1962.

²⁴ Respondent issued a small producer certificate in Docket No. CS66-62.

²⁵ No rate schedule on file—pertains to contract dated July 11, 1949.

²⁶ Respondent issued a small producer certificate in Docket No. CS66-120.

²⁷ No rate schedule on file—pertains to contract dated Apr. 1, 1966.

²⁸ Respondent issued a small producer certificate in Docket No. CS67-4.

²⁹ No rate schedule on file—pertains to contract dated Nov. 22, 1967.

³⁰ No rate schedule on file—pertains to contract dated Mar. 9, 1965.

³¹ Respondent issued a small producer certificate in Docket No. CS67-5.

³² No rate schedule on file—pertains to contract dated Nov. 22, 1967.

³³ No rate schedule on file—pertains to contract dated Mar. 9, 1965.

[Docket No. CP70-190]

MONTANA-DAKOTA UTILITIES CO.

Notice of Application

FEBRUARY 16, 1970.

Take notice that on February 9, 1970, Montana-Dakota Utilities Co. (applicant), 400 North Fourth Street, Bismarck, N. Dak. 58501, filed in Docket No. CP70-190 an application pursuant to section 7(c) of the Natural Gas Act, as implemented by § 157.7 of the regulations thereunder, for a certificate of public convenience and necessity authorizing the construction during the 12-month period commencing on April 1, 1970, and the operation of facilities to enable applicant to take purchased gas into its certificated main pipeline system, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

The stated purpose of this budget-type application is to augment applicant's ability to act with reasonable dispatch in contracting for and connecting to its pipeline system additional supplies of natural gas in areas generally coextensive with said system.

The application states that the total estimated cost of all facilities proposed will not exceed \$400,000, and the total cost of any single project will not exceed \$100,000. The proposed facilities will be financed through internally generated funds.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 10, 1970, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission

on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

GORDON M. GRANT,
Secretary.

[F.R. Doc. 70-2223; Filed, Feb. 20, 1970;
8:48 a.m.]

[Docket No. CP70-193]

TRANSCONTINENTAL GAS PIPE LINE CORP.

Notice of Application

FEBRUARY 17, 1970.

Take notice that on February 10, 1970, Transcontinental Gas Pipe Line Corp. (applicant), Post Office Box 1396, Houston, Tex. 77001, filed in Docket No. CP70-193 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of certain facilities for the transportation and sale of natural gas in interstate commerce and the rendition of additional service to certain of its customers, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant proposes to construct and operate approximately 145.47 miles of pipeline loops consisting of 42-inch, 30-inch, 24-inch, and 16-inch diameter lines, 54,200 additional horsepower in existing compressor stations, 24 miles of 20-inch and 12-inch diameter gathering laterals, 2.24 miles of 12-inch diameter sales lateral, and appurtenant metering and regulating facilities. The application states that the purpose of the proposed facilities is to provide additional pipeline service of approximately 54,400 Mcf per day, additional underground storage service of approximately 70,000 Mcf per day, and approximately 63,913 Mcf per day of a new 30-day peaking service, all to existing resale customers.

Applicant further proposes to render additional transportation service totaling 23,000 Mcf per day for two existing customers furnishing applicant additional gas volumes for resale as well as the additional transportation volumes.

The total estimated cost of the proposed facilities is \$75,226,000, which will be financed initially from temporary bank loans and available cash.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 10, 1970, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Com-

mission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

GORDON M. GRANT,
Secretary.

[F.R. Doc. 70-2225; Filed, Feb. 20, 1970;
8:48 a.m.]

SMALL BUSINESS ADMINISTRATION

[License No. 01/01-0020]

MUTUAL SMALL BUSINESS INVESTMENT CORP.

Approval of Transfer of Control of a Licensed Small Business Investment Company

Pursuant to the provisions of § 107.701 of the Small Business Administration (SBA) Regulations (13 CFR Part 107, 33 F.R. 326), a notice of a proposed transfer of control of Mutual Small Business Investment Corporation, 31 St. James Street, Boston, Mass. 02116, was published in the FEDERAL REGISTER on January 8, 1970 (35 F.R. 345).

Interested persons were given until January 18, 1970, to submit their comments to SBA on the proposed transfer of control. No comments were received.

Upon consideration of the application and other relevant information, SBA hereby approves the transfer of control of Mutual Small Business Investment Corporation.

Dated: February 12, 1970.

A. H. SINGER,
Associate Administrator
for Investment.

[F.R. Doc. 70-2200; Filed, Feb. 20, 1970;
8:46 a.m.]

INTERSTATE COMMERCE COMMISSION

[Notice 29]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

FEBRUARY 18, 1970.

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 of Ex Parte No. MC-67 (49 CFR Part 1131) 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 of notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six 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 field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 200 (Sub-No. 233 TA), filed February 12, 1970. Applicant: RISS INTERNATIONAL CORPORATION, 903 Grand Avenue, Kansas City, Mo. 64103. Applicant's representative: Rodger J. Walsh (same address as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: Meat, meat products and meat byproducts, from Wichita, Kans., to points in Florida, Georgia, South Carolina, North Carolina, Alabama, and Mississippi, for 150 days. Supporting shipper: Sunflower Packing Co., Inc., 1410 East 21st Street, Post Office Box 8183 Munger Station, Wichita, Kans. 67208. Send protests to: Vernon V. Coble, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1100 Federal Office Building, 911 Walnut Street, Kansas City, Mo. 64106.

No. MC 30844 (Sub-No. 312 TA), filed February 12, 1970. Applicant: KROBLIN REFRIGERATED XPRESS, INC., 2125 Commercial Street, Waterloo, Iowa 50704. Applicant's representative: Paul Rhodes (same address as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: Meats, meat byproducts, and articles distributed by meat packinghouses, as described in sections A and C of appendix I to the report in Descriptions in Motor Carrier Certificates, 61 M.C.C. 209 and 766 (except commodities in bulk, in tank vehicles, and hides), from Postville, Iowa, to points in Connecticut, Massachusetts, New Jersey, New York, and Pennsylvania, for 180

days. Supporting shipper: Hygrade Food Products Corp., 11801 Mack Avenue, Detroit, Mich. 48214. Send protests to: Chas. C. Biggers, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 332 Federal Building, Davenport, Iowa 52801.

No. MC 52579 (Sub-No. 121 TA) (Correction), filed January 29, 1970, published in the FEDERAL REGISTER issue of February 6, 1970, and republished as corrected, this issue. Applicant: GILBERT CARRIER CORP., 1 Gilbert Drive, Secaucus, N.J. 07094. Applicant's representative: Wilfred Abel (same address as above). Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Wearing apparel*, loose, on hangers, from Rutherford, Greenfield, Dresden, and Trenton, Tenn.; Little Rock, Ark.; Hialeah and Miami, Fla.; and Brownsville and Morgantown, Ky., for 180 days. NOTE: The purpose of this republication is to include Brownsville and Morgantown, Ky., as origin points which were inadvertently omitted in previous publication. Supporting shipper: Sears, Roebuck & Co., 675 Ponce de Leon Avenue NE., Atlanta, Ga. 30308; Attention: A. J. Erickson, Assistant Territorial Traffic Manager. Send protests to: District Supervisor Walter J. Grossmann, Bureau of Operations, Interstate Commerce Commission, 970 Broad Street, Newark, N.J. 07102.

No. MC 55898 (Sub-No. 40 TA), filed February 12, 1970. Applicant: HARRY A. DECATO, doing business as DECATO BROS. TRUCKING CO., Heater Road, Lebanon, N.H. 03766. Applicant's representative: Andre J. Barbeau, 795 Elm Street, Manchester, N.H. 03101. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Plywood*, from North Stratford, N.H., to Clarksville, Elkhart, Mishawaka, and Muncie, Ind., and to De Kalb, Rockford, Sterling, and Urbana, Ill., to Ironton, Lima, Marion, Toledo, and Vandalia, Ohio, and to Janesville, Plover, Sturtevant, and Oshkosh, Wis., for 180 days. Supporting shipper: Brown Co., North Stratford, N.H. 03590; Attention: Mr. William S. Hamlin. Send protests to: District Supervisor Ross J. Seymour, Interstate Commerce Commission, Bureau of Operations, 424 Federal Building, Concord, N.H. 03301.

No. MC 98353 (Sub-No. 3 TA), filed February 9, 1970. Applicant: MAYNARD D. HANSON, doing business as HANSON TRANSFER, 620 East Factory Street, Fremont, Nebr. 68025. Applicant's representative: Charles J. Kimball, 300 N.E.A. Building, Lincoln, Nebr. 68501. Authority sought to operate as a common carrier, by motor vehicle, over regular and irregular routes, transporting: *General commodities*, except those requiring special equipment. *Regular route*: Between Fremont and Omaha, Nebr., over U.S. Highway 275, serving the intermediate point of Valley, and the off-route points of Yutan, Blair, Arlington, Kennard, Elkhorn, Mead, and Le-shara, Nebr., and Carter Lake and Council Bluffs, Iowa. *Irregular route*:

Between points within a 10-mile radius of Fremont, Nebr., and between points within said radial area, on the one hand, and, on the other hand, points and places in Nebraska, for 150 days. NOTE: Applicant states it intends to tack at Omaha, Council Bluffs, and Carter Lake, and take regular and irregular route authorities where necessary. Supporting shippers: Giant Manufacturing Co., Council Bluffs, Iowa; Marlor, Inc., Council Bluffs, Iowa; A. I. Rood Co. of Iowa, Council Bluffs, Iowa; Takin Bros., Waterloo, Iowa; Sioux Transportation Co., Sioux City, Iowa; Iowa Soda Products Co., Council Bluffs, Iowa; Automotive Warehouse Distributors, Inc., Council Bluffs, Iowa. Send protests to: Keith P. Kohrs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 705 Federal Office Building, Omaha, Nebr. 68102.

No. MC 112822 (Sub-No. 145 TA) (Correction), filed January 7, 1970, published in the FEDERAL REGISTER issue of January 28, 1970, and republished as corrected, this issue. Applicant: BRAY LINES INCORPORATED, 1401 North Little, Cushing, Okla. 74023. Applicant's representative: Edward T. Lyons, Jr., 420 Denver Club Building, Denver, Colo. 80202. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Sugar*, (1) from Denver, Colo., to points in Arkansas, Kansas, Missouri, Texas, Oklahoma, and New Mexico, serving Denver for purposes of interchange only; and (2) from Fort Morgan, Ovid, and Sterling, Colo., to points in Arkansas, Kansas, Missouri, Texas, Oklahoma, and New Mexico, for 180 days. NOTE: The purpose of this republication is to eliminate the phrase "serving Denver for purposes of interchange only" from part (2) of the application. Supporting shipper: Richard T. Mozincki, Assistant Traffic Manager, Great Western Sugar Co., 1530 16th Street, Denver, Colo. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old Post Office Building, 215 Northwest Third, Oklahoma City, Okla. 73102.

No. MC 113865 (Sub-No. 16 TA), filed February 12, 1970. Applicant: LEESER & STAUFFER TRUCK SERVICE, INC., Rural Route No. 1, Taylor, Mo. 63471. Applicant's representatives: Routman and Lawley, 308 Reisch Building, Springfield, Mo. 62701. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: *Dry animal and poultry feeds, dry animal and poultry mineral mixtures, animal and poultry tonics and medicines, insecticides in containers (other than agricultural), livestock and poultry feeders and equipment, and premiums and advertising matter* relating to such products, from plantsite of Moorman Manufacturing Co., at or near Quincy, Ill., to points in Tennessee, for the account of Moorman Manufacturing Co., Quincy, Ill., for 180 days. Supporting shipper: Moorman Manufacturing Co., 1000 North 30th Street, Quincy, Ill. 62301. Send protests to: Vernon V. Coble, District Supervisor, Interstate Commerce Commission, Bu-

reau of Operations, 1100 Federal Office Building, 911 Walnut Street, Kansas City, Mo. 64106.

No. MC 114273 (Sub-No. 61 TA) (Correction), filed January 30, 1970, published in the FEDERAL REGISTER issue of February 11, 1970, and republished in part, as corrected, this issue. Applicant: CEDAR RAPIDS STEEL TRANSPORTATION, INC., 3930 16th Avenue, SW., Post Office Box 68, Cedar Rapids, Iowa 52406. Applicant's representative: Robert E. Konchar, Suite 315, Commerce Exchange Building, Cedar Rapids, Iowa 52402. NOTE: The purpose of this partial republication is to include "Virginia", as a destination State which was inadvertently omitted in previous publication. The rest of the application remains as previously published.

No. MC 124844 (Sub-No. 1 TA), filed February 12, 1970. Applicant: M. L. BROWN, INC., Post Office Box 5108, Wilmington, Del. 19808. Applicant's representative: Samuel W. Earnshaw, 833 Washington Building, Washington, D.C. 20005. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Wrecked and disabled commercial motor vehicles, and such commercial motor vehicles as may be necessary to replace such wrecked and disabled vehicles*, between points in Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Virginia, West Virginia, and District of Columbia (except between Wilmington, Del., on the one hand, and points in Pennsylvania, Maryland, and New Jersey within 100 miles of Wilmington, Del.), for 180 days. Supporting shippers: W. A. Larmore Inc., Post Office Box 3043, Wilmington, Del. 19804, W. A. Larmore III, President; Anchor Motor Freight, Inc., 95 Dodson Road, Wilmington, Del. 19804, C. G. Wausen, Vice President Maintenance. Send protests to: Paul J. Lowry, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 206 Old Post Office Building, 129 East Main Street, Salisbury, Md. 21801.

No. MC 134327 TA, filed February 9, 1970. Applicant: PAUL PALMER AND GENE C. WHITE, doing business as WINNERS CIRCLE TRUCKING CO., 921 First Federal Building, Atlanta, Ga. 30303. Applicant's representative: William Addams, Suite 527, 1776 Peachtree Street NW., Atlanta, Ga. 30309. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, transporting: (1) *Precast reinforced concrete building sections, knocked-down, including wall or roof sections, panels, or pillars, veneered with marble or stone, or not veneered, and materials and supplies used in the installation thereof in straight or mixed truckloads*, between the plantsite of Southeast Schokbeton, Division of Rockwin Corp., located near Lavonia, Ga., and Asheville, N.C.; Pikeville, Ky., and Newark, N.J.; (2) *materials and supplies including wooden or steel patterns and molds used in the production or processing the above-described concrete products*, except commodities in bulk and

except cement, between the plantsite of Southeast Schokbeton, Division of Rockwin Corp., located near Lavonia, Ga., and Bound Brook, N.J., and Metairie, La., for 180 days. Supporting shipper: Rockwin Corp., 3200 Second Avenue North, Birmingham, Ala. 35222. Send protests to: William L. Scroggs, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 309, 1252 West Peachtree Street NW., Atlanta, Ga. 30309.

By the Commission.

[SEAL]

H. NEIL GARSON,
Secretary.

[F.R. Doc. 70-2233; Filed, Feb. 20, 1970;
8:48 a.m.]

[Notice 495]

MOTOR CARRIER TRANSFER PROCEEDINGS

FEBRUARY 18, 1970.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 1132), 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-71676. By order of February 9, 1970, the Motor Carrier Board approved the transfer to All Star Tours,

Ltd., a corporation, doing business as All Star Tours, Ltd., Galt, Ontario, Canada, of the certificate in No. MC-127027 (Sub-No. 1), issued December 3, 1965, to Lancelot E. Zimmer, doing business as Zimmer's Transportation, Stratford, Ontario, Canada, authorizing the transportation of passengers and their baggage, in round trip charter operations beginning and ending at ports of entry on the United States-Canada boundary line, and extending to all points in the United States. S. Harrison Kahn, Suite 733, Investment Building, Washington, D.C. 20005, attorney for applicants.

No. MC-FC-71811. *Dual operations are involved.* By order of February 11, 1970, the Motor Carrier Board approved the transfer to William Gilchrist, Old Forge, Pa., of certificate No. MC-103306 issued to John Laurenzi, Old Forge, Pa., authorizing the transportation of: Household goods, as defined by the Commission, between Old Forge, Pa., on the one hand, and, on the other, points in Connecticut, Delaware, Maryland, New Jersey, New York, and District of Columbia. Carl Carey, 700 Scranton Life Building, Scranton, Pa. 18503, attorney at law.

No. MC-FC-71817. *Dual operations are involved.* By order of February 11, 1970, the Motor Carrier Board approved the transfer to William Gilchrist, Old Forge, Pa., of certificate No. MC-119213, issued to King's Express, Inc., Philadelphia, Pa., authorizing the transportation of: General commodities, with the usual exceptions, and such commodities as are dealt in by wholesale and retail business houses, between specified points in New York, New Jersey, and Pennsylvania. Kenneth R. Davis, 999 Union Street, Taylor, Pa. 18517, practitioner for applicants.

No. MC-FC-71882. By order of February 9, 1970, the Motor Carrier Board approved the transfer to Barton Lyman, doing business as Lyman Truck Line, Blanding, Utah, of the operating rights in certificate No. MC-71827 issued November 3, 1958, to I. E. Riddle, doing business as Riddle Truck Line, Salt Lake City, Utah, authorizing the transportation of general commodities, with exceptions, between Cedar City, Utah, and Kanab, Utah, serving all intermediate points and the off-route points of Hurricane and Mount Carmel, Utah; between Kanab and Fredonia, Ariz., serving no intermediate points; between Kanab, Utah, on the one hand, and, on the other, Glen Canyon Dam Site in Arizona and points within 10 miles thereof, and between Fredonia, Ariz., on the one hand, and, on the other, points in Arizona within 50 miles of Fredonia. William S. Richards, 900 Walker Bank Building, Salt Lake City, Utah 84111, attorney for applicants.

No. MC-FC-71901. By order of February 11, 1970, the Motor Carrier Board approved the transfer to Nelson R. Reed, Philadelphia, Pa., of a portion of the certificate in No. MC-106010, issued June 10, 1969, to Chandler Transportation, Inc., Rutherford, N.J., authorizing the transportation of household goods between Philadelphia, Pa., on the one hand, and, on the other, Baltimore, Md., New York, N.Y., and points in New Jersey and Delaware. Leon Weinroth, Lewis Tower Building, Room 920, 15th and Locust Streets, Philadelphia, Pa. 19102, attorney for applicants.

[SEAL]

H. NEIL GARSON,
Secretary.

[F.R. Doc. 70-2234; Filed, Feb. 20, 1970;
8:48 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, 1970

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 1969, and from the regulations published in the Code of Federal Regulations, as amended in the daily issues of the FEDERAL REGISTER through December 31, 1969.

The Guide is prepared by the Office of the Federal Register, National Archives and Records Service, General Services Administration.

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. Renumbering occurs only after a major revision of the material and is so indicated in brackets after the name of the agency involved. 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, 1970.

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I. DEPARTMENT OF AGRICULTURE

1. Foreign Agricultural Service

1.1 Persons importing certain dairy commodities.

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

Retention period: Not less than 2 years subsequent to the end of the quota period during which the importation was made. 7 CFR 6.28

1.2 [Deleted]

1.3-1.11 [Transferred to 11.1-11.8]

2. Consumer and Marketing Service

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.

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, 953.75

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 [Reserved]

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. [Amended]

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 987.71

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 shelled and unshelled, 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. [Amended]

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

Retention period: At least 2 years subsequent to termination of each crop year. 7 CFR 987.68, 987.168

2.19 Raisin handlers.

To keep records as prescribed by the Raisin Administrative Committee, of raisins received, 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.

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.

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.

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

2.21c Hops handlers.

To maintain such records of hops handled or held as will substantiate the required reports.

Retention period: At least 2 years after end of marketing year. 7 CFR 991.61

2.21d Handlers (including each subsidiary and affiliate thereof) of Type 62 Shade Tobacco.

To keep such books and records as will clearly show the details of the respective person's handling of tobacco, including, but not limited to, identification of the grower of the tobacco and the field in which produced.

Retention period: 5 years. 7 CFR 1201.60, 1201.130

2.22 Shippers handling fruits and vegetables covered by exemption certificates under marketing order programs. [Amended]

To keep records of such shipments.
Retention period: Not specified, except for tomatoes (at least 2 succeeding years). 7 CFR 917.141, 951.180, 966.80

(Certificate (record) returned after shipment of commodities (pears, grapes, and potatoes).) 7 CFR 926.122, 927.125, 953.104

2.23 Commission merchants, dealers, and brokers of fruits and vegetables subject to the Perishable Agricultural Commodities Act of 1930.

(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

2.24-2.27a [Transferred to new 12]

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

2.28a Exporters participating in the chicken export payment program.

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. 7 CFR 207.13

2.29 Dairy plants approved for USDA inspection and grading service.

To maintain (a) 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, (b) pasteurization recorder charts and water supply test certificates, and (c) most recent copy of employee health certificate.

Retention period: (a) 1 year, (b) 6 months, (c) until employee no longer employed. 7 CFR 58.148, 58.322

2.30-2.37 [Reserved]

2.38 Licensed agricultural products warehousemen.

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, 111.18

2.39 Licensed agricultural products 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, 111.33

2.40 Licensed agricultural products 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, 111.34

2.41 Licensed agricultural products 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, 111.41

2.42 Licensed agricultural products 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, 111.44

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, 111.70

2.46 Licensed agricultural products 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, 111.56

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 agricultural products 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, 111.52

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, including records necessary to disclose the name of any substance used in the treatment of such seed.

Retention period: 3 years for documents, 1 year for seed samples, including separate samples of the treated seed portion of any lot of seed. 7 CFR 201.4-201.7a

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)

2.53 Cotton handlers.

To maintain books and records necessary to carry out the provisions of the Cotton Research and Promotion Act and to verify required reports.

