

# federa! register

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### FEDERAL REGISTER

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## Title 3—The President

PROCLAMATION 4054

### Father's Day, 1971

*By the President of the United States of America*

#### A Proclamation

The fabric of American society is woven around the family and at the center of the family is the father.

Fatherhood can be one of the most enriching and most satisfying experiences in a man's life. But the role of the father is not an easy one. Often, his sacrifices are taken for granted, and—even at the times of greatest stress—he must always stand steady, providing the strength and stability on which a sound family life depends.

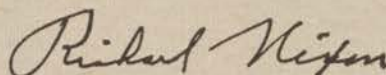
A man does not need to be applauded or given a citation for being a good father. Fatherhood is its own reward. But it is appropriate that the Nation pause every so often to recognize the contributions which the fathers of America have made to their families, their communities, and their country.

To that end, the Congress, by a joint resolution approved December 28, 1970, designated the third Sunday in June of 1971 as Father's Day and requested the President to issue a proclamation calling for its observance.

NOW, THEREFORE, I, RICHARD NIXON, President of the United States of America, do hereby request that Sunday, June 20, 1971, be observed as Father's Day. I direct Government officials to display the flag of the United States on all Government buildings on that day, and I urge all citizens to display the flag at their homes and other suitable places.

I invite the governments of the States and communities to observe Father's Day with appropriate ceremonies and I urge our people to offer public and private expressions on that day of the abiding love and gratitude which they bear for the fathers of our land.

IN WITNESS WHEREOF, I have hereunto set my hand this nineteenth day of May, in the year of our Lord nineteen hundred seventy-one, and of the Independence of the United States of America the one hundred ninety-fifth.



[FR Doc. 71-7238 Filed 5-20-71; 11:00 am]

FEDERAL REGISTER, VOL. 36, NO. 99—FRIDAY, MAY 21, 1971

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# Rules and Regulations

## Title 26—INTERNAL REVENUE

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

#### SUBCHAPTER C—EMPLOYMENT TAXES

[T.D. 7115]

### PART 31—EMPLOYMENT TAXES; APPLICABLE ON AND AFTER JANUARY 1, 1955

#### Rates of Income Tax Withholding; Marital Status for Purposes of Withholding

On February 13, 1971, notice of proposed rule making with respect to the amendment of the Employment Tax Regulations (26 CFR Part 31) under sections 3402 and 6051 of the Internal Revenue Code of 1954 to reflect the changes made by section 101 (a), (b), (c), and (d) of the Tax Adjustment Act of 1966 (80 Stat. 38, 41, 59); section 102(c) of the Revenue and Expenditure Control Act of 1968 (82 Stat. 256); section 2(a) of the Act of June 30, 1969 (Public Law 91-36, 83 Stat. 42); section 6(a) of the Act of August 7, 1969 (Public Law 91-53, 83 Stat. 96); and section 805 (a), (b), and (c) of the Tax Reform Act of 1969 (83 Stat. 686, 704, 705) was published in the FEDERAL REGISTER (36 F.R. 2975). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations as proposed are hereby adopted.

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

[SEAL] HAROLD T. SWARTZ,  
Acting Commissioner of  
Internal Revenue.

Approved: May 13, 1971.

JOHN S. NOLAN,  
Acting Assistant Secretary  
of the Treasury.

In order to conform the Employment Tax Regulations (26 CFR Part 31) under sections 3402 and 6051 of the Internal Revenue Code of 1954 to section 101 (a), (b), (c), and (d) of the Tax Adjustment Act of 1966 (80 Stat. 38, 41, 59); section 102(c) of the Revenue and Expenditure Control Act of 1968 (82 Stat. 256); section 2(a) of the Act of June 30, 1969 (Public Law 91-36, 83 Stat. 42); section 6(a) of the Act of August 7, 1969 (Public Law 91-53, 83 Stat. 96); and section 805 (a), (b), and (c) of the Tax Reform Act of 1969 (83 Stat. 686, 704, 705), such regulations are amended as follows:

PARAGRAPH 1. Section 31.3402(a) is amended by revising section 3402(a) and the historical note to read as follows:

§ 31.3402(a) Statutory provisions; income tax collected at source; requirement of withholding.

SEC. 3402. *Income tax collected at source—*  
(a) *Requirement of withholding.* Every employer making payment of wages shall deduct and withhold upon such wages (except as otherwise provided in this section)

a tax determined in accordance with the following tables. For purposes of applying such tables, the term "the amount of wages" means the amount by which the wages exceed the number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1):

(1) In the case of wages paid after December 31, 1969, and before July 1, 1970:

TABLE 1—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

(a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$21.....	0.
Over \$21 but not over \$33.....	21% of excess over \$21.
Over \$33 but not over \$52.....	\$2.52 plus 27% of excess over \$33.
Over \$52 but not over \$88.....	\$7.65 plus 18% of excess over \$52.
Over \$88 but not over \$177.....	\$14.13 plus 21% of excess over \$88.
Over \$177 but not over \$212.....	\$32.82 plus 26% of excess over \$177.
Over \$212.....	\$41.92 plus 31% of excess over \$212.

The amount of income tax to be withheld shall be:

0.
21% of excess over \$21.
\$2.52 plus 27% of excess over \$33.
\$7.65 plus 18% of excess over \$52.
\$14.13 plus 21% of excess over \$88.
\$32.82 plus 26% of excess over \$177.
\$41.92 plus 31% of excess over \$212.

(b) Married Person:

If the amount of wages is:

Not over \$21.....	0.
Over \$21 but not over \$48.....	21% of excess over \$21.
Over \$48 but not over \$88.....	\$5.67 plus 16% of excess over \$48.
Over \$88 but not over \$177.....	\$12.07 plus 18% of excess over \$88.
Over \$177 but not over \$346.....	\$28.09 plus 21% of excess over \$177.
Over \$346 but not over \$423.....	\$63.58 plus 26% of excess over \$346.
Over \$423.....	\$83.60 plus 31% of excess over \$423.

The amount of income tax to be withheld shall be:

0.
21% of excess over \$21.
\$5.67 plus 16% of excess over \$48.
\$12.07 plus 18% of excess over \$88.
\$28.09 plus 21% of excess over \$177.
\$63.58 plus 26% of excess over \$346.
\$83.60 plus 31% of excess over \$423.

TABLE 2—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

(a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$42.....	0.
Over \$42 but not over \$65.....	21% of excess over \$42.
Over \$65 but not over \$104.....	\$4.83 plus 27% of excess over \$65.
Over \$104 but not over \$177.....	\$15.36 plus 18% of excess over \$104.
Over \$177 but not over \$354.....	\$28.50 plus 21% of excess over \$177.
Over \$354 but not over \$423.....	\$65.67 plus 26% of excess over \$354.
Over \$423.....	\$83.61 plus 31% of excess over \$423.

The amount of income tax to be withheld shall be:

0.
21% of excess over \$42.
\$4.83 plus 27% of excess over \$65.
\$15.36 plus 18% of excess over \$104.
\$28.50 plus 21% of excess over \$177.
\$65.67 plus 26% of excess over \$354.
\$83.61 plus 31% of excess over \$423.

(b) Married Person:

If the amount of wages is:

Not over \$42.....	0.
Over \$42 but not over \$96.....	21% of excess over \$42.
Over \$96 but not over \$177.....	\$11.34 plus 16% of excess over \$96.
Over \$177 but not over \$354.....	\$24.30 plus 18% of excess over \$177.
Over \$354 but not over \$692.....	\$56.16 plus 21% of excess over \$354.
Over \$692 but not over \$846.....	\$127.14 plus 26% of excess over \$692.
Over \$846.....	\$167.18 plus 31% of excess over \$846.

The amount of income tax to be withheld shall be:

0.
21% of excess over \$42.
\$11.34 plus 16% of excess over \$96.
\$24.30 plus 18% of excess over \$177.
\$56.16 plus 21% of excess over \$354.
\$127.14 plus 26% of excess over \$692.
\$167.18 plus 31% of excess over \$846.

TABLE 3—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

(a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$46.....	0.
Over \$46 but not over \$71.....	21% of excess over \$46.
Over \$71 but not over \$113.....	\$5.25 plus 27% of excess over \$71.
Over \$113 but not over \$192.....	\$16.59 plus 18% of excess over \$113.
Over \$192 but not over \$383.....	\$30.81 plus 21% of excess over \$192.
Over \$383 but not over \$458.....	\$70.92 plus 26% of excess over \$383.
Over \$458.....	\$90.42 plus 31% of excess over \$458.

The amount of income tax to be withheld shall be:

0.
21% of excess over \$46.
\$5.25 plus 27% of excess over \$71.
\$16.59 plus 18% of excess over \$113.
\$30.81 plus 21% of excess over \$192.
\$70.92 plus 26% of excess over \$383.
\$90.42 plus 31% of excess over \$458.

(b) Married Person:

If the amount of wages is:

Not over \$46.....	0.
Over \$46 but not over \$104.....	21% of excess over \$46.
Over \$104 but not over \$192.....	\$12.18 plus 16% of excess over \$104.
Over \$192 but not over \$383.....	\$26.26 plus 18% of excess over \$192.
Over \$383 but not over \$750.....	\$60.64 plus 21% of excess over \$383.
Over \$750 but not over \$917.....	\$137.71 plus 26% of excess over \$750.
Over \$917.....	\$181.13 plus 31% of excess over \$917.

The amount of income tax to be withheld shall be:

0.
21% of excess over \$46.
\$12.18 plus 16% of excess over \$104.
\$26.26 plus 18% of excess over \$192.
\$60.64 plus 21% of excess over \$383.
\$137.71 plus 26% of excess over \$750.
\$181.13 plus 31% of excess over \$917.



TABLE 4.—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$92-----	0.
Over \$92 but not over \$142-----	21% of excess over \$92.
Over \$142 but not over \$225-----	\$10.50 plus 27% of excess over \$142.
Over \$225 but not over \$383-----	\$32.91 plus 18% of excess over \$225.
Over \$383 but not over \$767-----	\$61.35 plus 21% of excess over \$383.
Over \$767 but not over \$917-----	\$141.99 plus 26% of excess over \$767.
Over \$917-----	\$180.99 plus 31% of excess over \$917.

## (b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$92-----	0.
Over \$92 but not over \$208-----	21% of excess over \$92.
Over \$208 but not over \$383-----	\$24.36 plus 16% of excess over \$208.
Over \$383 but not over \$767-----	\$52.36 plus 18% of excess over \$383.
Over \$767 but not over \$1,500-----	\$121.48 plus 21% of excess over \$767.
Over \$1,500 but not over \$1,833-----	\$275.41 plus 26% of excess over \$1,500.
Over \$1,833-----	\$361.99 plus 31% of excess over \$1,833.

TABLE 5.—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$275-----	0.
Over \$275 but not over \$425-----	21% of excess over \$275.
Over \$425 but not over \$675-----	\$31.50 plus 27% of excess over \$425.
Over \$675 but not over \$1,150-----	\$99.00 plus 18% of excess over \$675.
Over \$1,150 but not over \$2,300-----	\$184.50 plus 21% of excess over \$1,150.
Over \$2,300 but not over \$2,750-----	\$426.00 plus 26% of excess over \$2,300.
Over \$2,750-----	\$543.00 plus 31% of excess over \$2,750.

## (b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$275-----	0.
Over \$275 but not over \$625-----	21% of excess over \$275.
Over \$625 but not over \$1,150-----	\$73.50 plus 16% of excess over \$625.
Over \$1,150 but not over \$2,300-----	\$157.50 plus 18% of excess over \$1,150.
Over \$2,300 but not over \$4,500-----	\$364.50 plus 21% of excess over \$2,300.
Over \$4,500 but not over \$5,500-----	\$826.50 plus 26% of excess over \$4,500.
Over \$5,500-----	\$1,086.50 plus 31% of excess over \$5,500.

TABLE 6.—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$550-----	0.
Over \$550 but not over \$850-----	21% of excess over \$550.
Over \$850 but not over \$1,350-----	\$63 plus 27% of excess over \$850.
Over \$1,350 but not over \$2,300-----	\$198 plus 18% of excess over \$1,350.
Over \$2,300 but not over \$4,600-----	\$369 plus 21% of excess over \$2,300.
Over \$4,600 but not over \$5,500-----	\$852 plus 26% of excess over \$4,600.
Over \$5,500-----	\$1,086 plus 31% of excess over \$5,500.

TABLE 6.—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL—Continued

## (b) Married Person:

If the amount of wages is:

Not over \$550-----	0.
Over \$550 but not over \$1,250-----	21% of excess over \$550.
Over \$1,250 but not over \$2,300-----	\$147 plus 16% of excess over \$1,250.
Over \$2,300 but not over \$4,600-----	\$315 plus 18% of excess over \$2,300.
Over \$4,600 but not over \$9,000-----	\$729 plus 21% of excess over \$4,600.
Over \$9,000 but not over \$11,000-----	\$1,653 plus 26% of excess over \$9,000.
Over \$11,000-----	\$2,173 plus 31% of excess over \$11,000.

TABLE 7.—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$1,100-----	0.
Over \$1,100 but not over \$1,700-----	21% of excess over \$1,100.
Over \$1,700 but not over \$2,700-----	\$126 plus 27% of excess over \$1,700.
Over \$2,700 but not over \$4,600-----	\$396 plus 18% of excess over \$2,700.
Over \$4,600 but not over \$9,200-----	\$738 plus 21% of excess over \$4,600.
Over \$9,200 but not over \$11,000-----	\$1,704 plus 26% of excess over \$9,200.
Over \$11,000-----	\$2,172 plus 31% of excess over \$11,000.

## (b) Married Person:

If the amount of wages is:

Not over \$1,100-----	0.
Over \$1,100 but not over \$2,500-----	21% of excess over \$1,100.
Over \$2,500 but not over \$4,600-----	\$294 plus 16% of excess over \$2,500.
Over \$4,600 but not over \$9,200-----	\$630 plus 18% of excess over \$4,600.
Over \$9,200 but not over \$18,000-----	\$1,458 plus 21% of excess over \$9,200.
Over \$18,000 but not over \$22,000-----	\$3,306 plus 26% of excess over \$18,000.
Over \$22,000-----	\$4,346 plus 31% of excess over \$22,000.

TABLE 8.—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

## (a) Single Person—Including Head of Household:

If the amount of wages divided by the number of days in the payroll period is:

Not over \$3.00-----	0.
Over \$3.00 but not over \$4.70-----	21% of excess over \$3.00.
Over \$4.70 but not over \$7.40-----	\$0.36 plus 27% of excess over \$4.70.
Over \$7.40 but not over \$12.60-----	\$1.09 plus 18% of excess over \$7.40.
Over \$12.60 but not over \$25.20-----	\$2.02 plus 21% of excess over \$12.60.
Over \$25.20 but not over \$30.10-----	\$4.67 plus 26% of excess over \$25.20.
Over \$30.10-----	\$5.94 plus 31% of excess over \$30.10.

## (b) Married Person:

If the amount of wages divided by the number of days in the payroll period is:

Not over \$3.00-----	0.
Over \$3.00 but not over \$6.80-----	21% of excess over \$3.00.
Over \$6.80 but not over \$12.60-----	\$0.80 plus 16% of excess over \$6.80.
Over \$12.60 but not over \$25.20-----	\$1.73 plus 18% of excess over \$12.60.
Over \$25.20 but not over \$49.30-----	\$3.99 plus 21% of excess over \$25.20.
Over \$49.30 but not over \$60.30-----	\$9.06 plus 26% of excess over \$49.30.
Over \$60.30-----	\$11.92 plus 31% of excess over \$60.30.



(2) In the case of wages paid after June 30, 1970, and before January 1, 1971:

TABLE 1—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$21-----	0.
Over \$21 but not over \$33-----	21 % of excess over \$21.
Over \$33 but not over \$52-----	\$2.52 plus 25 % of excess over \$33.
Over \$52 but not over \$88-----	\$7.27 plus 17 % of excess over \$52.
Over \$88 but not over \$177-----	\$13.39 plus 21 % of excess over \$88.
Over \$177 but not over \$212-----	\$32.08 plus 25 % of excess over \$177.
Over \$212-----	\$40.83 plus 30 % of excess over \$212.
(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$46-----	0.
Over \$46 but not over \$104-----	21 % of excess over \$46.
Over \$104 but not over \$192-----	\$12.18 plus 15 % of excess over \$104.
Over \$192 but not over \$383-----	\$25.38 plus 17 % of excess over \$192.
Over \$383 but not over \$750-----	\$57.85 plus 20 % of excess over \$383.
Over \$750 but not over \$917-----	\$131.25 plus 25 % of excess over \$750.
Over \$917-----	\$173.00 plus 30 % of excess over \$917.

TABLE 4—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$92-----	0.
Over \$92 but not over \$142-----	21 % of excess over \$92.
Over \$142 but not over \$225-----	\$10.50 plus 25 % of excess over \$142.
Over \$225 but not over \$383-----	\$31.25 plus 17 % of excess over \$225.
Over \$383 but not over \$767-----	\$58.11 plus 21 % of excess over \$383.
Over \$767 but not over \$917-----	\$133.75 plus 25 % of excess over \$767.
Over \$917-----	\$178.25 plus 30 % of excess over \$917.
(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$92-----	0.
Over \$92 but not over \$208-----	21 % of excess over \$92.
Over \$208 but not over \$383-----	\$24.36 plus 15 % of excess over \$208.
Over \$383 but not over \$767-----	\$50.61 plus 17 % of excess over \$383.
Over \$767 but not over \$1,500-----	\$115.89 plus 20 % of excess over \$767.
Over \$1,500 but not over \$1,833-----	\$262.49 plus 25 % of excess over \$1,500.
Over \$1,833-----	\$345.74 plus 30 % of excess over \$1,833.

TABLE 2—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYER IS BIWEEKLY

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$42-----	0.
Over \$42 but not over \$65-----	21 % of excess over \$42.
Over \$65 but not over \$104-----	\$4.83 plus 25 % of excess over \$65.
Over \$104 but not over \$177-----	\$14.58 plus 17 % of excess over \$104.
Over \$177 but not over \$354-----	\$26.99 plus 21 % of excess over \$177.
Over \$354 but not over \$423-----	\$64.16 plus 25 % of excess over \$354.
Over \$423-----	\$81.41 plus 30 % of excess over \$423.
(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$42-----	0.
Over \$42 but not over \$96-----	21 % of excess over \$42.
Over \$96 but not over \$177-----	\$11.34 plus 15 % of excess over \$96.
Over \$177 but not over \$354-----	\$23.49 plus 17 % of excess over \$177.
Over \$354 but not over \$692-----	\$53.58 plus 20 % of excess over \$354.
Over \$692 but not over \$846-----	\$121.18 plus 25 % of excess over \$692.
Over \$846-----	\$159.68 plus 30 % of excess over \$846.

TABLE 3—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$46-----	0.
Over \$46 but not over \$71-----	21 % of excess over \$46.
Over \$71 but not over \$113-----	\$5.25 plus 25 % of excess over \$71.
Over \$113 but not over \$192-----	\$13.75 plus 17 % of excess over \$113.
Over \$192 but not over \$383-----	\$29.18 plus 21 % of excess over \$192.
Over \$383 but not over \$458-----	\$69.23 plus 25 % of excess over \$383.
Over \$458-----	\$88.04 plus 30 % of excess over \$458.

The amount of income tax to be withheld shall be:

Not over \$42-----	0.
Over \$42 but not over \$96-----	21 % of excess over \$42.
Over \$96 but not over \$177-----	\$11.34 plus 15 % of excess over \$96.
Over \$177 but not over \$354-----	\$23.49 plus 17 % of excess over \$177.
Over \$354 but not over \$692-----	\$53.58 plus 20 % of excess over \$354.
Over \$692 but not over \$846-----	\$121.18 plus 25 % of excess over \$692.
Over \$846-----	\$159.68 plus 30 % of excess over \$846.

(a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$46-----	0.
Over \$46 but not over \$71-----	21 % of excess over \$46.
Over \$71 but not over \$113-----	\$5.25 plus 25 % of excess over \$71.
Over \$113 but not over \$192-----	\$13.75 plus 17 % of excess over \$113.
Over \$192 but not over \$383-----	\$29.18 plus 21 % of excess over \$192.
Over \$383 but not over \$458-----	\$69.23 plus 25 % of excess over \$383.
Over \$458-----	\$88.04 plus 30 % of excess over \$458.



TABLE 8—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD—Continued

(b) Married Person:

If the amount of wages divided by the number of days in the payroll period is:

Not over \$3.00-----	0.	The amount of income tax to be withheld shall be:
Over \$3.00 but not over \$6.80-----	21 % of excess over \$3.00.	
Over \$6.80 but not over \$12.60-----	\$0.80 plus 15 % of excess over \$6.80.	
Over \$12.60 but not over \$25.20-----	\$1.67 plus 17 % of excess over \$12.60.	
Over \$25.20 but not over \$49.30-----	\$3.81 plus 20 % of excess over \$25.20.	
Over \$49.30 but not over \$60.30-----	\$8.63 plus 25 % of excess over \$49.30.	
Over \$60.30-----	\$11.38 plus 30 % of excess over \$60.30.	

(3) In the case of wages paid after December 31, 1970, and before January 1, 1972:

TABLE 1—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

(a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$20-----	0.	The amount of income tax to be withheld shall be:
Over \$20 but not over \$31-----	14 % of excess over \$20.	
Over \$31 but not over \$50-----	\$1.54 plus 17 % of excess over \$31.	
Over \$50 but not over \$100-----	\$4.77 plus 20 % of excess over \$50.	
Over \$100 but not over \$135-----	\$14.77 plus 18 % of excess over \$100.	
Over \$135 but not over \$212-----	\$21.07 plus 21 % of excess over \$135.	
Over \$212-----	\$37.24 plus 24 % of excess over \$212.	

(b) Married Person:

If the amount of wages is:

Not over \$20-----	0.	The amount of income tax to be withheld shall be:
Over \$20 but not over \$42-----	14 % of excess over \$20.	
Over \$42 but not over \$77-----	\$3.08 plus 17 % of excess over \$42.	
Over \$77 but not over \$163-----	\$9.03 plus 16 % of excess over \$77.	
Over \$163 but not over \$269-----	\$22.79 plus 19 % of excess over \$163.	
Over \$269 but not over \$385-----	\$42.93 plus 21 % of excess over \$269.	
Over \$385-----	\$67.29 plus 25 % of excess over \$385.	

TABLE 2—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

(a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$40-----	0.	The amount of income tax to be withheld shall be:
Over \$40 but not over \$82-----	14 % of excess over \$40.	
Over \$82 but not over \$100-----	\$3.08 plus 17 % of excess over \$82.	
Over \$100 but not over \$200-----	\$9.54 plus 20 % of excess over \$100.	
Over \$200 but not over \$269-----	\$29.54 plus 18 % of excess over \$200.	
Over \$269 but not over \$423-----	\$41.96 plus 21 % of excess over \$269.	
Over \$423-----	\$74.30 plus 24 % of excess over \$423.	

(b) Married Person:

If the amount of wages is:

Not over \$40-----	0.	The amount of income tax to be withheld shall be:
Over \$40 but not over \$85-----	14 % of excess over \$40.	
Over \$85 but not over \$154-----	\$6.30 plus 17 % of excess over \$85.	
Over \$154 but not over \$327-----	\$18.03 plus 16 % of excess over \$154.	
Over \$327 but not over \$538-----	\$45.71 plus 19 % of excess over \$327.	
Over \$538 but not over \$769-----	\$85.80 plus 21 % of excess over \$538.	
Over \$769-----	\$134.31 plus 25 % of excess over \$769.	

TABLE 6—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$550-----	0.	
Over \$550 but not over \$850-----	21 % of excess over \$550.	
Over \$850 but not over \$1,350-----	\$63.00 plus 25 % of excess over \$850.	
Over \$1,350 but not over \$2,300-----	\$188.00 plus 17 % of excess over \$1,350.	
Over \$2,300 but not over \$4,600-----	\$349.50 plus 21 % of excess over \$2,300.	
Over \$4,600 but not over \$5,500-----	\$832.50 plus 25 % of excess over \$4,600.	
Over \$5,500-----	\$1,057.50 plus 30 % of excess over \$5,500.	

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$550-----	0.	
Over \$550 but not over \$1,250-----	21 % of excess over \$550.	
Over \$1,250 but not over \$2,300-----	\$147.00 plus 15 % of excess over \$1,250.	
Over \$2,300 but not over \$4,600-----	\$304.50 plus 17 % of excess over \$2,300.	
Over \$4,600 but not over \$9,000-----	\$695.50 plus 20 % of excess over \$4,600.	
Over \$9,000 but not over \$11,000-----	\$1,575.50 plus 25 % of excess over \$9,000.	
Over \$11,000-----	\$2,075.50 plus 30 % of excess over \$11,000.	

TABLE 7—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$1,100-----	0.	
Over \$1,100 but not over \$1,700-----	21 % of excess over \$1,100.	
Over \$1,700 but not over \$2,700-----	\$126 plus 25 % of excess over \$1,700.	
Over \$2,700 but not over \$4,600-----	\$376 plus 17 % of excess over \$2,700.	
Over \$4,600 but not over \$9,200-----	\$699 plus 21 % of excess over \$4,600.	
Over \$9,200 but not over \$11,000-----	\$1,665 plus 25 % of excess over \$9,200.	
Over \$11,000-----	\$2,115 plus 30 % of excess over \$11,000.	

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$1,100-----	0.	
Over \$1,100 but not over \$2,500-----	21 % of excess over \$1,100.	
Over \$2,500 but not over \$4,600-----	\$294 plus 15 % of excess over \$2,500.	
Over \$4,600 but not over \$9,200-----	\$609 plus 17 % of excess over \$4,600.	
Over \$9,200 but not over \$18,000-----	\$1,391 plus 20 % of excess over \$9,200.	
Over \$18,000 but not over \$22,000-----	\$3,151 plus 25 % of excess over \$18,000.	
Over \$22,000-----	\$4,151 plus 30 % of excess over \$22,000.	

TABLE 8—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

(a) Single Person—Including Head of Household:

If the amount of wages divided by the number of days in the payroll period is:

Not over \$3.00-----	0.	The amount of income tax to be withheld shall be:
Over \$3.00 but not over \$4.70-----	21 % of excess over \$3.00.	
Over \$4.70 but not over \$7.40-----	\$0.36 plus 25 % of excess over \$4.70.	
Over \$7.40 but not over \$12.60-----	\$1.03 plus 17 % of excess over \$7.40.	
Over \$12.60 but not over \$25.20-----	\$1.92 plus 21 % of excess over \$12.60.	
Over \$25.20 but not over \$30.10-----	\$4.56 plus 25 % of excess over \$25.20.	
Over \$30.10-----	\$5.79 plus 30 % of excess over \$30.10.	



TABLE 3—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY  
(a) Single Person—Including Head of Household:

If the amount of wages is:	
Not over \$44-----	0.
Over \$44 but not over \$67-----	14% of excess over \$44.
Over \$67 but not over \$108-----	\$3.22 plus 17% of excess over \$67.
Over \$108 but not over \$217-----	\$10.19 plus 20% of excess over \$108.
Over \$217 but not over \$292-----	\$31.99 plus 18% of excess over \$217.
Over \$292 but not over \$458-----	\$45.49 plus 21% of excess over \$292.
Over \$458-----	\$80.35 plus 24% of excess over \$458.

(b) Married Person:

The amount of income tax to be withheld shall be:	
Not over \$44-----	0.
Over \$44 but not over \$92-----	14% of excess over \$44.
Over \$92 but not over \$167-----	\$6.72 plus 17% of excess over \$92.
Over \$167 but not over \$354-----	\$19.47 plus 16% of excess over \$167.
Over \$354 but not over \$583-----	\$49.39 plus 19% of excess over \$354.
Over \$583 but not over \$833-----	\$92.90 plus 21% of excess over \$583.
Over \$833-----	\$145.40 plus 25% of excess over \$833.

TABLE 4—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:	
Not over \$88-----	0.
Over \$88 but not over \$133-----	14% of excess over \$88.
Over \$133 but not over \$217-----	\$6.30 plus 17% of excess over \$133.
Over \$217 but not over \$433-----	\$20.58 plus 20% of excess over \$217.
Over \$433 but not over \$583-----	\$63.78 plus 18% of excess over \$433.
Over \$583 but not over \$917-----	\$90.78 plus 21% of excess over \$583.
Over \$917-----	\$160.92 plus 24% of excess over \$917.

(b) Married Person:

The amount of income tax to be withheld shall be:	
Not over \$88-----	0.
Over \$88 but not over \$183-----	14% of excess over \$88.
Over \$183 but not over \$333-----	\$13.30 plus 17% of excess over \$183.
Over \$333 but not over \$708-----	\$38.80 plus 16% of excess over \$333.
Over \$708 but not over \$1,167-----	\$98.80 plus 19% of excess over \$708.
Over \$1,167 but not over \$1,667-----	\$186.01 plus 21% of excess over \$1,167.
Over \$1,667-----	\$291.01 plus 25% of excess over \$1,667.

TABLE 5—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:	
Not over \$263-----	0.
Over \$263 but not over \$400-----	14% of excess over \$263.
Over \$400 but not over \$650-----	\$19.18 plus 17% of excess over \$400.
Over \$650 but not over \$1,300-----	\$61.68 plus 20% of excess over \$650.
Over \$1,300 but not over \$1,750-----	\$191.68 plus 18% of excess over \$1,300.
Over \$1,750 but not over \$2,750-----	\$272.68 plus 21% of excess over \$1,750.
Over \$2,750-----	\$482.68 plus 24% of excess over \$2,750.

TABLE 5—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY—Continued  
(b) Married Person:

The amount of income tax to be withheld shall be:	
Not over \$263-----	0.
Over \$263 but not over \$550-----	14% of excess over \$263.
Over \$550 but not over \$1,000-----	\$40.18 plus 17% of excess over \$550.
Over \$1,000 but not over \$2,125-----	\$116.68 plus 16% of excess over \$1,000.
Over \$2,125 but not over \$3,500-----	\$296.68 plus 19% of excess over \$2,125.
Over \$3,500 but not over \$5,000-----	\$557.93 plus 21% of excess over \$3,500.
Over \$5,000-----	\$872.93 plus 25% of excess over \$5,000.

TABLE 6—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:	
Not over \$525-----	0.
Over \$525 but not over \$800-----	14% of excess over \$525.
Over \$800 but not over \$1,300-----	\$38.50 plus 17% of excess over \$800.
Over \$1,300 but not over \$2,600-----	\$123.50 plus 20% of excess over \$1,300.
Over \$2,600 but not over \$3,500-----	\$383.50 plus 18% of excess over \$2,600.
Over \$3,500 but not over \$5,500-----	\$545.50 plus 21% of excess over \$3,500.
Over \$5,500-----	\$965.50 plus 24% of excess over \$5,500.

(b) Married Person:

The amount of income tax to be withheld shall be:	
Not over \$525-----	0.
Over \$525 but not over \$1,100-----	14% of excess over \$525.
Over \$1,100 but not over \$2,000-----	\$80.50 plus 17% of excess over \$1,100.
Over \$2,000 but not over \$4,250-----	\$233.50 plus 16% of excess over \$2,000.
Over \$4,250 but not over \$7,000-----	\$593.50 plus 19% of excess over \$4,250.
Over \$7,000 but not over \$10,000-----	\$1,116.00 plus 21% of excess over \$7,000.
Over \$10,000-----	\$1,746.00 plus 25% of excess over \$10,000.

TABLE 7—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:	
Not over \$1,050-----	0.
Over \$1,050 but not over \$1,600-----	14% of excess over \$1,050.
Over \$1,600 but not over \$2,600-----	\$77 plus 17% of excess over \$1,600.
Over \$2,600 but not over \$5,200-----	\$247 plus 20% of excess over \$2,600.
Over \$5,200 but not over \$7,000-----	\$767 plus 18% of excess over \$5,200.
Over \$7,000 but not over \$11,000-----	\$1,091 plus 21% of excess over \$7,000.
Over \$11,000-----	\$1,931 plus 24% of excess over \$11,000.

(b) Married Person:

The amount of income tax to be withheld shall be:	
Not over \$1,050-----	0.
Over \$1,050 but not over \$2,200-----	14% of excess over \$1,050.
Over \$2,200 but not over \$4,000-----	\$161 plus 17% of excess over \$2,200.
Over \$4,000 but not over \$8,500-----	\$467 plus 16% of excess over \$4,000.
Over \$8,500 but not over \$14,000-----	\$1,187 plus 19% of excess over \$8,500.
Over \$14,000 but not over \$20,000-----	\$2,232 plus 21% of excess over \$14,000.
Over \$20,000-----	\$3,492 plus 25% of excess over \$20,000.



TABLE 8—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

## (a) Single Person—Including Head of Household:

If the amount of wages divided by the number of days in the payroll period is:

Not over \$2.90-----	0.
Over \$2.90 but not over \$4.40-----	14 % of excess over \$2.90.
Over \$4.40 but not over \$7.10-----	\$0.21 plus 17 % of excess over \$4.40.
Over \$7.10 but not over \$14.20-----	\$0.67 plus 20 % of excess over \$7.10.
Over \$14.20 but not over \$19.20-----	\$2.08 plus 18 % of excess over \$14.20.
Over \$19.20 but not over \$30.10-----	\$2.99 plus 21 % of excess over \$19.20.
Over \$30.10-----	\$5.28 plus 24 % of excess over \$30.10.

## (b) Married Person:

If the amount of wages divided by the number of days in the payroll period is:

Not over \$2.90-----	0.
Over \$2.90 but not over \$6.00-----	14 % of excess over \$2.90.
Over \$6.00 but not over \$11.00-----	\$0.43 plus 17 % of excess over \$6.00.
Over \$11.00 but not over \$23.30-----	\$1.28 plus 16 % of excess over \$11.00.
Over \$23.30 but not over \$38.40-----	\$3.25 plus 19 % of excess over \$23.30.
Over \$38.40 but not over \$54.80-----	\$6.12 plus 21 % of excess over \$38.40.
Over \$54.80-----	\$9.57 plus 25 % of excess over \$54.80.

## (4) In case of wages paid after December 31, 1971, and before January 1, 1973:

TABLE 1—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$19-----	0.
Over \$19 but not over \$38-----	14 % of excess over \$19.
Over \$38 but not over \$58-----	\$2.66 plus 17 % of excess over \$38.
Over \$58 but not over \$87-----	\$6.06 plus 19 % of excess over \$58.
Over \$87 but not over \$135-----	\$11.57 plus 20 % of excess over \$87.
Over \$135 but not over \$221-----	\$21.17 plus 21 % of excess over \$135.
Over \$221-----	\$39.23 plus 24 % of excess over \$221.

## (b) Married Person:

If the amount of wages is:

Not over \$19-----	0.
Over \$19 but not over \$48-----	14 % of excess over \$19.
Over \$48 but not over \$183-----	4.06 plus 16 % of excess over \$48.
Over \$183 but not over \$269-----	\$25.66 plus 19 % of excess over \$183.
Over \$269 but not over \$365-----	\$42.00 plus 21 % of excess over \$269.
Over \$365 but not over \$442-----	\$82.16 plus 24 % of excess over \$365.
Over \$442-----	\$80.64 plus 28 % of excess over \$442.

TABLE 2—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$38-----	0.
Over \$38 but not over \$77-----	14 % of excess over \$38.
Over \$77 but not over \$115-----	\$5.46 plus 17 % of excess over \$77.
Over \$115 but not over \$173-----	\$11.92 plus 19 % of excess over \$115.
Over \$173 but not over \$269-----	\$22.94 plus 20 % of excess over \$173.
Over \$269 but not over \$442-----	\$42.14 plus 21 % of excess over \$269.
Over \$442-----	\$78.47 plus 24 % of excess over \$442.

TABLE 2—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY—Continued

## (b) Married Person:

If the amount of wages is:

Not over \$38-----	0.
Over \$38 but not over \$96-----	14 % of excess over \$38.
Over \$96 but not over \$365-----	\$3.12 plus 16 % of excess over \$96.
Over \$365 but not over \$338-----	\$51.16 plus 19 % of excess over \$365.
Over \$338 but not over \$731-----	\$84.03 plus 21 % of excess over \$338.
Over \$731 but not over \$885-----	\$124.56 plus 24 % of excess over \$731.
Over \$885-----	\$161.52 plus 28 % of excess over \$885.

TABLE 3—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$42-----	0.
Over \$42 but not over \$83-----	14 % of excess over \$42.
Over \$83 but not over \$125-----	\$5.74 plus 17 % of excess over \$83.
Over \$125 but not over \$188-----	\$12.88 plus 19 % of excess over \$125.
Over \$188 but not over \$292-----	\$24.85 plus 20 % of excess over \$188.
Over \$292 but not over \$479-----	\$45.65 plus 21 % of excess over \$292.
Over \$479-----	\$94.92 plus 24 % of excess over \$479.

## (b) Married Person:

If the amount of wages is:

Not over \$42-----	0.
Over \$42 but not over \$104-----	14 % of excess over \$42.
Over \$104 but not over \$396-----	\$8.68 plus 16 % of excess over \$104.
Over \$396 but not over \$583-----	\$55.40 plus 19 % of excess over \$396.
Over \$583 but not over \$792-----	\$90.93 plus 21 % of excess over \$583.
Over \$792 but not over \$958-----	\$134.82 plus 24 % of excess over \$792.
Over \$958-----	\$174.66 plus 28 % of excess over \$958.

TABLE 4—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

## (a) Single Person—Including Head of Household:

If the amount of wages is:

Not over \$83-----	0.
Over \$83 but not over \$167-----	14 % of excess over \$83.
Over \$167 but not over \$250-----	\$11.76 plus 17 % of excess over \$167.
Over \$250 but not over \$375-----	\$25.87 plus 19 % of excess over \$250.
Over \$375 but not over \$583-----	\$49.62 plus 20 % of excess over \$375.
Over \$583 but not over \$958-----	\$91.22 plus 21 % of excess over \$583.
Over \$958-----	\$169.97 plus 24 % of excess over \$958.

## (b) Married Person:

If the amount of wages is:

Not over \$83-----	0.
Over \$83 but not over \$208-----	14 % of excess over \$83.
Over \$208 but not over \$792-----	\$17.50 plus 16 % of excess over \$208.
Over \$792 but not over \$1,167-----	\$110.94 plus 19 % of excess over \$792.
Over \$1,167 but not over \$1,583-----	\$182.19 plus 21 % of excess over \$1,167.
Over \$1,583 but not over \$1,917-----	\$269.55 plus 24 % of excess over \$1,583.
Over \$1,917-----	\$349.71 plus 28 % of excess over \$1,917.



TABLE 5—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$250-----	0.
Over \$250 but not over \$500-----	14% of excess over \$250.
Over \$500 but not over \$750-----	\$35.00 plus 17% of excess over \$500.
Over \$750 but not over \$1,125-----	\$77.50 plus 19% of excess over \$750.
Over \$1,125 but not over \$1,750-----	\$148.75 plus 20% of excess over \$1,125.
Over \$1,750 but not over \$2,875-----	\$273.75 plus 21% of excess over \$1,750.
Over \$2,875-----	\$510.00 plus 24% of excess over \$2,875.

(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$250-----	0.
Over \$250 but not over \$625-----	14% of excess over \$250.
Over \$625 but not over \$2,375-----	\$52.50 plus 16% of excess over \$625.
Over \$2,375 but not over \$3,500-----	\$332.50 plus 19% of excess over \$2,375.
Over \$3,500 but not over \$4,750-----	\$546.25 plus 21% of excess over \$3,500.
Over \$4,750 but not over \$5,750-----	\$808.75 plus 24% of excess over \$4,750.
Over \$5,750-----	\$1,048.75 plus 28% of excess over \$5,750.

TABLE 6—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$500-----	0.
Over \$500 but not over \$1,000-----	14% of excess over \$500.
Over \$1,000 but not over \$1,500-----	\$70.00 plus 17% of excess over \$1,000.
Over \$1,500 but not over \$2,250-----	\$155.00 plus 19% of excess over \$1,500.
Over \$2,250 but not over \$3,500-----	\$297.50 plus 20% of excess over \$2,250.
Over \$3,500 but not over \$5,750-----	\$547.50 plus 21% of excess over \$3,500.
Over \$5,750-----	\$1,020.00 plus 24% of excess over \$5,750.

(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$500-----	0.
Over \$500 but not over \$1,250-----	14% of excess over \$500.
Over \$1,250 but not over \$4,750-----	\$105.00 plus 16% of excess over \$1,250.
Over \$4,750 but not over \$7,000-----	\$665.00 plus 19% of excess over \$4,750.
Over \$7,000 but not over \$9,500-----	\$1,092.50 plus 21% of excess over \$7,000.
Over \$9,500 but not over \$11,500-----	\$1,817.50 plus 24% of excess over \$9,500.
Over \$11,500-----	\$2,097.50 plus 28% of excess over \$11,500.

TABLE 7—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$1,000-----	0.
Over \$1,000 but not over \$2,000-----	14% of excess over \$1,000.
Over \$2,000 but not over \$3,000-----	\$140 plus 17% of excess over \$2,000.
Over \$3,000 but not over \$4,500-----	\$310 plus 19% of excess over \$3,000.
Over \$4,500 but not over \$7,000-----	\$595 plus 20% of excess over \$4,500.
Over \$7,000 but not over \$11,500-----	\$1,095 plus 21% of excess over \$7,000.
Over \$11,500-----	\$2,040 plus 24% of excess over \$11,500.

TABLE 7—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL—Continued

(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$1,000-----	0.
Over \$1,000 but not over \$2,500-----	14% of excess over \$1,000.
Over \$2,500 but not over \$9,500-----	\$210 plus 16% of excess over \$2,500.
Over \$9,500 but not over \$14,000-----	\$1,330 plus 19% of excess over \$9,500.
Over \$14,000 but not over \$19,000-----	\$2,185 plus 21% of excess over \$14,000.
Over \$19,000 but not over \$23,000-----	\$3,235 plus 24% of excess over \$19,000.
Over \$23,000-----	\$4,185 plus 28% of excess over \$23,000.

TABLE 8—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

(a) Single Person—Including Head of Household:	
If the amount of wages divided by the number of days in the payroll period is:	The amount of income tax to be withheld shall be:
Not over \$2.70-----	0.
Over \$2.70 but not over \$5.50-----	14% of excess over \$2.70.
Over \$5.50 but not over \$8.20-----	\$0.39 plus 17% of excess over \$5.50.
Over \$8.20 but not over \$12.30-----	\$0.85 plus 19% of excess of \$8.20.
Over \$12.30 but not over \$19.20-----	\$1.63 plus 20% of excess over \$12.30.
Over \$19.20 but not over \$31.50-----	\$3.01 plus 21% of excess over \$19.20.
Over \$31.50-----	\$5.59 plus 24% of excess over \$31.50.

(b) Married Person:	
If the amount of wages divided by the number of days in the payroll period is:	The amount of income tax to be withheld shall be:
Not over \$2.70-----	0.
Over \$2.70 but not over \$6.80-----	14% of excess over \$2.70.
Over \$6.80 but not over \$26.00-----	\$0.57 plus 16% of excess over \$6.80.
Over \$26.00 but not over \$38.40-----	\$3.65 plus 19% of excess over \$26.00.
Over \$38.40 but not over \$52.10-----	\$6.00 plus 21% of excess over \$38.40.
Over \$52.10 but not over \$63.00-----	\$8.88 plus 24% of excess over \$52.10.
Over \$63.00-----	\$11.80 plus 28% of excess over \$63.00.

(5) In the case of wages paid after December 31, 1972:

TABLE 1—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

(a) Single Person—Including Head of Household:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$19-----	0.
Over \$19 but not over \$38-----	14% of excess over \$19.
Over \$38 but not over \$58-----	\$2.66 plus 17% of excess over \$38.
Over \$58 but not over \$96-----	\$6.06 plus 19% of excess over \$58.
Over \$96 but not over \$183-----	\$13.28 plus 20% of excess over \$96.
Over \$183 but not over \$221-----	\$30.68 plus 21% of excess over \$183.
Over \$221-----	\$38.66 plus 23% of excess over \$221.

(b) Married Person:	
If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$19-----	0.
Over \$19 but not over \$38-----	14% of excess over \$19.
Over \$38 but not over \$96-----	\$2.66 plus 15% of excess over \$38.
Over \$96 but not over \$183-----	\$11.36 plus 16% of excess over \$96.
Over \$183 but not over \$288-----	\$25.28 plus 19% of excess over \$183.
Over \$288 but not over \$442-----	\$45.23 plus 22% of excess over \$288.
Over \$442-----	\$79.11 plus 27% of excess over \$442.



TABLE 2—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

## (a) Single Person—Including Head of Household:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$38	0.
Over \$38 but not over \$77	14% of excess over \$38.
Over \$77 but not over \$115	\$5.46 plus 17% of excess over \$77.
Over \$115 but not over \$192	\$11.92 plus 19% of excess over \$115.
Over \$192 but not over \$365	\$26.55 plus 20% of excess over \$192.
Over \$365 but not over \$442	\$61.15 plus 21% of excess over \$365.
Over \$442	\$77.32 plus 23% of excess over \$442.

## (b) Married Person:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$38	0.
Over \$38 but not over \$77	14% of excess over \$38.
Over \$77 but not over \$192	\$5.46 plus 15% of excess over \$77.
Over \$192 but not over \$365	\$22.71 plus 18% of excess over \$192.
Over \$365 but not over \$577	\$50.39 plus 19% of excess over \$365.
Over \$577 but not over \$885	\$90.67 plus 22% of excess over \$577.
Over \$885	\$158.43 plus 27% of excess over \$885.

TABLE 3—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

## (a) Single Person—Including Head of Household:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$42	0.
Over \$42 but not over \$83	14% of excess over \$42.
Over \$83 but not over \$125	\$5.74 plus 17% of excess over \$83.
Over \$125 but not over \$208	\$12.88 plus 19% of excess over \$125.
Over \$208 but not over \$396	\$28.65 plus 20% of excess over \$208.
Over \$396 but not over \$479	\$66.25 plus 21% of excess over \$396.
Over \$479	\$83.68 plus 23% of excess over \$479.

## (b) Married Person:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$42	0.
Over \$42 but not over \$83	14% of excess over \$42.
Over \$83 but not over \$208	\$5.74 plus 15% of excess over \$83.
Over \$208 but not over \$396	\$24.49 plus 16% of excess over \$208.
Over \$396 but not over \$625	\$54.57 plus 19% of excess over \$396.
Over \$625 but not over \$958	\$98.08 plus 22% of excess over \$625.
Over \$958	\$171.34 plus 27% of excess over \$958.

TABLE 4—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

## (a) Single Person—Including Head of Household:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$83	0.
Over \$83 but not over \$167	14% of excess over \$83.
Over \$167 but not over \$250	\$11.76 plus 17% of excess over \$167.
Over \$250 but not over \$417	\$25.87 plus 19% of excess over \$250.
Over \$417 but not over \$792	\$57.50 plus 20% of excess over \$417.
Over \$792 but not over \$958	\$132.60 plus 21% of excess over \$792.
Over \$958	\$167.46 plus 23% of excess over \$958.

## (b) Married Person:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$83	0.
Over \$83 but not over \$167	14% of excess over \$83.
Over \$167 but not over \$417	\$11.76 plus 15% of excess over \$167.
Over \$417 but not over \$792	\$49.26 plus 16% of excess over \$417.
Over \$792 but not over \$1,250	\$109.26 plus 19% of excess over \$792.
Over \$1,250 but not over \$1,917	\$196.28 plus 22% of excess over \$1,250.
Over \$1,917	\$343.02 plus 27% of excess over \$1,917.

TABLE 5—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY

## (a) Single Person—Including Head of Household:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$250	0.
Over \$250 but not over \$500	14% of excess over \$250.
Over \$500 but not over \$750	\$35.00 plus 17% of excess over \$500.
Over \$750 but not over \$1,250	\$77.50 plus 19% of excess over \$750.
Over \$1,250 but not over \$2,375	\$172.50 plus 20% of excess over \$1,250.
Over \$2,375 but not over \$2,875	\$397.50 plus 21% of excess over \$2,375.
Over \$2,875	\$502.50 plus 23% of excess over \$2,875.

## (b) Married Person:

If the amount of wages is: The amount of income tax to be withheld shall be:

Not over \$250	0.
Over \$250 but not over \$500	14% of excess over \$250.
Over \$500 but not over \$1,250	\$35.00 plus 15% of excess over \$500.
Over \$1,250 but not over \$2,375	\$147.50 plus 16% of excess over \$1,250.
Over \$2,375 but not over \$3,750	\$327.50 plus 19% of excess over \$2,375.
Over \$3,750 but not over \$5,750	\$588.75 plus 22% of excess over \$3,750.
Over \$5,750	\$1,028.75 plus 27% of excess over \$5,750.



TABLE 6—If the Payroll Period With Respect to an Employee is Semiannual

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$500	0.
Over \$500 but not over \$1,000	14% of excess over \$500.
Over \$1,000 but not over \$1,500	\$70.00 plus 17% of excess over \$1,000.
Over \$1,500 but not over \$2,500	\$155.00 plus 19% of excess over \$1,500.
Over \$2,500 but not over \$4,750	\$345.00 plus 20% of excess over \$2,500.
Over \$4,750 but not over \$5,750	\$795.00 plus 21% of excess over \$4,750.
Over \$5,750	\$1,005.00 plus 23% of excess over \$5,750.

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$500	0.
Over \$500 but not over \$1,000	14% of excess over \$500.
Over \$1,000 but not over \$2,500	\$70.00 plus 15% of excess over \$1,000.
Over \$2,500 but not over \$4,750	\$295.00 plus 16% of excess over \$2,500.
Over \$4,750 but not over \$7,500	\$655.00 plus 19% of excess over \$4,750.
Over \$7,500 but not over \$11,500	\$1,177.50 plus 22% of excess over \$7,500.
Over \$11,500	\$2,057.50 plus 27% of excess over \$11,500.

TABLE 6—If the Payroll Period With Respect to an Employee is Semiannual

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$500	0.
Over \$500 but not over \$1,000	14% of excess over \$500.
Over \$1,000 but not over \$1,500	\$70.00 plus 17% of excess over \$1,000.
Over \$1,500 but not over \$2,500	\$155.00 plus 19% of excess over \$1,500.
Over \$2,500 but not over \$4,750	\$345.00 plus 20% of excess over \$2,500.
Over \$4,750 but not over \$5,750	\$795.00 plus 21% of excess over \$4,750.
Over \$5,750	\$1,005.00 plus 23% of excess over \$5,750.

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$500	0.
Over \$500 but not over \$1,000	14% of excess over \$500.
Over \$1,000 but not over \$2,500	\$70.00 plus 15% of excess over \$1,000.
Over \$2,500 but not over \$4,750	\$295.00 plus 16% of excess over \$2,500.
Over \$4,750 but not over \$7,500	\$655.00 plus 19% of excess over \$4,750.
Over \$7,500 but not over \$11,500	\$1,177.50 plus 22% of excess over \$7,500.
Over \$11,500	\$2,057.50 plus 27% of excess over \$11,500.

TABLE 7—If the Payroll Period With Respect to an Employee is Annual

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$1,000	0.
Over \$1,000 but not over \$2,000	14% of excess over \$1,000.
Over \$2,000 but not over \$3,000	\$140 plus 17% of excess over \$2,000.
Over \$3,000 but not over \$5,000	\$310 plus 19% of excess over \$3,000.
Over \$5,000 but not over \$9,500	\$690 plus 20% of excess over \$5,000.
Over \$9,500 but not over \$11,500	\$1,590 plus 21% of excess over \$9,500.
Over \$11,500	\$2,010 plus 23% of excess over \$11,500.

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$1,000	0.
Over \$1,000 but not over \$2,000	14% of excess over \$1,000.
Over \$2,000 but not over \$5,000	\$140 plus 15% of excess over \$2,000.
Over \$5,000 but not over \$9,500	\$590 plus 16% of excess over \$5,000.
Over \$9,500 but not over \$15,000	\$1,310 plus 19% of excess over \$9,500.
Over \$15,000 but not over \$23,000	\$2,355 plus 22% of excess over \$15,000.
Over \$23,000	\$4,115 plus 27% of excess over \$23,000.

TABLE 8—If the Payroll Period With Respect to an Employee is a Daily Payroll Period or a Miscellaneous Payroll Period

(a) Single Person—Including Head of Household:

The amount of wages divided by the number of days in the payroll period is:

Not over \$2.70	0.
Over \$2.70 but not over \$5.50	14% of excess over \$2.70.
Over \$5.50 but not over \$8.20	\$0.39 plus 17% of excess over \$5.50.
Over \$8.20 but not over \$13.70	\$0.85 plus 19% of excess over \$8.20.
Over \$13.70 but not over \$26.00	\$1.90 plus 20% of excess over \$13.70.
Over \$26.00 but not over \$31.50	\$4.36 plus 21% of excess over \$26.00.
Over \$31.50	\$5.51 plus 23% of excess over \$31.50.

(b) Married Person:

The amount of wages divided by the number of days in the payroll period is:

Not over \$2.70	0.
Over \$2.70 but not over \$5.50	14% of excess over \$2.70.
Over \$5.50 but not over \$13.70	\$0.39 plus 15% of excess over \$5.50.
Over \$13.70 but not over \$26.00	\$1.62 plus 16% of excess over \$13.70.
Over \$26.00 but not over \$41.10	\$3.59 plus 19% of excess over \$26.00.
Over \$41.10 but not over \$63.00	\$6.46 plus 22% of excess over \$41.10.
Over \$63.00	\$11.28 plus 27% of excess over \$63.00.

(Sec. 3402(a) as amended by sec. 2(a), Act of Aug. 9, 1955 (Public Law 306, 84th Cong., 69 Stat. 605); sec. 302(a), Rev. Act 1964 (78 Stat. 140); sec. 313(d) (3), Social Security Amendments 1965 (79 Stat. 384); sec. 101(a), Tax Adjustment Act 1966 (80 Stat. 38); sec. 102(c) (1), Revenue and Expenditure Control Act 1968 (82 Stat. 256); sec. 2(a) (1) and (2), Act of June 30, 1969 (Public Law 91-36, 83 Stat. 42); sec. 6(a) (1) and (2), Act of Aug. 7, 1969 (Public Law 91-53, 83 Stat. 96); sec. 805(a), Tax Reform Act 1969 (83 Stat. 636) ]

PAR. 2. Section 31.3402(a)-1 is amended by revising paragraph (a) to read as follows:

§ 31.3402(a)-1 Requirement of withholding.

(a) Section 3402 provides alternative methods, at the election of the employer, for use in computing the amount of income tax to be collected at source on wages. Under the percentage method of withholding (see § 31.3402(b)-1), the employer is required to deduct and withhold a tax computed in accordance with the provisions of section 3402(a). Under the wage bracket method of withholding (see § 31.3402(c)-1), the employer is required to deduct and withhold a tax determined in accordance with the provisions of section 3402(c).

PAR. 3. Section 31.3402(a)-2 is amended to read as follows:

§ 31.3402(a)-2 Amount of tax to be withheld under percentage method of withholding.

(a) *Wages paid after December 31, 1969.* With respect to wages paid after December 31, 1969, the amount of tax to be deducted and withheld under the percentage method of withholding shall be

(Sec. 3402(a) as amended by sec. 2(a), Act of Aug. 9, 1955 (Public Law 306, 84th Cong., 69 Stat. 605); sec. 302(a), Rev. Act 1964 (78 Stat. 140); sec. 313(d) (3), Social Security Amendments 1965 (79 Stat. 384); sec. 101(a), Tax Adjustment Act 1966 (80 Stat. 38); sec. 102(c) (1), Revenue and Expenditure Control Act 1968 (82 Stat. 256); sec. 2(a) (1) and (2), Act of June 30, 1969 (Public Law 91-36, 83 Stat. 42); sec. 6(a) (1) and (2), Act of Aug. 7, 1969 (Public Law 91-53, 83 Stat. 96); sec. 805(a), Tax Reform Act 1969 (83 Stat. 636) ]

PAR. 2. Section 31.3402(a)-1 is amended by revising paragraph (a) to read as follows:

§ 31.3402(a)-1 Requirement of withholding.

(a) Section 3402 provides alternative methods, at the election of the employer, for use in computing the amount of income tax to be collected at source on wages. Under the percentage method of withholding (see § 31.3402(b)-1), the employer is required to deduct and withhold a tax computed in accordance with the provisions of section 3402(a). Under the wage bracket method of withholding (see § 31.3402(c)-1), the employer is required to deduct and withhold a tax determined in accordance with the provisions of section 3402(c).