Retention period: At least 2 years beyond the marketing year of their applicability. 7 CFR 1205.335, 1205.531, 1205.532

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 Grain inspection agencies and licensees. [Added]

To maintain complete records of each inspection activity performed.

Retention period: 2 years after inspection. 7 CFR 26.55

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

2.57 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: 3 years after date of last payment or 2 years after date of audit by USDA, whichever is later. 7 CFR 208.18

2.58-2.59 [Reserved]

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.)

2.61 Carriers transporting meat.

To keep original certificates delivered to a carrier separate and apart from all its other papers and records or identified in some acceptable manner so as to be readily accessible for review.

Retention period: 1 year. 9 CFR 325.15

3. Agricultural Research Service

3.1 Licensed manufacturers (domestic and foreign), distributors, and importers of biological products. [Amended]

To keep detailed (a) production records including reports of all tests for purity, safety, and potency for each serial of biological product manufactured in or offered for importation into the United States, and (b) disposition records showing the sale, shipment, or other disposition made of the biological products handled.

Retention period: 2 years after expiration date of the product involved, or

longer if requested by the Director, Veterinary Biologics Division. 9 CFR 116.1 (retention: 116.2)

3.2 [Deleted]

3.3 Distributors of biological products marketed under special license.

To keep complete records showing the name and address of each purchaser of the product and the name, serial number, and quantity of the product sold to such purchaser when the maintenance of records of distribution of biological products marketed under special license is a condition of the issuance of the special license.

Retention period: Not specified. 9 CFR 102.6(b) (3)

3.4 Operators of approved feed lots.

To keep records of vaccination and disposition of all animals and to keep an inventory of animals showing the daily admission to and removal from the premises.

Retention period: 1 year. 9 CFR 120.9

3.5 [Reserved]

3.6 Research investigators or research sponsors administering experimental biological products to animals.

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 [Reserved]

3.8 Research facilities and dealers engaged in transportation, sale, and handling of dogs, cats, and certain other animals used for research or experimentation, or for other purposes.

To keep records with respect to the purchase, sale, transportation, identification, and previous ownership of dogs and cats but not monkeys, guinea pigs, hamsters, or rabbits.

Retention period: 1 year or longer, as may be required by any Federal, State, or local law. 9 CFR 2.75, 2.76 (retention: 2.77)

4. Agricultural Stabilization and Conservation Service

4.1 [Reserved]

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. 1968-7 CFR 706.606; 1969-7 CFR 706.706 (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 [Transferred to 11.9]

4.2c Handlers under milk indemnity program.

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

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) name and address of person delivering cotton to gin; and (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale.

Retention period: ¹Until December 31 of second year following year in which cotton is planted. 7 CFR 722.89 (retention: 722.92)

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; and (e) amount of penalties to be collected, if any.

Retention period: ¹Until December 31 of second year following year in which cotton is planted. 7 CFR 722.90 (retention: 722.92)

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: ¹Until December 31 of second year following year in which cotton is planted. 7 CFR 722.91 (retention: 722.92)

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: ¹Until December 31 of second year following year in which cotton is planted. 7 CFR 722.94

¹ For such longer period of time as may be requested in writing by the State Executive Director or the Director.

4.9 Producers and producer-manufacturers of burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period: 1968-69 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.95 (retention: 724.109)

4.10 Producers of flue-cured tobacco.

To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount on hand and its location, and (d) for each lot marketed name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period: 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.98 (retention: 725.107)

4.11 Buyers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.

To keep records with respect to each sale of tobacco made by producer to buyer, and to furnish the name of the farm operator and the amount of each grade of tobacco obtained from the 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: 1968-69 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.101, 724.109

4.12 Truckers and persons redrying, prizing, or stemming burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: 1968-69 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.103 (retention: 724.109)

4.13 Truckers and persons redrying, prizing, or stemming flue-cured tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.101 (retention: 725.107)

¹ For such longer period of time as may be requested in writing by the State Executive Director or the Director.

4.14 Warehousemen handling burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: 1968-69 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.96-724.98 (retention: 724.109)

4.15 Warehousemen handling flue-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.99 (retention: 725.107)

4.16 Dealers handling burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: 1968-69 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.99 (retention: 724.109)

4.17 Dealers handling flue-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.100 (retention: 725.107)

4.18-4.26 [Reserved]

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

4.27a Industrial users of flour second clears.

To maintain accurate records and documents supporting information shown on Form CCC-161 (Industrial Users Production Report and Claim for Refund).

Retention period: 3 years. 7 CFR 777.19

4.27b Distributors of flour second clears.

To maintain accurate records and documents, including Forms CCC-165 (Processor Certification) and CCC-165-1 (Flour Second Clears), relating to the sale of flour second clears to industrial users.

Retention period: 3 years. 7 CFR 777.20

4.28 Peanut producers.

To keep copies of specified reports on disposition of peanuts produced and marketed.

Retention period: 3 years following end of pertinent marketing year. 7 CFR 729.52 (retention: 729.66)

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: 3 years following end of pertinent marketing year. 7 CFR 729.57 (retention: 729.66)

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: 3 years following end of pertinent marketing year. 7 CFR 729.62 (retention: 729.66)

4.30a Driers of farmers stock peanuts.

To maintain records as specified in the regulations.

Retention period: 3 years following end of pertinent marketing year. 7 CFR 729.60, 729.61 (retention: 729.66)

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 730.34, 730.35, 730.38

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, inventories, 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 [Reserved]

4.36 Employers of Virgin Islands apprentice operators of mechanical loaders and tractors in the sugar industry.

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.

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.

To maintain complete wage records of persons employed in the production, cultivation, or harvesting of sugar beets and sugarcane.

Retention period: 2 years (sugar beets); 3 years (sugarcane). 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 of acreage in each such case.

Retention period: Until receipt of Sugar Act payment for the applicable crop year. 7 CFR Part 855

5. Commodity Credit Corporation

5.1 Warehousemen handling storage agreements for bulk oils.

To maintain inventory and operating records.

Retention period: Not specified. 7 CFR 1424.2

5.2 Cottonseed crushers participating in the cottonseed oil and meal purchase 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 1443.2067 (1967); 7 CFR 1443.67 (1968 and 1969)

5.3 Cooperative marketing associations of producers participating in the Tung Nut Price Support program.

To maintain detailed records as specified pertaining to quantities of tung nuts and tung nut oil obtained and processed.

Retention period: 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 1446.19 (1967 and subsequent years)

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 1468.227, 1468.272

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 after end of specified marketing year. 7 CFR 1472.1158, 1472.1251

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 after end of specified marketing year. 7 CFR 1472.1158, 1472.1251

5.8 Persons purchasing farmers stock peanuts from producers for sale to shellers. [Amended]

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, 1970, 7 CFR 1446.1648 (1966); 1967 and subsequent years—until December 31 of the third year following date of purchase. 7 CFR 1446.19

5.9 Handlers, dealers, and warehousemen performing transactions with regard to delivery orders under the Livestock Feed Program.

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 Dealers participating in the Puerto Rican Tobacco Purchase Program. [Amended]

To keep records with respect to all transactions relating to the tobacco of any crop year during which tobacco is sold to CCC.

Retention period: 3 years after delivery of tobacco to CCC. 7 CFR 1464.60

5.11 [Transferred to 11.10]

5.12 Crushers of castor beans participating in the castor oil purchase program. [Added]

To maintain books, records, and accounts including name of sellers, date of receipt, and the gross and clean weight, quality and price of each lot of castor bean purchased.

Retention period: At least 3 years. 7 CFR 1443.108

5.13-5.14 [Reserved]

5.15 [Deleted]

5.16 [Reserved]

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 1434.56

5.18 Cotton ginners participating in the cottonseed purchase program.

To keep books, records, and accounts for all purchases of cottonseed (including name of producer, date of receipt, weight, and purchase price of each lot) and other transactions.

Retention period: 3 years from last day any cottonseed is tendered to CCC for purchase under the applicable Participating Ginner's Agreement. 7 CFR 1443.13

5.19 Cooperative marketing associations participating in the price support program.

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

5.20 Exporters participating in the tobacco export program.

To maintain accurate records (including contracts of purchase, sale, and storage) establishing eligibility of tobacco for export payments made to exporters under the program.

Retention period: 3 years after date of export. 7 CFR 1490.10

6. Commodity Exchange Authority

6.1 Futures commission merchants and clearing organizations of contract markets depositing customers' money, securities, and property.

To maintain an acknowledgment from a bank, trust company, clearing organization of a contract market, or futures commission merchant that it was informed that the money, securities, and property deposited therein are those of commodity customers and are being held in accord with the provisions of the Commodity Exchange Act.

Retention period: 5 years from date of closing of such bank account.² 17 CFR 1.20 (retention: 1.31)

6.2 Futures commission merchants and clearing organizations of contract markets depositing obligations purchased with customers' funds.

To maintain an acknowledgment from a bank, trust company, clearing organization of a contract market, or futures commission merchant that it was informed that the obligations belong to commodity customers and are being held in accord with the provisions of the Commodity Exchange Act.

Retention period: 5 years from date of closing of account.² 17 CFR 1.26 (retention: 1.31)

6.3 Futures commission merchants and clearing organizations of contract markets.

To keep the following records of 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, identity of depositories or other places where such obligations are segregated, date disposition made and amount received therefor, name of person to or through whom sold.

Clearing organizations receiving documents from members representing investment of customers' funds shall also keep a record showing separately for each member the date on which documents were received from member, description of documents, date on which documents were returned to member, or details of disposition by other means.

Retention period: 5 years after investment liquidated or loan paid.² 17 CFR 1.27 (retention: 1.31)

² After 3 years the person required to keep such books and records may at his option substitute photographic reproductions thereof on film, together with facilities for the projection of such film in a manner which will permit it to be readily inspected or examined.

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.² 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.² 17 CFR 1.33 (retention: 1.31)

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.² 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.² 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.² 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 floor trader executing each transaction, a symbol indicating the customer type, the opposite broker or floor trader, and the opposite clearing member with whom it was made).

Retention period: 5 years.² 17 CFR 1.35 (retention: 1.31)

6.11 Futures commission merchants and clearing organizations of contract markets.

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, identity of depositories or other places where such securities or property are segregated, date received and returned or otherwise disposed of, including authorization therefor.

Retention period: 5 years from date of return of property.² 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.² 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.² 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.² 17 CFR 1.44 (retention: 1.31)

6.15 Persons having or controlling a reportable position in commodity futures.

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.² 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. 7 CFR 1802.3

7.2 Local organizations obtaining watershed loans and advances under the Watershed Protection and Flood Prevention Act.

To maintain accounts and records relating to the installation, operations, and maintenance of works of improvement.

Retention period: 1 year after the year to which such records pertain. 7 CFR 1823.155

8. Federal Crop Insurance Corporation**8.1 Insured under Federal Crop Insurance Corporation.**

To keep records of harvesting, storage, shipments, sale, or other disposition of all barley, dry beans, combined crops, corn, cotton, flax, grain sorghum, oats, peanuts, potatoes, canning and freezing peas, dry peas, rice, rye, soybeans, sugar beets, sugarcane, 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 401.111, sec. 17

8.2 Persons holding tung nut crop insurance contracts.

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, sec. 21

9. Packers and Stockyards Administration**9.1 Stockyard owners, market agencies, and licensees under Packers and Stockyards Act regulations.**

To keep open for public inspection (and post in the case of licensees) duplicate copies of all schedules of rates and charges and rules or regulations and amendments or supplements thereto.

Retention period: Not specified; however, required to post and keep open for inspection currently effective schedules only. 9 CFR 201.22

9.2 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)

9.3 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)

9.4 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)

9.5 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)

9.6 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)

9.7 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: 2 years. 9 CFR 201.74 (retention: 201.50)

9.8 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

9.9 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, agreements, 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

10. Office of the Secretary**10.1 Recipients of research grants.**

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: As specified in contracts, agreements, or operational guidelines. 7 U.S.C. 4501

11. Export Marketing Service [Added]**11.1 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

11.2 Feed grain exporters participating in the Feed Grain Export Program.

To keep records, accounts, and other documents relating to transactions under the program.

* Records shall not be destroyed or disposed of without the consent in writing of the Administrator, Packers and Stockyards Administration, Department of Agriculture. 9 CFR 201.50.

Retention period: 3 years after date of export. 7 CFR 1484.137

11.3 Exporters participating in the dairy products export programs.

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

11.4 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

11.5 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

11.6 Exporters or purchasers participating in the flaxseed and linseed oil export payment-in-kind program.

To maintain records 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 1486.137

11.7 Exporters of agricultural commodities under CCC export credit sales program.

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 1488.18

11.8 Importers and suppliers involved in sales of agricultural commodities.

(a) Importers—to maintain a record of all offers received from suppliers 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, 17.6, 17.17

11.9 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.

Retention period: 3 years after date of export. 7 CFR 778.13

11.10 Exporters and purchasers participating in the Commodity Credit Corporation wheat and wheat flour export payment programs under the International Grains Arrangement.

To keep accurate records showing sales and deliveries of wheat or flour exported or to be exported in connection with the programs.

Retention period: 3 years after final payment. 7 CFR 1483.184, 1483.284

12. Food and Nutrition Service [Added]

12.1 Cooperating State agencies and participating public and private schools in the National School Lunch program.

To maintain records as specified in the regulations.

Retention period: 3 years after the end of the Federal fiscal year to which they pertain. 7 CFR 210.8, 210.13

12.2 Cooperating State agencies and participating public and private schools in the Special Food Service Program for Children.

To maintain records as specified in the regulations.

Retention period: 3 years and 3 months after the end of the Federal fiscal year to which they pertain. 7 CFR 225.7, 225.14, 225.18

12.3 Cooperating State agencies, participating public and private schools, and institutions in the Special Milk program.

To maintain records as specified in the regulations.

Retention period: 3 years after the end of the Federal fiscal year to which they pertain. 7 CFR 215.7, 215.11

12.4 Distributing, redistributing, 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, or federally disbursed for, and disbursement of funds arising from operation of the distributing program; also, to maintain records on all activities under the Supplemental Food Program.

Retention period: 3 years from the close of the Federal fiscal year to which the records pertain. 7 CFR 250.6, 250.8, 250.14, 250.15, 251.9

12.5 State and State educational agencies, public and private schools participating in the school breakfast and nonfood assistance programs.

To maintain accounts and records as specified in sections cited.

Retention period: 3 years after the end of the Federal fiscal year to which they pertain. 7 CFR 220.7, 220.24, 220.25

12.6 State agencies participating in the food stamp program.

To keep such records, or an approved list in lieu of records, and submit such reports and other information as may from time to time be required by C&MS.

Retention period: (a) For unlisted records, or list in lieu of records, 3 years from the close of the Federal fiscal year to which they pertain, or longer if instructed in writing by C&MS or the Department; (b) for records covered by an approved list, 1 year from the close of the Federal fiscal year to which they pertain, or longer if instructed in writing by C&MS or the Department. 7 CFR 1601.8

II. DEPARTMENT OF COMMERCE

1. Economic Development Administration

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. 13 CFR 301.54

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. 13 CFR 301.54

2. Business and Defense Services Administration

ADJUSTMENT ASSISTANCE

2.1 Recipients of adjustment assistance under Chapter 2 of title III of the Trade Expansion Act of 1962. [Amended]

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. 15 CFR 610.7

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 and M-5A.

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; and BDSA Order M-5A—Aluminum, 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)

2.5 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Order 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-41—Metalworking Machines.

Retention period: For at least 3 years. 32A CFR Ch. VI, 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.

To keep accurate and complete records in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of BDSA (formerly NPA) Reg. 6—Transfer of Quotas and Ratings; Transfer of a Business as a Going Concern.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Reg. 6, sec. 8(a)

2.7 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in transactions covered by BDSA Order M-1B—Nickel Alloys.

To keep accurate and complete records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with the provisions of Order M-1B—Nickel Alloys.

Retention period: At least 3 years. 32A CFR Ch. VI, BDSA Order M-1B, sec. 13(a)

2.8 Producers, distributors, and users of copper controlled materials, intermediate shapes, and copper raw materials. (BDSA Order M-11A—Copper and Copper-base Alloys). [Amended]

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 in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of Order M-11A—Copper and Copper-base Alloys. Such records shall include, but shall not be limited to, all authorized controlled material orders (ACM), rated orders and directives received by such persons, and copies of all authorized controlled material orders (ACM), and rated orders placed by such persons.

Retention period: At least 3 years. 32A CFR Ch. VI, BDSA Order M-11A, sec. 9

2.9 Producers of domestic refined copper. (Direction 2 to BDSA Order M-11A—Domestic Refined Copper Set-Aside). [Amended]

To keep accurate and complete records of production, receipts, sales, and deliveries of domestic refined copper in sufficient detail to permit the determination,

after audit, whether each transaction complies with the provisions of Direction 2 to Order M-11A—Domestic Refined Copper Set-Aside. Such records shall include, but shall not be limited to, all rated orders received by such producers.

Retention period: At least 3 years. 32A CFR Ch. VI, BDSA Order M-11A, Dir. 2, sec. 9(a)

3. Office of State Technical Services

3.1 State agencies or institutions receiving financial assistance under the State Technical Services Act of 1965.

To maintain records and documentation (e.g., vouchers, payrolls, invoices, contracts) relating to grant and amount, nature, and identification of funds supplied from non-Federal sources.

Retention period: 3 years after end of grant period or until audit has been conducted by the Department and all questions arising therefrom are resolved. 15 CFR 700.11

4. Bureau of International Commerce

4.1 Holders of International 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. 15 CFR 368.2 (retention: 387.11)

4.2 Executors of International 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. 15 CFR 368.2 (retention: 387.11)

4.3 Exporter of commodities related to nuclear weapons, nuclear explosive devices, or nuclear testing. [Amended]

To keep copies of exporter's letter of inquiry and manufacturer's reply regarding use of commodities.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction. 15 CFR 378.2 (retention: 387.11)

4.4 Applicants for export licenses. [Amended]

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. 15 CFR 372.6 (retention: 387.11)

* 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 387.11

4.5 Applicants for export licenses. [Amended]

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.⁴ 15 CFR 372.6 (retention: 387.11)

4.6 Foreign importers of aircraft or vessel repair parts. [Amended]

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.⁴ 15 CFR 373.8 (retention: 387.11)

4.7 Exporter to a foreign distributor. [Amended]

(a) To retain copies of validated or rejected Forms FC-143 and 243, and (b) to retain documents, correspondence, memoranda, books, and other records relating to exports under the Form FC-243 procedure.

Retention period: 3 years (a) from date of validated or rejected forms, and (b) from whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.⁴ 15 CFR 373.4 (retention: 387.11)

4.8 Applicants for a Periodic Requirements License. [Amended]

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.⁴ 15 CFR 373.5 (retention: 387.11)

4.9 Applicants for a Time Limit License. [Amended]

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.⁴ 15 CFR 373.6 (retention: 387.11)

4.10 Forwarding agents receiving copies of commercial invoices not containing notice of prohibition against diversion. [Amended]

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.⁴ 15 CFR 386.6 (retention: 387.11)

⁴ 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 387.11

4.11 Transferors and transferees of export licenses. [Amended]

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.⁴ 15 CFR 372.13 (retention: 387.11)

4.12 Exporters or agents. [Amended]

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.⁴ 15 CFR 387.11

4.13 Foreign distributors. [Amended]

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.⁴ 15 CFR 373.3 (retention: 387.11)

4.14 Loan or sale of commodities by airlines. [Amended]

To keep records of commodities imported from the U.S. and lent, 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.⁴ 15 CFR 376.8 (retention: 387.11)

4.15 Carriers releasing shipment without receiving a bill of lading containing notice of prohibition against diversion. [Amended]

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.⁴ 15 CFR 386.6 (retention: 387.11)

4.16 Exporters of certain kinds of technical data. [Amended]

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.⁴ 15 CFR 379.4 (retention: 387.11)

4.16a Exporters and distributors of commodities under distribution licenses. [Amended]

To keep (a) one copy of each validated or rejected Form FC 1143; (b) all other forms, documents, correspondence, memoranda, books, and other records relating to any export from the United States under a distribution license; and (c) all records regarding a sale or reexport by a distributor who is an approved consignee.

Retention period: 3 years (a) from date of validation or rejection; (b) from whichever is later, date of exportation, reexportation, transshipment, diversion,

or other termination of the transaction; (c) from date of sale or reexport.⁴ 15 CFR 373.3 (retention: 387.11)

4.16b U.S. exporters, foreign-based service facilities, and foreign manufacturers operating under the Service Supply Procedure. [Added]

To keep records of all exports and re-exports.

Retention period: 3 years from whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.⁴ 15 CFR 373.7 (retention: 387.11)

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. [Amended]

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.⁵ 32A CFR Ch. XVIII, AGE-1, sec. 2(a), General Agency Agreement, Art. 3 (g)(1) and Art. 14; sec. 2(b) Berth Agency 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 in connection with procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.⁵ 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.⁵ 32A CFR Ch. XVIII, FIS-1, secs. 9 and 12

5.4 General agents.

To prepare monthly invoices for husbanding and other compensation earned during preceding month under the applicable provisions of NSA Order No. 47 (AGE-4) and record amounts of compensation paid in agency account books.

⁵ After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

Retention period: Until completion of audit.⁵ 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.⁵ 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.⁵ 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 and for losses sustained due to fire, water, or other damage which renders articles unsaleable.