PAR. 3. Section 31.3402(a)-2 is amended to read as follows:

§ 31.3402(a)-2 Amount of tax to be withheld under percentage method of withholding.

(a) *Wages paid after December 31, 1969.* With respect to wages paid after December 31, 1969, the amount of tax to be deducted and withheld under the percentage method of withholding shall be



TABLE 3—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

## (a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$8-----	0.
Over \$8 but not over \$29-----	14 % of excess over \$8.
Over \$29 but not over \$50-----	\$2.94 plus 15 % of excess over \$29.
Over \$50 but not over \$183-----	\$6.09 plus 19 % of excess over \$50.
Over \$183 but not over \$367-----	\$31.36 plus 22 % of excess over \$183.
Over \$367 but not over \$458-----	\$71.84 plus 28 % of excess over \$367.
Over \$458-----	\$97.32 plus 33 % of excess over \$458.

## (b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$8-----	0.
Over \$8 but not over \$50-----	14 % of excess over \$8.
Over \$50 but not over \$125-----	\$5.88 plus 15 % of excess over \$50.
Over \$125 but not over \$367-----	\$17.13 plus 19 % of excess over \$125.
Over \$367 but not over \$738-----	\$63.11 plus 22 % of excess over \$367.
Over \$738 but not over \$917-----	\$144.73 plus 28 % of excess over \$738.
Over \$917-----	\$194.85 plus 33 % of excess over \$917.

TABLE 4—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

## (a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$17-----	0.
Over \$17 but not over \$58-----	14 % of excess over \$17.
Over \$58 but not over \$100-----	\$5.74 plus 15 % of excess over \$58.
Over \$100 but not over \$367-----	\$12.04 plus 19 % of excess over \$100.
Over \$367 but not over \$733-----	\$62.77 plus 22 % of excess over \$367.
Over \$733 but not over \$917-----	\$143.29 plus 28 % of excess over \$733.
Over \$917-----	\$194.81 plus 33 % of excess over \$917.

## (b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$17-----	0.
Over \$17 but not over \$100-----	14 % of excess over \$17.
Over \$100 but not over \$250-----	\$11.62 plus 15 % of excess over \$100.
Over \$250 but not over \$733-----	\$34.12 plus 19 % of excess over \$250.
Over \$733 but not over \$1,475-----	\$125.89 plus 22 % of excess over \$733.
Over \$1,475 but not over \$1,833-----	\$289.13 plus 28 % of excess over \$1,475.
Over \$1,833-----	\$389.37 plus 33 % of excess over \$1,833.

TABLE 5—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY

## (a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$50-----	0.
Over \$50 but not over \$175-----	14 % of excess over \$50.
Over \$175 but not over \$300-----	\$17.50 plus 15 % of excess over \$175.
Over \$300 but not over \$1,100-----	\$36.25 plus 19 % of excess over \$300.
Over \$1,100 but not over \$2,200-----	\$188.25 plus 22 % of excess over \$1,100.
Over \$2,200 but not over \$2,750-----	\$430.25 plus 28 % of excess over \$2,200.
Over \$2,750-----	\$584.25 plus 33 % of excess over \$2,750.

determined in accordance with the tables set forth in section 3402(a). Each of the paragraphs of such section provides tables applicable to wages paid during a specified period after such date.

(b) *Wages paid after April 30, 1966, and before January 1, 1970.* With respect to wages paid after April 30, 1966, and before January 1, 1970, the amount of tax to be deducted and withheld under the percentage method of withholding shall be determined in accordance with

July 13, 1968, and before January 1, 1970:

TABLE 1—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

## (a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$4-----	0.
Over \$4 but not over \$13-----	14 % of excess over \$4.
Over \$13 but not over \$23-----	\$1.26 plus 15 % of excess over \$13.
Over \$23 but not over \$85-----	\$2.76 plus 19 % of excess over \$23.
Over \$85 but not over \$169-----	\$14.54 plus 22 % of excess over \$85.
Over \$169 but not over \$212-----	\$33.02 plus 28 % of excess over \$169.
Over \$212-----	\$45.06 plus 33 % of excess over \$212.

## (b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$4-----	0.
Over \$4 but not over \$23-----	14 % of excess over \$4.
Over \$23 but not over \$58-----	\$2.66 plus 15 % of excess over \$23.
Over \$58 but not over \$169-----	\$7.91 plus 19 % of excess over \$58.
Over \$169 but not over \$340-----	\$29.00 plus 22 % of excess over \$169.
Over \$340 but not over \$423-----	\$66.62 plus 28 % of excess over \$340.
Over \$423-----	\$89.86 plus 33 % of excess over \$423.

TABLE 2—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

## (a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$8-----	0.
Over \$8 but not over \$27-----	14 % of excess over \$8.
Over \$27 but not over \$46-----	\$2.66 plus 15 % of excess over \$27.
Over \$46 but not over \$169-----	\$5.51 plus 19 % of excess over \$46.
Over \$169 but not over \$338-----	\$28.88 plus 22 % of excess over \$169.
Over \$338 but not over \$423-----	\$66.06 plus 28 % of excess over \$338.
Over \$423-----	\$89.86 plus 33 % of excess over \$423.

## (b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$8-----	0.
Over \$8 but not over \$46-----	14 % of excess over \$8.
Over \$46 but not over \$115-----	\$5.32 plus 15 % of excess over \$46.
Over \$115 but not over \$338-----	\$15.67 plus 19 % of excess over \$115.
Over \$338 but not over \$681-----	\$58.04 plus 22 % of excess over \$338.
Over \$681 but not over \$846-----	\$133.50 plus 28 % of excess over \$681.
Over \$846-----	\$179.70 plus 33 % of excess over \$846.



TABLE 5—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY—Continued

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$50.....	0.
Over \$50 but not over \$300.....	14% of excess over \$50.
Over \$300 but not over \$750.....	\$35.00 plus 15% of excess over \$300.
Over \$750 but not over \$2,200.....	\$102.50 plus 19% of excess over \$750.
Over \$2,200 but not over \$4,425.....	\$378.00 plus 22% of excess over \$2,200.
Over \$4,425 but not over \$5,500.....	\$897.50 plus 28% of excess over \$4,425.
Over \$5,500.....	\$1,168.50 plus 33% of excess over \$5,500.

TABLE 6—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$100.....	0.
Over \$100 but not over \$350.....	14% of excess over \$100.
Over \$350 but not over \$600.....	\$35.00 plus 15% of excess over \$350.
Over \$600 but not over \$2,200.....	\$72.50 plus 19% of excess over \$600.
Over \$2,200 but not over \$4,400.....	\$376.50 plus 22% of excess over \$2,200.
Over \$4,400 but not over \$5,500.....	\$860.50 plus 28% of excess over \$4,400.
Over \$5,500.....	\$1,168.50 plus 33% of excess over \$5,500.

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$100.....	0.
Over \$100 but not over \$600.....	14% of excess over \$100.
Over \$600 but not over \$1,500.....	\$70.00 plus 15% of excess over \$600.
Over \$1,500 but not over \$4,400.....	\$205.00 plus 19% of excess over \$1,500.
Over \$4,400 but not over \$8,850.....	\$766.00 plus 22% of excess over \$4,400.
Over \$8,850 but not over \$11,000.....	\$1,735.00 plus 28% of excess over \$8,850.
Over \$11,000.....	\$2,337.00 plus 33% of excess over \$11,000.

TABLE 7—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$200.....	0.
Over \$200 but not over \$700.....	14% of excess over \$200.
Over \$700 but not over \$1,200.....	\$70 plus 15% of excess over \$700.
Over \$1,200 but not over \$4,400.....	\$145 plus 19% of excess over \$1,200.
Over \$4,400 but not over \$8,800.....	\$753 plus 22% of excess over \$4,400.
Over \$8,800 but not over \$11,000.....	\$1,721 plus 28% of excess over \$8,800.
Over \$11,000.....	\$2,337 plus 33% of excess over \$11,000.

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$200.....	0.
Over \$200 but not over \$1,200.....	14% of excess over \$200.
Over \$1,200 but not over \$3,000.....	\$140 plus 15% of excess over \$1,200.
Over \$3,000 but not over \$8,000.....	\$410 plus 19% of excess over \$3,000.
Over \$8,000 but not over \$17,700.....	\$1,512 plus 22% of excess over \$8,000.
Over \$17,700 but not over \$22,000.....	\$3,470 plus 28% of excess over \$17,700.
Over \$22,000.....	\$4,674 plus 33% of excess over \$22,000.

TABLE 8—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL OR A MISCELLANEOUS PAYROLL PERIOD

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:

Not over \$0.50.....	0.
Over \$0.50 but not over \$1.90.....	14% of excess over \$0.50.
Over \$1.90 but not over \$3.30.....	\$0.20 plus 15% of excess over \$1.90.
Over \$3.30 but not over \$12.10.....	\$0.41 plus 19% of excess over \$3.30.
Over \$12.10 but not over \$24.10.....	\$2.08 plus 22% of excess over \$12.10.
Over \$24.10 but not over \$30.10.....	\$4.72 plus 28% of excess over \$24.10.
Over \$30.10.....	\$6.40 plus 33% of excess over \$30.10.

(b) Married Person:

The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:

Not over \$0.50.....	0.
Over \$0.50 but not over \$3.30.....	14% of excess over \$0.50.
Over \$3.30 but not over \$8.20.....	\$0.39 plus 15% of excess over \$3.30.
Over \$8.20 but not over \$24.10.....	\$1.13 plus 19% of excess over \$8.20.
Over \$24.10 but not over \$48.50.....	\$4.15 plus 22% of excess over \$24.10.
Over \$48.50 but not over \$60.30.....	\$9.52 plus 28% of excess over \$48.50.
Over \$60.30.....	\$12.82 plus 33% of excess over \$60.30.

(2) In the case of wages paid after April 30, 1966, and before July 14, 1968.

TABLE 1—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$4.....	0.
Over \$4 but not over \$13.....	14% of excess over \$4.
Over \$13 but not over \$23.....	\$1.26 plus 15% of excess over \$13.
Over \$23 but not over \$85.....	\$2.76 plus 17% of excess over \$23.
Over \$85 but not over \$169.....	\$13.30 plus 20% of excess over \$85.
Over \$169 but not over \$212.....	\$30.10 plus 25% of excess over \$169.
Over \$212.....	\$40.85 plus 30% of excess over \$212.

(b) Married Person:

The amount of income tax to be withheld shall be:

Not over \$4.....	0.
Over \$4 but not over \$23.....	14% of excess over \$4.
Over \$23 but not over \$85.....	\$2.66 plus 15% of excess over \$23.
Over \$85 but not over \$169.....	\$11.96 plus 17% of excess over \$85.
Over \$169 but not over \$340.....	\$26.24 plus 20% of excess over \$169.
Over \$340 but not over \$423.....	\$60.44 plus 25% of excess over \$340.
Over \$423.....	\$81.19 plus 30% of excess over \$423.

TABLE 2—If THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY

(a) Single Person—Including Head of Household:

The amount of income tax to be withheld shall be:

Not over \$8.....	0.
Over \$8 but not over \$27.....	14% of excess over \$8.
Over \$27 but not over \$46.....	\$2.66 plus 15% of excess over \$27.
Over \$46 but not over \$169.....	\$5.51 plus 17% of excess over \$46.
Over \$169 but not over \$338.....	\$26.42 plus 20% of excess over \$169.
Over \$338 but not over \$423.....	\$60.22 plus 25% of excess over \$338.
Over \$423.....	\$81.47 plus 30% of excess over \$423.



TABLE 2—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BIWEEKLY—Continued

(b) Married Person:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$8-----	0.
Over \$8 but not over \$46-----	14 % of excess over \$8.
Over \$46 but not over \$169-----	\$5.32 plus 15 % of excess over \$46.
Over \$169 but not over \$338-----	\$23.77 plus 17 % of excess over \$169.
Over \$338 but not over \$681-----	\$52.50 plus 20 % of excess over \$338.
Over \$681 but not over \$846-----	\$121.10 plus 25 % of excess over \$681.
Over \$846-----	\$162.35 plus 30 % of excess over \$846.

TABLE 3—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIMONTHLY

(a) Single Person—Including Head of Household:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$8-----	0.
Over \$8 but not over \$29-----	14 % of excess over \$8.
Over \$29 but not over \$50-----	\$2.94 plus 15 % of excess over \$29.
Over \$50 but not over \$183-----	\$6.09 plus 17 % of excess over \$50.
Over \$183 but not over \$367-----	\$28.70 plus 20 % of excess over \$183.
Over \$367 but not over \$458-----	\$65.50 plus 25 % of excess over \$367.
Over \$458-----	\$83.25 plus 30 % of excess over \$458.

(b) Married Person:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$8-----	0.
Over \$8 but not over \$50-----	14 % of excess over \$8.
Over \$50 but not over \$183-----	\$5.88 plus 15 % of excess over \$50.
Over \$183 but not over \$367-----	\$25.83 plus 17 % of excess over \$183.
Over \$367 but not over \$738-----	\$57.11 plus 20 % of excess over \$367.
Over \$738 but not over \$917-----	\$131.31 plus 25 % of excess over \$738.
Over \$917-----	\$176.06 plus 30 % of excess over \$917.

TABLE 4—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

(a) Single Person—Including Head of Household:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$17-----	0.
Over \$17 but not over \$58-----	14 % of excess over \$17.
Over \$58 but not over \$100-----	\$5.74 plus 15 % of excess over \$58.
Over \$100 but not over \$367-----	\$12.04 plus 17 % of excess over \$100.
Over \$367 but not over \$733-----	\$57.43 plus 20 % of excess over \$367.
Over \$733 but not over \$917-----	\$130.63 plus 25 % of excess over \$733.
Over \$917-----	\$176.63 plus 30 % of excess over \$917.

(b) Married Person:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$17-----	0.
Over \$17 but not over \$100-----	14 % of excess over \$17.
Over \$100 but not over \$367-----	\$11.62 plus 15 % of excess over \$100.
Over \$367 but not over \$733-----	\$51.67 plus 17 % of excess over \$367.
Over \$733 but not over \$1,475-----	\$113.89 plus 20 % of excess over \$733.
Over \$1,475 but not over \$1,833-----	\$262.29 plus 25 % of excess over \$1,475.
Over \$1,833-----	\$351.79 plus 30 % of excess over \$1,833.

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TABLE 5—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS QUARTERLY

(a) Single Person—Including Head of Household:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$50-----	0.
Over \$50 but not over \$175-----	14 % of excess over \$50.
Over \$175 but not over \$300-----	\$17.50 plus 15 % of excess over \$175.
Over \$300 but not over \$1,100-----	\$36.25 plus 17 % of excess over \$300.
Over \$1,100 but not over \$2,200-----	\$172.25 plus 20 % of excess over \$1,100.
Over \$2,200 but not over \$2,750-----	\$392.25 plus 25 % of excess over \$2,200.
Over \$2,750-----	\$529.75 plus 30 % of excess over \$2,750.

(b) Married Person:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$50-----	0.
Over \$50 but not over \$300-----	14 % of excess over \$50.
Over \$300 but not over \$1,100-----	\$35.00 plus 15 % of excess over \$300.
Over \$1,100 but not over \$2,200-----	\$155 plus 17 % of excess over \$1,100.
Over \$2,200 but not over \$4,425-----	\$342 plus 20 % of excess over \$2,200.
Over \$4,425 but not over \$5,500-----	\$787 plus 25 % of excess over \$4,425.
Over \$5,500-----	\$1,055.75 plus 30 % of excess over \$5,500.

TABLE 6—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMIANNUAL

(a) Single Person—Including Head of Household:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$100-----	0.
Over \$100 but not over \$350-----	14 % of excess over \$100.
Over \$350 but not over \$600-----	\$35.00 plus 15 % of excess over \$350.
Over \$600 but not over \$2,200-----	\$72.50 plus 17 % of excess over \$600.
Over \$2,200 but not over \$4,400-----	\$344.50 plus 20 % of excess over \$2,200.
Over \$4,400 but not over \$5,500-----	\$784.50 plus 25 % of excess over \$4,400.
Over \$5,500-----	\$1,059.50 plus 30 % of excess over \$5,500.

(b) Married Person:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$100-----	0.
Over \$100 but not over \$600-----	14 % of excess over \$100.
Over \$600 but not over \$2,200-----	\$70 plus 15 % of excess over \$600.
Over \$2,200 but not over \$4,400-----	\$310 plus 17 % of excess over \$2,200.
Over \$4,400 but not over \$8,850-----	\$684 plus 20 % of excess over \$4,400.
Over \$8,850 but not over \$11,000-----	\$1,574 plus 25 % of excess over \$8,850.
Over \$11,000-----	\$2,111.50 plus 30 % of excess over \$11,000.

TABLE 7—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL

(a) Single Person—Including Head of Household:	
The amount of income tax to be withheld shall be:	
If the amount of wages is:	
Not over \$200-----	0.
Over \$200 but not over \$700-----	14 % of excess over \$200.
Over \$700 but not over \$1,200-----	\$70 plus 15 % of excess over \$700.
Over \$1,200 but not over \$4,400-----	\$145 plus 17 % of excess over \$1,200.
Over \$4,400 but not over \$8,800-----	\$689 plus 20 % of excess over \$4,400.
Over \$8,800 but not over \$11,000-----	\$1,569 plus 25 % of excess over \$8,800.
Over \$11,000-----	\$2,119 plus 30 % of excess over \$11,000.

Section 3402(b)-1 is amend-



TABLE 7—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS ANNUAL—Continued

(b) Married Person:		The amount of income tax to be withheld shall be:	
If the amount of wages is:		0.	
Not over \$200.....	14% of excess over \$200.		
Over \$200 but not over \$1,200.....	\$140 plus 15% of excess over \$1,200.		
Over \$1,200 but not over \$4,400.....	\$620 plus 17% of excess over \$4,400.		
Over \$4,400 but not over \$8,800.....	\$1,368 plus 20% of excess over \$8,800.		
Over \$8,800 but not over \$17,700.....	\$3,148 plus 25% of excess over \$17,700.		
Over \$17,700 but not over \$22,000.....	\$4,223 plus 30% of excess over \$22,000.		
Over \$22,000.....			

TABLE 8—IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS A DAILY PAYROLL PERIOD OR A MISCELLANEOUS PAYROLL PERIOD

(a) Single Person—Including Head of Household:		The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:	
If the amount of wages divided by the number of days in the payroll period is:		0.	
Not over \$0.50.....	14% of excess over \$0.50.		
Over \$0.50 but not over \$1.90.....	\$0.20 plus 15% of excess over \$1.90.		
Over \$1.90 but not over \$3.30.....	\$0.41 plus 17% of excess over \$3.30.		
Over \$3.30 but not over \$12.10.....	\$1.91 plus 20% of excess over \$12.10.		
Over \$12.10 but not over \$24.10.....	\$4.31 plus 25% of excess over \$24.10.		
Over \$24.10 but not over \$30.10.....	\$5.81 plus 30% of excess over \$30.10.		
Over \$30.10.....			

(b) Married Person:		The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period:	
If the amount of wages divided by the number of days in the payroll period is:		0.	
Not over \$0.50.....	14% of excess over \$0.50.		
Over \$0.50 but not over \$3.30.....	\$0.39 plus 15% of excess over \$3.30.		
Over \$3.30 but not over \$12.10.....	\$1.71 plus 17% of excess over \$12.10.		
Over \$12.10 but not over \$24.10.....	\$3.75 plus 20% of excess over \$24.10.		
Over \$24.10 but not over \$48.50.....	\$8.63 plus 25% of excess over \$48.50.		
Over \$48.50 but not over \$60.30.....	\$11.58 plus 30% of excess over \$60.30.		
Over \$60.30.....			

(c) *Wages paid before May 1, 1966.* With respect to wages paid before May 1, 1966, instead of determining the amount of tax to be deducted and withheld in accordance with the tables set forth in section 3402(a), the amount of tax to be deducted and withheld under the percentage method of withholding shall be equal to—

- (1) 14 percent with respect to wages paid after March 4, 1964, and before May 1, 1966, and
  - (2) 18 percent with respect to wages paid before March 5, 1964,
- of the amount by which the wages exceed the number of withholding exemptions

PERCENTAGE METHOD WITHHOLDING TABLE

[Effective with respect to wages paid after December 31, 1969, and before July 1, 1970]		Amount of one withholding exemption:	
Payroll period:		Amount of one withholding exemption:	
Weekly.....	\$11.50		
Biweekly.....	23.00		
Semiannually.....	25.00		
Monthly.....	50.00		
Quarterly.....	150.00		
Semiannual.....	300.00		
Annual.....	600.00		
Daily or miscellaneous (per day of such period).....	1.60		

[Effective with respect to wages paid after June 30, 1970, and before January 1, 1972]

Payroll period:		Amount of one withholding exemption:	
Weekly.....	\$12.50		
Biweekly.....	25.00		
Semiannually.....	27.10		
Monthly.....	54.20		
Quarterly.....	162.50		
Semiannual.....	325.00		
Annual.....	650.00		
Daily or miscellaneous (per day of such period).....	1.80		

[Effective with respect to wages paid during 1972]

Payroll period:		Amount of one withholding exemption:	
Weekly.....	\$13.50		
Biweekly.....	26.90		
Semiannually.....	29.20		
Monthly.....	58.30		
Quarterly.....	175.00		
Semiannual.....	350.00		
Annual.....	700.00		
Daily or miscellaneous (per day of such period).....	1.90		

[Effective with respect to wages paid after 1972]

Payroll period:		Amount of one withholding exemption:	
Weekly.....	\$14.40		
Biweekly.....	28.80		
Semiannually.....	31.30		
Monthly.....	62.50		
Quarterly.....	187.50		
Semiannual.....	375.00		
Annual.....	750.00		
Daily or miscellaneous (per day of such period).....	2.10		

[Sec. 3402(b) as amended by sec. 101(b), Tax Adjustment Act 1966 (80 Stat. 41); sec. 805(b), Tax Reform Act 1969 (83 Stat. 704)]

PAR. 5. Section 31.3402(b)-1 is amended by revising paragraphs (a), (c), and (2), (b), (c), and (d)(1) and the example in paragraph (d) (2) to read as follows:

§ 31.3402(b)-1 Percentage method of withholding.

(a) *In general.* (1) With respect to wages paid after December 31, 1969, the percentage method of computing the amount of tax to be withheld makes use of the percentage method withholding table contained in section 3402(b) (1). This table shows with respect to each of the designated payroll periods the amount allowable for one withholding exemption. The amount of the withholding exemption allowable with respect to a particular payroll period depends upon the number of withholding exemptions claimed. The term "payroll period" is defined in section 3401(b) (see § 31.3401(b)-1). The term "number of withholding exemptions claimed" is defined in section 3401(e) (see § 31.3401(e)-1). For tables relating to wages paid before January 1, 1970, see paragraph (a) of § 31.3402(b)-2.

(2) The steps in computing the tax under the percentage method of withholding with respect to wages paid after December 31, 1969, are summarized as follows:

*Step 1.* Determine the amount of one withholding exemption for the particular payroll period from the applicable percentage method withholding table in section 3402(b) (1).

*Step 2.* Multiply the amount determined in Step 1 by the number of exemptions claimed by the employee.

*Step 3.* Subtract the amount determined in Step 2 from the employee's wages.

*Step 4.* Compute the income tax to be withheld by applying to the amount determined in Step 3 the amounts shown in the appropriate table in section 3402(a).

For steps in computing the tax on wages paid before January 1, 1970, see paragraph (b) of § 31.3402(b)-2.

*Example.* On May 14, 1971, an employee who has a weekly payroll period is paid \$150. He has in effect a withholding exemption certificate claiming three withholding exemptions and indicating that he is mar-



ried. His employer, using the percentage method, computes the tax to be withheld as follows.

Step 1. Amount of one withholding exemption	\$12.50
Step 2. Multiplied by number of exemptions claimed on Form W-4	X3
Total withholding exemption	\$37.50
Step 3. Total wage payment	\$150.00
Less amount determined in Step 2	\$37.50
Balance subject to tax	\$112.50
Step 4. Tax on \$77 (from table 1(b) in section 3402(a)(3))	\$9.03
Tax on \$35.50 (at 16 percent as determined by such table 1(b))	\$5.68
Total to be withheld	\$14.71

(b) *Established payroll periods, other than daily or miscellaneous, as shown in percentage method withholding table.* The amount of one withholding exemption and the amount of tax to be withheld, with respect to each of the established payroll periods other than daily or miscellaneous, is determined, respectively, by reference to the line in the percentage method withholding table in section 3402(b)(1) (paragraph (a) of § 31.3402(b)-2, in the case of wages paid before January 1, 1970) which is applicable to the payroll period and to the applicable table set forth in section 3402(a) (paragraph (b) of § 31.3402(a)-2, in the case of wages paid after April 30, 1966, and before January 1, 1970) which is applicable to the payroll period and without reference to the time the employee is actually engaged in the performance of services during the payroll period.

*Example (1).* Employee A has a semi-monthly payroll period. The number of withholding exemptions claimed by A is two. A's wages are determined at the rate of \$2 per hour. During a certain payroll period he works only 24 hours and earns \$48, which he is paid on April 30, 1971. Although A worked only 24 hours during the semi-monthly payroll period, the applicable withholding exemption is \$27.10, and the amount of two withholding exemptions, or \$54.20, is allowable. Since the amount of the wages paid for the semi-monthly payroll period is less than the amount allowed for two withholding exemptions for such period, the employer is not required to withhold any tax.

*Example (2).* Employee B has a weekly payroll period. He has in effect a withholding exemption certificate claiming two withholding exemptions and indicating that he is married. B's wages are determined at the rate of \$3 per hour. During a certain payroll period B works 24 hours and earns \$72, which he is paid on April 30, 1971. Although B worked only 24 hours during the weekly payroll period, the applicable withholding exemption is \$12.50, and the amount of two withholding exemptions, or \$25, is allowable. The amount of tax to be withheld on the balance of \$47, determined in accordance with the applicable table 1(b) in section 3402(a)(3), is \$3.93.

(c) *Periods to which the daily or miscellaneous table and withholding exemption are applicable—(1) In general.* The tables designated "Table 8" in section 3402(a) and paragraph (b) of § 31.3402(a)-2 show for a daily or miscellaneous

payroll period for employees who are to be withheld from as single persons and for employees who are to be withheld from as married persons the amount of tax to be withheld with respect to an amount of wages subject to withholding for one day. The percentage method withholding table shows for a daily or miscellaneous payroll period the amount of one withholding exemption allowable with respect to one day. For the purpose of determining the amount of tax to be withheld with respect to wages paid for a particular miscellaneous payroll period (see paragraph (c) of § 31.3401(b)-1), the amount of one withholding exemption shown in the table for 1 day of such period and the wages paid for the period must be placed on a comparable basis. With respect to wages paid after December 31, 1969, the amount of tax to be withheld shall be determined by the following method:

*Step 1.* Divide the wages paid to the employee for the period by the number of days (including Sundays and holidays) in the period.

*Step 2.* Multiply the amount per day shown in the applicable percentage method withholding table by the number of withholding exemptions claimed by the employee.

*Step 3.* Subtract the amount determined in Step 2 from the amount determined in Step 1.

*Step 4.* Compute the income tax to be withheld for one day on the amount determined in Step 3 from the applicable table designated Table 8 (a) or (b), depending on the marital status of the employee indicated on the withholding exemption certificate in effect.

*Step 5.* Multiply the amount determined in Step 4 by the number of days (including Sundays and holidays) in the period.

See paragraph (c) of § 31.3402(b)-2 for the steps in computing the tax on wages paid before January 1, 1970.

(2) *Period not a payroll period.* If wages are paid for a period which is not a payroll period, the amount to be deducted and withheld under the percentage method shall be the amount applicable in the case of a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days (including Sundays and holidays) in the period with respect to which such wages are paid.

*Example.* An individual performs services for a contractor in connection with a construction project. He has in effect a withholding exemption certificate indicating that he claims two withholding exemptions and that he is married. Wages have been fixed at the rate of \$36 per day, to be paid upon completion of the project. The project is completed before July 1, 1971, in 12 consecutive days, at the end of which period the individual is paid wages of \$360 for 10 days' services performed during the period. Under the percentage method the amount of tax to be withheld is determined as follows:

Step 1. Wages per day (\$360 divided by 12)	\$30.00
Step 2. Amount deducted for withholding exemptions (2 x \$18.00)	3.60
Step 3. Balance per day subject to tax	26.40
Step 4. Tax per day	3.84
Step 5. Total tax to be withheld (\$3.84 x 12)	46.08

(3) *Wages paid without regard to any period.* If wages are paid to an employee without regard to any particular period, as, for example, commissions paid to a salesman upon consummation of a sale, the amount of tax to be deducted and withheld shall be determined in the same manner as in the case of a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days (including Sundays and holidays) which have elapsed, beginning with the latest of the following days:

(i) The first day after the last payment of wages to the employee by the employer in the calendar year, or

(ii) The date on which the individual's employment with the employer began in the calendar year, or

(iii) January 1 of the calendar year, and ending with (and including) the date on which the wages are paid.

*Example.* On April 2, 1971, C is employed by the X Real Estate Co. to sell real estate on a commission basis, commissions to be paid only upon consummation of sales. C has in effect a withholding exemption certificate indicating that he claims one withholding exemption and that he is not married. On May 22, 1971, C receives a commission of \$300, his first commission since April 2, 1971. Again, on June 19, 1971, C receives a commission of \$420. Under the percentage method, the amount of tax to be deducted and withheld in respect of the commission paid on May 22, is \$9.10, which amount is obtained by multiplying \$0.182 (tax per day under table 8(a) in section 3402(a)(3) on wages per day subject to tax of \$4.20) by 50 (number of days elapsed); and the amount of tax to be withheld with respect to the commission paid on June 19 is \$52.92 which amount is obtained by multiplying \$1.89 (tax per day under such table 8(a) on wages per day subject to tax of \$13.20) by 28 (number of days elapsed).

(d) *Period or elapsed time less than 1 week.* (1) It is the general rule that if wages are paid for a payroll period or other period of less than 1 week, the tax to be deducted and withheld under the percentage method shall be the amount computed for a daily payroll period, or for a miscellaneous payroll period containing the same number of days (including Sundays and holidays) as the payroll period, or other period, for which such wages are paid. In the case of wages paid without regard to any period, if the elapsed time computed as provided in paragraph (c) of this section is less than 1 week, the same rule is applicable.

*Example (1).* On May 14, 1971, an employee who has a daily payroll period is paid wages of \$20 per day. The employee has in effect a withholding exemption certificate indicating that he claims one withholding exemption and that he is not married. The amount of each such daily wage payment subject to withholding is \$18.20 (\$20 - \$1.80). The amount of tax to be deducted and withheld from each such payment of wages is \$2.81.

*Example (2).* An employee works for a certain employer on 4 consecutive days, for which he is paid wages totalling \$60 on July



25, 1971. The employee has in effect a withholding exemption certificate indicating that he claims two withholding exemptions and that he is married. The amount of tax to be deducted and withheld under the percentage method is \$5.38 (4 x \$1.344).

(2) \* \* \*

*Example.* An employee works for a certain employer on 4 consecutive days, for which he is paid wages totalling \$60 on July 25, 1971. The employee has in effect a withholding exemption certificate claiming two withholding exemptions and indicating that he is married. The employer elects to use the weekly withholding exemption after securing the proper statement from the employee. In such case, the amount of the withholding exemption allowable is \$25 (2 x \$12.50). The amount of tax to be deducted and withheld is \$2.10.

PAR. 6. The following new section is added immediately after § 31.3402(b)-1:

**§ 31.3402(b)-2 Wages paid before January 1, 1970.**

With respect to wages paid before January 1, 1970—

(a) *Percentage method withholding tables.*—(1) *Table applicable to wages paid after April 30, 1966, and before January 1, 1970.* With respect to wages paid after April 30, 1966, and before January 1, 1970, the following table shall be used instead of that set forth in section 3402 (b) (1):

PERCENTAGE METHOD WITHHOLDING TABLE	
Payroll period:	Amount of one withholding exemption
Weekly	\$13.50
Biweekly	26.90
Semi-monthly	29.20
Monthly	58.30
Quarterly	175.00
Semiannual	350.00
Annual	700.00
Daily or miscellaneous (per day or such period)	1.90

(2) *Table applicable to wages paid before May 1, 1966.* With respect to wages paid before May 1, 1966, the following table shall be used instead of that set forth in section 3402(b) (1):

PERCENTAGE METHOD WITHHOLDING TABLE	
Payroll period:	Amount of one withholding exemption
Weekly	\$13.00
Biweekly	26.00
Semi-monthly	28.00
Monthly	56.00
Quarterly	167.00
Semiannual	333.00
Annual	667.00
Daily or miscellaneous (per day or such period)	1.80

(b) *Steps in computing tax.* The total tax to be withheld from wages shall be determined in accordance with the method set forth in paragraph (a) (2) of § 31.3402(b)-1 except that in applying Step 1 the table set forth in paragraph (a) of this section shall be used and that in lieu of Step 4 the amount of tax to

be withheld shall be determined by multiplying the amount determined in Step 3 by the applicable percentage figure set forth in paragraph (c) of § 31.3402 (a)-2.

(c) *Periods to which the daily or miscellaneous table and withholding exemption are applicable.* (1) The total tax to be withheld from wages paid with respect to a period to which the daily or miscellaneous table and withholding exemption are applicable may be determined in accordance with the method set forth in paragraph (c) (1) of § 31.3402(b)-1 except that in applying Step 1 the table set forth in paragraph (a) of this section shall be used and that in lieu of Step 4 the amount of tax per day to be withheld shall be determined by multiplying the amount determined in Step 3 by the applicable percentage figure set forth in paragraph (c) of § 31.3402(a)-2.

(2) In lieu of the method described in the preceding subparagraph, the following method for determining the amount of tax to be withheld on wages paid with respect to a period to which the daily or miscellaneous table and withholding exemption are applicable may be used:

*Step 1.* Multiply the amount shown in the percentage method withholding table as applicable per day of a miscellaneous payroll period by the number of days (including Sundays and holidays) in such period.

*Step 2.* Multiply the amount determined in Step 1 by the number of withholding exemptions claimed by the employee.

*Step 3.* Subtract the amount determined in Step 2 from the employee's wages.

*Step 4.* Multiply the difference by the applicable percentage figure under paragraph (c) of § 31.3402(a)-2.

PAR. 7. Section 31.3402(c) is amended by revising paragraph (1) of section 3402(c), adding a new paragraph (6) immediately after paragraph (5) of such section, and revising the historical note. The amended and added provisions read as follows:

**§ 31.3402(c) Statutory provisions; income tax collected at source; wage bracket withholding.**

SEC. 3402. *Income tax collected at source.* \* \* \*

(c) *Wage bracket withholding.* (1) At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee a tax (in lieu of the tax required to be deducted and withheld under subsection (a)) determined in accordance with tables prescribed by the Secretary or his delegate in accordance with paragraph (6).

(6) In the case of wages paid after December 31, 1969, the amount deducted and withheld under paragraph (1) shall be determined in accordance with tables prescribed by the Secretary or his delegate. In the tables so prescribed, the amounts set forth as amounts of wages and amounts of income tax to be deducted and withheld shall be computed on the basis of table 7 contained in paragraphs (1), (2), (3), (4), or (5) (whichever is applicable) of subsection (a).

[Sec. 3402(c) as amended by sec. 302(b), Rev. Act 1964 (78 Stat. 140); sec. 101(c), Tax Adjustment Act 1966 (80 Stat. 41); sec. 102 (c) (2), Revenue and Expenditure Control Act 1968 (82 Stat. 259); sec. 2(a) (3), Act of June 30, 1969 (Public Law 91-36, 83 Stat. 42); sec. 6(a) (3), Act of Aug. 7, 1969 (Public Law 91-53, 83 Stat. 96); sec. 805(c), Tax Reform Act 1969 (83 Stat. 705)]

PAR. 8. Section 31.3402(c)-1 is amended by revising paragraphs (a) (1), (b), (c) (1) and the examples in paragraphs (c) (2) and (3) and (d) (1), to read as follows:

**§ 31.3402(c)-1 Wage bracket withholding.**

(a) *In general.* (1) The employer may elect to use the wage bracket method provided in section 3402(c) instead of the percentage method with respect to any employee. The tax computed under the wage bracket method shall be in lieu of the tax required to be deducted and withheld under section 3402(a). With respect to wages paid after July 13, 1968, the correct amount of withholding shall be determined under the applicable wage bracket withholding table contained in the Circular E (Employer's Tax Guide) issued for use with respect to the period in which such wages are paid. For tables relating to wages paid before July 14, 1968, see § 31.3402(c)-2.

(b) *Established payroll periods, other than daily or miscellaneous, covered by wage bracket withholding tables.* The wage bracket withholding tables contained in Circular E (§ 31.3402(c)-2), in the case of wages paid before July 14, 1968) for established periods other than daily or miscellaneous should be used in determining the tax to be withheld for any such period without reference to the time the employee is actually engaged in the performance of services during such payroll period.

*Example (1).* On June 30, 1971, employee A is paid wages for a semi-monthly payroll period. A has in effect a withholding exemption certificate indicating that he claims two withholding exemptions and that he is married. A's wages are determined at the rate of \$2 per hour. During a certain payroll period he works only 24 hours and earns \$48. Although A worked only 24 hours during the semi-monthly payroll period, the applicable wage bracket withholding table contained in Circular E for a semi-monthly payroll period for an employee who is married should be used in determining the tax to be withheld. Under this table it will be found that no tax is required to be withheld from a wage payment of \$48 when two withholding exemptions are claimed.

*Example (2).* On May 14, 1971, employee B is paid wages for a weekly payroll period. B has in effect a withholding exemption certification indicating that he claims one withholding exemption and that he is single. B's wages are determined at the rate of \$2 per hour. During a certain payroll period B works 18 hours and earns \$36. Although B worked only 18 hours during the weekly payroll period the applicable wage bracket withholding table for a weekly payroll period for an employee who is single should be used



in determining the tax to be withheld. Under this table it will be found that \$0.50 is the amount of tax to be withheld from a wage payment of \$36 when one withholding exemption is claimed.

(c) *Periods to which the tables for a daily or miscellaneous payroll period are applicable.*—(1) *In general.* The tables applicable to a daily or miscellaneous payroll period show the tax for employees who are to be withheld from as single persons and for employees who are to be withheld from as married persons on the amount of wages for one day. Where the withholding is computed under the rules applicable to a miscellaneous payroll period, the wages and the amounts shown in the applicable table must be placed on a comparable basis. This may be accomplished by reducing the wages paid for the period to a daily basis by dividing the total wages by the number of days (including Sundays and holidays) in the period. The amount of the tax shown in the applicable table as the tax required to be withheld from the wages, as so reduced to a daily basis, should then be multiplied by the number of days (including Sundays and holidays) in the period.

(2) *Period not a payroll period.* \* \* \*

*Example.* An individual performs services for a contractor in connection with a construction project. He has in effect a withholding exemption certificate indicating that he claims two withholding exemptions and that he is married. Wages have been fixed at the rate of \$36 per day, to be paid upon completion of the project. The project is completed before July 1, 1971, in 12 consecutive days, at the end of which period the individual is paid wages of \$360 for 10 days' services performed during the period. Under the wage bracket method the amount to be deducted and withheld from such wages is determined by dividing the amount of the wages (\$360) by the number of days in the period (12), the result being \$30. The amount of tax required to be withheld is determined under the appropriate table applicable to a miscellaneous payroll period for an employee who is married. Under this table the tax required to be withheld is \$47.40 (12 x \$3.95).

(3) *Wages paid without regard to any period.* \* \* \*

*Example.* On April 2, 1971, C is employed by the X Real Estate Company to sell real

estate on a commission basis, commissions to be paid only upon consummation of sales. C has in effect a withholding exemption certificate indicating that he claims one withholding exemption and that he is not married. On May 22, 1971, C receives a commission of \$300, his first commission since April 2, 1971. Again on June 19, 1971, C receives a commission of \$420. Under the wage bracket method, the amount of tax to be deducted and withheld in respect of the commission paid on May 22, is \$10, which amount is obtained by multiplying \$0.20 (tax per day under the appropriate wage bracket table applicable to a daily or miscellaneous payroll period for an employee who is not married where wages are at least \$6 but less than \$25 a day) by 50 (number of days elapsed); and the amount of tax to be withheld with respect to the commission paid on June 19 is \$54.60, which amount is obtained by multiplying \$1.95 (tax under the appropriate wage bracket table for a daily or miscellaneous payroll period where wages are at least \$15 but less than \$15.50 a day) by 28 (number of days elapsed).

(d) *Period of elapsed time less than 1 week.* (1) \* \* \*

*Example (1).* On May 14, 1971, an employee who has a daily payroll period is paid wages of \$15 per day. The employee has in effect a withholding exemption certificate indicating that he claims one withholding exemption and that he is not married. Under the applicable table for a daily payroll period for an employee who is not married, the amount of tax to be deducted and withheld from each such payment of wages is \$1.95.

*Example (2).* An employee works for a certain employer on 4 consecutive days for which he is paid wages totalling \$60 on July 25, 1971. The employee has in effect a withholding exemption certificate claiming two withholding exemptions and indicating that he is married. The amount of tax to be deducted and withheld under the wage bracket method is \$5.60 (4 x \$1.40).

\* \* \*

PAR. 9. Section 31.3402(c)-2 is amended by revising so much of such section as precedes the tables to read as follows:

§ 31.3402(c)-2 Wages paid before July 14, 1968.

(a) With respect to wages paid after April 30, 1966, and before July 14, 1968, the following tables shall be used:

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If the payroll period with respect to an employee is weekly and he is not married—

And the wages are—

At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$4	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$5	\$6	10	0	0	0	0	0	0	0	0	0	0
\$6	\$7	20	0	0	0	0	0	0	0	0	0	0
\$7	\$8	40	0	0	0	0	0	0	0	0	0	0
\$8	\$9	60	0	0	0	0	0	0	0	0	0	0
\$9	\$10	70	0	0	0	0	0	0	0	0	0	0
\$10	\$11	80	0	0	0	0	0	0	0	0	0	0
\$11	\$12	90	0	0	0	0	0	0	0	0	0	0
\$12	\$13	1.10	0	0	0	0	0	0	0	0	0	0
\$13	\$14	1.20	0	0	0	0	0	0	0	0	0	0
\$14	\$15	1.40	0	0	0	0	0	0	0	0	0	0
\$15	\$16	1.50	0	0	0	0	0	0	0	0	0	0
\$16	\$17	1.70	0	0	0	0	0	0	0	0	0	0
\$17	\$18	1.80	0	0	0	0	0	0	0	0	0	0
\$18	\$19	2.00	0	0	0	0	0	0	0	0	0	0
\$19	\$20	2.30	.30	0	0	0	0	0	0	0	0	0
\$20	\$21	2.60	.60	0	0	0	0	0	0	0	0	0
\$21	\$22	2.70	.70	0	0	0	0	0	0	0	0	0
\$22	\$23	2.80	.80	0	0	0	0	0	0	0	0	0
\$23	\$24	3.00	1.00	0	0	0	0	0	0	0	0	0
\$24	\$25	3.20	1.10	0	0	0	0	0	0	0	0	0
\$25	\$26	3.40	1.20	0	0	0	0	0	0	0	0	0
\$26	\$27	3.60	1.30	0	0	0	0	0	0	0	0	0
\$27	\$28	3.80	1.40	0	0	0	0	0	0	0	0	0
\$28	\$29	3.90	1.50	0	0	0	0	0	0	0	0	0
\$29	\$30	4.10	1.60	0	0	0	0	0	0	0	0	0
\$30	\$31	4.20	1.70	0	0	0	0	0	0	0	0	0
\$31	\$32	4.40	1.80	.10	0	0	0	0	0	0	0	0
\$32	\$33	4.60	1.90	.20	0	0	0	0	0	0	0	0
\$33	\$34	4.80	2.00	.30	0	0	0	0	0	0	0	0
\$34	\$35	4.90	2.10	.40	0	0	0	0	0	0	0	0
\$35	\$36	5.10	2.20	.50	0	0	0	0	0	0	0	0
\$36	\$37	5.20	2.30	.60	0	0	0	0	0	0	0	0
\$37	\$38	5.40	2.40	.70	0	0	0	0	0	0	0	0
\$38	\$39	5.60	2.50	.80	0	0	0	0	0	0	0	0
\$39	\$40	5.80	2.60	.90	0	0	0	0	0	0	0	0
\$40	\$41	6.00	2.70	1.00	0	0	0	0	0	0	0	0
\$41	\$42	6.20	2.80	1.10	0	0	0	0	0	0	0	0
\$42	\$43	6.40	2.90	1.20	0	0	0	0	0	0	0	0
\$43	\$44	6.60	3.00	1.30	0	0	0	0	0	0	0	0
\$44	\$45	6.80	3.10	1.40	0	0	0	0	0	0	0	0
\$45	\$46	6.90	3.20	1.50	0	0	0	0	0	0	0	0
\$46	\$47	7.10	3.30	1.60	0	0	0	0	0	0	0	0
\$47	\$48	7.30	3.40	1.70	0	0	0	0	0	0	0	0
\$48	\$49	7.50	3.50	1.80	0	0	0	0	0	0	0	0
\$49	\$50	7.70	3.60	1.90	0	0	0	0	0	0	0	0
\$50	\$51	7.90	3.70	2.00	0	0	0	0	0	0	0	0
\$51	\$52	8.10	3.80	2.10	0	0	0	0	0	0	0	0
\$52	\$53	8.30	3.90	2.20	0	0	0	0	0	0	0	0
\$53	\$54	8.50	4.00	2.30	0	0	0	0	0	0	0	0
\$54	\$55	8.70	4.10	2.40	0	0	0	0	0	0	0	0
\$55	\$56	8.90	4.20	2.50	0	0	0	0	0	0	0	0
\$56	\$57	9.10	4.30	2.60	0	0	0	0	0	0	0	0
\$57	\$58	9.30	4.40	2.70	0	0	0	0	0	0	0	0
\$58	\$59	9.50	4.50	2.80	0	0	0	0	0	0	0	0
\$59	\$60	9.70	4.60	2.90	0	0	0	0	0	0	0	0
\$60	\$61	9.90	4.70	3.00	0	0	0	0	0	0	0	0
\$61	\$62	10.10	4.80	3.10	0	0	0	0	0	0	0	0
\$62	\$63	10.30	4.90	3.20	0	0	0	0	0	0	0	0
\$63	\$64	10.50	5.00	3.30	0	0	0	0	0	0	0	0
\$64	\$65	10.70	5.10	3.40	0	0	0	0	0	0	0	0
\$65	\$66	10.90	5.20	3.50	0	0	0	0	0	0	0	0
\$66	\$67	11.10	5.30	3.60	0	0	0	0	0	0	0	0
\$67	\$68	11.30	5.40	3.70	0	0	0	0	0	0	0	0
\$68	\$69	11.50	5.50	3.80	0	0	0	0	0	0	0	0
\$69	\$70	11.70	5.60	3.90	0	0	0	0	0	0	0	0
\$70	\$71	11.90	5.70	4.00	0	0	0	0	0	0	0	0
\$71	\$72	12.10	5.80	4.10	0	0	0	0	0	0	0	0
\$72	\$73	12.30	5.90	4.20	0	0	0	0	0	0	0	0
\$73	\$74	12.50	6.00	4.30	0	0	0	0	0	0	0	0
\$74	\$75	12.70	6.10	4.40	0	0	0	0	0	0	0	0
\$75	\$76	12.90	6.20	4.50	0	0	0	0	0	0	0	0
\$76	\$77	13.10	6.30	4.60	0	0	0	0	0	0	0	0
\$77	\$78	13.30	6.40	4.70	0	0	0	0	0	0	0	0
\$78	\$79	13.50	6.50	4.80	0	0	0	0	0	0	0	0
\$79	\$80	13.70	6.60	4.90	0	0	0	0	0	0	0	0
\$80	\$81	13.90	6.70	5.00	0	0	0	0	0	0	0	0
\$81	\$82	14.10	6.80	5.10	0	0	0	0	0	0	0	0
\$82	\$83	14.30	6.90	5.20	0	0	0	0	0	0	0	0
\$83	\$84	14.50	7.00	5.30	0	0	0	0	0	0	0	0
\$84	\$85	14.70	7.10	5.40	0	0	0	0	0	0	0	0
\$85	\$86	14.90	7.20	5.50	0	0	0	0	0	0	0	0
\$86	\$87	15.10	7.30	5.60	0	0	0	0	0	0	0	0
\$87	\$88	15.30	7.40	5.70	0	0	0	0	0	0	0	0
\$88	\$89	15.50	7.50	5.80	0	0	0	0	0	0	0	0
\$89	\$90	15.70	7.60	5.90	0	0	0	0	0	0	0	0
\$90	\$91	15.90	7.70	6.00	0	0	0	0	0	0	0	0
\$91	\$92	16.10	7.80	6.10	0	0	0	0	0	0	0	0
\$92	\$93	16.30	7.90	6.20	0	0	0	0	0	0	0	0
\$93	\$94	16.50	8.00	6.30	0	0	0	0	0	0	0	0
\$94	\$95	16.70	8.10	6.40	0	0	0	0	0	0	0	0
\$95	\$96	16.90	8.20	6.50	0	0	0	0	0	0	0	0
\$96	\$97	17.10	8.30	6.60	0	0	0	0	0	0	0	0
\$97	\$98	17.30	8.40	6.70	0	0	0	0	0	0	0	0
\$98	\$99	17.50	8.50	6.80	0	0	0	0	0	0	0	0
\$99	\$100	17.70	8.60	6.90	0	0	0	0	0	0	0	0
\$100	\$101	17.90	8.70	7.00	0	0	0	0	0	0	0	0
\$101	\$102	18.10	8.80	7.10	0	0	0	0	0	0	0	0
\$102	\$103	18.30	8.90	7.20	0	0	0	0	0	0	0	0
\$103	\$104	18.50	9.00	7.30	0	0	0	0	0	0	0	0
\$104	\$105	18.70	9.10	7.40	0	0	0	0	0	0	0	0
\$105	\$106	18.90	9.20	7.50	0	0	0	0	0	0	0	0
\$106	\$107	19.10	9.30	7.60	0	0	0	0	0	0	0	0
\$107	\$108	19.30	9.40	7.70	0	0	0	0	0	0	0	0
\$108	\$109	19.50	9.50	7.80	0	0	0	0	0	0	0	0
\$109	\$110	19.70	9.60	7.90	0	0	0	0	0	0	0	0
\$110	\$111	19.90	9.70	8.00	0	0	0	0	0	0	0	0
\$111	\$112	20.10	9.80	8.10	0	0	0	0	0	0	0	0
\$112	\$113	20.30	9.90	8.20	0	0	0	0	0	0	0	0
\$113	\$114	20.50	10.00	8.30	0	0	0	0	0	0	0	0
\$114	\$115	20.70	10.10	8.40	0	0	0	0	0	0	0	0
\$115	\$116	20.90	10.20	8.50	0	0	0	0	0	0	0	0
\$116	\$117	21.10	10.30	8.60	0	0	0	0	0	0	0	0
\$117	\$118	21.30	10.40	8.70	0	0	0	0	0	0	0	0
\$118	\$119	21.50	10.50	8.80	0	0	0	0	0	0	0	0
\$119	\$120	21.70	10.60	8.90	0	0	0	0	0	0	0	0
\$120	\$121	21.90	10.70	9.00	0	0	0	0	0	0	0	0
\$121	\$122	22.10	10.80	9.10	0	0	0	0	0	0	0	0
\$122	\$123	22.30	10.90	9.20	0	0	0	0	0	0	0	0
\$123	\$124	22.50	11.00	9.30	0	0	0	0	0	0	0	0
\$124	\$125	22.70	11.10	9.40	0	0	0	0	0	0	0	0
\$125	\$126	22.90	11.20	9.50	0	0	0	0	0	0	0	0
\$126	\$127	23.10	11.30	9.60	0	0	0	0	0	0	0	0
\$127	\$128	23.30	11.40	9.70	0	0	0	0	0	0	0	0
\$128	\$129	23.50	11.50	9.80	0	0	0	0	0	0	0	0
\$129	\$130	23.70	11.60	9.90	0	0	0	0	0	0	0	0
\$130	\$131	23.90	11.70	10.00	0	0	0	0	0	0	0	0
\$131	\$132	24.10	11.80	10.10	0	0	0	0	0	0	0	0
\$132	\$133	24.30	11.90	10.20	0	0	0	0	0	0	0	0
\$133	\$134	24.50	12.00	10.30	0	0	0	0	0	0	0	0
\$134	\$135	24.70	12.10	10.40	0	0	0	0	0	0	0	0
\$135	\$136	24.90	12.20	10.50	0	0	0	0	0	0	0	0