Retention period: Until completion of audit.⁵ 32A CFR Ch. XVIII, OPR-1, sec. 3 (d) and (e)

5.8 General agents. [Amended]

To keep a copy of each Job Order, Supplemental Job Order or Workmalrep Contracts for the maintenance and repair of vessels when work awarded by General Agents.

Retention period: Until completion of audit.⁵ 32A CFR Ch. XVIII, SRM-5

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.

Retention period: Until completion of audit.⁵ 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 [Reserved]

5.12 Operators of operating-differential subsidized vessels.

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.

⁵ After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

time 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.

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.

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

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 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.

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.

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.

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.

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 schools.

To keep records pertaining to the schools, its officers, instructors, crew, cadets, training vessels and shore bases. The schools shall also maintain records of cadet enrollments, reenrollments, absences with or without leave, hospitalizations, disenrollments, graduations, and other analogous data.

Retention period: Not specified. 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, 1936.

To keep varied records created while under contract with the Maritime Administration/Maritime Subsidy Board.

Retention period: In accordance with the provisions of sections cited. 46 CFR 380.20-380.24

6. Office of Foreign Direct Investments

6.1 Persons in the United States making foreign direct investments.

To keep within the United States a full and accurate record of each transaction subject to the provisions of 15 CFR Part 1000, whether effected pursuant to authorization or otherwise, and of every other transaction with an affiliated foreign national.

Retention period: 2 years. 15 CFR 1000.601

6.2 Persons required to make reports and persons aiding in preparing such reports. [Added]

To preserve all working papers (irrespective of by whom prepared) used in preparation of reports required under 15 CFR 1020.121(a) or 1000.602(b), all exhibits, all schedules, and all attachments to such papers, and all books and all records related to such reports or to such papers.

Retention period: 2 years. 15 CFR 1020.121(b)

7. Assistant Secretary for Domestic and International Business

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 Vietnam, and Cuba), as set forth in the Export Schedule (15 CFR Part 370, Supp. 1), 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

7.2 Persons transporting commodities to and from Southern Rhodesia.

To retain records of shipments in sufficient detail to permit an audit that will determine, for each transaction, that the

provisions of 15 CFR Part 11 have been met. Records may be microfilmed or photographic copies made.

Retention period: At least 2 years. 15 CFR 11.5

III. DEPARTMENT OF DEFENSE

1. Office of the Secretary of Defense (Departments of Army, Navy, Air Force)

1.1 Contractors with negotiated fixed price supply contracts and purchase orders in excess of \$2,500. [Amended]

To maintain books, documents, papers, and records involving transactions related to the contract or which will permit adequate evaluation of the cost or pricing data submitted.

Retention period: 3 years after final payment under the prime contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.104-15, 30.9. 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. [Amended]

To maintain books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.104-15, 30.9. ASPR 7-104.15

1.3 Contractors and subcontractors with facilities contracts. [Amended]

To maintain books, documents, papers, and records involving transactions related to consolidated facilities contracts, facilities acquisition contracts, or facilities use contracts.

Retention period: 3 years after date of payment under the contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.702-13, 7.702-48, 7.703-11, 7.703-41, 7.704-5, 7.704-33, 30.9 (retention: 7.104-41, 7.203-7)

1.4 Contractors and subcontractors with time and materials and labor and hour contracts. [Amended]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.901-16, 7.901-17, 30.9 (retention: 7.104-41, 7.203-7)

1.5 Contractors and subcontractors with mortuary services contracts. [Amended]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.1202-1, 30.9 (retention: 7.104-15)

1.6 Architect-engineer contracts. [Amended]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.607-17, 7.607-22, 30.9 (retention: 7.104-15, 7.104-41)

1.7-1.13 [Reserved]

1.14 Contractors with cost reimbursement type supply contracts. [Amended]

To maintain books, records, documents and other evidence pertaining to the expenses for which reimbursement is claimed under the contract.

Retention period: 3 years after date of "completion" voucher or invoice or the time periods specified in ASPR Appendix M, whichever expires earlier, unless related to litigation. 32 CFR 7.203-7, 30.9. 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. [Amended]

To maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the subcontract.

Retention period: 3 years after date of "completion" voucher or invoice or the time periods specified in ASPR Appendix M, whichever expires earlier, unless related to litigation. 32 CFR 7.203-7, 30.9. 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. [Amended]

To maintain books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.203-7, 30.9. ASPR 7-203.7

1.17 Contractors with negotiated fixed-price research and development contracts in excess of \$2,500. [Amended]

To maintain books, documents, papers and records involving transactions related to the contract.

Retention period: 3 years after final payment under the prime contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR

7.302-6, 30.9 (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. [Amended]

To maintain books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.302-6, 30.9 (retention: 7.104-15). ASPR 7-302.6

1.19 Contractors with cost-reimbursement type research and development contracts. [Amended]

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.

Retention period: 3 years after date of "completion" voucher or invoice or the time periods specified in ASPR Appendix M, whichever expires earlier, unless related to litigation. 32 CFR 7.402-7, 30.9 (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. [Amended]

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.

Retention period: 3 years after date of "completion" voucher or invoice or the time periods specified in ASPR Appendix M, whichever expires earlier, unless related to litigation. 32 CFR 7.402-7, 30.9 (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. [Amended]

To maintain books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract or the time periods specified in ASPR Appendix M, whichever expires earlier, unless related to litigation. 32 CFR 7.402-7, 30.9 (retention: 7.203-7). ASPR 7-402.7

1.22 Contractors with fixed-price construction contracts. [Amended]

To maintain books, documents, papers and records involving transactions related to this contract.

Retention period: 3 years after final payment under the prime contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.603-7, 30.9 (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]

To maintain 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 or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 8.701, 30.9. ASPR 8-701

1.24 Contractors with fixed price construction contracts amounting to more than \$10,000. [Amended]

To maintain 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 or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 8.701, 30.9. ASPR 8-701

1.25 Subcontractors with fixed price subcontracts. [Amended]

To maintain 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 or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 8.706, 30.9. ASPR 8-706

1.26 [Reserved]

1.27 Contractors with Army, Navy, Air Force. [Amended]

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, 303 through 315; 32 CFR 30.3, paragraphs 301, 303 through 312. (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.

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 [Reserved]

1.31 Contractors with negotiated cost-reimbursement type incentive or price redeterminable contracts. [Amended]

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 or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.104-41, 30.9. ASPR 7-104.41

1.32 Contractors with stevedoring contracts. [Amended]

To maintain books, papers, or other accounting records pertaining to stevedoring contracts.

Retention period: 3 years after expiration or termination of the contract or the time periods specified in ASPR Appendix M, whichever expires earlier. 32 CFR 7.1002-21, 7.1002-22, 30.9 (retention: 7.104-15). ASPR 7-1002.21

2. Department of the Air Force

2.1-2.2 [Reserved]

2.3 Contractors' flight operating procedures and flight crews.

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 [Reserved]

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 [Reserved]

3.5 Contractors with federally assisted contracts.

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

3.6 State or State agencies receiving Federal contributions for civil defense equipment.

To maintain books, records, and documents relating to such contributions.

Retention period: 3 years following completion of the approved project. 32 CFR 1801.6

3.7 State or State agencies receiving financial contributions for personnel and administrative expenses under the Federal Civil Defense Act of 1950, as amended.

To keep books, records, papers, and other pertinent supporting material including those relating to procurement of administrative equipment and to merit system operations showing receipt and disbursement of Federal funds received.

Retention period: 3 years after payment unless advised by OCD to maintain such records for a longer period. 32 CFR 1807.6

IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

1. Office of Education

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. [Amended]

To keep all records supporting claims for Federal grants.

Retention period: (1) Until 5 years after the date of final payment under the application involved, or (2) until notified that such records are not needed for administrative review, whichever occurs earlier. 45 CFR 114.61

*The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been reviewed and cleared.

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. [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 the claim relates, whichever is earlier. 45 CFR 115.42

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.

(a) 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. 45 CFR 104.36

(b) To keep 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).

Retention period: 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.

(a) 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. 45 CFR 102.24(d), 103.2(e)

(b) To keep records supporting accountability for nonconsumable equipment purchased under the program (whether from Federal or matching funds) and costing \$10 or more.

Retention period: Until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 102.24(d), 103.2(e)

1.5 State and local agencies and any other entities participating in the library services and construction program, interlibrary cooperation or specialized State library services under the Library Services and Construction Act, as amended. [Amended]

(a) To keep all records identified as to individual program allotments supporting claims for Federal grants or relating to the accountability of the State agency or any participant for expenditures of such grants and of matching funds and records supporting maintenance of effort.

Retention period: Until State agency is notified that they are not needed for program administration review and that the Department's fiscal audit is completed. 45 CFR 130.85

(b) To keep inventories and records of each item initially costing \$100 or more, in which cost the Federal Government has participated, or which was purchased with State or local matching funds.

Retention period: Not specified. 45 CFR 130.85

1.6 State agencies and training facilities receiving payments for training under the Manpower Development and Training Act of 1962, as amended. [Amended]

To keep all records supporting claims for Federal funds or relating to the accountability of a State agency or training facility for expenditure of such funds and relating to the expenditure of its share of the costs of providing training under the act.

Retention period: (1) For 5 years after the close of the fiscal year in which the expenditure was made by the State agency or any public or private training facility; or (2) until the State agency or training facility is notified of the completion of the Federal fiscal audit, whichever is earlier. 45 CFR 160.16

1.7 Recipients of Federal financial assistance for noncommercial broadcasting facilities pursuant to part IV of title III of the Communications Act of 1934, as amended. [Amended]

(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: For 5 years after the close of the fiscal year in which the expenditure was made; or until the applicant is notified of the completion of the Secretary's fiscal audit, whichever is earlier. 45 CFR 60.19

(b) To maintain adequate descriptive inventories and other records supporting accountability of all transmission apparatus acquired and installed in the project and costing, or in the case of donations, having a fair market value of \$100 or more except that when depreciation of such apparatus results in a fair market value of less than \$100 per unit such apparatus may be deleted from such inventory.

* The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been reviewed and cleared.

Retention period: 10 years after completion of the project. 45 CFR 60.19

1.8 State or local educational agencies receiving grants for education of handicapped children. [Amended]

(a) To maintain all records supporting claims for Federal funds or relating to accountability of the grantee for expenditures of such funds.

Retention period: (1) 3 years after close of fiscal year in which expenditure was made, or (2) until State educational agency is notified that such records are not needed for administrative review, whichever is the later. 45 CFR 121.32

(b) To maintain an inventory (1) of all equipment placed in temporary custody of persons in a private school and (2) of all other equipment costing \$100 or more per unit.

Retention period: (1) Until the equipment is discharged from such custody and if costing \$100 or more per unit, for the expected useful life of the equipment or until its disposition or (2) for expected useful life of the equipment or until its disposition. Inventory records are subject to retention requirements for accountability of Federal funds. 45 CFR 121.33

1.9 State commissions receiving financial assistance under section 105 and institutions receiving financial assistance for construction of higher education facilities under the Higher Education Facilities Act of 1963, as amended.

(a) *State commissions.* To maintain (1) accounts and documents supporting expenditures for expenses, (2) inventories and other records supporting accountability for purchase of equipment items costing \$50 or more per unit, (3) records of each application received, and (4) records of all hearings on appeals and all proceedings by which it establishes relative priorities and recommended Federal shares for eligible projects considered.

(b) *Institutions, cooperative graduate center boards, and higher education building agencies.* To maintain all accounting records relating to approved projects, including bank deposit slips, canceled checks, etc. (or microfilm copies), for audit and inspection by the Federal Government.

Retention period: (a) (1) Until notified of completion of Federal audits for the Federal fiscal year concerned, (2) until notified of the completion of review and audit by HEW covering disposition of such equipment, (3) at least 2 years after final action is taken, and (4) at least 3 years; (b) 3 years after the completion of the project or until the applicant is notified of completion of the Government's audit, whichever is later. 45 CFR 170.6

1.10 Local educational agencies and public and private nonprofit agencies receiving financial assistance for adult education programs under section 309 of the Adult Education Act of 1966, as amended. [Amended]

(a) To maintain all records pertaining to the expenditure of the Federal grant and non-Federal contribution.

Retention period: (1) 3 years after close of fiscal year in which expenditure was liquidated, (2) until grantee is notified that such records are no longer needed for program administrative review, or (3) until notified of completion of Federal fiscal audit, whichever is the latest. 45 CFR 166.76

(b) To keep inventory and records of all items of equipment costing \$100 or more in which cost the Federal Government has participated.

Retention period: Not specified. 45 CFR 166.77

1.11 State and local educational agencies receiving financial assistance under title III of the National Defense Education Act for strengthening instruction in science, mathematics, history, civics, geography, economics, industrial arts, modern foreign language, English, and reading. [Amended]

(a) 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; or (2) until the State agency is notified that such records are not needed for program administrative review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is the latest. 45 CFR 141.18

(b) To keep records supporting accountability for nonconsumable equipment purchased under the program for supervision, related services or administration, and costing \$50 or more per unit.

Retention period: 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 by local educational agencies under projects approved in accordance with section 303(a) of the National Defense Education Act of 1958. 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 instruction in science, mathematics, modern foreign language, other critical subjects, and the humanities and the arts.

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. [Amended]

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 the latest." 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. [Amended]

(a) 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; 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 the latest." 45 CFR 143.18

(b) To keep records supporting accountability for nonconsumable equipment purchased under the program with Federal financial participation and costing \$50.00 or more per unit.

Retention period: Until the State agency is notified 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. [Amended]

(a) 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 the latest." 45 CFR 140.7

(b) To keep records supporting accountability for nonconsumable equipment purchased under the program with Federal financial participation and costing \$10 or more per unit.

Retention period: 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 I of the Elementary and Secondary Education Act of 1965, which amended Public Law 81-874, as amended. [Amended]

(a) To keep intact and accessible all records supporting claims for Federal

grants or relating to the accountability of the grantee for expenditure of such grants.

Retention period: (1) 5 years after close of fiscal year in which expenditure was made; or (2) until State educational agency is notified that such records are not needed for administrative review, whichever is the earliest." 45 CFR 116.54

1.17 State and local educational 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, as amended. [Amended]

(a) To keep records supporting claims for Federal funds or relating to the accountability of the grantee or funded agency for expenditure of such funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made; 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 fiscal audit, whichever is the latest." 45 CFR 117.37

(b) To keep (1) inventories and other records supporting accountability of equipment, which costs \$100 or more per unit, purchased with Federal funds for use in administration of the State plan, and (2) records supporting accountability for school library resources, textbooks, and other printed and published instructional materials.

Retention period: (1) For the useful life of the equipment or until the State agency is notified of the completion of the Department's review and audit covering the disposition of such equipment, whichever is sooner; (2) for the useful life of each item by the public agency in which title to such materials is vested, which ownership is to be evidenced by appropriate, permanent marking of each item. 45 CFR 117.5, 117.37

1.18 State and local educational agencies receiving financial assistance under title III of Elementary and Secondary Education Act of 1965 for supplementary educational centers and services.

(a) To keep all records supporting claims for Federal grants or relating to the accountability for expenditure of such grants.

Retention period: (1) 5 years after close of fiscal year in which expenditure was made, or (2) until State agency is notified that such records are not needed for administrative review, whichever occurs first. 45 CFR 118.11, 118.64

(b) To keep inventories of all equipment acquired with funds under title III of the act and costing \$100 per unit.

Retention period: 3 years following the period for which such inventories are required to be made. 45 CFR 118.11, 118.64

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. [Amended]

(a) To keep all records supporting claims under Federal grants or relating to the accountability of Federal funds.

Retention period: (1) Until audit by or on behalf of the Department, or (2) 5 years after the close of the budget period, whichever is the lesser." 45 CFR 151.18

(b) To keep inventories and other records supporting accountability of nonconsumable equipment costing \$250 or more per unit purchased, in whole or in part, with Federal funds.

Retention period: Until grantee is notified of the completion of the Department's review and audit covering disposition of such equipment. 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. [Amended]

(a) To keep all records supporting claims for Federal grants or relating to the accountability of such grantee for expenditure of such grants.

Retention period: (1) 5 years after the end of the period for which such grants were made available to the grantee, or (2) until the grantee is notified that such records are not needed for administrative review, whichever occurs first." 45 CFR 119.49

(b) To keep inventories and other records supporting accountability of equipment, which costs \$100 or more per unit, purchased by the grantee with Federal financial participation.

Retention period: Until the grantee is notified of the completion of the Department's review and audit covering the disposition of such equipment. 45 CFR 119.49

1.21 Local educational agencies receiving financial assistance for construction of public elementary and secondary schools in areas affected by major disasters.

To keep records supporting claims for such assistance.

Retention period: 5 years following date of final payment under the application or until grantee is notified that such records are not needed for program administrative review, whichever is the earlier. 45 CFR 112.16

1.22 Local educational agencies receiving financial assistance for current expenditures in areas affected by major disasters.

To keep all records supporting claims for such Federal funds.

Retention period: 5 years following the fiscal year to which the claim relates, or until grantee is notified that

* The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been reviewed and cleared.

such records are not needed for program administrative review, whichever is the earlier. 45 CFR 113.19

- 1.23 State commissions and institutions receiving financial assistance for acquisition of equipment to improve undergraduate instruction in institutions of higher education under the Higher Education Act of 1965. [Amended]**

(a) *State commissions.* To maintain (1) records supporting expenditures for expenses of State commission, (2) a complete case file on each application received, and (3) records of all proceedings by which it establishes relative priorities and recommended Federal shares for eligible projects considered.

(b) *Institutions.* To maintain all accounting records relating to approval of projects and to verification of the applicant's maintenance of effort, including bank deposits, canceled checks, etc.

Retention period: Until notification of completion of Federal audits for fiscal year concerned, or 5 years following such fiscal year, whichever is sooner, except such records shall be maintained until any questions on audit have been resolved. 45 CFR 171.8

- 1.24 Lenders participating in Federal loan insurance program for students in institutions of higher education and vocational students.**

To maintain complete and accurate records, reflecting each transaction, of all federally insured loan accounts.

Retention period: Until Commissioner has no further need of such records. 45 CFR 177.41, 178.41

- 1.25 State agencies or institutions receiving financial assistance for community service and continuing education programs under the Higher Education Act of 1965. [Amended]**

(a) To maintain all records supporting claims for Federal grants or relating to accountability of State agency or participating institutions for expenditure of such grants or of matching funds.

Retention period: 5 years after close of fiscal year in which expenditure was made or until notified that such records are not needed for program administrative review or of completion of Department's fiscal audit, whichever is sooner. 45 CFR 173.29

(b) To keep inventories and records of all items of equipment initially costing \$100 or more in which the Federal Government has participated.

Retention period: Until termination of the program. 45 CFR 173.30(b)

- 1.26 Institutions of higher education participating in the national defense student loan program under title II of the National Defense Education Act of 1958.**

To maintain records of all transactions with respect to the fund, general ledger control accounts and subsidiary accounts as required, pertinent records

* The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been reviewed and cleared.

of fund activities including individual oaths, and promissory notes.

Retention period: Until agreed upon with the Commissioner that there is no further need for retention. 45 CFR 144.11

- 1.27 State agencies receiving financial assistance for Adult Basic Education Programs under the Adult Education Act of 1966, as amended. [Amended]**

(a) To maintain all records pertaining to the expenditure of the Federal grant and non-Federal contribution.

Retention period: (1) 3 years after close of fiscal year in which expenditure was liquidated, (2) until grantee is notified that such records are no longer needed for program administrative review, or (3) until notified of completion of Federal fiscal audit, whichever is the latest. 45 CFR 166.40

(b) To keep inventory and records of all items of equipment costing \$100 or more in which cost the Federal Government has participated.

Retention period: Not specified. 45 CFR 166.35

- 1.28 Local educational agencies and institutions of higher education receiving financial assistance for bilingual education programs under title VII of the Elementary and Secondary Education Act of 1965. [Added]**

To maintain all records pertaining to such Federal grant or to the expenditure of grant funds.

Retention period: 5 years after close of fiscal year in which the expenditure is liquidated or until notified that such records are not needed for program administrative review, whichever occurs first. 45 CFR 123.26

- 1.29 Local educational agencies receiving financial assistance for demonstration projects for reducing school dropouts. [Added]**

To maintain all records relating to Federal funds and to the expenditure of such funds.

Retention period: 5 years after close of fiscal year in which the expenditure is liquidated or until notified that such records are not needed for program administrative review, whichever is earlier. 45 CFR 124.25

- 1.30 Institutions of higher education receiving financial assistance for college library resources under title II-A of the Higher Education Act of 1965, as amended. [Added]**

To maintain all records supporting claims for Federal funds and relating to the accountability of the grantee for expenditure of matching funds.

Retention period: 5 years after close of fiscal year or until notified of completion of fiscal audit, whichever is earlier. 45 CFR 131.16

2. Food and Drug Administration

- 2.1 Persons introducing shipment or delivery of unlabeled food into interstate commerce and operators of establishments processing, labeling, and repacking.**

Persons shipping unlabeled food interstate and operators of establishments

processing, labeling, or repacking such food, where such persons and such operator are not the same person, shall keep written agreements containing such specifications as will insure that such food will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such food from such establishment. 21 CFR 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.**

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 study or for clinical investigation in animals; sponsors of clinical investigations in animals.

(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 for clinical investigation in animals shall keep and maintain complete records of each shipment and delivery including the name and post office address of the expert or investigator to whom the drug is shipped and the date, quantity, and batch or code mark of each shipment and delivery.