# RULES AND REGULATIONS

9217

If the payroll period with respect to an employee is weekly and he is married—									
And the wages are—		And the number of withholding exemptions claimed is—							
At least—	But less than—	0	1	2	3	4	5	6	7 or more
		The amount of income tax to be withheld shall be—							
\$0	\$4	\$14.90	\$12.40	\$10.10	\$7.80	\$5.50	\$3.20	\$1.20	\$0
\$4	\$8	\$15.70	\$13.20	\$10.90	\$8.60	\$6.30	\$4.00	\$1.80	\$0
\$8	\$12	\$16.50	\$14.00	\$11.70	\$9.40	\$7.10	\$4.80	\$2.80	\$0
\$12	\$16	\$17.30	\$14.80	\$12.50	\$10.20	\$7.90	\$5.60	\$3.60	\$0
\$16	\$20	\$18.10	\$15.60	\$13.30	\$11.00	\$8.70	\$6.40	\$4.40	\$0
\$20	\$24	\$18.90	\$16.40	\$14.10	\$11.80	\$9.50	\$7.20	\$5.20	\$0
\$24	\$28	\$19.70	\$17.20	\$14.90	\$12.60	\$10.30	\$8.00	\$6.00	\$0
\$28	\$32	\$20.50	\$18.00	\$15.70	\$13.40	\$11.10	\$8.80	\$6.80	\$0
\$32	\$36	\$21.30	\$18.80	\$16.50	\$14.20	\$11.90	\$9.60	\$7.60	\$0
\$36	\$40	\$22.10	\$19.60	\$17.30	\$15.00	\$12.70	\$10.40	\$8.40	\$0
\$40	\$44	\$22.90	\$20.40	\$18.10	\$15.80	\$13.50	\$11.20	\$9.20	\$0
\$44	\$48	\$23.70	\$21.20	\$18.90	\$16.60	\$14.30	\$12.00	\$10.00	\$0
\$48	\$52	\$24.50	\$22.00	\$19.70	\$17.40	\$15.10	\$12.80	\$10.80	\$0
\$52	\$56	\$25.30	\$22.80	\$20.50	\$18.20	\$15.90	\$13.60	\$11.60	\$0
\$56	\$60	\$26.10	\$23.60	\$21.30	\$19.00	\$16.70	\$14.40	\$12.40	\$0
\$60	\$64	\$26.90	\$24.40	\$22.10	\$20.00	\$17.50	\$15.20	\$13.20	\$0
\$64	\$68	\$27.70	\$25.20	\$22.90	\$20.80	\$18.30	\$16.00	\$14.00	\$0
\$68	\$72	\$28.50	\$26.00	\$23.70	\$21.60	\$19.10	\$16.80	\$14.80	\$0
\$72	\$76	\$29.30	\$26.80	\$24.50	\$22.40	\$19.90	\$17.60	\$15.60	\$0
\$76	\$80	\$30.10	\$27.60	\$25.30	\$23.20	\$20.70	\$18.40	\$16.40	\$0
\$80	\$84	\$30.90	\$28.40	\$26.10	\$24.00	\$21.50	\$19.20	\$17.20	\$0
\$84	\$88	\$31.70	\$29.20	\$26.90	\$24.80	\$22.30	\$20.00	\$18.00	\$0
\$88	\$92	\$32.50	\$30.00	\$27.70	\$25.60	\$23.10	\$20.80	\$18.80	\$0
\$92	\$96	\$33.30	\$30.80	\$28.50	\$26.40	\$23.90	\$21.60	\$19.60	\$0
\$96	\$100	\$34.10	\$31.60	\$29.30	\$27.20	\$24.70	\$22.40	\$20.40	\$0
\$100	\$104	\$34.90	\$32.40	\$30.10	\$28.00	\$25.50	\$23.20	\$21.20	\$0
\$104	\$108	\$35.70	\$33.20	\$30.90	\$28.80	\$26.30	\$24.00	\$22.00	\$0
\$108	\$112	\$36.50	\$34.00	\$31.70	\$29.60	\$27.10	\$24.80	\$22.80	\$0
\$112	\$116	\$37.30	\$34.80	\$32.50	\$30.40	\$27.90	\$25.60	\$23.60	\$0
\$116	\$120	\$38.10	\$35.60	\$33.30	\$31.20	\$28.70	\$26.40	\$24.40	\$0
\$120	\$124	\$38.90	\$36.40	\$34.10	\$32.00	\$29.50	\$27.20	\$25.20	\$0
\$124	\$128	\$39.70	\$37.20	\$34.90	\$32.80	\$30.30	\$28.00	\$26.00	\$0
\$128	\$132	\$40.50	\$38.00	\$35.70	\$33.60	\$31.10	\$28.80	\$26.80	\$0
\$132	\$136	\$41.30	\$38.80	\$36.50	\$34.40	\$31.90	\$29.60	\$27.60	\$0
\$136	\$140	\$42.10	\$39.60	\$37.30	\$35.20	\$32.70	\$30.40	\$28.40	\$0
\$140	\$144	\$42.90	\$40.40	\$38.10	\$36.00	\$33.50	\$31.20	\$29.20	\$0
\$144	\$148	\$43.70	\$41.20	\$38.90	\$36.80	\$34.30	\$32.00	\$30.00	\$0
\$148	\$152	\$44.50	\$42.00	\$39.70	\$37.60	\$35.10	\$32.80	\$30.80	\$0
\$152	\$156	\$45.30	\$42.80	\$40.50	\$38.40	\$35.90	\$33.60	\$31.60	\$0
\$156	\$160	\$46.10	\$43.60	\$41.30	\$39.20	\$36.70	\$34.40	\$32.40	\$0
\$160	\$164	\$46.90	\$44.40	\$42.10	\$40.00	\$37.50	\$35.20	\$33.20	\$0
\$164	\$168	\$47.70	\$45.20	\$42.90	\$40.80	\$38.30	\$36.00	\$34.00	\$0
\$168	\$172	\$48.50	\$46.00	\$43.70	\$41.60	\$39.10	\$36.80	\$34.80	\$0
\$172	\$176	\$49.30	\$46.80	\$44.50	\$42.40	\$39.90	\$37.60	\$35.60	\$0
\$176	\$180	\$50.10	\$47.60	\$45.30	\$43.20	\$40.70	\$38.40	\$36.40	\$0
\$180	\$184	\$50.90	\$48.40	\$46.10	\$44.00	\$41.50	\$39.20	\$37.20	\$0
\$184	\$188	\$51.70	\$49.20	\$46.90	\$44.80	\$42.30	\$40.00	\$38.00	\$0
\$188	\$192	\$52.50	\$50.00	\$47.70	\$45.60	\$43.10	\$40.80	\$38.80	\$0
\$192	\$196	\$53.30	\$50.80	\$48.50	\$46.40	\$43.90	\$41.60	\$39.60	\$0
\$196	\$200	\$54.10	\$51.60	\$49.30	\$47.20	\$44.70	\$42.40	\$40.40	\$0
\$200	\$204	\$54.90	\$52.40	\$50.10	\$48.00	\$45.50	\$43.20	\$41.20	\$0
\$204	\$208	\$55.70	\$53.20	\$50.90	\$48.80	\$46.30	\$44.00	\$42.00	\$0
\$208	\$212	\$56.50	\$54.00	\$51.70	\$49.60	\$47.10	\$44.80	\$42.80	\$0
\$212	\$216	\$57.30	\$54.80	\$52.50	\$50.40	\$47.90	\$45.60	\$43.60	\$0
\$216	\$220	\$58.10	\$55.60	\$53.30	\$51.20	\$48.70	\$46.40	\$44.40	\$0
\$220	\$224	\$58.90	\$56.40	\$54.10	\$52.00	\$49.50	\$47.20	\$45.20	\$0
\$224	\$228	\$59.70	\$57.20	\$54.90	\$52.80	\$50.30	\$48.00	\$46.00	\$0
\$228	\$232	\$60.50	\$58.00	\$55.70	\$53.60	\$51.10	\$48.80	\$46.80	\$0
\$232	\$236	\$61.30	\$58.80	\$56.50	\$54.40	\$51.90	\$49.60	\$47.60	\$0
\$236	\$240	\$62.10	\$59.60	\$57.30	\$55.20	\$52.70	\$50.40	\$48.40	\$0
\$240	\$244	\$62.90	\$60.40	\$58.10	\$56.00	\$53.50	\$51.20	\$49.20	\$0
\$244	\$248	\$63.70	\$61.20	\$58.90	\$56.80	\$54.30	\$52.00	\$50.00	\$0
\$248	\$252	\$64.50	\$62.00	\$59.70	\$57.60	\$55.10	\$52.80	\$50.80	\$0
\$252	\$256	\$65.30	\$62.80	\$60.50	\$58.40	\$55.90	\$53.60	\$51.60	\$0
\$256	\$260	\$66.10	\$63.60	\$61.30	\$59.20	\$56.70	\$54.40	\$52.40	\$0
\$260	\$264	\$66.90	\$64.40	\$62.10	\$60.00	\$57.50	\$55.20	\$53.20	\$0
\$264	\$268	\$67.70	\$65.20	\$62.90	\$60.80	\$58.30	\$56.00	\$54.00	\$0
\$268	\$272	\$68.50	\$66.00	\$63.70	\$61.60	\$59.10	\$56.80	\$54.80	\$0
\$272	\$276	\$69.30	\$66.80	\$64.50	\$62.40	\$59.90	\$57.60	\$55.60	\$0
\$276	\$280	\$70.10	\$67.60	\$65.30	\$63.20	\$60.70	\$58.40	\$56.40	\$0
\$280	\$284	\$70.90	\$68.40	\$66.10	\$64.00	\$61.50	\$59.20	\$57.20	\$0
\$284	\$288	\$71.70	\$69.20	\$66.90	\$64.80	\$62.30	\$60.00	\$58.00	\$0
\$288	\$292	\$72.50	\$70.00	\$67.70	\$65.60	\$63.10	\$60.80	\$58.80	\$0
\$292	\$296	\$73.30	\$70.80	\$68.50	\$66.40	\$63.90	\$61.60	\$59.60	\$0
\$296	\$300	\$74.10	\$71.60	\$69.30	\$67.20	\$64.70	\$62.40	\$60.40	\$0
\$300	\$304	\$74.90	\$72.40	\$70.10	\$68.00	\$65.50	\$63.20	\$61.20	\$0
\$304	\$308	\$75.70	\$73.20	\$70.90	\$68.80	\$66.30	\$64.00	\$62.00	\$0
\$308	\$312	\$76.50	\$74.00	\$71.70	\$69.60	\$67.10	\$64.80	\$62.80	\$0
\$312	\$316	\$77.30	\$74.80	\$72.50	\$70.40	\$67.90	\$65.60	\$63.60	\$0
\$316	\$320	\$78.10	\$75.60	\$73.30	\$71.20	\$68.70	\$66.40	\$64.40	\$0
\$320	\$324	\$78.90	\$76.40	\$74.10	\$72.00	\$69.50	\$67.20	\$65.20	\$0
\$324	\$328	\$79.70	\$77.20	\$74.90	\$72.80	\$70.30	\$68.00	\$66.00	\$0
\$328	\$332	\$80.50	\$78.00	\$75.70	\$73.60	\$71.10	\$68.80	\$66.80	\$0
\$332	\$336	\$81.30	\$78.80	\$76.50	\$74.40	\$71.90	\$69.60	\$67.60	\$0
\$336	\$340	\$82.10	\$79.60	\$77.30	\$75.20	\$72.70	\$70.40	\$68.40	\$0
\$340	\$344	\$82.90	\$80.40	\$78.10	\$76.00	\$73.50	\$71.20	\$69.20	\$0
\$344	\$348	\$83.70	\$81.20	\$78.90	\$76.80	\$74.30	\$72.00	\$70.00	\$0
\$348	\$352	\$84.50	\$82.00	\$79.70	\$77.60	\$75.10	\$72.80	\$70.80	\$0
\$352	\$356	\$85.30	\$82.80	\$80.50	\$78.40	\$75.90	\$73.60	\$71.60	\$0
\$356	\$360	\$86.10	\$83.60	\$81.30	\$79.20	\$76.70	\$74.40	\$72.40	\$0
\$360	\$364	\$86.90	\$84.40	\$82.10	\$80.00	\$77.50	\$75.20	\$73.20	\$0
\$364	\$368	\$87.70	\$85.20	\$82.90	\$80.80	\$78.30	\$76.00	\$74.00	\$0
\$368	\$372	\$88.50	\$86.00	\$83.70	\$81.60	\$79.10	\$76.80	\$74.80	\$0
\$372	\$376	\$89.30	\$86.80	\$84.50	\$82.40	\$80.00	\$77.60	\$75.60	\$0
\$376	\$380	\$90.10	\$87.60	\$85.30	\$83.20	\$80.80	\$78.40	\$76.40	\$0
\$380	\$384	\$90.90	\$88.40	\$86.10	\$84.00	\$81.60	\$79.20	\$77.20	\$0
\$384	\$388	\$91.70	\$89.20	\$86.90	\$84.80	\$82.40	\$80.00	\$78.00	\$0
\$388	\$392	\$92.50	\$90.00	\$87.70	\$85.60	\$83.20	\$80.80	\$78.80	\$0
\$392	\$396	\$93.30	\$90.80	\$88.50	\$86.40	\$84.00	\$81.60	\$79.60	\$0
\$396	\$400	\$94.10	\$91.60	\$89.30	\$87.20	\$84.80	\$82.40	\$80.40	\$0
\$400	\$404	\$94.90	\$92.40	\$90.10	\$88.00	\$85.60	\$83.20	\$81.20	\$0
\$404	\$408	\$95.70	\$93.20	\$90.90	\$88.80	\$86.40	\$84.00	\$82.00	\$0
\$408	\$412	\$96.50	\$94.00	\$91.70	\$89.60	\$87.20	\$84.80	\$82.80	\$0
\$412	\$416	\$97.30	\$94.80	\$92.50	\$90.40	\$88.00	\$85.60	\$83.60	\$0
\$416	\$420	\$98.10	\$95.60	\$93.30	\$91.20	\$88.80	\$86.40	\$84.40	\$0
\$420	\$42								







# RULES AND REGULATIONS

9219

If the payroll period with respect to an employee is biweekly and he is married—									
And the wages are—		And the number of withholding exemptions claimed is—							
At least—	But less than—	0	1	2	3	4	5	6	7 or more
\$200	\$270	\$45.70	\$40.30	\$34.90	\$29.50	\$24.10	\$18.70	\$13.30	\$8.90
\$270	\$340	47.70	42.30	36.90	31.50	26.10	20.70	15.30	10.90
\$340	\$410	49.70	44.30	38.90	33.50	28.10	22.70	17.30	12.90
\$410	\$480	51.70	46.30	40.90	35.50	30.10	24.70	19.30	14.90
\$480	\$550	53.70	48.30	42.90	37.50	32.10	26.70	21.30	16.90
\$550	\$620	55.70	50.30	44.90	39.50	34.10	28.70	23.30	18.90
\$620	\$690	57.70	52.30	46.90	41.50	36.10	30.70	25.30	20.90
\$690	\$760	59.70	54.30	48.90	43.50	38.10	32.70	27.30	22.90
\$760	\$830	61.70	56.30	50.90	45.50	40.10	34.70	29.30	24.90
\$830	\$900	63.70	58.30	52.90	47.50	42.10	36.70	31.30	26.90
\$900	\$970	65.70	60.30	54.90	49.50	44.10	38.70	33.30	28.90
\$970	\$1,040	67.70	62.30	56.90	51.50	46.10	40.70	35.30	30.90
\$1,040	\$1,110	69.70	64.30	58.90	53.50	48.10	42.70	37.30	32.90
\$1,110	\$1,180	71.70	66.30	60.90	55.50	50.10	44.70	39.30	34.90
\$1,180	\$1,250	73.70	68.30	62.90	57.50	52.10	46.70	41.30	36.90
\$1,250	\$1,320	75.70	70.30	64.90	59.50	54.10	48.70	43.30	38.90
\$1,320	\$1,390	77.70	72.30	66.90	61.50	56.10	50.70	45.30	40.90
\$1,390	\$1,460	79.70	74.30	68.90	63.50	58.10	52.70	47.30	42.90
\$1,460	\$1,530	81.70	76.30	70.90	65.50	60.10	54.70	49.30	44.90
\$1,530	\$1,600	83.70	78.30	72.90	67.50	62.10	56.70	51.30	46.90
\$1,600	\$1,670	85.70	80.30	74.90	69.50	64.10	58.70	53.30	48.90
\$1,670	\$1,740	87.70	82.30	76.90	71.50	66.10	60.70	55.30	50.90
\$1,740	\$1,810	89.70	84.30	78.90	73.50	68.10	62.70	57.30	52.90
\$1,810	\$1,880	91.70	86.30	80.90	75.50	70.10	64.70	59.30	54.90
\$1,880	\$1,950	93.70	88.30	82.90	77.50	72.10	66.70	61.30	56.90
\$1,950	\$2,020	95.70	90.30	84.90	79.50	74.10	68.70	63.30	58.90
\$2,020	\$2,090	97.70	92.30	86.90	81.50	76.10	70.70	65.30	60.90
\$2,090	\$2,160	99.70	94.30	88.90	83.50	78.10	72.70	67.30	62.90
\$2,160	\$2,230	101.70	96.30	90.90	85.50	80.10	74.70	69.30	64.90
\$2,230	\$2,300	103.70	98.30	92.90	87.50	82.10	76.70	71.30	66.90
\$2,300	\$2,370	105.70	100.30	94.90	89.50	84.10	78.70	73.30	68.90
\$2,370	\$2,440	107.70	102.30	96.90	91.50	86.10	80.70	75.30	70.90
\$2,440	\$2,510	109.70	104.30	98.90	93.50	88.10	82.70	77.30	72.90
\$2,510	\$2,580	111.70	106.30	100.90	95.50	90.10	84.70	79.30	74.90
\$2,580	\$2,650	113.70	108.30	102.90	97.50	92.10	86.70	81.30	76.90
\$2,650	\$2,720	115.70	110.30	104.90	99.50	94.10	88.70	83.30	78.90
\$2,720	\$2,790	117.70	112.30	106.90	101.50	96.10	90.70	85.30	80.90
\$2,790	\$2,860	119.70	114.30	108.90	103.50	98.10	92.70	87.30	82.90
\$2,860	\$2,930	121.70	116.30	110.90	105.50	100.10	94.70	89.30	84.90
\$2,930	\$3,000	123.70	118.30	112.90	107.50	102.10	96.70	91.30	86.90
\$3,000	\$3,070	125.70	120.30	114.90	109.50	104.10	98.70	93.30	88.90
\$3,070	\$3,140	127.70	122.30	116.90	111.50	106.10	100.70	95.30	90.90
\$3,140	\$3,210	129.70	124.30	118.90	113.50	108.10	102.70	97.30	92.90
\$3,210	\$3,280	131.70	126.30	120.90	115.50	110.10	104.70	99.30	94.90
\$3,280	\$3,350	133.70	128.30	122.90	117.50	112.10	106.70	101.30	96.90
\$3,350	\$3,420	135.70	130.30	124.90	119.50	114.10	108.70	103.30	98.90
\$3,420	\$3,490	137.70	132.30	126.90	121.50	116.10	110.70	105.30	100.90
\$3,490	\$3,560	139.70	134.30	128.90	123.50	118.10	112.70	107.30	102.90
\$3,560	\$3,630	141.70	136.30	130.90	125.50	120.10	114.70	109.30	104.90
\$3,630	\$3,700	143.70	138.30	132.90	127.50	122.10	116.70	111.30	106.90
\$3,700	\$3,770	145.70	140.30	134.90	129.50	124.10	118.70	113.30	108.90
\$3,770	\$3,840	147.70	142.30	136.90	131.50	126.10	120.70	115.30	110.90
\$3,840	\$3,910	149.70	144.30	138.90	133.50	128.10	122.70	117.30	112.90
\$3,910	\$3,980	151.70	146.30	140.90	135.50	130.10	124.70	119.30	114.90
\$3,980	\$4,050	153.70	148.30	142.90	137.50	132.10	126.70	121.30	116.90
\$4,050	\$4,120	155.70	150.30	144.90	139.50	134.10	128.70	123.30	118.90
\$4,120	\$4,190	157.70	152.30	146.90	141.50	136.10	130.70	125.30	120.90
\$4,190	\$4,260	159.70	154.30	148.90	143.50	138.10	132.70	127.30	122.90
\$4,260	\$4,330	161.70	156.30	150.90	145.50	140.10	134.70	129.30	124.90
\$4,330	\$4,400	163.70	158.30	152.90	147.50	142.10	136.70	131.30	126.90
\$4,400	\$4,470	165.70	160.30	154.90	149.50	144.10	138.70	133.30	128.90
\$4,470	\$4,540	167.70	162.30	156.90	151.50	146.10	140.70	135.30	130.90
\$4,540	\$4,610	169.70	164.30	158.90	153.50	148.10	142.70	137.30	132.90
\$4,610	\$4,680	171.70	166.30	160.90	155.50	150.10	144.70	139.30	134.90
\$4,680	\$4,750	173.70	168.30	162.90	157.50	152.10	146.70	141.30	136.90
\$4,750	\$4,820	175.70	170.30	164.90	159.50	154.10	148.70	143.30	138.90
\$4,820	\$4,890	177.70	172.30	166.90	161.50	156.10	150.70	145.30	140.90
\$4,890	\$4,960	179.70	174.30	168.90	163.50	158.10	152.70	147.30	142.90
\$4,960	\$5,030	181.70	176.30	170.90	165.50	160.10	154.70	149.30	144.90
\$5,030	\$5,100	183.70	178.30	172.90	167.50	162.10	156.70	151.30	146.90
\$5,100	\$5,170	185.70	180.30	174.90	169.50	164.10	158.70	153.30	148.90
\$5,170	\$5,240	187.70	182.30	176.90	171.50	166.10	160.70	155.30	150.90
\$5,240	\$5,310	189.70	184.30	178.90	173.50	168.10	162.70	157.30	152.90
\$5,310	\$5,380	191.70	186.30	180.90	175.50	170.10	164.70	159.30	154.90
\$5,380	\$5,450	193.70	188.30	182.90	177.50	172.10	166.70	161.30	156.90
\$5,450	\$5,520	195.70	190.30	184.90	179.50	174.10	168.70	163.30	158.90
\$5,520	\$5,590	197.70	192.30	186.90	181.50	176.10	170.70	165.30	160.90
\$5,590	\$5,660	199.70	194.30	188.90	183.50	178.10	172.70	167.30	162.90
\$5,660	\$5,730	201.70	196.30	190.90	185.50	180.10	174.70	169.30	164.90
\$5,730	\$5,800	203.70	198.30	192.90	187.50	182.10	176.70	171.30	166.90
\$5,800	\$5,870	205.70	200.30	194.90	189.50	184.10	178.70	173.30	168.90
\$5,870	\$5,940	207.70	202.30	196.90	191.50	186.10	180.70	175.30	170.90
\$5,940	\$6,010	209.70	204.30	198.90	193.50	188.10	182.70	177.30	172.90
\$6,010	\$6,080	211.70	206.30	200.90	195.50	190.10	184.70	179.30	174.90
\$6,080	\$6,150	213.70	208.30	202.90	197.50	192.10	186.70	181.30	176.90
\$6,150	\$6,220	215.70	210.30	204.90	199.50	194.10	188.70	183.30	178.90
\$6,220	\$6,290	217.70	212.30	206.90	201.50	196.10	190.70	185.30	180.90
\$6,290	\$6,360	219.70	214.30	208.90	203.50	198.10	192.70	187.30	182.90
\$6,360	\$6,430	221.70	216.30	210.90	205.50	200.10	194.70	189.30	184.90
\$6,430	\$6,500	223.70	218.30	212.90	207.50	202.10	196.70	191.30	186.90
\$6,500	\$6,570	225.70	220.30	214.90	209.50	204.10	198.70	193.30	188.90
\$6,570	\$6,640	227.70	222.30	216.90	211.50	206.10	200.70	195.30	190.90
\$6,640	\$6,710	229.70	224.30	218.90	213.50	208.10	202.70	197.30	192.90
\$6,710	\$6,780	231.70	226.30	220.90	215.50	210.10	204.70	199.30	194.90
\$6,780	\$6,850	233.70	228.30	222.90	217.50	212.10	206.70	201.30	196.90
\$6,850	\$6,920	235.70	230.30	224.90	219.50	214.10	208.70	203.30	198.90
\$6,920	\$6,990	237.70	232.30	226.90	221.50	216.10	210.70	205.30	200.90
\$6,990	\$7,060	239.70	234.30	228.90	223.50	218.10	212.70	207.30	202.90
\$7,060	\$7,130	241.70	236.30	230.90	225.50	220.10	214.70	209.30	204.90
\$7,130	\$7,200	243.70	238.30	232.90	227.50	222.10	216.70	211.30	206.90
\$7,200	\$7,270	245.70	240.30	234.90	229.50	224.10	218.70	213.30	208.90
\$7,270	\$7,340	247.70	242.30	236.90	231.50	226.10	220.70	215.30	210.90
\$7,340	\$7,410	249.70	244.30	238.90	233.50	228.10	222.70	217.30	212.90
\$7,410	\$7,480	251.70	246.30	240.90	235.50	230.10	224.70	219.30	214.90
\$7,480	\$7,550	253.70	248.30	242.90	237.50	232.10	226.70	221.30	216.90
\$7,550	\$7,620	255.70	250.30	244.90	239.50	234.10	228.70	223.30	218.90
\$7,620	\$7,690	257.70	252.30	246.90	241.50	236.10	230.70	225.30	220.90
\$7,690	\$7,760	259.70	254.30	248.90	243.50	238.10	232.70	227.30	222.90



If the payroll period with respect to an employee is biweekly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$44	\$46	\$5.30	\$1.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$46	\$48	5.60	1.30	0	0	0	0	0	0	0	0	0
\$48	\$50	5.90	1.60	0	0	0	0	0	0	0	0	0
\$50	\$52	6.20	1.90	0	0	0	0	0	0	0	0	0
\$52	\$54	6.50	2.20	0	0	0	0	0	0	0	0	0
\$54	\$56	6.80	2.50	0	0	0	0	0	0	0	0	0
\$56	\$58	7.10	2.70	0	0	0	0	0	0	0	0	0
\$58	\$60	7.40	3.00	0	0	0	0	0	0	0	0	0
\$60	\$62	7.70	3.30	0	0	0	0	0	0	0	0	0
\$62	\$64	8.00	3.60	0	0	0	0	0	0	0	0	0
\$64	\$66	8.30	3.90	0	0	0	0	0	0	0	0	0
\$66	\$68	8.60	4.20	0	0	0	0	0	0	0	0	0
\$68	\$70	8.90	4.50	.30	0	0	0	0	0	0	0	0
\$70	\$72	9.20	4.80	.60	0	0	0	0	0	0	0	0
\$72	\$74	9.50	5.10	.90	0	0	0	0	0	0	0	0
\$74	\$76	9.80	5.40	1.20	0	0	0	0	0	0	0	0
\$76	\$78	10.10	5.70	1.40	0	0	0	0	0	0	0	0
\$78	\$80	10.40	6.00	1.70	0	0	0	0	0	0	0	0
\$80	\$82	10.70	6.30	2.00	0	0	0	0	0	0	0	0
\$82	\$84	11.00	6.60	2.30	0	0	0	0	0	0	0	0
\$84	\$86	11.30	6.90	2.60	0	0	0	0	0	0	0	0
\$86	\$88	11.60	7.20	2.80	0	0	0	0	0	0	0	0
\$88	\$90	11.90	7.50	3.10	0	0	0	0	0	0	0	0
\$90	\$92	12.20	7.80	3.40	0	0	0	0	0	0	0	0
\$92	\$94	12.50	8.10	3.70	0	0	0	0	0	0	0	0
\$94	\$96	12.80	8.40	4.00	0	0	0	0	0	0	0	0
\$96	\$98	13.10	8.70	4.30	.20	0	0	0	0	0	0	0
\$98	\$100	13.40	9.00	4.60	.50	0	0	0	0	0	0	0
\$100	\$102	13.70	9.30	4.90	.70	0	0	0	0	0	0	0
\$102	\$104	14.00	9.60	5.20	1.00	0	0	0	0	0	0	0
\$104	\$106	14.30	9.90	5.50	1.30	0	0	0	0	0	0	0
\$106	\$108	14.60	10.20	5.80	1.60	0	0	0	0	0	0	0
\$108	\$110	14.90	10.50	6.10	1.90	0	0	0	0	0	0	0
\$110	\$112	15.20	10.80	6.40	2.10	0	0	0	0	0	0	0
\$112	\$114	15.50	11.10	6.70	2.40	0	0	0	0	0	0	0
\$114	\$116	15.80	11.40	7.00	2.70	0	0	0	0	0	0	0
\$116	\$118	16.10	11.70	7.30	3.00	0	0	0	0	0	0	0
\$118	\$120	16.40	12.00	7.60	3.30	0	0	0	0	0	0	0
\$120	\$122	16.70	12.30	7.90	3.60	0	0	0	0	0	0	0
\$122	\$124	17.00	12.60	8.20	3.90	0	0	0	0	0	0	0
\$124	\$126	17.30	12.90	8.50	4.20	0	0	0	0	0	0	0
\$126	\$128	17.60	13.20	8.80	4.50	0	0	0	0	0	0	0
\$128	\$130	17.90	13.50	9.10	4.80	.70	0	0	0	0	0	0
\$130	\$132	18.20	13.80	9.40	5.10	1.00	0	0	0	0	0	0
\$132	\$134	18.50	14.10	9.70	5.40	1.30	0	0	0	0	0	0
\$134	\$136	18.80	14.40	10.00	5.70	1.60	0	0	0	0	0	0
\$136	\$138	19.10	14.70	10.30	6.00	1.90	0	0	0	0	0	0
\$138	\$140	19.40	15.00	10.60	6.30	2.20	0	0	0	0	0	0
\$140	\$142	19.70	15.30	10.90	6.60	2.50	0	0	0	0	0	0
\$142	\$144	20.00	15.60	11.20	6.90	2.80	0	0	0	0	0	0
\$144	\$146	20.30	15.90	11.50	7.20	3.10	0	0	0	0	0	0
\$146	\$148	20.60	16.20	11.80	7.50	3.40	0	0	0	0	0	0
\$148	\$150	20.90	16.50	12.10	7.80	3.70	0	0	0	0	0	0
\$150	\$152	21.20	16.80	12.40	8.10	4.00	0	0	0	0	0	0
\$152	\$154	21.50	17.10	12.70	8.40	4.30	0	0	0	0	0	0
\$154	\$156	21.80	17.40	13.00	8.70	4.60	0	0	0	0	0	0
\$156	\$158	22.10	17.70	13.30	9.00	4.90	0	0	0	0	0	0
\$158	\$160	22.40	18.00	13.60	9.30	5.20	0	0	0	0	0	0
\$160	\$162	22.70	18.30	13.90	9.60	5.50	0	0	0	0	0	0
\$162	\$164	23.00	18.60	14.20	9.90	5.80	0	0	0	0	0	0
\$164	\$166	23.30	18.90	14.50	10.20	6.10	.50	0	0	0	0	0
\$166	\$168	23.60	19.20	14.80	10.50	6.40	1.00	0	0	0	0	0
\$168	\$170	23.90	19.50	15.10	10.80	6.70	1.30	0	0	0	0	0
\$170	\$172	24.20	19.80	15.40	11.10	7.00	1.60	0	0	0	0	0
\$172	\$174	24.50	20.10	15.70	11.40	7.30	1.90	0	0	0	0	0
\$174	\$176	24.80	20.40	16.00	11.70	7.60	2.20	0	0	0	0	0
\$176	\$178	25.10	20.70	16.30	12.00	7.90	2.50	0	0	0	0	0
\$178	\$180	25.40	21.00	16.60	12.30	8.20	2.80	0	0	0	0	0
\$180	\$182	25.70	21.30	16.90	12.60	8.50	3.10	0	0	0	0	0
\$182	\$184	26.00	21.60	17.20	12.90	8.80	3.40	0	0	0	0	0
\$184	\$186	26.30	21.90	17.50	13.20	9.10	3.70	0	0	0	0	0
\$186	\$188	26.60	22.20	17.80	13.50	9.40	4.00	0	0	0	0	0
\$188	\$190	26.90	22.50	18.10	13.80	9.70	4.30	.40	0	0	0	0
\$190	\$192	27.20	22.80	18.40	14.10	10.00	4.60	0	0	0	0	0
\$192	\$194	27.50	23.10	18.70	14.40	10.30	4.90	0	0	0	0	0
\$194	\$196	27.80	23.40	19.00	14.70	10.60	5.20	0	0	0	0	0
\$196	\$198	28.10	23.70	19.30	15.00	10.90	5.50	0	0	0	0	0
\$198	\$200	28.40	24.00	19.60	15.30	11.20	5.80	0	0	0	0	0
\$200	\$202	28.70	24.30	19.90	15.60	11.50	6.10	0	0	0	0	0
\$202	\$204	29.00	24.60	20.20	15.90	11.80	6.40	0	0	0	0	0
\$204	\$206	29.30	24.90	20.50	16.20	12.10	6.70	0	0	0	0	0
\$206	\$208	29.60	25.20	20.80	16.50	12.40	7.00	0	0	0	0	0
\$208	\$210	29.90	25.50	21.10	16.80	12.70	7.30	0	0	0	0	0
\$210	\$212	30.20	25.80	21.40	17.10	13.00	7.60	0	0	0	0	0
\$212	\$214	30.50	26.10	21.70	17.40	13.30	7.90	0	0	0	0	0
\$214	\$216	30.80	26.40	22.00	17.70	13.60	8.20	0	0	0	0	0
\$216	\$218	31.10	26.70	22.30	18.00	13.90	8.50	0	0	0	0	0
\$218	\$220	31.40	27.00	22.60	18.30	14.20	8.80	0	0	0	0	0
\$220	\$222	31.70	27.30	22.90	18.60	14.50	9.10	0	0	0	0	0
\$222	\$224	32.00	27.60	23.20	18.90	14.80	9.40	0	0	0	0	0
\$224	\$226	32.30	27.90	23.50	19.20	15.10	9.70	0	0	0	0	0
\$226	\$228	32.60	28.20	23.80	19.50	15.40	10.00	0	0	0	0	0
\$228	\$230	32.90	28.50	24.10	19.80	15.70	10.30	0	0	0	0	0
\$230	\$232	33.20	28.80	24.40	20.10	16.00	10.60	0	0	0	0	0
\$232	\$234	33.50	29.10	24.70	20.40	16.30	10.90	0	0	0	0	0
\$234	\$236	33.80	29.40	25.00	20.70	16.60	11.20	0	0	0	0	0
\$236	\$238	34.10	29.70	25.30	21.00	16.90	11.50	0	0	0	0	0
\$238	\$240	34.40	30.00	25.60	21.30	17.20	11.80	0	0	0	0	0
\$240	\$242	34.70	30.30	25.90	21.60	17.50	12.10	0	0	0	0	0
\$242	\$244	35.00	30.60	26.20	21.90	17.80	12.40	0	0	0	0	0
\$244	\$246	35.30	30.90	26.50	22.20	18.10	12.70	0	0	0	0	0
\$246	\$248	35.60	31.20	26.80	22.50	18.40	13.00	0	0	0	0	0
\$248	\$250	35.90	31.50	27.10	22.80	18.70	13.30	0	0	0	0	0
\$250	\$252	36.20	31.80	27.40	23.10	19.00	13.60	0	0	0	0	0
\$252	\$254	36.50	32.10	27.70	23.40	19.30	13.90	0	0	0	0	0
\$254	\$256	36.80	32.40	28.00	23.70	19.60	14.20	0	0	0	0	0
\$256	\$258	37.10	32.70	28.30	24.00	19.90	14.50	0	0	0	0	0
\$258	\$260	37.40	33.00	28.60	24.30	20.20	14.80	0	0	0	0	0
\$260	\$262	37.70	33.30	28.90	24.60	20.50	15.10	0	0	0	0	