Retention period: 2 years after such shipment and delivery. 21 CFR 130.3, 130.3a, 144.8

(d) Sponsors of clinical investigations in animals shall keep and maintain all reports received from investigators.

Retention period: 2 years after the termination of the investigation or approval of a new-drug application. 21 CFR 130.3, 130.3a, 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.

(a) Persons requesting certification of antibiotic drugs shall keep complete rec-

ords 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 Persons petitioning for exemption from certification for antibiotic drugs intended for local or topical use.

Shall keep records of all laboratory tests and assays required as a condition for certification on each batch produced and of all shipments and deliveries of each batch or part thereof.

Retention period: 3 years after date of shipment or delivery. 21 CFR 144.1

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 3.26

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 [Reserved]

2.15 Persons treating food with low dose electron beam radiation.

To keep a record of the radiation intensity and power used by means of recorders coupled to the electron accelerator. The record shall identify the food that has been subjected to the radiation.

Retention period: 1 year. 21 CFR 121.3007

2.16 Persons obtaining an experimental permit for use of a pesticide chemical for which a temporary tolerance is established.

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.

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 (21 U.S.C. 355(e)) 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.

(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

2.19 [Reserved]

2.20 Persons manufacturing, processing, packing, or holding medicated premises for use in the manufacture of medicated feeds.

(a) To maintain appropriate receipt and inventory records on any drug components used.

Retention period: 2 years. 21 CFR 133.204(a)

(b) To maintain a separate batch-production and control record for each batch or run of medicated premix produced.

Retention period: At least 2 years after distribution by the manufacturer has been completed. 21 CFR 133.205(b)

(c) To maintain records of any assays required to assure that the drug components and the medicated premises conform to appropriate standards of identity, strength, quality, and purity.

Retention period: At least 2 years after distribution by the manufacturer of the medicated premix has been completed. 21 CFR 133.208(f)

(d) To maintain complete records of distribution for each shipment of medicated premises in a manner that will facilitate the recall, diversion, or destruction of the medicated premix, if necessary.

Retention period: At least 2 years after the date of the shipment by the manufacturer. 21 CFR 133.209

(e) To maintain a record of all written or verbal complaints concerning the safety or efficacy of each medicated premix.

Retention period: 2 years. 21 CFR 133.210

2.21 Persons manufacturing, processing, packing, or repacking human foods. [Added]

To maintain records of coding of food products.

Retention period: The shelf life of the product, except not longer than 2 years. 21 CFR 128.7(d)

3. Public Health Service

3.1 State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act. [Amended]

To maintain records of funds for each authorized personnel training grant for health work under the act.

⁷ 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.

Retention period: Not specified. 42 CFR 51.11, 51.13, 51.15

3.2 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

3.3 State and State agencies receiving Federal funds for hospital and medical facilities survey and construction projects.

To maintain (a) separate fiscal and accounting records of Federal and/or State funds reflecting the receipt or expenditure of such funds and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) 5 years after final payment or until completion of a Federal audit and resolution of all questions arising therefrom, whichever occurs first; (b) 3 years after completion of the contract. 42 CFR 53.128, 53.131

3.4 [Reserved]

3.5 Applicants receiving grants for initial cost of professional and technical personnel of community mental health centers.

To maintain such records, books, documents, and papers that are pertinent to assistance under the Mental Retardation Facilities and Community Mental Health Centers Construction Act of 1963.

Retention period: Not specified. 42 CFR 54.308

3.6 State, interstate, municipal, and intermunicipal air pollution control agencies receiving Federal project grants for air pollution control programs under section 105 of the Clean Air Act, as amended.

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 grantee is notified in writing that the final audit has been completed. Public Law 90-148, 42 U.S.C. 1857 et seq.

3.7 Institutions receiving Federal grants for the construction of health research facilities (including mental retardation facilities).

To maintain (a) all fiscal or other records relating to the construction and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.8

3.8 Applicants receiving Federal grants for the construction of teaching facilities for health professions.

To maintain (a) adequate and separate accounting and fiscal records for

all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.106

3.9 Institutions participating in the health professions and the nursing student loan programs. [Amended]

To keep records reflecting all transactions with respect to the student loan fund, recording Federal capital contributions and Federal capital loans separately.

Retention period: Not specified. 42 CFR 57.215, 57.309

3.10 Public or nonprofit private schools of nursing receiving Federal funds for scholarship grants and for construction of nurse training facilities. [Revised]

To maintain (a) records relating to the use of such scholarship grant funds, (b) accounting and fiscal records and accounts for all funds provided from any source to pay cost of construction project, and (c) payroll records and kickback statements for all laborers and mechanics working at the project site.

Retention period: (a) 5 years or until audit has been completed and any questions arising therefrom have been resolved, whichever is sooner; (b) not specified; (c) 3 years after completion of the project. 42 CFR 57.406, 57.910

3.11 Schools of medicine, dentistry, osteopathy, optometry, pharmacy, and podiatry, and training centers for allied health professions receiving Federal funds for scholarship grants and for improving quality of such schools and centers. [Amended]

To maintain (a) records relating to use of such scholarship grant funds, and (b) progress and fiscal records relating to improving quality of such schools and centers.

Retention period: 5 years or until audit has been completed and any questions arising therefrom have been resolved, whichever is sooner. 42 CFR 57.511, 57.610, 57.715

3.12 Schools of public health receiving grants for provision of public health training.

To maintain 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

3.13 Public or private nonprofit agencies or institutions receiving Federal grants for the construction of medical library facilities.

To maintain (a) fiscal records and accounts for all funds provided from any source to pay for the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 59a.7

3.14 Public or private nonprofit medical libraries or related institutions receiving Federal grants for improving and expanding basic resources.

To maintain progress and fiscal records relating to the use of such grant funds.

Retention period: 3 years after termination of the grant unless a shorter or longer period of time is, respectively, permitted or required in writing by the Surgeon General. 42 CFR 59a.20

3.15 Public or private nonprofit medical libraries receiving Federal grants for the establishment of regional medical libraries.

To maintain separate fiscal records and accounts for all grant funds.

Retention period: 3 years after termination of the grant unless a shorter or longer period of time is, respectively, permitted or required by the Surgeon General. 42 CFR 59a.37

3.16 Institutions receiving Federal grants for National Institutes of Health and National Library of Medicine training.

To maintain fiscal and other records relating to the training and instruction for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

3.17 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

3.18 Licensed domestic and foreign manufacturing establishments processing whole blood (human) or packed red blood cells (human).

To maintain records of the full explanation made by the physician, hospital or other medical facility, of why it is essential to allow time for transportation of whole blood (human) prior to determination of test results, to assure arrival when needed for transfusion.

Retention period: 5 years after the records of manufacture are completed or 6 months after the latest expiration date, whichever is later. 42 CFR 73.304, 73.327

3.19 Applicants receiving Federal grants for solid waste disposal projects.

To maintain such records, books, documents, and papers that are pertinent to the grant received under sections 204 and 206 of the Solid Waste Disposal Act.

Retention period: Until grantee is notified in writing that the final audit has been completed. 42 CFR 59.6

3.20 Public or nonprofit institutions receiving Federal grants for regional medical programs.

To maintain all financial and other records relating to the use of the grant funds.

Retention period: Until records have been audited unless a different period is permitted or required in writing by the Surgeon General. 42 CFR 54.405

3.21 State and State agencies receiving grants from comprehensive health planning. [Added]

To maintain adequate records to show the disposition of all funds (Federal and non-Federal) expended for activities under the approved State program, in addition to other records required by the regulations or which may reasonably be required by the Secretary.

Retention period: 5 years, or until audit by HEW has been completed and any questions arising therefrom have been resolved, whichever is sooner. 42 CFR 51.4

3.22 State health or mental health authorities receiving grants for comprehensive public health services. [Added]

To maintain adequate records to show the disposition of all funds (Federal and non-Federal) expended for activities under the approved State plan, in addition to any other records required by the regulations or which may reasonably be required by the Secretary.

Retention period: 5 years, or until audit by HEW has been completed and any questions arising therefrom have been resolved, whichever is sooner. 42 CFR 51.104

3.23 Clinical laboratories which have been issued licenses under the Clinical Laboratories Improvement Act of 1967. [Added]

To maintain records of observations concurrently with the performance of each step in the examination of specimens, records that reflect the actual results of all control procedures, and all

pertinent laboratory records for such inspection, examination, and copying as the Secretary may direct.

Retention period: At least 2 years after the date of submittal of report except as otherwise prescribed in this part or authorized by the Secretary. 42 CFR 74.50

3.24 State agencies receiving Federal grants under title V of the Social Security Act, as amended, for maternal and child health services and crippled children's services. [Amended and transferred from 5.10]

To maintain at the State level such accounts and supporting documents as will serve to permit an accurate and expeditious determination to be made at any time of the costs of carrying out the State plan, including the disposition of all monies received and the nature and amount of all charges claimed to lie against the funds authorized for carrying out the State plan.

Retention period: Not specified. 42 CFR 200.16

3.25 State agencies receiving Federal grants under title V of the Social Security Act, as amended, for maternal and child health services and crippled children's services which have purchased items of equipment and supply to carry out the State plan for such services. [Amended and transferred from 5.11]

To maintain a complete equipment inventory and adequate property controls. Retention period: Not specified. 42 CFR 200.27

3.26 State agencies receiving Federal grants under title IV, part B of the Social Security Act, as amended, for child welfare services. [Transferred from 5.12]

To establish and maintain such accounts, records, and supporting documents as will permit an accurate and expeditious Federal audit of the program to be made at any time.

Retention period: Until completion of audits (including the final resolution of any questions raised thereby) or for 3 years, whichever is later, unless the State agency is requested to retain particular accounts, records, or supporting documents for a longer period. 42 CFR 201.11

3.27 State agencies receiving Federal grants under title IV, part B of the Social Security Act, as amended, for child welfare services which have purchased items of equipment and supply in carrying out the annual budget. [Transferred from 5.13]

To maintain a complete equipment inventory and adequate property controls covering such items.

Retention period: Not specified. 42 CFR 201.17

3.28 Persons receiving special project grants for family planning services. [Added]

To maintain such records, including medical, fiscal, and other health records, as the Bureau may prescribe.

Retention period: Not specified. 42 CFR 208.17

- 3.29 State and local public agencies and public or nonprofit institutions of higher learning receiving Federal grants for research projects relating to maternal and child health and welfare services. [Added]**

To maintain accounting, budgetary, and fiscal records for each grant period of the amount and disposition of Federal and cost-sharing funds and total cost of grant period; and all basic data, cards, tapes, print-outs, tables, charts, and data analysis.

Retention period: 5 years after termination of the project or until final audit, whichever occurs first. 42 CFR 205.10

4. Social Security Administration

- 4.1 States under agreement for voluntary coverage of State and local government employees. [Amended]**

To keep or cause to be kept records of a State and of political subdivisions of a State included under an agreement in a location accessible to and open for inspection by authorized officials of the Social Security Administration. Such records must show the amount of remuneration (tip and nontip) paid to each employee for services covered under the agreement and the period in which it was paid; such forms and systems of accounting as will enable the Administration to determine the amount of contributions for which the State is liable and whether they have been paid; such records as are necessary to establish the coverage status of individuals, e.g., the employees choice in a referendum on a desire for coverage basis referendum; records of claims for credit or refund and the supporting statement which is the basis for the claim for credit or refund; records of each employee's wages which are subject to the limitation of liability; where the agricultural exclusion was taken must identify in its records those employees who performed agricultural labor and each period during which such services were rendered.

Retention period: For 4 years (or longer if the State or political subdivision so desires) after the date the contributions were due or were paid. These records must be retained for the prescribed period even though the coverage of the entity has been terminated. Records for claims for credit and refund—for 4 years after the date the claim is filed even though the coverage of the entity involved has been terminated. 20 CFR 404.1256

- 4.2 Carriers under contract to assist in the administration of the supplementary medical insurance program for the aged. [Amended]**

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. 20 CFR 405.678(f)

- 4.3 Hospitals, extended care facilities, home health agencies, and outpatient physical therapy providers which have filed agreements to participate in the health insurance for the aged program. [Amended]**

To keep clinical and other medical records, utilization review committee reports, physicians certifications, and recertifications.

Retention period: Not specified. 20 CFR 405.1026, 405.1035(h), 405.1132, 405.1137(h), 405.1243, 405.1241, 405.1625

- 4.4 Hospitals, extended care facilities, home health agencies, and outpatient physical therapy providers which have filed agreements to participate in the health insurance for the aged program. [Amended]**

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. 20 CFR 405.406

- 4.5 Psychiatric and tuberculosis hospitals which have filed agreements to participate in the health insurance for the aged program. [Amended]**

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. 20 CFR 405.1036

- 4.6 Intermediaries who have entered into an agreement to assist in the administration of the hospital insurance benefits for the aged program. [Amended]**

To maintain such records as the Secretary finds necessary to assure the correctness and verification of the information and reports furnished him under the hospital insurance benefits for the aged program.

Retention period: Not specified. 20 CFR 405.660

- 4.7 Group Practice Prepayment Plans which have filed agreements to participate in the health insurance for the aged program. [Amended]**

To maintain records and furnish information to substantiate the agreements they enter into concerning reimbursement on a cost or charge basis.

Retention period: Not specified. 20 CFR 405.241

- 4.8 Clinical laboratories.**

To maintain records of laboratory reports.

Retention period: Not specified. 20 CFR 405.1316(e) (2)

- 4.9 Hospitals and hospital-based physicians under agreements apportioning the physicians' compensation.**

To keep records and furnish information to substantiate the agreements

they enter into concerning allocation of the compensation of the physicians.

Retention period: Not specified. 20 CFR 405.487

- 4.10 Federal Credit Unions.**

To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified. 45 CFR 301.14

- 4.11 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

- 4.12 Suppliers of portable X-ray services for Medicare beneficiaries. [Added]**

To maintain records of each patient receiving services and the name of the doctor ordering such services.

Retention period: At least 2 years or for the period of time required by State law, whichever is longer. 20 CFR 405.1414

5. Social and Rehabilitation Service

ADMINISTRATION ON AGING

- 5.1 State agencies receiving Federal grants under title III of the Older Americans Act of 1965, as amended, 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, as amended, 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.

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, as amended, 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

* See Accounting Manual for Federal Credit Unions (July 1965), pp. 146-148.

- 5.4 State agencies and project grantees receiving Federal funds under title III of the Older Americans Act of 1965, as amended. [Added]

To maintain such accounts and supporting documents as will serve to permit an accurate and expeditious determination to be made at any time of the status of the Federal grants, including the disposition of the moneys received and the nature and amount of all charges claimed to lie against the allotment to the State.

Retention period: Not specified. 45 CFR 903.13

- 5.5-5.9 [Reserved]

- 5.10-5.13 [Transferred to 3.23-3.27]

COMMUNITY SERVICES ADMINISTRATION^{*}
[ADDED]

- 5.10 Public and other nonprofit agencies and organizations and public or nonprofit institutions of higher learning receiving Federal grants for research or demonstration projects in the field of child welfare.

To maintain (a) fiscal records for each grant period of the amount and disposition of Federal and cost-sharing funds and total cost for the grant period and such other records as will facilitate an effective audit; (b) all basic data, cards, tapes, print-outs, tables, charts and data analysis; and (c) such other records as may be required.

Retention period: (a) and (b) 5 years after termination of the project or until final audit, whichever occurs first; (c) not specified. 42 CFR 205.10

- 5.11-5.19 [Reserved]

REHABILITATION SERVICES ADMINISTRATION
[REVISED]

- 5.20 Grantees receiving Federal funds for the construction of university-affiliated facilities for the mentally retarded.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 54.4

- 5.21 All grantees receiving Federal funds for the construction of community mental retardation facilities.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of construction projects; (b) adequate accounting and fiscal records to reflect receipt and expenditure of funds allotted and paid for construction projects; and (c) payroll records and kickback statements for all laborers and mechanics working at the projects.

^{*} See also Public Health Service, items 3.26 and 3.27.

Retention period: (a) and (b) not specified; (c) 3 years after completion of the contract. 45 CFR 416.20, 416.24

- 5.22 State agencies receiving Federal grants for construction of community mental retardation facilities.

To maintain separate fund accounts for all Federal and State funds allotted for construction projects, designed to show at any given time funds allotted and encumbered, and unencumbered balances; to maintain adequate records of account to assure proper accounting of all Federal funds received and disbursed and similar suitable accounts of receipt and disbursement of State, local, and other funds used for matching purposes.

Retention period: Not specified. 45 CFR 416.24

- 5.23 Public and nonprofit agencies and organizations receiving Federal funds for initial cost of professional and technical personnel for community mental retardation facilities.

To maintain adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the costs of the staffing project; and such other records as the Administrator, SRS, shall prescribe.

Retention period: Not specified. 45 CFR 416.94, 416.98

- 5.24 Grantees receiving Federal project grants for improvement of the quality of care and treatment of the mentally retarded and for research in health-related areas of mental retardation.

To maintain such progress and fiscal records as the Secretary of Health, Education and Welfare 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 Secretary. 42 CFR 52.23

- 5.25 State agencies receiving Federal grants under section 2 of the Vocational Rehabilitation Act for the provision of vocational rehabilitation services.

To maintain (a) such written personnel policies, records and other information as necessary to permit an evaluation of personnel operations in relation to the State agency's standards; and (b) such accounts and supporting documents as will serve to permit an accurate and expeditious determination to be made at any time of the status of the Federal grants, including the disposition of all moneys received and the nature and amount of all charges claimed against such grants.

Retention period: Not specified. 45 CFR 401.12, 401.18

- 5.26 State agencies or other public or private nonprofit agencies receiving grants for vocational rehabilitation programs and activities.

To keep such records and accounts as the Administrator, Social and Rehabilitation Service may require.

Retention period: Not specified. 45 CFR 403.5, 403.25, 403.39, 404.11, 404.52, 404.80, 404.103, 405.11, 406.43, 408.5

- 5.27 State agencies or other public or nonprofit organizations or agencies receiving grants for the construction of workshops and rehabilitation facilities.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project; and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 45 CFR 404.22

- 5.28 Employees or organizations participating with the Social and Rehabilitation Service in contracts or jointly financed cooperative arrangements for projects with industry relating to handicapped individuals.

To keep such records and accounts as the Administrator, Social and Rehabilitation Service may require.

Retention period: Not specified. 45 CFR 403.67

- 5.29 [Reserved]

OFFICE OF RESEARCH, DEMONSTRATIONS AND TRAINING [ADDED]

- 5.30 Institutions of higher learning and associations receiving financial assistance for expansion and development of undergraduate and graduate programs in social work.

To maintain fiscal records for each period of the amount and disposition of Federal and cost-sharing funds and total cost for the grant period and such other records as will facilitate an effective audit, and such other records as the Service may require.

Retention period: Not specified. 45 CFR 280.12

- 5.31-5.39 [Reserved]

OFFICE OF JUVENILE DELINQUENCY AND YOUTH DEVELOPMENT [ADDED]

- 5.40 State, public or nonprofit private agencies or organizations receiving Federal grants for juvenile delinquency and youth development programs and activities.

To maintain (a) grant accounting records, identifiable by grant number; (b) inventories and records supporting accountability of equipment which cost \$300 or more per item; and (c) to keep such records and afford such access thereto as the Administrator, Social and Rehabilitation Service may find necessary to assure the correctness and verification of reports submitted to him.

Retention period: (a) Until audit or 5 years after end of budget period, whichever is the less; (b) until completion of review and audit covering disposition of such equipment; (c) not specified. 45 CFR 270.21, 270.23, 270.40, 270.42, 270.69, 270.75, 270.90, 270.92, 270.130, 270.132, 270.150, 270.152, 270.170, 270.172, 270.187, 270.189, 270.209, 270.211

5.41 State or other public agencies receiving Federal grants for construction of juvenile delinquency rehabilitation facilities.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 45 CFR 270.110

5.42-5.49 [Reserved]

MEDICAL SERVICES ADMINISTRATION [ADDED]

5.50 Persons or institutions providing services under a State plan for medical assistance under title XIX of the Social Security Act.

To keep such records as are necessary to disclose the extent of the services provided to individuals receiving assistance under the plan.

Retention period: Not specified. 45 CFR 250.21

6. General Administration

6.1 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 accurate accountability records of all donable property received, warehoused, and distributed by each State agency. Accountability records of all single items having acquisition cost of \$2,500 or more shall be kept separate from those of lesser amount.

Retention period: Minimum of 5 years. 45 CFR 14.6

6.2 School systems receiving Federal assistance.

To maintain all records relating to personnel actions, transportation (routes and schedules), and student assignments and transfers, including all choice forms and transfer applications submitted to the school system in compliance with title VI of the Civil Rights Act of 1964.

Retention period: 3 years. 45 CFR 80.6, 181.19, 181.35, 181.55

V. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1. Office of the Secretary

1.1 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.

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)

1.2 Public agencies receiving assistance under Advances for Public Works Planning (First Program) administered by the Office of Assistant Secretary for Metropolitan Development.

To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 44 CFR 702.13

1.3 Agencies making relocation payments under open-space land projects.

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 project. 24 CFR 4.108(g)

1.4 Public bodies making relocation payments under neighborhood facilities projects.

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 project. 24 CFR 6.107(g)

1.5 Public bodies making relocation payments under Public Facilities Loans, Water and Sewer Grants, and Advance Acquisition of Land Programs administered by the Office of the Assistant Secretary for Metropolitan Development.

To maintain records as required in 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 completion of project. 44 CFR 710.10

1.6 Insurer, or pool, or person executing agreement under Federal riot reinsurance program. [Amended]

To maintain books, documents, papers, and records that are pertinent.

Retention period: Not specified. 24 CFR 1906.37

1.7 Agencies designing, constructing or altering publicly-owned residential structures. [Added]

To maintain records relating to each contract, grant, or loan involving such publicly-owned residential structures.

Retention period: Not specified. 24 CFR 40.6

2. Federal Housing Administration

2.1 Lending agencies with respect to property improvement loans.

To keep complete credit and collection file pertaining to each eligible property improvement loan transaction, which will accompany any claim for loss made by the insured, and to include the borrower's application for a Title I loan, the original note, completion certificate(s) and other exhibits furnished to the lending institution by the borrower. Where

proceeds of the loan are not disbursed directly to borrower without dealer intervention in any manner, file will include borrower's written authorization to disburse to other than the borrower, signed copy of contract or sales agreement describing type and extent of improvements to be made and the material to be used, also record of written notice to borrower of credit application approval. Proper evidence shall be in the file of permissible additional charges assessed against the borrower for additional expenses such as recording or filing fees, documentary stamp taxes, title examination charges and hazard insurance premiums in connection with Title I property improvement loans where security is taken in the nature of a real estate mortgage, deed of trust conditional sales contract, chattel mortgage, mechanic's lien or other security device taken for the purpose of securing the payment of eligible loans. Evidence of late charge billing must be in the file if claim is made under the Contract of Insurance. With respect to Class 3 property improvement loans under Title I of the National Housing Act, the property description, plans and specifications shall remain a permanent part of the loan file in connection with certification to the Commissioner by the insured that in its opinion the site is suitable for a home and the proposed structure when completed will not adversely affect surrounding properties.

Retention period: Not specified. 24 CFR 200.171, 200.172, 200.174, 200.177, 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 Project mortgagors under the National Housing Act. [Amended]

(a) 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, 235.830, 236.1, 242.65, 242.79, 810.1, 1000.127, 1100.105

(b) Where neither mortgagor nor any of its associates has any interest in the builder, financial or otherwise, and in connection with cost certification procedure, records shall be kept of all costs of any construction or other cost items not representing work under the general contract; where the mortgagor and/or its associates have any 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, 235.501, 236.1, 241.155-241.160, 810.1, 1000.110-1000.125, 1100.147-1100.155

2.4 Investors insured under yield insurance provisions under title VII of the National Housing Act.

To 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

2.5 Lending agencies for project mortgages insured under the National Housing Act.

Upon assignment of the mortgage to the Federal Housing Commissioner, when entitled to receive the benefits of the insurance will deliver to the Commissioner, in addition to other items specified, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. 24 CFR Parts 207, 213, 220, 221, 231-236, 241, 242, 608, 611, 803, 810, 908, 1000, 1100

2.6 Mortgagors of new or rehabilitated multifamily housing insured under the National Housing Act.

To keep such records as are prescribed by the Federal Housing Commissioner at the time certification to keep such records is made and to keep them in such form as to permit a speedy and effective audit.

Retention period: Not specified. 42 U.S.C. 1434.

2.7 Mortgages of lower income family homes. [Added]

To maintain such records as the Commissioner may require with respect to the mortgagor's payments, the mortgage assistance payments received from the Commissioner, and the biennial recertifications of financial status from the homeowner or mortgagor.

Retention period: As prescribed by the Commissioner. 24 CFR 235.365

3. Office of Assistant Secretary for Research and Technology [Added]

3.1 Contractors and subcontractors with research and development contracts.

To maintain books, records, documents and other supporting evidence relating

to the contract and such other records as specified in 41 CFR 1-20.301-1-20.301-3. Retention period: Various. 41 CFR Part 1-20

VI. DEPARTMENT OF THE INTERIOR

1. Office of the Secretary

1.1 Permittees filming motion pictures on any area under the jurisdiction of the Department of the Interior.

To furnish upon request for administrative use a print of the film footage taken pursuant to the permission granted.

Retention period: 3 years from date permission is granted. 43 CFR 5.1

2. Fish and Wildlife Service

2.1 Operators of commercial picking establishments, cold storage or locker plants receiving, possessing, or having custody of migratory game birds.

To maintain accurate records showing the numbers and kinds of such birds, dates received and disposed of, and the names and addresses of the persons from whom received and to whom delivered.

Retention period: 1 year following the close of the open season on migratory game birds. 50 CFR 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 Bureau of Sport Fisheries and Wildlife 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. 50 CFR 16.9, 16.11, 16.12, 16.13, 16.14 (retention: 16.3)

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: 16.3)

2.4 [Reserved]

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: 16.3)

2.6 State fish and game departments conducting fish and 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 final payment. 50 CFR 80.32, 80.33

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 Borrowers from 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 Recipients of fishing vessel mortgage insurance. [Amended]

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 final payment is made. 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 note has been satisfied. 50 CFR 253.8

2.12 State agencies receiving Federal assistance under the Jellyfish Act of 1966.

To maintain records of accounts and reports, with supporting documentation thereto.

Retention period: 3 years after final payment is made. 50 CFR 254.15

2.13 Masters of shipping vessels engaged in yellow-fin tuna fishing. [Amended]

To keep an accurate log of all fishing operations, including the date, locality, and estimated quantity of tuna fish and other marketable fish, by species, which are taken on board.

Retention period: Not specified. 50 CFR 280.10

2.14 State fishery agencies or other non-Federal interests receiving Federal assistance under the Anadromous Fish Act of 1965.

To maintain records of accounts and reports, with supporting documentation thereto.

Retention period: 3 years following final payment. 50 CFR 401.15

2.15 Contractors and subcontractors of demonstration plants for the production of fish protein concentrate. [Amended]

To maintain books, documents, papers, and records involving transactions under such contract.

Retention period: 3 years after final payment. 16 U.S.C. 778e

3. Geological Survey

3.1 Coal-mine lessees (federally owned lands).

To keep records of all coal mined, sold, or otherwise disposed of. Records of correct daily weights or biweekly measurements shall be posted if the miners are paid by weight or measurement.

Retention period: Not specified. 30 CFR 211.15

3.2 Oil and gas lessees (federally owned and restricted Indian lands).

To keep accurate and complete records of the drilling, redrilling, deepening, re-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 [Reserved]

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). [Amended]

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 250.38

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, redrilling, 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 301.7

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 301.8

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.

7.2 State and local authorities receiving aid for reclamation and rehabilitation of strip and surface mine areas under the Appalachian Regional Development Act of 1965.

To maintain suitable records and accounts of transactions with and payments to project contractors.

Retention period: 3 years after completion of each individual project. 30 CFR 42.7

7.3 Organizations or institutions (public and private) or individuals receiving Federal grants for solid waste disposal projects.

To maintain records of all property and books of account (including papers explaining and proving validity of transactions recorded) of financial transactions involving Federal grants and those financed with matching funds from other sources.

Retention period: 3 years after last disbursement of such funds. 30 CFR 51.12

7.4 States receiving grants for advancement of health and safety in coal mines.

To maintain books of accounts which reflect the financial transactions involving such grants and transactions financed with matching funds from sources other than the Federal Government.

Retention period: Until the expiration of 3 years after payment under grant. 30 CFR 53.12

7.5 Recipients of grants for support of research related to authorized Bureau of Mines programs.

To maintain books of accounts which reflect the financial transactions involving grants financed under Public Law 85-934 (72 Stat. 1793, 42 U.S.C. 1891-1893), and also transactions financed with matching funds from sources other than the Federal Government.

Retention period: Until the expiration of 3 years after the grantee's last disbursement of such funds. 30 CFR 52.12

7.6 Private helium distributors selling to Federal agencies.

To keep such helium accounting records as are necessary to assure compliance with regulations in the section cited.

Retention period: At least 1 year following the dates of their applicability, and shall be made available to any duly authorized representative of the Bureau of Mines for examination. 30 CFR 2.4

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

8.2 Concessioners and subconcessioners operating under negotiated contracts in areas administered by National Park Service.

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.

Retention period: 5 calendar years after the close of the business year of concessioner or subconcessioner. 16 U.S.C. 20g

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

10. Federal Water Pollution Control Administration

10.1 State, municipality, interstate, or intermunicipality agencies receiving Federal grants for the construction of treatment works under the Federal Water Pollution Control Act, as amended.

To maintain (a) records reflecting the receipt and expenditure of funds and (b) payroll records and kickback statements of laborers and mechanics working at the site.

Retention period: 3 years after date of final settlement. 18 CFR 601.26, 601.27

10.2 State, municipality, interstate, or intermunicipality agencies receiving Federal grants for demonstration projects for control of discharges from stormwater or combined sewerage systems.

To maintain (a) accounting and fiscal records reflecting amount, receipt, and disposition of grant assistance, total cost of project, amount and identification of that portion of the cost of the project supplied from other sources, and (b) payroll records and kickback statements of laborers and mechanics working at the site.

Retention period: Not specified. 18 CFR 601.65

10.3 Institutions, organizations, and individuals receiving grants and contracts for basic research or applied research development and demonstration projects, and grants for training projects.

To maintain progress, accounting, and fiscal records relating to the conduct of approved projects and use of grant and contract funds.

Retention period: 3 years after date of final settlement. 18 CFR 601.84

10.4 State and interstate agencies receiving Federal grants for assistance in meeting the costs of establishing and maintaining adequate measures for the prevention and control of water pollution.

To maintain (a) records reflecting the receipt and expenditure of funds, (b) payroll records, and (c) progress records.

Retention period: Not specified. 18 CFR 601.2-601.8

10.5 State, interstate, and local agencies receiving Federal grants for planning.

To maintain (a) records reflecting the receipt and expenditure of funds, (b) payroll records, and (c) progress records.

Retention period: Not specified. 18 CFR 601.2-601.8

10.6 Contractors with FWPCA facilities construction, maintenance, and repair contracts. [Amended]

To maintain separate accounting and fiscal records to reflect the receipt and expenditure of contract funds for the purpose of the project.

Retention period: 3 years after date of final settlement or such time periods for the particular records specified in 41 CFR 1-20, whichever expires earlier. 41 CFR 1-3.814-2, 1-7.602-5, and Part 1-20

11. Oil Import Administration

11.1 Persons receiving allocations of imports of crude oil, unfinished oils, and finished products.

To maintain complete and current records of imports, refinery inputs, petrochemical plant inputs and the outputs of such plants.

Retention period: 3 years. 32A CFR Ch. X, OI Reg. 1, Sec. 6

VII. DEPARTMENT OF JUSTICE

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 require registration, including correspondence, memoranda, and other written communications to and from foreign principals and other persons, names and addresses of persons to whom "political propaganda" has been sent, financial records, etc.

Retention period: 3 years following termination of registration. Upon good and sufficient cause shown in writing to the Assistant Attorney General in charge

of the Internal Security Division, 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

1.2 Manufacturers of and dealers in gambling devices.

To keep monthly records of sales and deliveries of gambling devices, showing the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier, and including duplicate bills and invoices.

Retention period: 5 years. 15 U.S.C. 1173

1.3 Importers of crude opium or coca leaves.

To keep quintuplicate copy of permit to import.

Retention period: ¹⁰ 2 years. 21 CFR 302.10 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

1.4 Exporters of narcotic drugs.

To keep triplicate copy of export permit.

Retention period: ¹⁰ 2 years. 21 CFR 302.21 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

1.5 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 (28.3 grams) or more in such manner as will identify the foreign consignee.

Retention period: ¹⁰ Permanent. 21 CFR 302.27 (retention: 26 CFR 151.132)

1.6 Importers of special coca leaves.

To keep duplicate copy of quarterly return accounting for all transactions involving such leaves or substances derived therefrom containing narcotic drugs.

Retention period: ¹⁰ 2 years. 21 CFR 302.46 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

1.7 Persons surrendering narcotic drugs to the Regional Directors, Bureau of Narcotics and Dangerous Drugs.

To retain duplicate copy of inventory of drugs shipped is required only by registrants rendering returns. All other registrants use Form BND-41, Registrants Inventory of Drugs Surrendered.

Retention period: ¹⁰ 2 years. 26 CFR 151.474(a)

1.8 Forfeitures of narcotic drugs.

To keep triplicate copy of inventory made at time of confiscation of narcotic drugs.

Retention period: ¹⁰ Not less than 2 years. 21 CFR 307.112

1.9 Manufacturers of narcotic precursors.

To keep a record of the quantity of precursors manufactured or otherwise

¹⁰ For record retention requirements for tax purposes, see Internal Revenue Service, XI 4.89-4.119.

acquired, dispositions thereof, names and addresses of persons supplied, quantity supplied to each, and use for which intended.

Retention period: ¹⁰ Not less than 2 years. 21 CFR 307.141

1.10 Manufacturers, compounders, processors, dealers, wholesalers, retailers, jobbers, distributors, and any person otherwise disposing of depressant or stimulant drugs.

To keep complete inventory and continuing records of each such drug manufactured, compounded, processed, stored, received, sold, purchased, delivered, or otherwise disposed of.

Retention period: ¹⁰ Not less than 3 years. 21 CFR 320.16, 320.17

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; 32 CFR 18.703-1; 41 CFR 1-12.403-1

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); 32 CFR 12.303-1; 41 CFR 1-12.303

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.

To keep records relating to work classifications, wages, fringe benefits, hours worked, and safety and health standards.

Retention period: 3 years from completion of the work. 29 CFR 4.6(g), 4.185, 1516.3; 32 CFR 12.1004; 41 CFR 1-12.904-1

1.6 Sponsors of apprenticeship and training programs registered with the Bureau of Apprenticeship and Training.

To maintain records of the selection process which includes a brief summary of each interview, and the conclusions on each of the specific factors, e.g., motivation, ambition, willingness to accept direction, which are part of the total judgment. The records shall be made available to the Bureau upon request.

Retention period: 2 years. 29 CFR 30.4(a) (3)

1.7 Sponsors of Neighborhood Youth Corps projects and work training and experience programs.

To maintain such records as required by the Secretary for the purpose of the administration of the Economic Opportunity Act of 1964, as amended.

Retention period: Not specified. 29 CFR 50.41, 51.15

1.8 Contractors or subcontractors subject to equal opportunity in employment regulations.

To keep employment or other records as required by the Director, Office of Federal Contract Compliance, the contracting agency, or an applicant for Federal assistance concerning the contract.

Retention period: Not specified. 41 CFR 1-12.805-4, 60-1.7

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.

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 or arrangements 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, or the secretary if no other official is designated, of labor organizations conducting election by secret ballot provided for under 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 if no other official is designated, of national or international labor organizations conducting elections by a convention of delegates provided for under 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. [Amended]

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, applicable resolutions and records of any written authorization delegating authority to sign any description or report.

Retention period: 5 years. 29 U.S.C. 308b; 29 CFR 460.2(c), Part 486

3.10 Surety companies required to file reports under section 211 of the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the reports may be verified, explained or clarified, and checked for accuracy and completeness.

Retention period: Not less than 5 years after filing of report. 29 CFR 409.5

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)

5. Wage and Hour Division

5.1 State agencies having agreements with Secretary of Labor, or Administrator of Wage and Hour Division, for utilization of their services in making investigations and inspections under Fair Labor Standards Act and Public Contracts Act.

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections.

Retention period: Not specified. 29 CFR 515.6, 1500.86

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, 521.8 (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, 521.8 (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; learning periods when authorized by the certificate; designation of workers who are evaluatees and trainees as authorized by certificate; indication of which workers are under each certificate where more than one certificate held; indication of workers for whom individual certificates held; pricing of work and time studies made to establish prices; documents relating to State certification; and records required under applicable provisions of 29 CFR Part 516.

Retention period: 2 years. 29 CFR 525.13

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 commission 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 a symbol or letter to identify each such employee; an indication that the employee's regular rate of pay in each workweek meets requirements of the exemption and basic records demonstrating this fact; copy of the agreement or understanding or summary of its terms,

including the basis of compensation, applicable representative period, and the date on which the agreement or understanding was entered into; and total compensation paid to each employee in each pay period stating separately the commission and non-commission straight time earnings.

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 homemaker, 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 sub-

contractors, 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 homemaker; style number, description, amount of goods delivered, rates, etc.; date homemaker 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) homemaker; style number; description, amount of goods, rates, etc.; date homemaker 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.

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

5.23 Employers, employment agencies, and labor organizations subject to Age Discrimination in Employment Act of 1967 [Amended]

(a) *Employers*—(1) To keep records for each employee containing name, address, date of birth, occupation, rate of pay and compensation earned each week; (2) when made in the regular course of business, to keep personnel or employment records related to job applications, promotion or discharge, job orders submitted to employment agency or labor organization for recruitment of personnel, test papers of employer-administered aptitude or other employment test, results of physical examinations considered in connection with personnel action, and advertisements; (3) to keep any employee benefit plans; (4) to keep application forms for positions known to be of a temporary nature.

Retention period: (1) 3 years, (2) 1 year, (3) 1 year after termination of plan, (4) 90 days. 29 CFR 850.3

(b) *Employment agencies*—To keep records related to placements, referrals, job orders, job applications, test papers, and advertisements.

Retention period: 1 year. 29 CFR 850.4 (a) (1)

(c) *Labor organizations*—To keep records of name, address, and date of birth of members, and any individual seeking membership in the organization.

Retention period: 1 year. 29 CFR 850.5 (a) and (b)

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.

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

7.7 Employers subject to FLSA employing children in occupations in agriculture under Federal service extension exemption.

To keep the certificate showing minor has fulfilled the requirements under provisions of Federal service extension exemption.

Retention period: Not specified. 29 CFR 1500.70(f)

7.8 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

7.9 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 50-204.32

7.10 Employers subject to FLSA employing children in agriculture under the Vocational-Agriculture Training Exemption. [Added]

To keep the certificate showing minor has fulfilled the requirements under provisions of vocational-agriculture training exemption.

Retention period: Not specified. 29 CFR 1500.70(g)

7.11 Employers subject to FLSA employing children under the Experimental School Supervised and School Administered Work-Experience Program. [Added]

To keep a copy of the written training agreement showing minor is a student participating in the work-experience and career exploration program.

Retention period: Duration of the program. 29 CFR 1500.35a(b)(vii)

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 143.3, 143.7

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 143.8

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 155.6

X. DEPARTMENT OF STATE

1. Office of Munitions Control

1.1 Persons required to register as manufacturers or exporters of United States Munitions List articles. [Amended]

To maintain, subject to the inspection of the Secretary of State, or any person designated by him, records on the 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

2. Agency for International Development

2.1 Foreign governments, U.S. voluntary agencies, or intergovernmental organizations involved in the transfer of food commodities for use in disaster relief, economic development, and other assistance.

To maintain records and documents of all transactions pertaining to receipt, storage, inspection, and distribution of commodities, including records of receipt and disbursement of funds accruing from the operation of the program.

Retention period: 3 years from close of the U.S. fiscal year to which they pertain. 22 CFR 211.6

2.2 AID suppliers of commodities and commodity-related services for AID-financed programs or projects.

To maintain all records pertaining to the supplier's business together with all other documents bearing on supplier compliance with the undertakings and certifications of the Supplier's Certificate, AID Form 282.

Retention period: Not less than 5 years after date of execution of the Supplier's Certificate. 22 CFR Part 201, App. A, sec. 11

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, as amended, 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 banks' shareholder lists.

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

2.5 National banks with 500 or more shareholders of record.

To retain copy of annual report, statements of beneficial ownership and

changes in beneficial ownership of national bank securities.

Retention period: Not specified. 12 CFR 10.4, 12.3

3. Bureau of Customs

3.1 Importers of alumina to be used in producing aluminum. [Added]

To keep records to support blanket certificates issued to show sales of such alumina during a specific period to a specified manufacturer showing quantity and description of the alumina and identifying such alumina with the import entry.

Retention period: 3 years from date of liquidation of the entry. 19 CFR 54.4

3.2-3.4 [Reserved]

3.5 Importers of Patna rice to be used in the manufacture of canned soups.¹¹

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 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.

¹¹ 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.

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.¹²

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.¹³

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 1930.¹⁴

To keep such records of the operation that will show the quantities of metal-bearing materials (a) on hand at the beginning of the period and the dutiable contents thereof; (b) received during the period and the dutiable contents thereof; (c) total to be accounted for and the dutiable contents thereof; (d) on hand at the end of the period and the dutiable contents thereof; and (e) worked during the period and the dutiable contents thereof.

Retention period: 5 years from date of 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 1930.¹¹

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 or appearing in the exported articles, the quantity and description of finished product obtained, and, if valuable waste is incurred in manufacture and claim is not based on the quantity of imported merchandise appearing in the exported articles, 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.¹¹

To keep detailed records pertaining to duty-paid merchandise or other articles manufactured or produced under drawback regulations with the use of such merchandise designated as the basis for the allowance of drawback on the exported articles.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.5, 22.6 (retention: 22.46)

3.16 Manufacturers or producers of flavoring extracts and medicinal or toilet preparations (including perfumery) manufactured or produced in the United States with the use of domestic taxpaid alcohol and intended for exportation with benefit of drawback under section 313(d), Tariff Act of 1930, as amended.¹¹

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)

¹¹ 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.

3.17 Licensed customhouse brokers. [Amended]

To keep current records of account reflecting all their financial transactions as customhouse brokers, including a copy of each entry made with all supporting papers, except those documents they are required to file with Customs, 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 6 years after the date of entry. When merchandise is withdrawn from a bonded warehouse, copies of papers relating to the withdrawal shall be retained for 6 years from the date of withdrawal. 19 CFR 31.23(a)

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, 1970. 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.