# RULES AND REGULATIONS

9221

If the payroll period with respect to an employee is semimonthly and he is married—									
And the wages are—		And the number of withholding exemptions claimed is—							
At least—	But less than—	0	1	2	3	4	5	6	7 or more
\$76	\$75	\$3.90	\$5.50	\$1.40	\$0	\$0	\$0	\$0	\$0
\$78	\$77	10.50	3.80	1.70	0	0	0	0	0
\$80	\$79	10.50	6.10	2.00	0	0	0	0	0
\$82	\$81	10.50	6.40	2.30	0	0	0	0	0
\$84	\$83	11.10	6.70	2.60	0	0	0	0	0
\$86	\$85	11.10	7.00	2.90	0	0	0	0	0
\$88	\$87	11.70	7.30	3.20	0	0	0	0	0
\$90	\$89	12.30	7.60	3.50	0	0	0	0	0
\$92	\$91	12.30	7.90	3.80	0	0	0	0	0
\$94	\$93	12.90	8.20	4.10	0	0	0	0	0
\$96	\$95	12.90	8.50	4.40	0	0	0	0	0
\$98	\$97	13.50	8.80	4.70	0	0	0	0	0
\$100	\$99	13.50	9.10	5.00	0	0	0	0	0
\$102	\$101	14.10	9.40	5.30	0	0	0	0	0
\$104	\$103	14.10	9.70	5.60	0	0	0	0	0
\$106	\$105	14.70	10.00	5.90	0	0	0	0	0
\$108	\$107	14.70	10.30	6.20	0	0	0	0	0
\$110	\$109	15.30	10.60	6.50	0	0	0	0	0
\$112	\$111	15.30	10.90	6.80	0	0	0	0	0
\$114	\$113	15.90	11.20	7.10	0	0	0	0	0
\$116	\$115	15.90	11.50	7.40	0	0	0	0	0
\$118	\$117	16.50	11.80	7.70	0	0	0	0	0
\$120	\$119	16.50	12.10	8.00	0	0	0	0	0
\$122	\$121	17.10	12.40	8.30	0	0	0	0	0
\$124	\$123	17.10	12.70	8.60	0	0	0	0	0
\$126	\$125	17.70	13.00	8.90	0	0	0	0	0
\$128	\$127	18.30	13.30	9.20	0	0	0	0	0
\$130	\$129	18.30	13.60	9.50	0	0	0	0	0
\$132	\$131	18.90	13.90	9.80	0	0	0	0	0
\$134	\$133	19.50	14.20	10.10	0	0	0	0	0
\$136	\$135	19.50	14.50	10.40	0	0	0	0	0
\$138	\$137	20.10	14.80	10.70	0	0	0	0	0
\$140	\$139	20.10	15.10	11.00	0	0	0	0	0
\$142	\$141	20.70	15.40	11.30	0	0	0	0	0
\$144	\$143	21.30	15.70	11.60	0	0	0	0	0
\$146	\$145	21.30	16.00	11.90	0	0	0	0	0
\$148	\$147	21.90	16.30	12.20	0	0	0	0	0
\$150	\$149	22.50	16.60	12.50	0	0	0	0	0
\$152	\$151	22.50	16.90	12.80	0	0	0	0	0
\$154	\$153	23.10	17.20	13.10	0	0	0	0	0
\$156	\$155	23.10	17.50	13.40	0	0	0	0	0
\$158	\$157	23.70	17.80	13.70	0	0	0	0	0
\$160	\$159	24.30	18.10	14.00	0	0	0	0	0
\$162	\$161	24.30	18.40	14.30	0	0	0	0	0
\$164	\$163	24.90	18.70	14.60	0	0	0	0	0
\$166	\$165	25.50	19.00	14.90	0	0	0	0	0
\$168	\$167	25.50	19.30	15.20	0	0	0	0	0
\$170	\$169	26.10	19.60	15.50	0	0	0	0	0
\$172	\$171	26.10	19.90	15.80	0	0	0	0	0
\$174	\$173	26.70	20.20	16.10	0	0	0	0	0
\$176	\$175	26.70	20.50	16.40	0	0	0	0	0
\$178	\$177	27.30	20.80	16.70	0	0	0	0	0
\$180	\$179	27.30	21.10	17.00	0	0	0	0	0
\$182	\$181	27.90	21.40	17.30	0	0	0	0	0
\$184	\$183	27.90	21.70	17.60	0	0	0	0	0
\$186	\$185	28.50	22.00	17.90	0	0	0	0	0
\$188	\$187	28.50	22.30	18.20	0	0	0	0	0
\$190	\$189	29.10	22.60	18.50	0	0	0	0	0
\$192	\$191	29.10	22.90	18.80	0	0	0	0	0
\$194	\$193	29.70	23.20	19.10	0	0	0	0	0
\$196	\$195	29.70	23.50	19.40	0	0	0	0	0
\$198	\$197	30.30	23.80	19.70	0	0	0	0	0
\$200	\$199	30.30	24.10	20.00	0	0	0	0	0
\$202	\$201	30.90	24.40	20.30	0	0	0	0	0
\$204	\$203	30.90	24.70	20.60	0	0	0	0	0
\$206	\$205	31.50	25.00	20.90	0	0	0	0	0
\$208	\$207	31.50	25.30	21.20	0	0	0	0	0
\$210	\$209	32.10	25.60	21.50	0	0	0	0	0
\$212	\$211	32.10	25.90	21.80	0	0	0	0	0
\$214	\$213	32.70	26.20	22.10	0	0	0	0	0
\$216	\$215	32.70	26.50	22.40	0	0	0	0	0
\$218	\$217	33.30	26.80	22.70	0	0	0	0	0
\$220	\$219	33.30	27.10	23.00	0	0	0	0	0
\$222	\$221	33.90	27.40	23.30	0	0	0	0	0
\$224	\$223	33.90	27.70	23.60	0	0	0	0	0
\$226	\$225	34.50	28.00	23.90	0	0	0	0	0
\$228	\$227	34.50	28.30	24.20	0	0	0	0	0
\$230	\$229	35.10	28.60	24.50	0	0	0	0	0
\$232	\$231	35.10	28.90	24.80	0	0	0	0	0
\$234	\$233	35.70	29.20	25.10	0	0	0	0	0
\$236	\$235	35.70	29.50	25.40	0	0	0	0	0
\$238	\$237	36.30	29.80	25.70	0	0	0	0	0
\$240	\$239	36.30	30.10	26.00	0	0	0	0	0
\$242	\$241	36.90	30.40	26.30	0	0	0	0	0
\$244	\$243	36.90	30.70	26.60	0	0	0	0	0
\$246	\$245	37.50	31.00	26.90	0	0	0	0	0
\$248	\$247	37.50	31.30	27.20	0	0	0	0	0
\$250	\$249	38.10	31.60	27.50	0	0	0	0	0
\$252	\$251	38.10	31.90	27.80	0	0	0	0	0
\$254	\$253	38.70	32.20	28.10	0	0	0	0	0
\$256	\$255	38.70	32.50	28.40	0	0	0	0	0
\$258	\$257	39.30	32.80	28.70	0	0	0	0	0
\$260	\$259	39.30	33.10	29.00	0	0	0	0	0
\$262	\$261	39.90	33.40	29.30	0	0	0	0	0
\$264	\$263	39.90	33.70	29.60	0	0	0	0	0
\$266	\$265	40.50	34.00	29.90	0	0	0	0	0
\$268	\$267	40.50	34.30	30.20	0	0	0	0	0
\$270	\$269	41.10	34.60	30.50	0	0	0	0	0
\$272	\$271	41.10	34.90	30.80	0	0	0	0	0
\$274	\$273	41.70	35.20	31.10	0	0	0	0	0
\$276	\$275	41.70	35.50	31.40	0	0	0	0	0
\$278	\$277	42.30	35.80	31.70	0	0	0	0	0
\$280	\$279	42.30	36.10	32.00	0	0	0	0	0
\$282	\$281	42.90	36.40	32.30	0	0	0	0	0
\$284	\$283	42.90	36.70	32.60	0	0	0	0	0
\$286	\$285	43.50	37.00	32.90	0	0	0	0	0
\$288	\$287	43.50	37.30	33.20	0	0	0	0	0
\$290	\$289	44.10	37.60	33.50	0	0	0	0	0
\$292	\$291	44.10	37.90	33.80	0	0	0	0	0
\$294	\$293	44.70	38.20	34.10	0	0	0	0	0
\$296	\$295	44.70	38.50	34.40	0	0	0	0	0
\$298	\$297	45.30	38.80	34.70	0	0	0	0	0
\$300	\$299	45.30	39.10	35.00	0	0	0	0	0
\$302	\$301	45.90	39.40	35.30	0	0	0	0	0
\$304	\$303	45.90	39.70	35.60	0	0	0	0	0
\$306	\$305	46.50	40.00	35.90	0	0	0	0	0
\$308	\$307	46.50	40.30	36.20	0	0	0	0	0
\$310	\$309	47.10	40.60	36.50	0	0	0	0	0
\$312	\$311	47.10	40.90	36.80	0	0	0	0	0
\$314	\$313	47.70	41.20	37.10	0	0	0	0	0
\$316	\$315	47.70	41.50	37.40	0	0	0	0	0
\$318	\$317	48.30	41.80	37.70	0	0	0	0	0
\$320	\$319	48.30	42.10	38.00	0	0	0	0	0
\$322	\$321	48.90	42.40	38.30	0	0	0	0	0
\$324	\$323	48.90	42.70	38.60	0	0	0	0	0
\$326	\$325	49.50	43.00	38.90	0	0	0	0	0
\$328	\$327	49.50	43.30	39.20	0	0	0	0	0
\$330	\$329	50.10	43.60	39.50	0	0	0	0	0
\$332	\$331	50.10	43.90	39.80	0	0	0	0	0
\$334	\$333	50.70	44.20	40.10	0	0	0	0	0
\$336	\$335	50.70	44.50	40.40	0	0	0	0	0
\$338	\$337	51.30	44.80	40.70	0	0	0	0	0
\$340	\$339	51.30	45.10	41.00	0	0	0	0	0
\$342	\$341	51.90	45.40	41.30	0	0	0	0	0
\$344	\$343	51.90	45.70	41.60	0	0	0	0	0
\$346	\$345	52.50	46.00	41.90	0	0	0	0	0
\$348	\$347	52.50	46.30	42.20	0	0	0	0	0
\$350	\$349	53.10	46.60	42.50	0	0	0	0	0
\$352	\$351	53.10	46.90	42.80	0	0	0	0	0
\$354	\$353	53.70	47.20	43.10	0	0	0	0	0
\$356	\$355	53.70	47.50	43.40	0	0	0	0	0
\$358	\$357	54.30	47.80	43.70	0	0	0	0	0
\$360	\$359	54.30	48.10	44.00	0	0	0	0	0
\$362	\$361	54.90	48.40	44.30	0	0	0	0	0
\$364	\$363	54.90	48.70	44.60	0	0	0	0	0
\$366	\$365	55.50	49.00	44.90	0	0	0	0	0
\$368	\$367	55.50	49.30	45.20	0	0	0		



If the payroll period with respect to an employee is semimonthly and he is married—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—		0	1	2	3	4	5	6	7	8	9 or more
The amount of income tax to be withheld shall be—											
\$124	\$128	\$16.50	\$7.20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$128	\$132	17.20	7.80	0	0	0	0	0	0	0	0
\$132	\$136	17.50	8.40	10	0	0	0	0	0	0	0
\$136	\$140	18.50	9.00	0	0	0	0	0	0	0	0
\$140	\$144	19.20	9.60	1.20	0	0	0	0	0	0	0
\$144	\$148	19.90	10.20	1.80	0	0	0	0	0	0	0
\$148	\$152	20.60	10.80	2.30	0	0	0	0	0	0	0
\$152	\$156	21.30	11.40	2.90	0	0	0	0	0	0	0
\$156	\$160	21.90	12.00	3.50	0	0	0	0	0	0	0
\$160	\$164	22.60	12.60	4.00	0	0	0	0	0	0	0
\$164	\$168	23.30	13.20	4.60	0	0	0	0	0	0	0
\$168	\$172	24.00	13.80	5.10	0	0	0	0	0	0	0
\$172	\$176	24.70	14.40	5.70	0	0	0	0	0	0	0
\$176	\$180	25.30	15.00	6.30	0	0	0	0	0	0	0
\$180	\$184	26.00	15.60	6.90	0	0	0	0	0	0	0
\$184	\$188	26.70	16.20	7.50	0	0	0	0	0	0	0
\$188	\$192	27.40	16.80	8.10	0	0	0	0	0	0	0
\$192	\$196	28.10	17.40	8.70	0	0	0	0	0	0	0
\$196	\$200	28.70	18.00	9.30	0	0	0	0	0	0	0
\$200	\$204	29.40	18.60	9.90	0	0	0	0	0	0	0
\$204	\$208	30.10	19.20	10.50	0	0	0	0	0	0	0
\$208	\$212	30.80	19.80	11.10	0	0	0	0	0	0	0
\$212	\$216	31.50	20.40	11.70	0	0	0	0	0	0	0
\$216	\$220	32.20	21.00	12.30	0	0	0	0	0	0	0
\$220	\$224	32.90	21.60	12.90	0	0	0	0	0	0	0
\$224	\$228	33.60	22.20	13.50	0	0	0	0	0	0	0
\$228	\$232	34.30	22.80	14.10	0	0	0	0	0	0	0
\$232	\$236	35.00	23.40	14.70	0	0	0	0	0	0	0
\$236	\$240	35.70	24.00	15.30	0	0	0	0	0	0	0
\$240	\$244	36.40	24.60	15.90	0	0	0	0	0	0	0
\$244	\$248	37.10	25.20	16.50	0	0	0	0	0	0	0
\$248	\$252	37.80	25.80	17.10	0	0	0	0	0	0	0
\$252	\$256	38.50	26.40	17.70	0	0	0	0	0	0	0
\$256	\$260	39.20	27.00	18.30	0	0	0	0	0	0	0
\$260	\$264	40.00	27.60	18.90	0	0	0	0	0	0	0
\$264	\$268	40.70	28.20	19.50	0	0	0	0	0	0	0
\$268	\$272	41.40	28.80	20.10	0	0	0	0	0	0	0
\$272	\$276	42.10	29.40	20.70	0	0	0	0	0	0	0
\$276	\$280	42.80	30.00	21.30	0	0	0	0	0	0	0
\$280	\$284	43.50	30.60	21.90	0	0	0	0	0	0	0
\$284	\$288	44.20	31.20	22.50	0	0	0	0	0	0	0
\$288	\$292	44.90	31.80	23.10	0	0	0	0	0	0	0
\$292	\$296	45.60	32.40	23.70	0	0	0	0	0	0	0
\$296	\$300	46.30	33.00	24.30	0	0	0	0	0	0	0
\$300	\$304	47.00	33.60	24.90	0	0	0	0	0	0	0
\$304	\$308	47.70	34.20	25.50	0	0	0	0	0	0	0
\$308	\$312	48.40	34.80	26.10	0	0	0	0	0	0	0
\$312	\$316	49.10	35.40	26.70	0	0	0	0	0	0	0
\$316	\$320	49.80	36.00	27.30	0	0	0	0	0	0	0
\$320	\$324	50.50	36.60	27.90	0	0	0	0	0	0	0
\$324	\$328	51.20	37.20	28.50	0	0	0	0	0	0	0
\$328	\$332	51.90	37.80	29.10	0	0	0	0	0	0	0
\$332	\$336	52.60	38.40	29.70	0	0	0	0	0	0	0
\$336	\$340	53.30	39.00	30.30	0	0	0	0	0	0	0
\$340	\$344	54.00	39.60	30.90	0	0	0	0	0	0	0
\$344	\$348	54.70	40.20	31.50	0	0	0	0	0	0	0
\$348	\$352	55.40	40.80	32.10	0	0	0	0	0	0	0
\$352	\$356	56.10	41.40	32.70	0	0	0	0	0	0	0
\$356	\$360	56.80	42.00	33.30	0	0	0	0	0	0	0
\$360	\$364	57.50	42.60	33.90	0	0	0	0	0	0	0
\$364	\$368	58.20	43.20	34.50	0	0	0	0	0	0	0
\$368	\$372	58.90	43.80	35.10	0	0	0	0	0	0	0
\$372	\$376	59.60	44.40	35.70	0	0	0	0	0	0	0
\$376	\$380	60.30	45.00	36.30	0	0	0	0	0	0	0
\$380	\$384	61.00	45.60	36.90	0	0	0	0	0	0	0
\$384	\$388	61.70	46.20	37.50	0	0	0	0	0	0	0
\$388	\$392	62.40	46.80	38.10	0	0	0	0	0	0	0
\$392	\$396	63.10	47.40	38.70	0	0	0	0	0	0	0
\$396	\$400	63.80	48.00	39.30	0	0	0	0	0	0	0
\$400	\$404	64.50	48.60	39.90	0	0	0	0	0	0	0
\$404	\$408	65.20	49.20	40.50	0	0	0	0	0	0	0
\$408	\$412	65.90	49.80	41.10	0	0	0	0	0	0	0
\$412	\$416	66.60	50.40	41.70	0	0	0	0	0	0	0
\$416	\$420	67.30	51.00	42.30	0	0	0	0	0	0	0
\$420	\$424	68.00	51.60	42.90	0	0	0	0	0	0	0
\$424	\$428	68.70	52.20	43.50	0	0	0	0	0	0	0
\$428	\$432	69.40	52.80	44.10	0	0	0	0	0	0	0
\$432	\$436	70.10	53.40	44.70	0	0	0	0	0	0	0
\$436	\$440	70.80	54.00	45.30	0	0	0	0	0	0	0
\$440	\$444	71.50	54.60	45.90	0	0	0	0	0	0	0
\$444	\$448	72.20	55.20	46.50	0	0	0	0	0	0	0
\$448	\$452	72.90	55.80	47.10	0	0	0	0	0	0	0
\$452	\$456	73.60	56.40	47.70	0	0	0	0	0	0	0
\$456	\$460	74.30	57.00	48.30	0	0	0	0	0	0	0
\$460	\$464	75.00	57.60	48.90	0	0	0	0	0	0	0
\$464	\$468	75.70	58.20	49.50	0	0	0	0	0	0	0
\$468	\$472	76.40	58.80	50.10	0	0	0	0	0	0	0
\$472	\$476	77.10	59.40	50.70	0	0	0	0	0	0	0
\$476	\$480	77.80	60.00	51.30	0	0	0	0	0	0	0
\$480	\$484	78.50	60.60	51.90	0	0	0	0	0	0	0
\$484	\$488	79.20	61.20	52.50	0	0	0	0	0	0	0
\$488	\$492	79.90	61.80	53.10	0	0	0	0	0	0	0
\$492	\$496	80.60	62.40	53.70	0	0	0	0	0	0	0
\$496	\$500	81.30	63.00	54.30	0	0	0	0	0	0	0
\$500	\$504	82.00	63.60	54.90	0	0	0	0	0	0	0
\$504	\$508	82.70	64.20	55.50	0	0	0	0	0	0	0
\$508	\$512	83.40	64.80	56.10	0	0	0	0	0	0	0
\$512	\$516	84.10	65.40	56.70	0	0	0	0	0	0	0
\$516	\$520	84.80	66.00	57.30	0	0	0	0	0	0	0
\$520	\$524	85.50	66.60	57.90	0	0	0	0	0	0	0
\$524	\$528	86.20	67.20	58.50	0	0	0	0	0	0	0
\$528	\$532	86.90	67.80	59.10	0	0	0	0	0	0	0
\$532	\$536	87.60	68.40	59.70	0	0	0	0	0	0	0
\$536	\$540	88.30	69.00	60.30	0	0	0	0	0	0	0
\$540	\$544	89.00	69.60	60.90	0	0	0	0	0	0	0
\$544	\$548	89.70	70.20	61.50	0	0	0	0	0	0	0
\$548	\$552	90.40	70.80	62.10	0	0	0	0	0	0	0
\$552	\$556	91.10	71.40	62.70	0	0	0	0	0	0	0
\$556	\$560	91.80	72.00	63.30	0	0	0	0	0	0	0
\$560	\$564	92.50	72.60	63.90	0	0	0	0	0	0	0
\$564	\$568	93.20	73.20	64.50	0	0	0	0	0	0	0
\$568	\$572	93.90	73.80	65.10	0	0	0	0	0	0	0
\$572	\$576	94.60	74.40	65.70	0	0	0	0	0	0	0
\$576	\$580	95.30	75.00	66.30	0	0	0	0	0	0	0
\$580	\$584	96.00	75.60	66.90	0	0	0	0	0	0	0
\$584	\$588	96.70	76.20	67.50	0	0	0	0	0	0	0
\$588	\$592	97.40	76.80	68.10	0	0	0	0	0	0	0
\$592	\$596	98.10	77.40	68.70	0	0	0	0	0	0	0
\$596	\$600	98.80	78.00	69.30	0	0	0	0	0	0	0
\$600	\$604	99.50	78.60	69.90	0	0	0	0	0	0	0
\$604	\$608	100.20	79.20	70.50	0	0	0	0	0	0	0
\$608	\$612	100.90	79.80	71.10	0	0	0	0	0	0	0
\$612	\$616	101.6									



If the payroll period with respect to an employee is monthly and he is not married—										
And the wages are—		And the number of withholding exemptions claimed is—								
At least—	But less than—	0	1	2	3	4	5	6	7	8 or more
The amount of income tax to be withheld shall be—										
\$1,120	\$1,160	\$243.60	\$226.10	\$208.60	\$191.10	\$174.10	\$159.50	\$144.90	\$130.40	\$118.80
\$1,160	\$1,200	\$255.60	\$238.10	\$220.60	\$203.10	\$185.60	\$169.50	\$154.90	\$140.40	\$128.80
\$1,200	\$1,240	\$267.60	\$250.10	\$232.60	\$215.10	\$197.60	\$181.50	\$166.90	\$152.40	\$140.80
\$1,240	\$1,280	\$279.60	\$262.10	\$244.60	\$227.10	\$209.60	\$193.50	\$178.90	\$164.40	\$152.80
\$1,280	\$1,320	\$291.60	\$274.10	\$256.60	\$239.10	\$221.60	\$205.50	\$190.90	\$176.40	\$164.80
\$1,320	\$1,360	\$303.60	\$286.10	\$268.60	\$251.10	\$233.60	\$217.50	\$202.90	\$188.40	\$176.80
\$1,360	\$1,400	\$315.60	\$298.10	\$280.60	\$263.10	\$245.60	\$229.50	\$214.90	\$200.40	\$188.80
\$1,400	\$1,440	\$327.60	\$310.10	\$292.60	\$275.10	\$257.60	\$241.50	\$226.90	\$212.40	\$200.80
\$1,440	\$1,480	\$339.60	\$322.10	\$304.60	\$287.10	\$269.60	\$253.50	\$238.90	\$224.40	\$212.80
\$1,480	\$1,520	\$351.60	\$334.10	\$316.60	\$299.10	\$281.60	\$265.50	\$250.90	\$236.40	\$224.80
30 percent of the excess over \$1,520 plus—										
\$1,520 and over		\$357.60	\$340.10	\$322.60	\$305.10	\$287.60	\$270.10	\$252.60	\$235.10	\$217.60
										\$200.10
										\$182.60
If the payroll period with respect to an employee is monthly and he is married—										
And the wages are—		And the number of withholding exemptions claimed is—								
At least—	But less than—	0	1	2	3	4	5	6	7	8 or more
The amount of income tax to be withheld shall be—										
\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$16	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$20	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$24	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$28	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$32	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$36	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$40	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$44	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$48	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$52	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$56	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$64	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$68	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$72	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$76	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$84	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$88	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$92	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$96	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$100	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$104	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$108	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$112	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$116	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$124	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$128	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$132	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$136	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$140	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$144	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$148	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$152	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$156	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$160	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$164	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$168	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$172	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$176	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$180	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$184	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



If the payroll period with respect to an employee is a daily payroll period or a miscellaneous payroll period and he is not married—

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										10 or more
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	
The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such periods—												
\$0.25	\$0.50	\$1.45	\$1.10	\$0.80	\$0.45	\$0.15	\$0	\$0	\$0	\$0	\$0	\$0
\$0.50	\$0.75	1.45	1.15	.85	.60	.20	.00	.00	.00	.00	.00	.00
\$0.75	\$1.00	1.50	1.20	.90	.65	.25	.00	.00	.00	.00	.00	.00
\$1.00	\$1.25	1.60	1.35	1.00	.70	.35	.10	.00	.00	.00	.00	.00
\$1.25	\$1.50	1.65	1.40	1.10	.75	.45	.15	.00	.00	.00	.00	.00
\$1.50	\$1.75	1.75	1.50	1.20	.85	.55	.25	.00	.00	.00	.00	.00
\$1.75	\$2.00	1.85	1.60	1.35	.95	.60	.30	.05	.00	.00	.00	.00
\$2.00	\$2.25	1.95	1.70	1.45	1.05	.70	.40	.10	.00	.00	.00	.00
\$2.25	\$2.50	2.05	1.85	1.55	1.10	.80	.45	.15	.00	.00	.00	.00
\$2.50	\$2.75	2.15	1.95	1.65	1.20	.85	.55	.25	.00	.00	.00	.00
\$2.75	\$3.00	2.25	2.05	1.75	1.30	.95	.65	.30	.05	.00	.00	.00
\$3.00	\$3.25	2.35	2.15	1.85	1.40	1.05	.75	.40	.10	.00	.00	.00
\$3.25	\$3.50	2.45	2.25	1.95	1.55	1.20	.90	.55	.20	.00	.00	.00
\$3.50	\$3.75	2.55	2.35	2.05	1.65	1.30	.95	.65	.35	.05	.00	.00
\$3.75	\$4.00	2.65	2.45	2.15	1.75	1.40	1.05	.75	.40	.10	.00	.00
\$4.00	\$4.25	2.75	2.55	2.25	1.85	1.45	1.15	.80	.50	.20	.00	.00
\$4.25	\$4.50	2.85	2.65	2.35	1.95	1.55	1.25	.90	.65	.35	.05	.00
\$4.50	\$4.75	2.95	2.75	2.45	2.05	1.65	1.35	1.00	.75	.40	.10	.00
\$4.75	\$5.00	3.05	2.85	2.55	2.15	1.75	1.40	1.05	.80	.50	.20	.00
\$5.00	\$5.25	3.15	2.95	2.65	2.25	1.85	1.45	1.15	.85	.55	.25	.05
\$5.25	\$5.50	3.25	3.05	2.75	2.35	1.95	1.55	1.25	.95	.65	.35	.05
\$5.50	\$5.75	3.35	3.15	2.85	2.45	2.05	1.65	1.35	1.05	.75	.40	.10
\$5.75	\$6.00	3.45	3.25	2.95	2.55	2.15	1.75	1.45	1.15	.85	.55	.25
\$6.00	\$6.25	3.55	3.35	3.05	2.65	2.25	1.85	1.55	1.25	.95	.65	.35
\$6.25	\$6.50	3.65	3.45	3.15	2.75	2.35	1.95	1.65	1.35	1.05	.75	.40
\$6.50	\$6.75	3.75	3.55	3.25	2.85	2.45	2.05	1.75	1.45	1.15	.85	.55
\$6.75	\$7.00	3.85	3.65	3.35	2.95	2.55	2.15	1.85	1.55	1.25	.95	.65
\$7.00	\$7.25	3.95	3.75	3.45	3.05	2.65	2.25	1.95	1.65	1.35	1.05	.75
\$7.25	\$7.50	4.05	3.85	3.55	3.15	2.75	2.35	2.05	1.75	1.45	1.15	.85
\$7.50	\$7.75	4.15	3.95	3.65	3.25	2.85	2.45	2.15	1.85	1.55	1.25	.95
\$7.75	\$8.00	4.25	4.05	3.75	3.35	2.95	2.55	2.25	1.95	1.65	1.35	1.05
\$8.00	\$8.25	4.35	4.15	3.85	3.45	3.05	2.65	2.35	2.05	1.75	1.45	1.15
\$8.25	\$8.50	4.45	4.25	3.95	3.55	3.15	2.75	2.45	2.15	1.85	1.55	1.25
\$8.50	\$8.75	4.55	4.35	4.05	3.65	3.25	2.85	2.55	2.25	1.95	1.65	1.35
\$8.75	\$9.00	4.65	4.45	4.15	3.75	3.35	2.95	2.65	2.35	2.05	1.75	1.45
\$9.00	\$9.25	4.75	4.55	4.25	3.85	3.45	3.05	2.75	2.45	2.15	1.85	1.55
\$9.25	\$9.50	4.85	4.65	4.35	3.95	3.55	3.15	2.85	2.55	2.25	1.95	1.65
\$9.50	\$9.75	4.95	4.75	4.45	4.05	3.65	3.25	2.95	2.65	2.35	2.05	1.75
\$9.75	\$10.00	5.05	4.85	4.55	4.15	3.75	3.35	3.05	2.75	2.45	2.15	1.85
\$10.00	\$10.25	5.15	4.95	4.65	4.25	3.85	3.45	3.15	2.85	2.55	2.25	1.95
\$10.25	\$10.50	5.25	5.05	4.75	4.35	3.95	3.55	3.25	2.95	2.65	2.35	2.05
\$10.50	\$10.75	5.35	5.15	4.85	4.45	4.05	3.65	3.35	3.05	2.75	2.45	2.15
\$10.75	\$11.00	5.45	5.25	4.95	4.55	4.15	3.75	3.45	3.15	2.85	2.55	2.25
\$11.00	\$11.25	5.55	5.35	5.05	4.65	4.25	3.85	3.55	3.25	2.95	2.65	2.35
\$11.25	\$11.50	5.65	5.45	5.15	4.75	4.35	3.95	3.65	3.35	3.05	2.75	2.45
\$11.50	\$11.75	5.75	5.55	5.25	4.85	4.45	4.05	3.75	3.45	3.15	2.85	2.55
\$11.75	\$12.00	5.85	5.65	5.35	4.95	4.55	4.15	3.85	3.55	3.25	2.95	2.65
\$12.00	\$12.25	5.95	5.75	5.45	5.05	4.65	4.25	3.95	3.65	3.35	3.05	2.75
\$12.25	\$12.50	6.05	5.85	5.55	5.15	4.75	4.35	4.05	3.75	3.45	3.15	2.85
\$12.50	\$12.75	6.15	5.95	5.65	5.25	4.85	4.45	4.15	3.85	3.55	3.25	2.95
\$12.75	\$13.00	6.25	6.05	5.75	5.35	4.95	4.55	4.25	3.95	3.65	3.35	3.05
\$13.00	\$13.25	6.35	6.15	5.85	5.45	5.05	4.65	4.35	4.05	3.75	3.45	3.15
\$13.25	\$13.50	6.45	6.25	5.95	5.55	5.15	4.75	4.45	4.15	3.85	3.55	3.25
\$13.50	\$13.75	6.55	6.35	6.05	5.65	5.25	4.85	4.55	4.25	3.95	3.65	3.35
\$13.75	\$14.00	6.65	6.45	6.15	5.75	5.35	4.95	4.65	4.35	4.05	3.75	3.45
\$14.00	\$14.25	6.75	6.55	6.25	5.85	5.45	5.05	4.75	4.45	4.15	3.85	3.55
\$14.25	\$14.50	6.85	6.65	6.35	5.95	5.55	5.15	4.85	4.55	4.25	3.95	3.65
\$14.50	\$14.75	6.95	6.75	6.45	6.05	5.65	5.25	4.95	4.65	4.35	4.05	3.75
\$14.75	\$15.00	7.05	6.85	6.55	6.15	5.75	5.35	5.05	4.75	4.45	4.15	3.85
\$15.00	\$15.25	7.15	6.95	6.65	6.25	5.85	5.45	5.15	4.85	4.55	4.25	3.95
\$15.25	\$15.50	7.25	7.05	6.75	6.35	5.95	5.55	5.25	4.95	4.65	4.35	4.05
\$15.50	\$15.75	7.35	7.15	6.85	6.45	6.05	5.65	5.35	5.05	4.75	4.45	4.15
\$15.75	\$16.00	7.45	7.25	6.95	6.55	6.15	5.75	5.45	5.15	4.85	4.55	4.25
\$16.00	\$16.25	7.55	7.35	7.05	6.65	6.25	5.85	5.55	5.25	4.95	4.65	4.35
\$16.25	\$16.50	7.65	7.45	7.15	6.75	6.35	5.95	5.65	5.35	5.05	4.75	4.45
\$16.50	\$16.75	7.75	7.55	7.25	6.85	6.45	6.05	5.75	5.45	5.15	4.85	4.55
\$16.75	\$17.00	7.85	7.65	7.35	6.95	6.55	6.15	5.85	5.55	5.25	4.95	4.65
\$17.00	\$17.25	7.95	7.75	7.45	7.05	6.65	6.25	5.95	5.65	5.35	5.05	4.75
\$17.25	\$17.50	8.05	7.85	7.55	7.15	6.75	6.35	6.05	5.75	5.45	5.15	4.85
\$17.50	\$17.75	8.15	7.95	7.65	7.25	6.85	6.45	6.15	5.85	5.55	5.25	4.95
\$17.75	\$18.00	8.25	8.05	7.75	7.35	6.95	6.55	6.25	5.95	5.65	5.35	5.05
\$18.00	\$18.25	8.35	8.15	7.85	7.45	7.05	6.65	6.35	6.05	5.75	5.45	5.15
\$18.25	\$18.50	8.45	8.25	7.95	7.55	7.15	6.75	6.45	6.15	5.85	5.55	5.25
\$18.50	\$18.75	8.55	8.35	8.05	7.65	7.25	6.85	6.55	6.25	5.95	5.65	5.35
\$18.75	\$19.00	8.65	8.45	8.15	7.75	7.35	6.95	6.65	6.35	6.05	5.75	5.45
\$19.00	\$19.25	8.75	8.55	8.25	7.85	7.45	7.05	6.75	6.45	6.15	5.85	5.55
\$19.25	\$19.50	8.85	8.65	8.35	7.95	7.55	7.15	6.85	6.55	6.25	5.95	5.65
\$19.50	\$19.75	8.95	8.75	8.45	8.05	7.65	7.25	6.95	6.65	6.35	6.05	5.75
\$19.75	\$20.00	9.05	8.85	8.55	8.15	7.75	7.35	7.05	6.75	6.45	6.15	5.85
\$20.00	\$20.25	9.15	8.95	8.65	8.25	7.85	7.45	7.15	6.85	6.55	6.25	5.95
\$20.25	\$20.50	9.25	9.05	8.75	8.35	7.95	7.55	7.25	6.95	6.65	6.35	6.05
\$20.50	\$20.75	9.35	9.15	8.85	8.45	8.05	7.65	7.35	7.05	6.75	6.45	6.15
\$20.75	\$21.00	9.45	9.25	8.95	8.55	8.15	7.75	7.45	7.15	6.85	6.55	6.25
\$21.00	\$21.25	9.55	9.35	9.05	8.65	8.25	7.85	7.55	7.25	6.95	6.65	6.35
\$21.25	\$21.50	9.65	9.45	9.15	8.75	8.35	7.95	7.65	7.35	7.05	6.75	6.45
\$21.50	\$21.75	9.75	9.55	9.25	8.85	8.45	8.05	7.75	7.45	7.15	6.85	6.55
\$21.75	\$22.00	9.85	9.65	9.35	8.95	8.55	8.15	7.85	7.55	7.25	6.95	6.65
\$22.00	\$22.25	9.95	9.75	9.45	9.05	8.65	8.25	7.95	7.65	7.35	7.05	6.75
\$22.25	\$22.50	10.05	9.85	9.55	9.15	8.75	8.35	8.05	7.75	7.45	7.15	6.85
\$22.50	\$22.75	10.15	9.95	9.65	9.25	8.85	8.45	8.15	7.85	7.55	7.25	6.95
\$22.75	\$23.00	10.25	10.05	9.75	9.35	8.95	8.55	8.25	7.95	7.65	7.35	7.05
\$23.00	\$23.25	10.35	10.15	9.85	9.45	9.05	8.65	8.35	8.05	7.75	7.45	7.15
\$23.25	\$23.50	10.45	10.25	9.95	9.55	9.15	8.75	8.45	8.15	7.85	7.55	7.25
\$23.50	\$23.75	10.55	10.35	10.05	9.65	9.25	8.85	8.55	8.25	7.95	7.65	7.35
\$23.75	\$24.00	10.65	10.45	10.15	9.75	9.35	8.95	8.65	8.35	8.05	7.75	7.45
\$24.00	\$24.25											



If the payroll period with respect to an employee is a daily payroll period or a miscellaneous payroll period and he is married—

[illegible]



(b) With respect to wages paid after March 4, 1964, and before May 1, 1966, the following tables shall be used:

If the payroll period with respect to an employee is weekly—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
The amount of tax to be withheld shall be—											
\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$13	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$14	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$16	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$17	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$18	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$19	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$20	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$21	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$22	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$23	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$24	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$25	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$26	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$27	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$28	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$29	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$30	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$31	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$32	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$33	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$34	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$35	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$36	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$37	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$38	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$39	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$40	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$41	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$42	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$43	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$44	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$45	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$46	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$47	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$48	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$49	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$51	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$52	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$53	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$54	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$55	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$56	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$57	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$58	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$59	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$61	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$62	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$63	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$64	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$65	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$66	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$67	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$68	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$69	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$70	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$71	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$72	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$73	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$74	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$75	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$76	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$77	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$78	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$81	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$82	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$83	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$84	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$85	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$86	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$87	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$88	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$89	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$90	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$91	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$92	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$93	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$94	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$95	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$96	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$97	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$98	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$99	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

If the payroll period with respect to an employee is weekly—

		0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$92	\$94	\$13.00	\$11.20	\$9.40	\$7.60	\$5.80	\$4.00	\$2.30	\$0.50	\$0	\$0	\$0
\$93	\$95	\$13.30	\$11.50	\$9.70	\$7.90	\$6.10	\$4.30	\$2.50	\$0.70	\$0	\$0	\$0
\$94	\$96	\$13.60	\$11.80	\$10.00	\$8.20	\$6.40	\$4.60	\$2.80	\$1.00	\$0	\$0	\$0
\$95	\$97	\$13.90	\$12.10	\$10.30	\$8.50	\$6.70	\$4.90	\$3.10	\$1.30	\$0	\$0	\$0
\$96	\$98	\$14.20	\$12.40	\$10.60	\$8.80	\$7.00	\$5.20	\$3.40	\$1.60	\$0	\$0	\$0
\$97	\$99	\$14.50	\$12.70	\$10.90	\$9.10	\$7.30	\$5.50	\$3.70	\$1.90	\$0	\$0	\$0
\$98	\$100	\$14.80	\$13.00	\$11.20	\$9.40	\$7.60	\$5.80	\$4.00	\$2.10	\$0	\$0	\$0
\$99	\$101	\$15.10	\$13.30	\$11.50	\$9.70	\$7.90	\$6.10	\$4.30	\$2.30	\$0	\$0	\$0
\$100	\$102	\$15.40	\$13.60	\$11.80	\$10.00	\$8.20	\$6.40	\$4.60	\$2.50	\$0	\$0	\$0
\$101	\$103	\$15.70	\$13.90	\$12.10	\$10.30	\$8.50	\$6.70	\$4.90	\$2.80	\$0	\$0	\$0
\$102	\$104	\$16.00	\$14.20	\$12.40	\$10.60	\$8.80	\$7.00	\$5.20	\$3.10	\$0	\$0	\$0
\$103	\$105	\$16.30	\$14.50	\$12.70	\$10.90	\$9.10	\$7.30	\$5.50	\$3.40	\$0	\$0	\$0
\$104	\$106	\$16.60	\$14.80	\$13.00	\$11.20	\$9.40	\$7.60	\$5.80	\$3.70	\$0	\$0	\$0
\$105	\$107	\$16.90	\$15.10	\$13.30	\$11.50	\$9.70	\$7.90	\$6.10	\$4.00	\$0	\$0	\$0
\$106	\$108	\$17.20	\$15.40	\$13.60	\$11.80	\$10.00	\$8.20	\$6.40	\$4.30	\$0	\$0	\$0
\$107	\$109	\$17.50	\$15.70	\$13.90	\$12.10	\$10.30	\$8.50	\$6.70	\$4.60	\$0	\$0	\$0
\$108	\$110	\$17.80	\$16.00	\$14.20	\$12.40	\$10.60	\$8.80	\$7.00	\$4.90	\$0	\$0	\$0
\$109	\$111	\$18.10	\$16.30	\$14.50	\$12.70	\$10.90	\$9.10	\$7.30	\$5.20	\$0	\$0	\$0
\$110	\$112	\$18.40	\$16.60	\$14.80	\$13.00	\$11.20	\$9.40	\$7.60	\$5.50	\$0	\$0	\$0
\$111	\$113	\$18.70	\$16.90	\$15.10	\$13.30	\$11.50	\$9.70	\$7.90	\$5.80	\$0	\$0	\$0
\$112	\$114	\$19.00	\$17.20	\$15.40	\$13.60	\$11.80	\$10.00	\$8.20	\$6.10	\$0	\$0	\$0
\$113	\$115	\$19.30	\$17.50	\$15.70	\$13.90	\$12.10	\$10.30	\$8.50	\$6.40	\$0	\$0	\$0
\$114	\$116	\$19.60	\$17.80	\$16.00	\$14.20	\$12.40	\$10.60	\$8.80	\$6.70	\$0	\$0	\$0
\$115	\$117	\$19.90	\$18.10	\$16.30	\$14.50	\$12.70	\$10.90	\$9.10	\$7.00	\$0	\$0	\$0
\$116	\$118	\$20.20	\$18.40	\$16.60	\$14.80	\$13.00	\$11.20	\$9.40	\$7.30	\$0	\$0	\$0
\$117	\$119	\$20.50	\$18.70	\$16.90	\$15.10	\$13.30	\$11.50	\$9.70	\$7.60	\$0	\$0	\$0
\$118	\$120	\$20.80	\$19.00	\$17.20	\$15.40	\$13.60	\$11.80	\$10.00	\$7.90	\$0	\$0	\$0
\$119	\$121	\$21.10	\$19.30	\$17.50	\$15.70	\$13.90	\$12.10	\$10.30	\$8.20	\$0	\$0	\$0
\$120	\$122	\$21.40	\$19.60	\$17.80	\$16.00	\$14.20	\$12.40	\$10.60	\$8.50	\$0	\$0	\$0
\$121	\$123	\$21.70	\$19.90	\$18.10	\$16.30	\$14.50	\$12.70	\$10.90	\$8.80	\$0	\$0	\$0
\$122	\$124	\$22.00	\$20.20	\$18.40	\$16.60	\$14.80	\$13.00	\$11.20	\$9.10	\$0	\$0	\$0
\$123	\$125	\$22.30	\$20.50	\$18.70	\$16.90	\$15.10	\$13.30	\$11.50	\$9.40	\$0	\$0	\$0
\$124	\$126	\$22.60	\$20.80	\$19.00	\$17.20	\$15.40	\$13.60	\$11.80	\$9.70	\$0	\$0	\$0
\$125	\$127	\$22.90	\$21.10	\$19.30	\$17.50	\$15.70	\$13.90	\$12.10	\$10.00	\$0	\$0	\$0
\$126	\$128	\$23.20	\$21.40	\$19.60	\$17.80	\$16.00	\$14.20	\$12.40	\$10.30	\$0	\$0	\$0
\$127	\$129	\$23.50	\$21.70	\$19.90	\$18.10	\$16.30	\$14.50	\$12.70	\$10.60	\$0	\$0	\$0
\$128	\$130	\$23.80	\$22.00	\$20.20	\$18.40	\$16.60	\$14.80	\$13.00	\$10.90	\$0	\$0	\$0
\$129	\$131	\$24.10	\$22.30	\$20.50	\$18.70	\$16.90	\$15.10	\$13.30	\$11.20	\$0	\$0	\$0
\$130	\$132	\$24.40	\$22.60	\$20.80	\$19.00	\$17.20	\$15.40	\$13.60	\$11.50	\$0	\$0	\$0
\$131	\$133	\$24.70	\$22.90	\$21.10	\$19.30	\$17.50	\$15.70	\$13.90	\$12.10	\$0	\$0	\$0
\$132	\$134	\$25.00	\$23.20	\$21.40	\$19.60	\$17.80	\$16.00	\$14.20	\$12.40	\$0	\$0	\$0
\$133	\$135	\$25.30	\$23.50	\$21.70	\$19.90	\$18.10	\$16.30	\$14.50	\$12.70	\$0	\$0	\$0
\$134	\$136	\$25.60	\$23.80	\$22.00	\$20.20	\$18.40	\$16.60	\$14.80	\$13.00	\$0	\$0	\$0
\$135	\$137	\$25.90	\$24.10	\$20.50	\$18.70	\$16.90	\$15.10	\$13.30	\$11.50	\$0	\$0	\$0
\$136	\$138	\$26.20	\$24.40	\$20.80	\$19.00	\$17.20	\$15.40	\$13.60	\$11.80	\$0	\$0	\$0
\$137	\$139	\$26.50	\$24.70	\$21.10	\$19.30	\$17.50	\$15.70	\$13.90	\$12.10	\$0	\$0	\$0
\$138	\$140	\$26.80	\$25.00	\$21.40	\$19.60	\$17.80	\$16.00	\$14.20	\$12.40	\$0	\$0	\$0
\$139	\$141	\$27.10	\$25.30	\$21.70	\$19.90	\$18.10	\$16.30	\$14.50	\$12.70	\$0	\$0	\$0
\$140	\$142	\$27.40	\$25.60	\$22.00	\$20.20	\$18.40	\$16.60	\$14.80	\$13.00	\$0	\$0	\$0
\$141	\$143	\$27.70	\$25.90	\$22.30	\$20.50	\$18.70	\$16.90	\$15.10	\$13.30	\$0	\$0	\$0
\$142	\$144	\$28.00	\$26.20	\$22.60	\$20.80	\$19.00	\$17.20	\$15.40	\$13.60	\$0	\$0	\$0
\$143	\$145	\$28.30	\$26.50	\$22.90	\$21.10	\$19.30	\$17.50	\$15.70	\$13.90	\$0	\$0	\$0
\$144	\$146	\$28.60	\$26.80	\$23.20	\$21.40	\$19.60	\$17.80	\$16.00	\$14.20	\$0	\$0	\$0
\$145	\$147	\$28.90	\$27.10	\$23.50	\$21.70	\$19.90	\$18.10	\$16.30	\$14.50	\$0	\$0	\$0
\$146	\$148	\$29.20	\$27.40	\$23.80	\$22.00	\$20.20	\$18.40	\$16.60	\$14.80	\$0	\$0	\$0
\$147	\$149	\$29.50	\$27.70	\$24.10	\$20.50	\$18.70	\$16.90	\$15.10	\$13.30	\$0	\$0	\$0
\$148	\$150	\$29.80	\$28.00	\$24.40	\$20.80	\$19.00	\$17.20	\$15.40	\$13.60	\$0	\$0	\$0
\$149	\$151	\$30.10	\$28.30	\$24.70	\$21.10	\$19.30	\$17.50	\$15.70	\$13.90	\$0	\$0	\$0
\$150	\$152	\$30.40	\$28.60	\$25.00	\$21.40	\$19.60	\$17.80	\$16.00	\$14.20	\$0	\$0	\$0
\$151	\$153	\$30.70	\$28.90	\$25.30	\$21.70	\$19.90	\$18.10	\$16.30	\$14.50	\$0	\$0	\$0
\$152	\$154	\$31.00	\$29.20	\$25.60	\$22.00	\$20.20	\$18.40	\$16.60	\$14.80	\$0	\$0	\$0
\$153	\$155	\$31.30	\$29.50	\$25.90	\$22.30	\$20.50	\$18.70	\$16.90	\$15.10	\$0	\$0	\$0
\$154	\$156	\$31.60	\$29.80	\$26.20	\$22.60	\$20.80	\$19.00	\$17.20	\$15.40	\$0	\$0	\$0
\$155	\$157	\$31.90	\$30.10	\$26.50	\$22.90	\$21.10	\$19.30	\$17.50	\$15.70	\$0	\$0	\$0
\$156	\$158	\$32.20	\$30.40	\$26.80	\$23.20	\$21.40	\$19.60	\$17.80	\$16.00	\$0	\$0	\$0
\$157	\$159	\$32.50	\$30.70	\$27.10	\$23.50	\$21.70	\$19.90	\$18.10	\$16.30	\$0	\$0	\$0
\$158	\$160	\$32.80	\$31.00	\$27.40	\$23.80	\$22.00	\$20.20	\$18.40	\$16.60	\$0	\$0	\$0
\$159	\$161	\$33.10	\$31.30	\$27.70	\$24.10	\$20.50	\$18.70	\$16.90	\$15.10	\$0	\$0	\$0
\$160	\$162	\$33.40	\$31.60	\$28.00	\$24.40	\$20.80	\$19.00	\$17.20	\$15.40	\$0	\$0	\$0
\$161	\$163	\$33.70	\$31.90	\$28.30	\$24.70	\$21.10	\$19.30	\$17.50	\$15.70	\$0	\$0	\$0
\$162	\$164	\$34.00	\$32.20	\$28.60	\$25.00	\$21.40	\$19.60	\$17.80	\$16.00	\$0	\$0	\$0
\$163	\$165	\$34.30	\$32.50	\$28.90	\$25.30	\$21.70	\$19.90	\$18.10	\$16.30	\$0	\$0	\$0
\$164	\$166	\$34.60	\$32.80	\$29.20	\$25.60	\$22.00	\$20.20	\$18.40	\$16.60	\$0	\$0	\$0
\$165	\$167	\$34.90	\$33.10	\$29.50	\$25.90	\$22.30	\$20.50	\$18.70	\$16.90	\$0	\$0	\$0
\$166	\$168	\$35.20	\$33.40	\$29.80	\$26.20	\$22.60	\$20.80	\$19.00	\$17.20	\$0	\$0	\$0
\$167	\$169	\$35.50	\$33.70	\$30.10	\$26.50	\$22.90	\$21.10	\$19.30	\$17.50	\$0	\$0	\$0
\$168	\$170	\$35.80	\$34.00	\$30.40	\$26.80	\$23.20	\$21.40	\$19.60	\$17.80	\$0	\$0	\$0
\$169	\$171	\$36.10	\$34.30	\$30.70	\$27.10	\$23.50	\$21.70	\$19.90	\$18.10	\$0	\$0	\$0
\$170	\$172	\$36.40	\$34.60	\$31.00	\$27.40	\$23.80	\$22.00	\$20.20	\$18.40	\$0	\$0	\$0
\$171	\$173	\$36.70	\$34.90	\$31.30	\$27.70	\$24.10	\$20.50	\$18.70	\$16.90	\$0	\$0	\$0
\$172	\$174	\$37.00	\$35.20	\$31.60	\$28.00	\$24.40	\$20.80	\$19.00	\$17.20	\$0	\$0	\$0
\$173	\$175	\$37.30	\$35.50	\$31.90	\$28.30	\$24.70	\$21.10	\$19.30	\$17.50	\$0	\$0	\$0
\$174	\$176	\$37.60	\$35.80	\$32.20	\$28.60	\$25.00	\$21.40	\$19.60	\$17.80	\$0	\$0	\$0
\$175	\$177	\$37.90	\$36.10	\$32.50	\$28.90	\$25.30	\$21.70	\$19.90	\$18.10	\$0	\$0	\$0
\$176	\$178	\$38.20	\$36.40	\$32.80	\$29.20	\$25.60	\$22.00	\$20.20	\$18.40	\$0	\$0	\$0
\$177	\$179	\$38.50	\$36.70	\$33.10	\$29.50	\$25.90	\$22.30	\$20.50	\$18.70	\$0	\$0	\$0
\$178	\$180	\$38.80	\$37.00	\$33.40	\$29.80	\$26.20	\$22.60	\$20.80	\$19.00	\$0	\$0	\$0
\$179	\$181	\$39.10	\$37.30	\$33.70	\$30.10	\$26.50	\$22.90	\$21.10	\$19.30	\$0	\$0	\$0
\$180	\$182	\$39.40	\$37.60	\$34.00	\$30.40	\$26.80	\$23.20	\$21.40	\$19.60	\$0	\$0	\$0
\$181	\$183	\$39.70	\$37.90	\$34.30	\$30.70	\$27.10	\$23.50	\$21.70	\$19.90	\$0	\$0	\$0
\$182	\$184	\$40.00	\$38.20	\$34.60	\$31.00	\$27.40	\$23.80	\$22.00	\$20.20	\$0	\$0	\$0
\$183	\$185	\$40.30	\$38.50	\$34.90	\$31.30	\$27.70	\$24.10	\$22.30	\$20.50	\$0	\$0	\$0
\$184	\$186	\$40.60	\$38.80	\$35.20	\$31.60	\$28.00	\$24.40	\$22.60	\$20.80	\$0	\$0	\$0
\$185	\$187	\$40.90	\$39.10	\$35.50	\$31.90	\$28.30	\$24.70	\$22.90	\$21.10	\$0	\$0	\$0
\$186	\$188	\$41.20	\$39.40	\$35.80	\$32.20	\$28.60	\$25.00	\$23.20	\$21.40	\$0	\$0	\$0
\$187	\$189	\$41.50	\$39.70	\$36.10	\$32.50	\$28.90	\$25.30	\$23.50	\$21.70	\$0	\$0	\$0
\$188	\$190	\$41.80	\$40.00	\$36.40	\$32.80	\$29.20	\$25.60	\$23.80	\$22.00	\$0	\$0	\$0
\$189	\$191	\$42.10	\$40.30	\$36.70	\$33.10	\$29.50	\$25.90	\$24.10	\$22.30	\$0	\$0	\$0
\$190	\$192	\$42.40	\$40.60	\$37.00	\$33.40	\$29.80	\$26.20	\$24.40	\$22.60	\$0	\$0	\$0
\$191	\$193	\$42.70	\$40.90	\$37.30	\$33.70	\$30.10	\$26.50	\$24.70	\$22.90	\$0	\$0	\$0
\$192	\$194	\$43.00	\$41.20	\$37.60	\$34.00	\$30.40	\$26.80	\$25.00	\$23.20	\$0	\$0	\$0
\$193	\$195	\$43.30	\$41.50	\$37.90	\$34.30	\$30.70	\$27.10	\$25.30	\$23.50	\$0	\$0	\$0
\$194	\$196	\$43.60	\$41.80	\$38.20	\$34.60	\$31.00	\$27.40	\$25.60	\$23.80	\$0	\$0	\$0
\$195	\$197	\$43.90	\$42.10	\$38.50	\$34.90	\$31.30	\$27.70	\$25.90	\$24.10	\$0	\$0	\$0
\$196	\$198	\$44.20	\$42.40	\$38.80	\$35.20	\$31.60	\$28.00	\$26.20	\$24.40	\$0	\$0	\$0
\$19												