Regulations issued pursuant to the Internal Revenue Code of 1939 and not entirely superseded 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 in-

dividuals 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

4.1a Section 38 property; computation of investment credit and qualified investment.

(a) *Members of affiliated group.* 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 amount among such members. 26 CFR 1.46-1

(b) *Persons computing qualified investment in certain depreciable property.* Maintain sufficient records to determine whether section 47 of the Internal Revenue Code, relating to certain dispositions of section 38 property, applies with respect to any asset. 26 CFR 1.46-3

(c) *Recomputation of credit and qualified investment.* Maintain records which will establish with respect to each item of section 38 property, the following facts: (1) The date the property is disposed of or otherwise ceases to be section 38 property, (2) the estimated useful life which was assigned to the property for computing qualified investment, (3) the month and the taxable year in which property was placed in service, and (4) the basis (or cost), actually or reasonably determined, of the property.

Taxpayers who, for purposes of determining qualified investment, do not use a mortality dispersion table with respect to section 38 assets similar in kind but who consistently assign to such assets separate lives based on the estimated range of years taken into consideration in establishing the average useful life of such assets, must, in addition to the above records, maintain records which will establish to the satisfaction of the district director that such asset has not previously been considered as having been disposed of. 26 CFR 1.47-1

(d) *Disposition or cessation of section 38 property.* Any taxpayer who seeks to establish his interest in a trade or business, a former electing small business corporation, an estate or trust, or a partnership, shall maintain adequate records to demonstrate his indirect interest after any such transfer or transfers. 26 CFR 1.47-3, 1.47-4, 1.47-5, 1.47-6

(e) *Used section 38 property, \$50,000 cost limitation.* 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. 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. 26 CFR 1.48-3

(f) *Election of lessor of new section 38 property to treat lessee as purchaser.* The lessor and the lessee shall keep as a part of their records the statements filed with the lessee, signed by the lessor and including the written consent of the lessee. 26 CFR 1.48-4

Retention period: See Item 4.1

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. 26 CFR 1.162-17, 1.274-5

Retention period: See Item 4.1.

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. 26 CFR 1.167(a)-7

Retention period: See Item 4.1.

4.3a Persons changing method of depreciation of section 1245 property.

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. 26 CFR 1.167(e)-1

Retention period: See Item 4.1.

4.3b Persons claiming a deduction for amounts expended in maintaining certain students as a member of household.

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. 26 CFR 1.170-2

Retention period: See Item 4.1.

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. 26 CFR 1.177-1

Retention period: See Item 4.1.

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. 26 CFR 1.179-4

Retention period: See Item 4.1.

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. 26 CFR 1.265-1

Retention period: See Item 4.1.

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. 26 CFR 1.274-1, 1.274-5

Retention period: See Item 4.1.

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. 26 CFR 1.332-6

Retention period: See Item 4.1.

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. 26 CFR 1.333-6

Retention period: See Item 4.1.

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. 26 CFR 1.351-3

Retention period: See Item 4.1.

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 lia-

bilities 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. 26 CFR 1.368-3

Retention period: See Item 4.1.

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. 26 CFR 1.371-2

Retention period: See Item 4.1.

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 disposition of such stock or securities and other property received from the exchange. 26 CFR 1.371-1

Retention period: See Item 4.1.

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. 26 CFR 1.381(c)(6)-1

Retention period: See Item 4.1.

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. 26 CFR 1.393-3

Retention period: See Item 4.1.

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. 26 CFR 1.401-14

Retention period: See Item 4.1.

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. 26 CFR 1.442-1

Retention period: See Item 4.1.

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. 26 CFR 1.453-1, 1.453-2

Retention period: See Item 4.1.

4.19a Prepaid dues income.

A taxpayer who makes an election with respect to prepaid dues income shall maintain books and records in sufficient detail to enable the district director to determine upon audit that additional amounts were included in the taxpayer's gross income for any of the three taxable

years preceding such first taxable year. 26 CFR 1.456-7

Retention period: See Item 4.1.

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. 26 CFR 1.471-1, 1.471-2

Retention period: See Item 4.1.

4.20a Supplemental Unemployment Benefit Trusts.

To maintain records indicating the amount of separation benefits and sick and accident benefits which have been provided to each employee. If a plan is financed, in whole or in part, by employee contributions to the trust, the trust must maintain records indicating the amount of each employee's total contributions allocable to separation benefits. 26 CFR 1.501(c)(17)-2(j)

Retention period: See Item 4.1.

4.20b 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. 26 CFR 1.521-1

Retention period: See Item 4.1.

4.20c Controlled entities arm's length charges. [Added]

To maintain adequate books and records to permit verification of costs or deductions when a factor in determining the arm's length charge for services rendered to other members of a controlled group. 26 CFR 1.482-2(b)(3)

Retention period: See Item 4.1.

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. 26 CFR 1.561-2

Retention period: See Item 4.1.

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. 26 CFR 1.593-7

Retention period: See Item 4.1.

4.21b Mutual savings banks, etc., making capital improvements on land acquired by foreclosure.

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. 26 CFR 1.595-1

Retention period: See Item 4.1.

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. 26 CFR 1.611-2

Retention period: See Item 4.1.

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 recorded 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) Proportion 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. 26 CFR 1.611-2, 1.613-5

Retention period: See Item 4.1.

4.23a Mineral property, taxable income computation, allocation of section 1245 gain.

Taxpayer shall have available permanent records of all the facts necessary to determine with reasonable accuracy the portion of any gain recognized under section 1245(a)(1) of the Code which is properly allocable to the mineral property in respect of which the taxable income is being computed. In the absence of such records, none of the gain recognized under section 1245(a)(1) shall be allocable to such mineral property. 26 CFR 1.613-4

Retention period: See Item 4.1.

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. 26 CFR 1.611-3

Retention period: See Item 4.1.

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. 26 CFR 1.614-2

Retention period: See Item 4.1.

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. 26 CFR 1.614-3

Retention period: See Item 4.1.

4.26a Persons aggregating operating mineral interests in oil and gas wells in a single tract or parcel of land.

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. 26 CFR 1.614-6

Retention period: See Item 4.1.

4.26b Life insurance companies, contracts with reserves based on segregated asset accounts.

Separately account for each and every income, exclusion, deduction, asset, reserve, and other liability item which is properly attributable to such segregated asset accounts and keep such permanent records and other data relating to such contracts as is necessary to enable the district director to determine the correctness of the application of the separate accounting rules and the accuracy of the computations. 26 CFR 1.801-8(c)

Retention period: See Item 4.1.

4.27 Life insurance companies distributing dividends to policyholders.

Every life insurance company claiming a deduction for dividends to policyholders 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. 26 CFR 1.820-2

Retention period: See Item 4.1.

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. 26 CFR 1.852-6, 1.852-7

Retention period: See Item 4.1.

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. 26 CFR 1.857-6

Retention period: See Item 4.1.

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. 26 CFR 1.905-2

Retention period: See Item 4.1.

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. 26 CFR 1.921-1

Retention period: See Item 4.1.

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. 26 CFR 1.934-1

Retention period: See Item 4.1.

4.32b United States shareholders of controlled foreign corporations.

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. 26 CFR 1.964-3

Retention period: See Item 4.1.

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. 26 CFR 1.1014-4

Retention period: See Item 4.1.

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, or its fair market value as of the date of the gift, to insure a fair and adequate determination of the proper basis. 26 CFR 1.1015-1.

Retention period: See Item 4.1.

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. 26 CFR 1.1081-11

Retention period: See Item 4.1.

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. 26 CFR 1.1101-4

Retention period: See Item 4.1.

4.36a Gain upon sale or exchange of obligations issued at an original issue discount after December 31, 1954.

Taxpayer shall keep a record of the issue price and issue date upon or with

each such obligation (if known or reasonably ascertainable by him). If the obligation held is an obligation of the United States received from the United States in an exchange upon which gain or loss is not recognized because of section 1037(a) of the Code (or so much of section 1031 (b) or (c) as relates to section 1037(a)), the taxpayer shall keep sufficient records to determine the issue price of such obligations for purposes of applying section 1.1037-1 of the regulations upon the disposition or redemption of such obligations. 26 CFR 1.1232-3(f)

Retention period: See Item 4.1.

4.37 Persons engaged in arbitrage operations in stock 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. 26 CFR 1.1233-1

Retention period: See Item 4.1.

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. 26 CFR 1.1244(e)-1

Retention period: See Item 4.1.

4.38a Foreign investment companies.

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. 26 CFR 1.1247-5

Retention period: See Item 4.1.

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. 26 CFR 1.1321-1, 1.1321-2

Retention period: See Item 4.1.

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 holding company income.

(2) In the case of a partnership, separate capital accounts shall be maintained for each partner. Such accounts 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 corporation" 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. 26 CFR 1.1361-10, 1.1361-14

Retention period: See Item 4.1.

4.41 Records by small business corporations of (1) distributions of previously taxed income and (2) undistributed taxable income.

A small business corporation must keep records of (1) distributions of the net share of the previously taxed income of each shareholder and (2) each person's share of undistributed taxable income. In addition, each shareholder of such corporation shall keep a record of his own net share of previously taxed income and undistributed taxable income and shall make such record available to the corporation for its information. 26 CFR 1.1375-4; 1.1375-6

Retention period: See Item 4.1.

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. 26 CFR 1.1461-2

Retention period: See Item 4.1.

4.41b Affiliated group; (1) intercompany transactions, accounting for deferred gain or loss, and (2) allocation of Federal income tax liability.

(1) Maintain permanent records (including work papers) which will properly reflect the amount of deferred gain or loss and enable the group to identify the character and source of the deferred gain or loss to the selling member and apply the applicable restoration rules. (2) If an affiliated group elects to use the method of allocating Federal income tax liability provided in section 1.1502-33(d) (2) (i) of the regulations, it must maintain specific records to substantiate the

tax liability of each member on a separate return basis for purposes of paragraphs (a)(1) and (b)(1) of such subdivision (1). In addition, allocations of tax liability may be made in accordance with any other method approved by the Commissioner, but a condition of such approval shall be that the group maintain specific records to substantiate its computations pursuant to such method. 26 CFR 1.1502-13(c)(5), 1.1502-33, 1.1552-1

Retention period: See Item 4.1.

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. An organization claiming an exception from the filing of an information return must maintain adequate records to substantiate such claim.

(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. 26 CFR 1.6033-1

Retention period: See Item 4.1.

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. 26 CFR 1.6042-1

Retention period: See Item 4.1.

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

4.42c Persons making payments of estimated tax installments in foreign currency.

Maintain a copy of the statement certified by the foundation, commission, or other person having control of the payments to the taxpayer in nonconvertible foreign currency which are expected to be received during the taxable year for the purpose of exhibiting it to the disbursing officer when making installment deposits of foreign currency. 26 CFR 301.6316-6

Retention period: See Item 4.1.

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 deter-

mination 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. 26 CFR 301.7701-13

Retention period: See Item 4.1.

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.

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 which include sick pay.

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. [Amended]

(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;

and records of all remuneration in the form of tips received by employees after 1965 and reported to him. Records shall show with respect to each employee receiving such remuneration:

(i) The name, address, and account number of the employee and such additional information with respect to the employee as is required when the employee does not advise the employer what his account number and name are as shown on an account number card issued to the employee by the Social Security Administration.

(ii) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(iii) The amount of each such remuneration payment which constitutes wages subject to tax.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total remuneration payment and the amount thereof which is taxable are not equal, the reason therefor.

(2) Every employer shall keep records of the details of each adjustment or settlement of taxes under the Federal Insurance Contributions Act and a copy of each statement furnished.

(3) Every employer shall keep employee statements of tips furnished him (unless the information disclosed by such statements is recorded on another document retained by the employer) and copies of employer statements furnished employees.

(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 agricul-

tural 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: 31.6000-1)

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. [Amended]

(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 and tips received by employees and reported to him. 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. (See 26 CFR 31.3401(a)-1(b)(12).)

(7) Copies of any statements furnished by the employee relating to non-resident alien individuals. (See 26 CFR 31.3401(a)(6)-1 and 31.3401(a)(7)-1.)

(8) Copies of any statements furnished by the employee relating to residence or physical presence in a foreign country. (See 26 CFR 31.3401(a)(8)(A)-1.)

(9) Copies of any statements furnished by the employee relating to citizens resident in Puerto Rico. (See 26 CFR 31.3401(a)(8)(C)-1.)

(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. (See 26 CFR 31.3401(a)-1(b)(8)(i).)

(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. (See 26 CFR 31.3402(d)-1.)

(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. (See 26 CFR 31.3401(a)(4)-1.)

(16) Every employer shall keep employee statements of tips furnished him (unless the information disclosed by such statements is recorded on another document retained by the employer) and copies of employer statements furnished employees. (See 26 CFR 31.3401(a)(11)-1, 31.3401(a)(16)-1.)

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 or tips amounting to less than \$20 for any calendar month. (See 26 CFR 31.3401(a)(11)-1, 31.3401(a)(16)-1.)

(b) The employer shall keep records of the details of each adjustment or settlement of income tax withheld. (See 26 CFR 31.3402.)

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 40.4220-3, 40.4220-4, 48.4041-5—48.4041-9, 48.4071-2, 48.4416, 48.4420, 48.4421; App. D 314.62, 316.7, 316.202

4.57-4.59 [Reserved]

4.59a Persons acquiring secondhand highway motor vehicles.

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.

(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 local and toll telephone services and teletypewriter services.

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 49.4253-11; App. D 130.71, 130.77

4.62-4.64 [Reserved]

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 [Reserved]

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. 26 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 [Reserved]

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.

(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 paragraph (b) below.

(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.

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 (retention: 46.6001-1)

4.76-4.78 [Reserved]

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 compensation 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

4.80-4.82 [Reserved]

4.83 Persons claiming exemption from tax on the sale or use of diesel fuel, special motor fuel, and lubricating oil.

(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 any of the credits, refunds, or exemptions claimed.

(b) *Dual use of taxable liquid.* If the taxable liquid used in a separate motor, or during a period the vehicle does not have the essential characteristics of a motor vehicle, is drawn from the same tank as the one which supplies fuel for the propulsion of the vehicle, a reasonable determination of the quantity of taxable liquid used in such separate motor or during such period will be acceptable for purposes of application of the tax. Such determination must be based, however, on the operating experience of the person using the taxable liquid and the taxpayer must maintain records which will support the allocation used.

(c) *Use as supplies for vessels or aircraft.* Seller must obtain and retain a properly executed exemption certificate,

maintain records of invoices, orders, etc., relative to tax-free sales.

(d) *Use on a farm for farming purposes.* Maintain adequate records to establish that the taxable liquid was used on a farm for farming purposes.

(e) *Sales to State, Territory of the United States or a political subdivision or the District of Columbia.* Vendor must retain clearly identified orders or contracts properly signed by an authorized officer that the liquid sold was purchased for the exclusive use of a State, Territory of the United States, or a political subdivision, or the District of Columbia.

(f) *Sales for export.* Vendor must maintain adequate records, such as export bill of lading, certificate of carrier or customs officer, or statement of foreign consignee, to establish that the liquid was sold for export and actual exportation.

(g) *Sales to nonprofit educational organizations.* Retailer must obtain from purchaser and retain a properly executed exemption certificate.

Retention period: 4 years from the date the tax became due or, in the case of tax-free sales, for a period of at least 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, 48.4041-8, 48.4041-9, 148.1-4 (retention: App. D 314.62, 324.42)

4.83a 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 48.4071-2, 48.4073-3

4.84 Sales on or after July 1, 1966, of lubricating oil seldom used as a lubricant.

Manufacturers must obtain from the purchaser and retain in his possession a properly executed exemption certificate. The certificates and proper records of invoices, orders, etc., relative to such sales must be kept for inspection by the district director.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 48.4091-6

4.85 Claims by suppliers for credit or refund due to repeal of tax by Excise Tax Reduction Act of 1965.

(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 diesel fuel, special motor fuel, lubricating oil, or 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 48.6416(b)-2, 48.6420(f)-1, 48.6421(g)-1

4.86a Manufacturer of tires and tubes floor stocks inventories October 1, 1966.

Maintain physical inventory of tires and inner tubes held at each retail outlet as of 12:01 a.m., on October 1, 1966.

Retention period: Not specified. 26 CFR 144.1-2(d)

4.87-4.88 [Reserved]

4.88a Persons seeking credit or refund due to tax reduction or repeal.

(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.

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 on or after January 1, 1966, to foreign insurers, reinsurers, non-resident agents, solicitors, or brokers.

To keep or cause to be kept accurate records of all premium payments, policies, or other instruments subject to the tax imposed by section 4371 of the Code. Records must be kept on file at the place of business or at some other convenient location in such manner as to be readily accessible to authorized internal revenue officers or employees.

Retention period: At least 3 years from the date any part of the tax became due or the date any part of the tax is paid, whichever is later. 26 CFR 145.5-1

4.88d Interest equalization tax; acquisitions of foreign stock or debt obligations. [Amended]

(a) *Exclusion of original or new Japanese issues.* A participating custodian will with respect to all debt obligations included in the original or new issue of which such debt obligation is part (and all other debt obligations with an identical description not included in such original or new issue) maintain in the United States separate records, readily available for inspection by authorized officers or employees of the Internal Revenue Service, relating to the authentication, registration, and physical replacement and conversion of all debt obligations. Such records will specifically identify each transaction involving a bond, debenture, or other written evidence of any such debt obligation. 26 CFR 147.4-7

(b) *Exemption for prior American ownership.* A nominee, member or member organization of a national securities exchange or association registered with

the Securities and Exchange Commission (acting as a nominee) shall maintain records sufficient to identify the U.S. owner for whom the stock or debt obligations were held and to establish the status of such owner as a U.S. person eligible to execute a certificate of American ownership for purposes of section 4918(a) of the Code. 26 CFR 147.5-1

(c) *Participating firm withholding money.* Keep records showing: (1) the written consent of each seller to such withholding; (2) specific information concerning all sales (involving withholding) made by each seller, including daily entries denoting each amount withheld with respect to each sale; (3) specific information regarding the release of any part of the amount withheld; and (4) any document furnished by a seller to obtain a release of all or part of the amount withheld. 26 CFR 147.5-2(g)

(d) *Election to treat foreign branch office as a foreign corporation or partnership.* Foreign branch office to maintain separate books and records reasonably reflecting the assets and liabilities properly attributable to such office. 26 CFR 147.7-3, 147.7-6

(e) *U.S. persons' acquisitions for own account.* Keep adequate records of acquisitions after July 18, 1963, sufficient to determine tax liability with respect to such acquisitions. Retain written confirmations which accompany any acquisitions. 26 CFR 147.8-4(c)

(f) *Members or member organizations of certain securities exchanges or associations effecting transactions as brokers.* Keep separate files of (1) certificates of American ownership or blanket certificates of confirmations; and (2) documents relating to acquisitions. Arrange each file in the same order as the customer accounts and chronologically within each account. 26 CFR 147.8-4(c)

(g) *Domestic financing companies, acquiring or servicing debt obligations.* Maintain records to identify certificates representing its stock and debt obligations. 26 U.S.C. 4920

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 147.8-4(d)

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 151.131

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 151.287, 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. Hospitals and institutions registered in Classes III and IV may keep single set of records.

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) *Transfers.* 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 4.103 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 of undesired narcotics.

To retain duplicate copy of inventories of excess or undesired narcotics shipped to narcotic district supervisor and a copy of Form 142 for narcotics held in class for which returns are not required.

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 prescrip-

tion 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

4.120-4.122 [Reserved]

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 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. 26 CFR App. D 314.62

4.124-4.125 [Reserved]

4.126 Persons required to file a return and pay tax on the sale or use of diesel fuel and special motor fuel.

To keep accurate records and accounts of all taxable transactions.

Retention period: 4 years from the date the tax became due. 26 CFR App. D 324.42

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 liquor bottles.

To keep records of the receipt, manufacture, and disposition of liquor bottles.

Retention period: 3 years. 26 CFR 173.39 (retention: 173.15)

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 (or less frequent, interval if authorized) recapitulation record showing total quantities of bottled and packaged spirits received and disposed of during the day; and (b) file copies of reports on Forms 52A and 52B (unless the requirement to prepare and submit such forms is waived) and 338.

Retention period: Not less than 2 years. (a) 26 CFR 194.231, 194.223, 194.225—194.230, 194.238; (b) 194.231, 194.234—194.238 (retention: 194.242)

4.131 Wholesale dealers in wine and/or beer.

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.

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. [Amended]

(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, 201.312, 201.312c, 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) *Rectification and bottling 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 liability accounts; tax payment; stamping; operational losses; disaster losses; voluntary destruction of spirits; inventories; and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years. 26 CFR 170.60, 170.61, 170.62, 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)

(h) *Receipt, use, and disposition of liquor bottles*. To keep, as prescribed by regulations, records covering the receipt, use, and disposition of liquor bottles in such manner as to enable any internal revenue officer to verify and trace the receipt and disposition of such bottles.

Retention period: Not less than 4 years. 26 CFR 201.630a (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, 211.125, 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, receipts, storage, and disposal of such products.

Retention period: 3 to 6 years. 26 CFR 211.125, 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.

(a) Production of wine, nonbeverage 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, nonbeverage wine, and allied products and in cellar and finishing operations; fermentation; amelioration and sweetening; 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 170.683, 170.686, 170.690, 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, wine spirits, nonbeverage wine, 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 170.691, 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, wine spirits, and nonbeverage wine, including transfers between bonded premises, return of wine to bonded storage, return of concentrates to volatile fruit-flavor concentrate plants, tax payment 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 170.687, 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 170.690, 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; production of wort, wort concentrate, malt sirup, and malt extract for sale or removal; 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 and malt; 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; re-

moval of beer for sale or consumption; removal of beer free of tax; removal of beer and beer concentrate without payment of tax; removal of wort, wort concentrate, malt sirup, and malt extract; 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)

4.154a Operators of experimental breweries.

To keep, as required by regulations, records including information sufficient to account for the receipt, production, and disposition of all beer received or produced on the premises and the receipt (and disposition, if removed) of all brewing materials.

Retention period: Not specified. 26 CFR 245.256

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)

4.162a Importers of distilled spirits receiving and storing used liquor bottles pending return to Puerto Rico or the Virgin Islands or exportation.

To keep records of the receipt and disposition of used liquor bottles.

Retention period: Not less than 2 years. 26 CFR 250.319, 251.209 (retention: 250.276, 251.137)

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 manufacturing bonded warehouse, and any return of the spirits so withdrawn to 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 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 [Deleted]

4.173 Bottlers or packagers of distilled spirits stamped or restamped and marked, especially for export with benefit of drawback. [Amended]

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, 252.195a (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)

TOBACCO

4.177 Manufacturers of tobacco products.

To keep authorizations to employ alternate methods or procedures, to employ emergency variations from requirements, to engage in another business within the factory, to use alternate means for marking packages of cigars or cigarettes, to repack cigars or cigarettes, to remove cigars or cigarettes in bond for experimental purposes, to temporarily store cigars or cigarettes outside of factory, and to destroy cigars or cigarettes without supervision.

Retention period: 3 years following close of calendar year in which operations under authorizations granted under Parts 270 and 295 are concluded. Not specified for authorizations granted under Part 290. 26 CFR 270.45, 270.46, 270.47, 270.212, 270.217, 270.232, 270.251, 270.253, 290.72, 290.73, 290.184, 295.21, 295.22 (retention under Part 270: 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.

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, 270.182, 270.183, 270.184, 270.186, 275.139 (retention: 270.185, 275.22)

4.180 Manufacturers of tobacco products.

To keep a copy of each 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, 270.286, 270.287 (retention: 270.185)

4.183 Manufacturers of tobacco products.

To keep a copy of each notice of release, Form 2145 or Form 3072, covering the release from customs custody without payment of tax or certain duty of imported, returned, or Puerto Rican cigars, cigarettes, or cigarette papers or tubes.

Retention period: 3 years following close of calendar year in which release is made. 26 CFR 275.86, 275.138 (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 from customs custody without payment of tax or certain duty of imported, returned, or Puerto Rican cigarette papers or tubes.

Retention period: 3 years following close of calendar year in which release is made. 26 CFR 275.86, 275.138 (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 operations under authorizations granted under Parts 285 and 295 are concluded. Not specified for authorizations under Part 290. 26 CFR 285.34a, 285.35, 290.73, 295.21, 295.22 (retention under Part 285: 285.31)

4.189 Manufacturers of cigarette papers and tubes.

To keep a copy of each 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 Persons shipping Puerto Rican cigars, cigarettes, or cigarette papers or tubes to the United States.

To keep receipted copy of each prepayment return, Form 3073.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.105 (retention: 275.22)

4.196 Persons shipping Puerto Rican cigars, cigarettes, or cigarette papers or tubes to the United States.

To keep certified copy of notice of release, Form 3072.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.137 (retention: 275.22)

4.197 Puerto Rican manufacturer shipping cigars, cigarettes, or cigarette papers or tubes to the United States.

To keep receipted copy of semimonthly tax return, Form 2988.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.112 (retention: 275.22)

4.198 Importers of cigars, cigarettes, or cigarette papers or tubes.

To keep receipted copy of each return made on customs form.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.81 (retention: 275.22)

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 Proprietors of bonded internal revenue tobacco export warehouses.

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: Not specified. 26 CFR 290.72, 290.73

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, Form 2149 or 2150, covering receipt of cigars, cigarettes, and cigarette papers and tubes from a manufacturer, another export warehouse proprietor, 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, 290.201

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

4.204a Proprietors of bonded internal revenue tobacco export warehouses.

To keep a copy of each claim for remission, Form 2635, and for refund, Form 843.

Retention period: 2 years following close of calendar year in which filed. 26 CFR 290.152, 290.154

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 290.201, 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, importers, dealers, and collectors.

To maintain complete and adequate records and supporting documents reflecting the production, importation, receipt, and disposition of all firearms and ammunition produced, imported, received or disposed of in the course of licensed operations.

Retention period: For ammunition—2 years from date transaction occurs. For firearms—permanent. Upon discontinuance of business, firearms and ammunition records must be delivered to successor, or, if discontinuance of the business is absolute, to Assistant Regional Commissioner, Alcohol, Tobacco and Firearms. 26 CFR 178.122—178.127

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, Tobacco and Firearms 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 disposi-

tion, (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, Cuban Assets Control Regulations, Foreign Funds Control Regulations, and Rhodesian Sanctions 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, 520.601, 520.804, 530.601, 530.804.

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

6.3 Persons delivering silver to a mint or assay office pursuant to the Coinage Act of 1965.

To maintain records of all acquisitions and dispositions of newly-mined domestic silver.

Retention period: 5 years following date of transaction to which they relate. 31 CFR 81.8, 81.10

7. [Reserved]**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

XII. DEPARTMENT OF TRANSPORTATION**1. Federal Aviation Administration****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 replacement or modification parts and identifiable with the completed part.

Retention period: At least 2 years. 14 CFR 21.303

1.3 Certificated air carrier and commercial operator. [Revised]

To keep records pertaining to the maintenance, rebuilding, and alteration, of aircraft, airframes, aircraft engines, propellers, appliances, or parts thereof, including: (a) For major repairs, major alterations, and rebuilding—identification of the approved data under which the work was performed, the individual approving the work, and the date of approval; (b) for the last complete overhaul; (c) for all other maintenance, repairs and alterations—a description of the work, the date the work was completed, the person performing the work if performed by a person other than the certificate holder, and the individual approving the work.

Retention period: (a) Until work is repeated, superseded or until the aircraft, etc., is sold or retired; (b) until next complete overhaul; (c) until the earliest of (1) work repeated or superseded, (2) the aircraft, etc., on which work was performed is overhauled, (3) 1 year after work performed. Records transferred on sale—all maintenance, rebuilding, and alteration records required to be kept at time product or appliance sold (in plain language unless transferee elects to receive in coded form). 14 CFR 121.380, 121.698, 127.141, 127.308

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).

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 Administration or the National Transportation Safety 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 crewmember and aircraft dispatcher, as is necessary to show compliance with the appropriate requirements of Federal Aviation Regulations and each action taken concerning the release from employment or physical or professional disqualification of flight crewmembers 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) a current list of aircraft used or available for use and the operations for which each is equipped and (b) an individual record of each pilot used (including name, certificate and ratings held, aeronautical experience, current duties, medical certificate, etc.).

Retention period: 6 months. 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 reassembled 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 (a) maintenance records 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, and (b) a maintenance log for all data specified in (a), except time since last overhaul.

Retention period: Not specified. 14 CFR 127.309, 127.311

1.14 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To maintain records of every crewmember as is necessary to show compliance with the appropriate requirements of Federal Aviation Regulations and each action taken concerning the release from employment or physical or professional disqualification of any flight crewmember.

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 airworthiness 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 Pilots.

To keep a reliable record of the flight time used to meet the experience requirements for pilot certificate or rating, or the recent flight experience requirements of 14 CFR 61.47, including as to each flight such general data as points of departure and arrival, date, 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, including specified information on each flight. 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.

To maintain separately or in his logbook a record of (a) the name of each person to whom he has given flight instruction or whose student pilot certificate he has endorsed, and the date and type of each flight instruction period or endorsement, and (b) the name of each person for whom he has signed a recommendation for a written or 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.

To keep a current, accurate, and individual 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, instruction credited by reason of instruction completed at another mechanic school (or other specified source), 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 in each phase of his course.

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 for each facility the following records on the forms named, or on an equivalent form acceptable to the Regional Director: (a) Record of meter readings and adjustments—Form FAA-198 (1 copy); (b) Radio equipment operation record—Form FAA-418 (original); and (c) VOR check error data, FAA Forms 2396 and 2397 (originals—for VOR facilities only).

Retention period: Permanent for (a); not specified for (b) and (c). 14 CFR 171.13, 171.33, 171.73

1.30 Manufacturers of aircraft.

To maintain 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.

To keep payrolls and basic records during the course of the work for all laborers and mechanics as specified in the Appendix 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 supporting each item of project cost, such as invoices, cost estimates and payrolls. 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.

To maintain originals or copies of load manifests, flight releases, flight plans, airworthiness releases, and pilot 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.

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, and the date he met the requirements of 14 CFR 137.19(c).

Retention period: At least 12 months. 14 CFR 137.71

1.37 Designated alteration stations.

To maintain current records of technical data (including drawings, photographs, 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.

To keep a record of each student's training, 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)

1.39 Domestic, flag, and supplemental air carriers.

To keep a log of each flight conducted with a provisionally certificated airplane and to keep accurate and complete records of each inspection and all maintenance performed on the airplane.

Retention period: Not specified. 14 CFR 121.207

1.40 Domestic, flag, and supplemental air carriers, and commercial operators of large aircraft.

To keep, in the event of an accident or occurrence requiring immediate notification of the National Transportation Safety Board under Part 430 of its regulations, the information recorded on cockpit voice recorders.

Retention period: At least 60 days or longer if requested by the Administrator or the Board. 14 CFR 121.359

1.41 Domestic, flag, and supplemental air carriers.

To maintain, or determine that each person with whom it arranges to perform its required inspections maintains, a current listing of persons who have been trained, qualified, and authorized to conduct required inspections.

Retention period: Not specified. 14 CFR 121.371

1.42 Domestic, flag, and supplemental air carriers.

To establish and maintain a record system on each trainee trained in an airplane simulator course, indicating the kind, amount, and dates of training received and certification of satisfactory completion.

Retention period: Not specified. 14 CFR 121.442(b) (4)

1.43 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To keep a log of each flight conducted with a provisionally certificated helicopter and to keep accurate and complete records of each inspection made and all

maintenance performed on the helicopter.

Retention period: Not specified. 14 CFR 127.85

1.44 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To maintain, or determine that each person with whom it arranges to perform its required inspections maintains, a current listing of persons who have been trained, qualified, and authorized to conduct required inspections.

Retention period: Not specified. 14 CFR 127.135

1.45 Air travel clubs using large airplanes. [Amended]

To maintain (a) current records of every crewmember and aircraft dispatcher, as is necessary to show compliance with the appropriate requirements of Federal Aviation Regulations and each action taken concerning the release from employment or physical or professional disqualification of flight crewmembers as aircraft dispatchers, and (b) an aircraft maintenance log.

Retention period: At least 6 months after termination of employment. 14 CFR 123.27 (retention: 121.683)

2. Federal Highway Administration

2.1 State highway departments or their agents.

To maintain all records and documents as may be prescribed in the "Retention Schedule of Federal-Aid Highway Records for State Highway Departments" relating to (a) projects undertaken pursuant to Federal law and regulations, and (b) toll facilities financed in part with Federal funds.

Retention period: (a) 3 years from date of final payment of Federal funds to State or as otherwise specified in the retention schedule, and (b) at least 3 years after facility has been operated on a free basis. 23 CFR 1.30

2.2 Manufacturers of motor vehicles and motor vehicle equipment. [Amended]

To maintain such books, records, papers, and documents relating to the safety standards of motor vehicles and motor vehicle equipment.

Retention period: Not specified. 15 U.S.C. 1401(c)

2.3 Class I and II motor carriers.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1226

2.4 Class III motor carriers.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1226

2.5 Private carriers subject to Part II of the Interstate Commerce Act.

To keep records as listed in the sections cited.

Retention period: Various. 49 CFR 391.10, 394.3, 395.8, 396.2, 396.7

2.6 Motor carriers exempt under section 203(b) of the Interstate Commerce Act.

To keep records as listed in the sections cited.

Retention period: Various. 49 CFR 391.10, 394.3, 394.6, 395.8, 395.9, 396.2, 396.7

2.7 Carriers of migratory workers by motor vehicles.

To keep records as listed in the section cited.

Retention period: Various. 49 CFR 398.3

2.8 States participating in the national highway safety program.

To maintain records described in the Highway Safety Program Standards 1, 2, 5, 10, and 14.

Retention period: Not specified. 23 CFR 204.4

3. United States Coast Guard

3.1 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

3.2 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)

3.3 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, 196.15-60(b)

3.4 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)

3.5 Masters of tank vessels or vessels towing tank barges transporting flammable 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)

3.6 Masters or persons in charge of vessels required to conduct fire and lifeboat 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, 196.15-35

3.7 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, 196.07-15

- 3.8 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

- 3.9 Fabricators to keep welders' qualification test records and pipe welding process records.

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)

- 3.10 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

- 3.11 Masters of passenger 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 78.37-3

- 3.12 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

- 3.13 Owners, masters, or persons in charge of vessels required to display plans.

To keep on board for guidance of officer in charge the general arrangement plans of passenger vessels of 1,000 gross tons and over, passenger vessels of any tonnage on an international voyage, cargo barges with sleeping accommodations for more than six persons, self-propelled cargo vessels and manned oceanographic vessels.

Retention period: At all times vessel is in navigation. 46 CFR 78.45-1, 97.36-1, 196.36-1

- 3.14 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

- 3.15 Masters of vessels storing explosives for a period exceeding 24 hours (other than barges, magazine vessels, and oceanographic vessels).

To keep records of temperature readings.

Retention period: 1 year for vessels; not specified for oceanographic vessels. 46 CFR 146.02-12, 196.85-1

- 3.16 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

- 3.17 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

- 3.18 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

- 3.19 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

- 3.20 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 98.03-35, 146.06-12

- 3.21 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 146.06-12 (retention: 146.02-22)

- 3.22 Contractors and subcontractors, with vessel repair, alteration, or conversion contracts. [Amended]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract. 41 CFR 12B-7.5001-31

- 3.23 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.

- 3.24 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 U.S. Coast Guard. 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 Commandant. 46 CFR Part 403

- 3.25 Masters or operators of vessels subject to Oil Pollution Act of 1961, as amended.

To keep on board an Oil Record Book and enter therein a descriptive statement of the circumstances of and reasons for discharge of oil or oily mixtures, the escape of oil or oily mixtures, or the discharge of residue arising from purification or clarification of fuel oil or lubricating oil, and entries regarding various activities which may result in discharging oil or oily mixtures.

Retention period: 2 years from the date of the last entry, or until surrendered to the U.S. Government. 33 CFR 151.35

- 3.26 Owners, operators, and/or masters of oceanographic vessels.

(a) To keep official logbook, or (b) for vessels not required to have such a logbook, to keep their own logs or records as prescribed by regulations.

Retention period: (a) 1 year or for period of validity of vessel's current certificate of inspection, whichever is longer; (b) 1 year, except for separate records of tests and inspections of fire-fighting equipment, which shall be maintained for the period of validity of the vessel's certificate of inspection. 46 CFR 196.35-3

3.27 Masters of ships subject to International Convention on Load Lines, 1966.

To enter in the ships logs, before departure from loading port, the data required by section 6 of the load line acts, including statements of load line marks applicable to the voyage, position of load line marks, and actual drafts of the vessel.

Retention period: Until official logbook is surrendered to Coast Guard, or 1 year for ships not required to use official logbook. 46 CFR 42.07-20

4. Federal Railroad Administration

4.1 Railroad companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1220

4.2 Electric railway companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1221

4.3 [Deleted]

4.4 Express companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1223

4.5 Pipeline companies. [Amended]

To keep maps and records as indicated in the citation.

Retention period: Various. 49 CFR 195.404, Part 1224

5. National Transportation Safety Board [Added]

5.1 Operators of aircraft (involved in an accident or incident).

To preserve to the extent possible all records, including tapes of flight recorders and voice recorders, pertaining to the operation and maintenance of the aircraft and to the airmen involved in an accident or incident for which notification must be given to the Board.

Retention period: Until the Board takes custody thereof or a release is granted by an authorized representative of the Board. 14 CFR 430.10

XIIa. APPALACHIAN REGIONAL COMMISSION

1.1 Recipients of grants.

To maintain accurate and complete records of transactions and activities financed with Federal funds under section 302 of the Appalachian Regional Development Act of 1965, as amended.

Retention period: Not specified. 40 App., U.S.C. 302(c)(2)

The Commission requires, as a condition in all grants and contracts under this section, that records be retained, usually for 3 years following last disbursement.

XIII. 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: Not specified. 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 contains established retention periods for more than 900 record items of cost-type contractors and subcontractors. 41 CFR 9-7.5006-1

1.2 Licensees receiving, possessing, using, or transferring byproduct material, source material, or special nuclear material.

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 December 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. [Amended]

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: Not specified. 10 CFR 25.23, 95.34

1.4 [Deleted]

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: Not specified. (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. [Amended]

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: Not specified. (a) 10 CFR 40.41; (b) 10 CFR 40.61

1.7 Licensees and holders of construction permits. [Amended]

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: Not specified. 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. [Amended]

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: Not specified. (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. [Amended]

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: Not specified. 10 CFR 115.51

1.11 Licensees and other persons subject to financial protection requirements and indemnity agreements. [Amended]

To maintain records as deemed necessary by the Commission for the administration of the regulations concerning financial protection requirements and indemnity agreements.

Retention period: Not specified. 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. 41 CFR 9-7.5004-10. 42 U.S.C. 2206

1.13 Licensees packaging radioactive material for transport.

To keep records of each shipment of fissile material and of a large quantity of licensed material in a single package.

Retention period: 2 years after its generation. 10 CFR 71.62

1.14 Contractors whose contract contains the safety, health, and fire protection clause prescribed in 41 CFR 9-7.5006-47. [Added]

To maintain individual occupational radiation exposure records generated in performance of contract work.

Retention period: Until disposal is specifically authorized by the Commission; or at the option of the contractor delivered to the Commission upon completion or termination of the contract. 41 CFR 9-7.5006-60

1.15 Licensees transporting special nuclear materials. [Added]

To maintain records of names and addresses of all authorized personnel and of all shipments of special nuclear materials including means employed to protect such material.

Retention period: Not specified. 10 CFR 73.41

XIV. 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 (retention: 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 (retention: 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 (retention: 249.8, 249.13)

(e) To preserve a copy of each charter contract (exclusive of interline agreements with other air carriers or foreign air carriers).

Retention period: 2 years. 14 CFR 207.9, 208.4 (retention: 249.8, 249.13)

(f) To preserve all passenger manifests, including those filed by charterers (supplemental air carriers only).

Retention period: 6 months. 14 CFR 208.34 (retention: 249.8)

1.2 Certificated route local service air carriers; certificated route air carriers furnishing transportation within Hawaii or Alaska; certificated route helicopter air carriers; and one certificated trunkline route air carrier receiving subsidy for services over part of its routes.

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.

To preserve the "Statement of Supporting Information" with respect to each charter contract and proof of commissions paid to travel agents.

Retention period: 2 years. 14 CFR 295.5 (retention: 249.8)

1.4 Foreign route 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. 14 CFR 221.170, 221.171 (retention: 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 (retention: 249.12)

(c) To preserve a copy of each contract covering on-route charter flights originating or terminating in the United States together with all traffic documents pertaining to such on-route charters.

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

(d) 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 off-route charter flights performed under a "Statement of Authorization."

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

(e) To maintain a record of the names and addresses of all passengers transported on each pro rata charter trip originating or terminating in the United States.

Retention period: 6 months. 14 CFR 212.7 (retention: 249.12)

1.5 [Reserved]

1.6 Holders of permits to operate foreign aircraft in the United States. [Amended]

(a) 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.

(b) To keep lists of names and addresses of all passengers on charter flights originating or terminating in the United States.

Retention period: (a) 1 year; (b) 6 months. 14 CFR 249.11, 375.43

1.6a Foreign air carriers authorized to perform charter flights only. [Amended]

(a) To maintain at its principal or general office (1) every charter contract and proof of commissions paid to any travel agents; (2) all passenger manifests, including those filed by charterers.

Retention period: (1) 2 years; (2) 6 months. 14 CFR 214.6

(b) 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. 14 CFR 221.170, 221.171 (retention: 214.6)

(c) To maintain records of all passes issued (and/or 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 (retention: 214.6)

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 Air carriers (domestic and foreign). [Added]

To maintain evidence of compliance with regulations imposed under Regulation Z of the Board of Governors of the Federal Reserve System, implementing the provisions of the Truth in Lending Act and the Consumer Credit Protection Act.

Retention period: 2 years. 14 CFR 249.31

XIVa. 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. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION**1.1 Employers subject to title VII of the Civil Rights Act.**

To maintain personnel and employment and other records having to do with hiring, promotion, demotion, transfer, lay-off or termination, rates of pay, and selection for training or apprenticeship.

Retention period: 6 months from date of making record or personnel action involved, whichever is later. 29 CFR 1602.14

1.2 Employers, labor organizations, and joint labor-management committees controlling apprenticeship programs.

To maintain a list in chronological order of names and addresses, sex, and

minority group identification, of all applicants in the apprenticeship program.

Retention period: 2 years or period of successful applicant's apprenticeship, whichever is later. 29 CFR 1602.20, 1602.21

1.3 Local unions.

To maintain prescribed records concerning local union practices; and "referral unions" to maintain membership, referral, and applicant records by sex and minority group identification.

Retention period: 1 year except for other membership or referral records required of "referral unions" which are to be retained for a period of 6 months. 29 CFR 1602.22, 1602.28

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.

(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: 2 years. 47 CFR 74.437

1.7 Licensees of experimental stations. [Amended]

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, 17.49

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 service 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 and make them available for inspection upon request of an authorized representative of the Commission.

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 and make them available for inspection upon request of an authorized representative of the Commission.

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 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, 85.110, 85.115

1.14 Stations licensed in the aviation services.

All stations at fixed locations, except radionavigation land test stations (MTF), 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, 87.117

1.15 Air carrier aircrafts.

To keep adequate records to permit ready identification of individual aircraft if in lieu of radio station call letter,

the official aircraft registration number, or company flight identification is used and make them available for inspection upon request of an authorized representative of the Commission.

Retention period: Not specified. 47 CFR 87.115, 87.117

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, address, and license information 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; excepting base stations authorized to operate at temporary locations—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 radio stations, and citizens radio stations sharing costs and facilities with other licensees.

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 89.13, 89.14, 89.179, 91.6, 91.9, 91.160, 93.3, 93.4, 93.160, 95.87, 95.103

1.18 Nonprofit corporations or associations organized to operate radio stations in the power, petroleum, forest product, motion picture, relay press, motor carrier, railroad, taxicab, and automobile emergency radio services.

To keep records which reflect the cost-sharing nonprofit basis under which they operate.

Retention period: 1 year. 47 CFR 91.160, 91.251, 91.301, 91.351, 91.401, 91.451, 93.3, 93.251, 93.351, 93.401, 93.501

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, in the case of stations in the Radio Amateur Civil Emergency Service, 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. [Amended]

To keep certificate of compliance with the requirements of 47 CFR Part 15, Subpart C.

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, address, and license information 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 at which operators are required—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. [Amended]

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 17.49, 95.89, 95.101, 95.103, 95.111

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 Owners or 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 Owners or 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.

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 or 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

1.31 Licensees of standard, FM, and international radio, and television broadcast stations.

To keep a list of the chief executive officers or members of the executive committee or of the board of directors of any corporation, committee, association, or other unincorporated group which sponsors, pays for or furnishes, in whole or in part, or provides material or services for any program, other than a program advertising commercial products or services, which is broadcast by the station.

Retention period: 2 years. 47 CFR 73.119, 73.289, 73.654, 73.789

1.32 Licensees of community antenna relay (CAR) stations.

To keep records showing cost of the service and its nonprofit, cost-sharing nature when CAR licensees supply television program material to CATV systems, other than CATV systems owned or operated by the CAR licensee.

Retention period: Not specified. 47 CFR 74.1030

1.33 Licensees of operational stations in the aviation services sharing costs and facilities with other licensees.

To keep a copy of cooperative agreements and contracts as well as records which reflect the nonprofit, cost sharing nature of that sharing and make them

available for inspection upon request of an authorized representative of the Commission.

Retention period: Not specified. 47 CFR 87.117, 87.467

1.34 Community Antenna Television Systems (CATV) Operating Cablecasting Facilities. [Added]

To keep complete records of all requests for cablecasting 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 74.1113(c)

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. Federal Savings and Loan System

1.1 Federal savings and loan associations.

To keep at home office and branch offices complete records of all business transactions, and to keep at agencies an original record of all business transacted at such agencies.

Retention period: Not specified. 12 CFR 545.15, 545.20

1.2 Federal savings and loan associations.

To maintain a detailed record of the transactions made at each mobile facility operated by the association.

Retention period: Not specified. 12 CFR 545.14-4

1.3 Federal savings and loan associations.

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

1.4 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

1.5 Federal savings and loan associations.

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

1.6 Federal savings and loan associations.

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

1.7 Federal savings and loan associations.

To keep signed statements of intention to make regular monthly payments of a specified amount to bonus accounts.

Retention period: Not specified. 12 CFR 545.2-2

1.8 Federal savings and loan associations. [Added]

To maintain signed application with full explanation for emergency withdrawal of a fixed term savings deposit.

Retention period: 2 years. 12 CFR 545.1-4

2. Federal Savings and Loan Insurance Corporation

2.1 Institutions insured by the Federal Savings and Loan Insurance Corporation.

To establish and maintain such accounting and other records as will provide 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

2.2 Institutions insured by the Federal Savings and Loan Insurance Corporation.

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

2.3 Institutions insured by the Federal Savings and Loan Insurance Corporation.

To keep signed appraisals of real estate loans located more than fifty miles from institution's principal office.

Retention period: Not specified. 12 CFR 563.10

2.4 Institutions 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

2.5 Institutions 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

2.6 Institutions 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

2.7 Institutions insured by the Federal Savings and Loan Insurance Corporation.

To include in its account records evidence of any relationship pursuant to which the funds in an account are invested, such as trustee, agent, custodian or executor, which may provide a basis for additional insurance, together with any details concerning the relationship and the interests of other parties in the account, unless such details are ascertainable from the records of the account holder maintained in good faith and in the regular course of business.

In connection with a trust account, to include in its account records the name of both the settlor (grantor) and the trustee of the trust and to keep an account signature card executed by the trustee.

In connection with joint accounts, to keep an account signature card personally executed by each co-owner.

Retention period: Not specified. 12 CFR 564.2, 564.9

2.8 Institutions insured by the Federal Savings and Loan Insurance Corporation.

In connection with the sale of real estate owned by an insured institution, to maintain records of the book value of such real estate at the time of sale and the price at which it was sold.

Retention period: Not specified. 12 CFR 563.23-1

2.9 Savings and loan holding companies.

To maintain such books and records as may be prescribed by the Federal Savings and Loan Insurance Corporation.

Retention period: Not specified. 12 CFR 584.1

2.10 Institutions insured by the Federal Savings and Loan Insurance Corporation. [Added]

To maintain signed application with full explanation for emergency withdrawal of a fixed-rate, fixed-term account.

Retention period: 2 years. 12 CFR 563.3-1

3. Federal Home Loan Bank System [Added]

3.1 Federal Home Loan Bank Members.

To maintain such records as may be required to certify compliance with liquidity requirements.

Retention period: Not specified. 12 CFR 523.13

XIX. FEDERAL MARITIME COMMISSION

1.1 Independent ocean freight forwarders. [Amended]

(a) 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

(b) To keep in its files a true copy, or if oral, a true and complete memorandum of every special arrangement or contract with its principal, or modification or cancellation.

Retention period: Not specified. 46 CFR 510.25.

1.2 Carriers and conferences of carriers.

To keep records of votes on each question voted on.

Retention period: At least 2 years. 46 CFR 537.4

1.3 [Combined with 1.1]

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. Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402.

XXa. FEDERAL RESERVE SYSTEM

1.1 Persons extending credit for purpose of purchasing or carrying margin securities. [Amended]

To maintain such records as shall be prescribed by the Board of Governors of the Federal Reserve System to enable it to perform the functions conferred upon it by the Securities Exchange Act of 1934.

Retention period: Not specified. 12 CFR 207.3

1.2 Persons extending credit for purpose of purchasing or carrying margin securities. [Amended]

To maintain statements obtained in conformity with requirements of Federal Reserve Form G-3 in connection with any extension of credit secured directly or indirectly, in whole or in part, by collateral that includes any margin security.

Retention period: 3 years after the credit is extinguished. 12 CFR 207.1

1.3 Banks extending credit for purpose of purchasing or carrying margin stocks. [Amended]

To maintain statements obtained in conformity with requirements of Federal Reserve Form U-1 in connection with any credit secured directly or indirectly, in whole or in part, by any stock.

Retention period: 3 years after the credit is extinguished. 12 CFR 221.3

1.4 Brokers and dealers extending credit. [Added]

To maintain statements obtained in conformity with requirement of Federal Reserve Form T-4 for every extension of credit on a margin security (other than an exempted security) not for the purpose of purchasing or carrying or trading in securities.

Retention period: 3 years after the credit is extinguished. 12 CFR 220.7

1.5 Creditors making disclosures under the Truth in Lending Act. [Added]

To maintain evidence of compliance with Federal Reserve Regulation Z.

Retention period: 2 years after date of each disclosure. 12 CFR 226.6

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. [Amended]

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; if exemption on basis of cost claimed, records of cost required.

Retention period: 3 years. 16 CFR 301.39, 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

1.3 Importers of flammable textile fabrics or articles of wearing apparel.

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(c)

1.9 Persons selling flammable fabrics or using such fabrics in interlinings or other exempted unexposed parts of wearing apparel.

To maintain records which show the acquisition, disposition, and end use or intended end use of such fabrics.

Retention period: Not specified. 16 CFR 302.6(a)

1.10 Persons selling flammable fabrics or using such fabrics in hats, gloves, and footwear.

To maintain records which show the acquisition, disposition, and end use or intended end use of such fabrics.

Retention period: Not specified. 16 CFR 302.6(b)

1.11 Persons shipping flammable fabrics or articles of wearing apparel for processing.

To maintain records which establish that the 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(b)

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.

To keep records pertaining to the contracted project. (This requirement does not apply to contracts with foreign contractors or subcontractors, including foreign governments or agencies thereof, excepted from the requirement pursuant to 10 U.S.C. 2313(c) or 41 U.S.C. 254(c). 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, 75 Stat. 424, 454, 22 U.S.C. 2393(a), as implemented by Executive Order 11223, May 12, 1965, or under the Peace Corps Act, 75 Stat. 612, 22 U.S.C. 2501 et seq., as implemented by Executive Order 11041, August 6, 1962, as amended by Executive Order 11250, October 10, 1965.)

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. (This requirement does not apply to contracts with foreign contractors or subcontractors, including foreign governments or agencies thereof, excepted from the requirement pursuant to 50 U.S.C. 1433(b).) 50 U.S.C. 1433

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. [Amended]

To keep records essential to determining performance under the contract or subcontract and to justify the settlement thereof as required by the Contract Settlement Act of 1944 (41 U.S.C. 101-125) and 18 U.S.C. 443 (excluded from this provision are contractor or subcontractor records title to which is transferred to a Federal agency; war contractor or subcontractor records that

are included by Federal agencies on records disposition schedules approved by the Congress in the manner provided in the Records Disposal Act (44 U.S.C. ch. 33), and war contractor or subcontractor 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 subcontractor or Government agency, or (b) 5 years after the final payment or settlement of such war contract or subcontract, whichever applicable period is longer. 41 CFR 101-13.3

1.2 Recipients of Federal grants or allocations for collecting and publishing historical documents.

To keep such records as the Administrator of General Services shall prescribe, including records which fully disclose the amount and disposition of such funds, the total cost of the undertaking, the portion of the cost supplied by other sources, and such other records as will facilitate an effective audit.

Retention period: Not specified. 44 U.S.C. 2506

1.3 Contractors and subcontractors under negotiated contracts pursuant to 41 U.S.C. 254(c). [Amended]

To maintain books, documents, papers, and records involving transactions relating to the contract or subcontract.

Retention period: 3 years after final payment under the contract or subcontract or until expiration of the time periods for certain records specified in 41 CFR Part 1-20, whichever expires earlier. 41 CFR 1-3.814-2 (e), 1-7.101-10, 1-7.602-7

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. [Amended]

Maintain records showing information required by the clause.

Retention period: 1 year after award of the contract or subcontract. 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. [Amended]

Maintain records showing procedures which have been adopted to comply with the policies set forth in the clause.

Retention period: 1 year after award of the contract or subcontract. 41 CFR 1-1.805-3(b)

1.6 Contractors with fixed-price supply contracts containing the standard inspection clause. [Amended]

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. 41 CFR 1-7.101-5

- 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 and subcontractors under contracts entered into, amended, or modified under the extraordinary, emergency authority granted by the act of August 23, 1958 (72 Stat. 972; 50 U.S.C. 1431-1435). [Amended]**

To maintain books, documents, papers, and records involving transactions relating to the contracts.

Retention period: 3 years after final payment. 41 CFR 1-17.206(e)

- 1.11 Contractors and subcontractors under 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. 838), as amended.**

To maintain books, documents, papers, and records involving transactions relating to the contracts.

Retention period: Not specified. Public Law 81-921 (64 Stat. 1257)

- 1.12 Participants in the lead and zinc stabilization program pursuant to act of October 3, 1961 (75 Stat. 766; 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. 41 CFR 101-15.109

- 1.13 Contractors and subcontractors required to submit cost and pricing data in conjunction with certain firm fixed-price or fixed-price with escalation negotiated contracts in excess of \$100,000 or in conjunction with certain contract modifications in excess of \$100,000. [Amended]**

To maintain books, records, documents, and other supporting data which will permit adequate evaluation by the contracting officer or his authorized representatives of the cost or pricing data submitted, along with the computations used therein, which were available to the contractor or subcontractor as of the date of execution of his Contractor's Certificate of Current Cost or Pricing Data.

Retention period: 3 years after final payment under the contract or subcontract or until expiration of the time periods for certain records specified in 41 CFR Part 1-20, whichever expires earlier. 41 CFR 1-3.814-2 (a) and (b), 1-7.101-30, 1-7.602-5

- 1.14 Contractors and subcontractors having certain cost-reimbursement type, time and material, labor-hour, incentive, or price redeterminable contracts in excess of \$100,000. [Amended]**

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 or subcontract.

Retention period: 3 years after final payment under the contract or subcontract or until expiration of the time periods for certain records specified in 41 CFR Part 1-20, whichever expires earlier; (2) if contract or subcontract 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, litigation or the settlement of claims arising out of performance of the contract or subcontract, or costs and expenses of the contract or subcontract as to which exception has been taken by the contracting officer, shall be retained until disposition has been made of such appeals, litigation, claims, or exceptions. 41 CFR 1-3.814-2(c), 1-7.101-30, 1-7.602-5

XXIV. INTERSTATE COMMERCE COMMISSION

- 1.1 Refrigerator car lines.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1220

- 1.2 Railroad companies.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1220

- 1.3 Electric railway companies.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1221

- 1.4 [Deleted]**

- 1.5 Express companies.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1223

- 1.6 Pipeline companies.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1224

- 1.7 Persons furnishing cars to railroads.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1225

- 1.8 Rate-making organizations.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1253

- 1.9 Motor carriers and brokers.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1226

- 1.10 Water carriers.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1227

- 1.11 Freight forwarders.**

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1228

XXV. NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

1.1 Contractors with negotiated fixed-price supply contracts and purchase orders or fixed-price research and development contracts, in excess of \$2,500.

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the prime contract. 41 CFR 18-7.104-15; 18-7.302-6

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 or fixed-price prime research and development contracts, in excess of \$2,500.

To maintain 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; 18-7.302-6

1.3 Contractors with cost reimbursement type contract, including facilities contracts.

To maintain books, records, documents and other evidence pertaining to the expenses for which reimbursement is claimed.

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; 18-7.702-13; 18-7.703-11; 18-7.704-5

1.4 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.

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.

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; 18-7.702-13; 18-7.703-11; 18-7.704-5

1.5 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. [Amended]

To maintain 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; 18-7.702-13; 18-7.703-11; 18-7.704-5

1.6 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.

To maintain 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

1.7 Contractors with fixed-price construction contracts amounting to more than \$10,000. [Amended]

To maintain 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

1.8 Subcontractors with fixed-price subcontracts. [Amended]

To maintain 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

1.9 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

1.10 Industrial contractors having Government furnished property.

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 "Control of Government Property in Possession of Contractors" (Appendix B, Subpart 3, NASA Procurement Regulation).

Retention period: Not specified. 41 CFR 18-13.702; 18-13.703

1.11 Contractors furnishing special tooling under fixed-price contracts.

To maintain property control records on all special tooling which they furnish.

Retention period: Not specified. 41 CFR 18-13.704

1.12 Nonprofit contractors having Government furnished property under research and development contracts.

To maintain records of Government property, whether furnished to or acquired by them for the account of the Government, in accordance with the provisions of "Control of Government Property in Possession of Nonprofit Research and Development Contractors" (Appendix C, Subpart 3, NASA Procurement Regulation).

Retention period: Not specified. 41 CFR 18-13.706, 18-13.707

1.13 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; 18-7.702-48; 18-7.703-41; 18-7.704-33

1.14 Contractors with facilities contracts providing for the use of facilities.

To maintain adequate property control procedures and records and a system of identification of the facilities.

Retention period: Not specified. 41 CFR 18-7.702-17; 18-7.704-11

1.15 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.

To 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)

1.16 Contractors with contracts containing an inspection clause.

To 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; 18-7.702-6; 18-7.703-6; 18-7.704-8

1.17 Contractors with contracts containing the "Data Requirements" clause.

To maintain 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)

1.18 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

1.19 Contractors and subcontractors required to furnish cost and pricing data certificates.

To maintain 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

1.20 Contractors with fixed-price type letter contracts. [Amended]

To maintain books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to the 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

1.21 Contractors subject to the Work Hours Act of 1962.

To keep payroll records containing name, address, classification, rate of pay, hours worked, etc., for each employee.

Retention period: 3 years. 41 CFR 18-12.303-1, 18-12.403-1

XXVI. NATIONAL SCIENCE FOUNDATION

1.1 Persons or organizations engaging in weather modification activities.

Requested 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

XXVIa. OFFICE OF ECONOMIC OPPORTUNITY [Added]

1.1 Community action agencies receiving financial assistance under title II of the Economic Opportunity Act.

To keep a copy of each Administrative Cost Report, its supporting work sheets and a written explanation to explain the basis for classifying and allocating personnel costs, as part of their financial records.

Retention period: Not specified. 45 CFR 1068.3-8

XXVII. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

1.1 Masters of vessels at sea, destined for ports of the Canal Zone.

To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Discard at expiration of voyage. 35 CFR 61.151, 61.153

1.2 Masters of vessels transferring hazardous liquid cargoes at a port of the Canal Zone.

To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 113.112

1.3 Vessels transiting or partially transiting Panama Canal.

To keep a full set of plans and a copy of the measurements made at the time of issue of the national tonnage certificate of the vessel, as well as the national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 133.32

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 5 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 and records of the computation of aggregate indebtedness and net capital; 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 period: 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, 240.15b10-6

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 and subsidiary service companies in registered public utility holding company systems.

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 pertinent records such as minute books, contracts, billing computations, reports, memoranda, correspondence, other papers, and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention period: On August 12, 1966, the Commission adopted its "Regulation To Govern the Preservation and Destruction of Records of Mutual and Subsidiary Service Companies," which prescribes specific retention periods and microphotographing privileges with respect to all such books of account and other records of mutual and subsidiary service companies. 17 CFR 256.01-8 and Part 256a

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 and Appendix to Part 257

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 sub-

siary 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 240.17a-3, 240.17a-4 (digested in par. 1.1 of this chapter). 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 275.204-2 (digested in par. 1.10 of this chapter). 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 make, keep, and retain the books and records specified in section cited.

Retention period: Various. 17 CFR 275.204-2

1.11 Nonmember brokers and dealers.

To maintain current records for each customer as specified in the section cited.

Retention period: 6 years. 17 CFR 240.15b10-6

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; records of time spent and charges made for management consulting services performed; and files of other documents pertinent to all transactions.

Retention period: 6 years. 13 CFR 107.1102

XXXI. VETERANS ADMINISTRATION

1.1 State owned or controlled hospitals and institutions distributing tax-free tobacco products to members or former members of the Armed Forces of the United States.

To keep copies of orders and other pertinent documents involved in the purchase, storage, and distribution of tax-free tobacco products to eligible patients.

Retention period: At least 3 years and available to the Veterans Administration and the Internal Revenue Service for inspection purposes. 41 CFR 8-11.250-2

1.2 Medical schools, hospitals, and research centers receiving grants under the Veterans Hospitalization and Medical Services Modernization Amendments of 1966.

To keep records of amount and disposition of grant, total cost of project and amount of cost of project received from other sources.

Retention period: Not specified. 38 CFR 17.266

1.3-1.6 [Reserved]

1.7 Educational institutions furnishing education or special restorative training under chapter 34 or 35, title 38, U.S. Code.

To keep appropriate records and accounts, including but not limited to, (a) records and accounts which are evidence of tuition and fees charged to and received from or on behalf of all students and trainees; (b) records of previous education or training of veterans and eligible persons enrolled under the law at time of admission and records of advance credit granted by institution; and (c) records of the veteran's and 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 21.4209

1.8 Educational institutions having veterans and eligible persons under chapter 34 or 35, title 38, U.S. Code, supra, enrolled in courses which do not lead to standard college degree.

To keep, in addition to the records and accounts described in item 1.7, above, records of leave, absences, class cuts, makeup work, and tardiness.

Retention period: 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 21.4209

1.9 Educational institutions having veterans and eligible persons under chapter 34 or 35, title 38, U.S. Code, supra, enrolled in nonaccredited courses approved under section 1776, chapter 36, title 38, U.S. Code.

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 a veteran or 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 21.4209

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 State approving agencies, institutions, and training establishments participating in the vocational rehabilitation and education program. [Amended]

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 and number of inspection, approval and supervisory visits and itemized vouchers for payment, including salary and travel.

Retention period: 3 years following the date of the last payment or a longer pe-

riod if requested by the General Accounting Office or the Veterans Administration. 41 CFR 8-95.209

1.13 Training establishments furnishing training-on-the-job courses (other than a program of apprenticeship) approved under section 1777, chapter 36, title 38, U.S. Code.

To keep in addition to records and accounts described in item 1.7 above appropriate records pertaining to such training including, but not limited to (a) payroll records, (b) 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 21.4209

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.

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