# RULES AND REGULATIONS

9227

If the payroll period with respect to an employee is semimonthly—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
The amount of tax to be withheld shall be—											
\$0	\$28	14% of wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$28	\$30	4.10	.20	0	0	0	0	0	0	0	0
\$30	\$32	4.30	.50	0	0	0	0	0	0	0	0
\$32	\$34	4.60	1.00	0	0	0	0	0	0	0	0
\$34	\$36	4.90	1.70	0	0	0	0	0	0	0	0
\$36	\$38	5.20	1.30	0	0	0	0	0	0	0	0
\$38	\$40	5.50	1.60	0	0	0	0	0	0	0	0
\$40	\$42	5.70	1.90	0	0	0	0	0	0	0	0
\$42	\$44	6.00	2.10	0	0	0	0	0	0	0	0
\$44	\$46	6.30	2.70	0	0	0	0	0	0	0	0
\$46	\$48	6.60	3.00	0	0	0	0	0	0	0	0
\$48	\$50	6.90	3.30	0	0	0	0	0	0	0	0
\$50	\$52	7.10	3.80	0	0	0	0	0	0	0	0
\$52	\$54	7.40	4.40	0	0	0	0	0	0	0	0
\$54	\$56	7.70	4.70	0	0	0	0	0	0	0	0
\$56	\$58	8.00	5.20	0	0	0	0	0	0	0	0
\$58	\$60	8.30	5.80	0	0	0	0	0	0	0	0
\$60	\$62	8.60	6.10	0	0	0	0	0	0	0	0
\$62	\$64	8.90	6.60	0	0	0	0	0	0	0	0
\$64	\$66	9.10	7.20	0	0	0	0	0	0	0	0
\$66	\$68	9.40	7.70	0	0	0	0	0	0	0	0
\$68	\$70	9.70	8.30	0	0	0	0	0	0	0	0
\$70	\$72	10.20	8.90	0	0	0	0	0	0	0	0
\$72	\$74	10.50	9.10	0	0	0	0	0	0	0	0
\$74	\$76	10.80	9.40	0	0	0	0	0	0	0	0
\$76	\$78	11.10	9.70	0	0	0	0	0	0	0	0
\$78	\$80	11.30	10.00	0	0	0	0	0	0	0	0
\$80	\$82	11.60	10.30	0	0	0	0	0	0	0	0
\$82	\$84	11.90	10.50	0	0	0	0	0	0	0	0
\$84	\$86	12.20	10.80	0	0	0	0	0	0	0	0
\$86	\$88	12.50	11.10	0	0	0	0	0	0	0	0
\$88	\$90	12.70	11.30	0	0	0	0	0	0	0	0
\$90	\$92	13.00	11.60	0	0	0	0	0	0	0	0
\$92	\$94	13.30	11.90	0	0	0	0	0	0	0	0
\$94	\$96	13.60	12.20	0	0	0	0	0	0	0	0
\$96	\$98	13.90	12.50	0	0	0	0	0	0	0	0
\$98	\$100	14.10	12.70	0	0	0	0	0	0	0	0
\$100	\$102	14.40	13.00	0	0	0	0	0	0	0	0
\$102	\$104	14.70	13.30	0	0	0	0	0	0	0	0
\$104	\$106	15.00	13.60	0	0	0	0	0	0	0	0
\$106	\$108	15.30	13.90	0	0	0	0	0	0	0	0
\$108	\$110	15.60	14.10	0	0	0	0	0	0	0	0
\$110	\$112	15.80	14.40	0	0	0	0	0	0	0	0
\$112	\$114	16.10	14.70	0	0	0	0	0	0	0	0
\$114	\$116	16.40	15.00	0	0	0	0	0	0	0	0
\$116	\$118	16.40	15.30	0	0	0	0	0	0	0	0

If the payroll period with respect to an employee is biweekly—

And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of tax to be withheld shall be—												
\$76	\$78	\$10.80	\$7.20	\$3.60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$78	\$80	11.10	7.50	3.90	.30	0	0	0	0	0	0	0
\$80	\$82	11.30	7.80	4.20	.60	0	0	0	0	0	0	0
\$82	\$84	11.60	8.00	4.40	.90	0	0	0	0	0	0	0
\$84	\$86	11.90	8.30	4.70	1.10	0	0	0	0	0	0	0
\$86	\$88	12.20	8.60	5.00	1.40	0	0	0	0	0	0	0
\$88	\$90	12.50	8.90	5.30	1.70	0	0	0	0	0	0	0
\$90	\$92	12.70	9.20	5.60	2.00	0	0	0	0	0	0	0
\$92	\$94	13.00	9.40	5.80	2.30	0	0	0	0	0	0	0
\$94	\$96	13.30	9.70	6.10	2.50	0	0	0	0	0	0	0
\$96	\$98	13.60	10.00	6.40	2.80	0	0	0	0	0	0	0
\$98	\$100	13.90	10.30	6.70	3.10	0	0	0	0	0	0	0
\$100	\$102	14.10	10.60	7.00	3.40	0	0	0	0	0	0	0
\$102	\$104	14.40	10.80	7.20	3.70	0	0	0	0	0	0	0
\$104	\$106	14.70	11.10	7.50	3.90	.30	0	0	0	0	0	0
\$106	\$108	15.00	11.40	7.80	4.20	.60	0	0	0	0	0	0
\$108	\$110	15.30	11.70	8.10	4.50	.90	0	0	0	0	0	0
\$110	\$112	15.60	12.00	8.40	4.80	1.20	0	0	0	0	0	0
\$112	\$114	15.90	12.30	8.70	5.10	1.50	0	0	0	0	0	0
\$114	\$116	16.10	12.60	9.00	5.40	1.80	0	0	0	0	0	0
\$116	\$118	16.40	12.90	9.30	5.70	2.10	0	0	0	0	0	0
\$118	\$120	16.70	13.10	9.50	5.90	2.30	0	0	0	0	0	0
\$120	\$122	17.00	13.50	9.90	6.30	2.70	0	0	0	0	0	0
\$122	\$124	17.30	13.80	10.20	6.60	3.00	0	0	0	0	0	0
\$124	\$126	17.60	14.10	10.50	6.90	3.30	0	0	0	0	0	0
\$126	\$128	17.90	14.40	10.80	7.20	3.60	.30	0	0	0	0	0
\$128	\$130	18.20	14.60	11.00	7.40	3.80	.80	0	0	0	0	0
\$130	\$132	18.50	15.00	11.60	8.00	4.40	1.40	0	0	0	0	0
\$132	\$134	18.80	15.70	12.10	8.60	5.00	1.90	0	0	0	0	0
\$134	\$136	19.10	16.00	12.70	9.10	5.50	2.40	0	0	0	0	0
\$136	\$138	19.40	16.30	13.20	9.70	6.10	2.90	0	0	0	0	0
\$138	\$140	19.70	16.90	13.80	10.20	6.60	3.10	0	0	0	0	0
\$140	\$142	20.00	17.40	14.30	10.80	7.20	3.60	0	0	0	0	0
\$142	\$144	20.30	17.70	14.60	11.10	7.50	3.90	0	0	0	0	0
\$144	\$146	20.60	18.00	14.90	11.40	7.80	4.20	0	0	0	0	0
\$146	\$148	20.90	18.30	15.20	11.70	8.10	4.50	0	0	0	0	0
\$148	\$150	21.20	18.60	15.50	12.00	8.40	4.80	0	0	0	0	0
\$150	\$152	21.50	18.90	15.80	12.30	8.70	5.10	0	0	0	0	0
\$152	\$154	21.80	19.20	16.10	12.60	9.00	5.40	0	0	0	0	0
\$154	\$156	22.10	19.50	16.40	12.90	9.30	5.70	0	0	0	0	0
\$156	\$158	22.40	19.80	16.70	13.20	9.60	6.00	0	0	0	0	0
\$158	\$160	22.70	20.10	17.00	13.50	9.90	6.30	0	0	0	0	0
\$160	\$162	23.00	20.40	17.30	13.80	10.20	6.60	0	0	0	0	0
\$162	\$164	23.30	20.70	17.60	14.10	10.50	6.90	0	0	0	0	0
\$164	\$166	23.60	21.00	17.90	14.40	10.80	7.20	0	0	0	0	0
\$166	\$168	23.90	21.30	18.20	14.70	11.10	7.50	0	0	0	0	0
\$168	\$170	24.20	21.60	18.50	15.00	11.40	7.80	0	0	0	0	0
\$170	\$172	24.50	21.90	18.80	15.30	11.70	8.10	0	0	0	0	0
\$172	\$174	24.80	22.20	19.10	15.60	12.00	8.40	0	0	0	0	0
\$174	\$176	25.10	22.50	19.40	15.90	12.30	8.70	0	0	0	0	0
\$176	\$178	25.40	22.80	19.70	16.20	12.60	9.00	0	0	0	0	0
\$178	\$180	25.70	23.10	20.00	16.50	12.90	9.30	0	0	0	0	0
\$180	\$182	26.00	23.40	20.30	16.80	13.20	9.60	0	0	0	0	0
\$182	\$184	26.30	23.70	20.60	17.10	13.50	9.90	0	0	0	0	0
\$184	\$186	26.60	24.00	20.90	17.40	13.80	10.20	0	0	0	0	0
\$186	\$188	26.90	24.30	21.20	17.70	14.10	10.50	0	0	0	0	0
\$188	\$190	27.20	24.60	21.50	18.00	14.40	10.80	0	0	0	0	0
\$190	\$192	27.50	24.90	21.80	18.30	14.70	11.10	0	0	0	0	0
\$192	\$194	27.80	25.20	22.10	18.60	15.00	11.40	0	0	0	0	0
\$194	\$196	28.10	25.50	22.40	18.90	15.30	11.70	0	0	0	0	0
\$196	\$198	28.40	25.80	22.70	19.20	15.60	12.00	0	0	0	0	0
\$198	\$200	28.70	26.10	23.00	19.50	15.90	12.30	0	0	0	0	0
\$200	\$202	29.00	26.40	23.30	19.80	16.20	12.60	0	0	0	0	0
\$202	\$204	29.30	26.70	23.60	20.10	16.50	12.90	0	0	0	0	0
\$204	\$206	29.60	27.00	23.90	20.40	16.80	13.20	0	0	0	0	0
\$206	\$208	29.90	27.30	24.20	20.70	17.10	13.50	0	0	0	0	0
\$208	\$210	30.20	27.60	24.50	21.00	17.40	13.80	0	0	0	0	0
\$210	\$212	30.50	27.90	24.80	21.30	17.70	14.10	0	0	0	0	0
\$212	\$214	30.80	28.20	25.10	21.60	18.00	14.40	0	0	0	0	0
\$214	\$216	31.10	28.50	25.40	21.90	18.30	14.70	0	0	0	0	0
\$216	\$218	31.40	28.80	25.70	22.20	18.60	15.00	0	0	0	0	0
\$218	\$220	31.70	29.10	26.00	22.50	18.90	15.30	0	0	0	0	0
\$220	\$222	32.00	29.40	26.30	22.80	19.20	15.60	0	0	0	0	0
\$222	\$224	32.30	29.70	26.60	23.10	19.50	15.90	0	0	0	0	0
\$224	\$226	32.60	30.00	26.90	23.40	19.80	16.20	0	0	0	0	0
\$226	\$228	32.90	30.30	27.20	23.70	20.10	16.50	0	0	0	0	0
\$228	\$230	33.20	30.60	27.50	24.00	20.40	16.80	0	0	0	0	0
\$230	\$232	33.50	30.90	27.80	24.30	20.70	17.10	0	0	0	0	0
\$232	\$234	33.80	31.20	28.10	24.60	21.00	17.40	0	0	0	0	0
\$234	\$236	34.10	31.50	28.40	24.90	21.30	17.70	0	0	0	0	0
\$236	\$238	34.40	31.80	28.70	25.20	21.60	18.00	0	0	0	0	0
\$238	\$240	34.70	32.10	29.00	25.50	21.90	18.30	0	0	0	0	0
\$240	\$242	35.00	32.40	29.30	25.80	22.20	18.60	0	0	0	0	0
\$242	\$244	35.30	32.70	29.60	26.10	22.50	18.90	0	0	0	0	0
\$244	\$246	35.60	33.00	29.90	26.40	22.80	19.20	0	0	0	0	0
\$246	\$248	35.90	33.30	30.20	26.70	23.10	19.50	0	0	0	0	0
\$248	\$250	36.20	33.60	30.50	27.00	23.40	19.80	0	0	0	0	0
\$250	\$252	36.50	33.90	30.80	27.30	23.70	20.10	0	0	0	0	0
\$252	\$254	36.80	34.20	31.10	27.60	24.00	20.40	0	0	0	0	0
\$254	\$256	37.10	34.50	31.40	27.90	24.30	20.70	0	0	0	0	0
\$256	\$258	37.40	34.80	31.70	28.20	24.60	21.00	0	0	0	0	0
\$258	\$260	37.70	35.10	32.00	28.50	24.90	21.30	0	0	0	0	0
\$260	\$262	38.00	35.40	32.30	28.80	25.20	21.60	0	0	0	0	0
\$262	\$264	38.30	35.70	32.60	29.10	25.50	21.90	0	0	0	0	0
\$264	\$266	38.60	36.00	32.90	29.40	25.80	22.20	0	0	0	0	0
\$266	\$268	38.90	36.30	33.20	29.70	26.10	22.50	0	0	0	0	0
\$268	\$270	39.20	36.60	33.50	30.00	26.40	22.80	0	0	0	0	0
\$270	\$272	39.50	36.90	33.80	30.30	26.70	23.10	0	0	0	0	0
\$272	\$274	39.80	37.20	34.10	30.60	27.00	23.40	0	0	0	0	0
\$274	\$276	40.10	37.50	34.40	30.90	27.30	23.70	0	0	0	0	0
\$276	\$278	40.40	37.80	34.70	31.20	27.60	24.00	0	0	0	0	0
\$278	\$280	40.70	38.10	35.00	31.50	27.90	24.30	0	0	0	0	0
\$280	\$282	41.00	38.40	35.30	31.80	28.20	24.60	0	0	0	0	0
\$282	\$284	41.30	38.70	35.60	32.10	28.50	24.90	0	0	0	0	0
\$284	\$286	41.60	39.00	35.90	32.40	28.80	25.20	0	0	0	0	0
\$286	\$288	41.90	39.30	36.20	32.70	29.10	25.50	0	0	0	0	0
\$288	\$290	42.20	39.60	36.50	33.00	29.40	25.80	0	0	0	0	0
\$290	\$292	42.50	39.90	36.80	33.30	29.70	26.10	0	0	0	0	0
\$292	\$294	42.80	40.20	37.10	33.60	30.00	26.40	0	0	0	0	0
\$294	\$296	43.10	40.50	37.40	33.90	30.30	26.70	0	0	0	0	0
\$296	\$298	43.40	40.80	37.70	34.20	30.60	27.00	0	0	0	0	0
\$298	\$300	43.70	41.10	38.00	34.50	30.90	27.30	0	0	0	0	0
\$300	\$302	44.00	41.40	38.30	34.80	31.20	27.60	0	0	0	0	0
\$302	\$304	44.30	41.70	38.60	35.10	31.50	27.90	0	0	0	0	0
\$304	\$3											



If the payroll period with respect to an employee is semimonthly—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
The amount of tax to be withheld shall be—											
\$118	\$120	\$16.70	\$12.80	\$8.90	\$5.00	\$1.10	\$0	\$0	\$0	\$0	\$0
\$120	\$124	17.10	13.20	9.30	5.40	1.60	0	0	0	0	0
\$124	\$128	17.60	13.80	9.90	6.00	2.10	0	0	0	0	0
\$128	\$132	18.20	14.30	10.40	6.50	2.60	0	0	0	0	0
\$132	\$136	18.80	14.90	11.00	7.10	3.20	0	0	0	0	0
\$136	\$140	19.30	15.40	11.50	7.70	3.80	0	0	0	0	0
\$140	\$144	19.90	16.00	12.10	8.20	4.30	0	0	0	0	0
\$144	\$148	20.40	16.60	12.70	8.80	4.90	1.00	0	0	0	0
\$148	\$152	21.00	17.10	13.20	9.30	5.40	1.60	0	0	0	0
\$152	\$156	21.60	17.70	13.80	9.90	6.00	2.10	0	0	0	0
\$156	\$160	22.10	18.20	14.30	10.50	6.60	2.70	0	0	0	0
\$160	\$164	22.70	18.80	14.90	11.10	7.10	3.20	0	0	0	0
\$164	\$168	23.20	19.40	15.50	11.60	7.70	3.80	0	0	0	0
\$168	\$172	23.80	19.90	16.00	12.10	8.20	4.30	0	0	0	0
\$172	\$176	24.40	20.50	16.60	12.70	8.80	4.90	1.00	0	0	0
\$176	\$180	24.90	21.00	17.10	13.20	9.30	5.50	1.60	0	0	0
\$180	\$184	25.50	21.60	17.70	13.80	9.90	6.00	2.10	0	0	0
\$184	\$188	26.00	22.20	18.30	14.40	10.50	6.60	2.70	0	0	0
\$188	\$192	26.60	22.70	18.80	14.90	11.00	7.20	3.30	0	0	0
\$192	\$196	27.10	23.20	19.40	15.50	11.60	7.70	3.80	0	0	0
\$196	\$200	27.70	23.80	19.90	16.00	12.20	8.30	4.40	1.50	0	0
\$200	\$204	28.20	24.30	20.40	16.50	12.70	8.80	4.90	2.00	0	0
\$204	\$208	28.70	24.80	20.90	17.00	13.10	9.30	5.40	2.50	0	0
\$208	\$212	29.20	25.30	21.40	17.50	13.60	9.80	5.90	3.00	0	0
\$212	\$216	30.70	26.80	22.90	19.00	15.10	11.10	7.10	4.30	0	0
\$216	\$220	31.50	27.60	23.70	19.80	15.90	12.10	8.20	4.30	0	0
\$220	\$224	31.50	27.60	23.70	19.80	15.90	12.10	8.20	4.30	1.80	0
\$224	\$228	32.90	29.00	25.10	21.20	17.30	13.50	9.60	5.70	3.20	0
\$228	\$232	34.30	30.40	26.50	22.60	18.70	14.90	11.00	7.10	4.60	0
\$232	\$236	34.30	30.40	26.50	22.60	18.70	14.90	11.00	7.10	4.60	0
\$236	\$240	35.70	31.80	27.90	24.00	20.10	16.30	12.40	8.50	6.00	0
\$240	\$244	37.10	33.20	29.30	25.40	21.50	17.70	13.80	9.90	7.40	0
\$244	\$248	37.10	33.20	29.30	25.40	21.50	17.70	13.80	9.90	7.40	0
\$248	\$252	38.50	34.60	30.70	26.80	22.90	19.10	15.20	11.30	8.50	0
\$252	\$256	38.50	34.60	30.70	26.80	22.90	19.10	15.20	11.30	8.50	0
\$256	\$260	39.90	36.00	32.10	28.20	24.30	20.50	16.40	12.70	9.90	0
\$260	\$264	39.90	36.00	32.10	28.20	24.30	20.50	16.40	12.70	9.90	0
\$264	\$268	41.30	37.40	33.50	29.60	25.70	21.80	17.60	14.00	11.30	0
\$268	\$272	41.30	37.40	33.50	29.60	25.70	21.80	17.60	14.00	11.30	0
\$272	\$276	42.70	38.80	34.90	31.00	27.10	23.10	19.00	15.10	12.70	0
\$276	\$280	42.70	38.80	34.90	31.00	27.10	23.10	19.00	15.10	12.70	0
\$280	\$284	44.10	40.20	36.30	32.40	28.50	24.40	20.20	16.20	14.00	0
\$284	\$288	44.10	40.20	36.30	32.40	28.50	24.40	20.20	16.20	14.00	0
\$288	\$292	45.50	41.60	37.70	33.80	29.90	25.90	21.60	17.60	15.40	0
\$292	\$296	45.50	41.60	37.70	33.80	29.90	25.90	21.60	17.60	15.40	0
\$296	\$300	46.90	43.00	39.10	35.20	31.30	27.10	23.10	19.00	16.80	0
\$300	\$304	46.90	43.00	39.10	35.20	31.30	27.10	23.10	19.00	16.80	0
\$304	\$308	48.30	44.40	40.50	36.60	32.70	28.50	24.60	20.70	18.20	0
\$308	\$312	48.30	44.40	40.50	36.60	32.70	28.50	24.60	20.70	18.20	0
\$312	\$316	49.70	45.80	41.90	38.00	34.10	29.90	26.10	22.10	19.60	0
\$316	\$320	49.70	45.80	41.90	38.00	34.10	29.90	26.10	22.10	19.60	0
\$320	\$324	51.10	47.20	43.30	39.40	35.50	31.30	27.50	23.70	20.80	0
\$324	\$328	51.10	47.20	43.30	39.40	35.50	31.30	27.50	23.70	20.80	0
\$328	\$332	52.50	48.60	44.70	40.80	36.90	32.70	28.90	24.90	22.20	0
\$332	\$336	52.50	48.60	44.70	40.80	36.90	32.70	28.90	24.90	22.20	0
\$336	\$340	53.90	49.90	46.10	42.20	38.30	34.10	30.30	26.50	23.60	0
\$340	\$344	53.90	49.90	46.10	42.20	38.30	34.10	30.30	26.50	23.60	0
\$344	\$348	55.30	51.30	47.50	43.60	39.70	35.50	31.70	27.90	24.80	0
\$348	\$352	55.30	51.30	47.50	43.60	39.70	35.50	31.70	27.90	24.80	0
\$352	\$356	56.70	52.70	48.90	45.00	41.10	36.90	33.10	29.10	26.00	0
\$356	\$360	56.70	52.70	48.90	45.00	41.10	36.90	33.10	29.10	26.00	0
\$360	\$364	58.10	54.10	50.30	46.40	42.50	38.30	34.50	30.50	27.40	0
\$364	\$368	58.10	54.10	50.30	46.40	42.50	38.30	34.50	30.50	27.40	0
\$368	\$372	59.50	55.50	51.70	47.80	43.90	39.70	35.90	31.90	28.60	0
\$372	\$376	59.50	55.50	51.70	47.80	43.90	39.70	35.90	31.90	28.60	0
\$376	\$380	60.90	56.90	53.10	49.20	45.30	41.10	37.30	33.30	30.00	0
\$380	\$384	60.90	56.90	53.10	49.20	45.30	41.10	37.30	33.30	30.00	0
\$384	\$388	62.30	58.30	54.50	50.60	46.70	42.50	38.60	34.70	31.20	0
\$388	\$392	62.30	58.30	54.50	50.60	46.70	42.50	38.60	34.70	31.20	0
\$392	\$396	63.70	59.70	55.90	52.00	48.10	43.90	40.10	36.30	32.60	0
\$396	\$400	63.70	59.70	55.90	52.00	48.10	43.90	40.10	36.30	32.60	0
\$400	\$404	65.10	61.10	57.30	53.50	49.50	45.50	41.50	37.50	33.60	0
\$404	\$408	65.10	61.10	57.30	53.50	49.50	45.50	41.50	37.50	33.60	0
\$408	\$412	66.50	62.50	58.70	54.90	50.90	46.90	42.90	38.90	34.60	0
\$412	\$416	66.50	62.50	58.70	54.90	50.90	46.90	42.90	38.90	34.60	0
\$416	\$420	67.90	63.90	60.10	56.30	52.30	48.30	44.30	40.30	36.00	0
\$420	\$424	67.90	63.90	60.10	56.30	52.30	48.30	44.30	40.30	36.00	0
\$424	\$428	69.30	65.30	61.50	57.70	53.70	49.70	45.70	41.70	37.00	0
\$428	\$432	69.30	65.30	61.50	57.70	53.70	49.70	45.70	41.70	37.00	0
\$432	\$436	70.70	66.70	62.90	59.10	55.10	51.10	47.10	43.10	38.00	0
\$436	\$440	70.70	66.70	62.90	59.10	55.10	51.10	47.10	43.10	38.00	0
\$440	\$444	72.10	68.10	64.30	60.50	56.50	52.50	48.50	44.50	39.00	0
\$444	\$448	72.10	68.10	64.30	60.50	56.50	52.50	48.50	44.50	39.00	0
\$448	\$452	73.50	69.50	65.70	61.90	57.90	53.90	49.90	45.90	40.00	0
\$452	\$456	73.50	69.50	65.70	61.90	57.90	53.90	49.90	45.90	40.00	0
\$456	\$460	74.90	70.90	67.10	63.30	59.30	55.30	51.30	47.30	41.00	0
\$460	\$464	74.90	70.90	67.10	63.30	59.30	55.30	51.30	47.30	41.00	0
\$464	\$468	76.30	72.30	68.50	64.70	60.70	56.70	52.70	48.70	42.00	0
\$468	\$472	76.30	72.30	68.50	64.70	60.70	56.70	52.70	48.70	42.00	0
\$472	\$476	77.70	73.70	69.90	66.10	62.10	58.10	54.10	50.10	43.00	0
\$476	\$480	77.70	73.70	69.90	66.10	62.10	58.10	54.10	50.10	43.00	0
\$480	\$484	79.10	75.10	71.30	67.50	63.50	59.50	55.50	51.50	44.00	0
\$484	\$488	79.10	75.10	71.30	67.50	63.50	59.50	55.50	51.50	44.00	0
\$488	\$492	80.50	76.50	72.70	68.90	64.90	60.90	56.90	52.90	45.00	0
\$492	\$496	80.50	76.50	72.70	68.90	64.90	60.90	56.90	52.90	45.00	0
\$496	\$500	81.90	77.90	74.10	70.30	66.30	62.30	58.30	54.30	46.00	0
\$500	\$504	81.90	77.90	74.10	70.30	66.30	62.30	58.30	54.30	46.00	0
\$504	\$508	83.30	79.30	75.50	71.70	67.70	63.70	59.70	55.70	47.00	0
\$508	\$512	83.30	79.30	75.50	71.70	67.70	63.70	59.70	55.70	47.00	0
\$512	\$516	84.70	80.70	76.90	73.10	69.10	65.10	61.10	57.10	48.00	0
\$516	\$520	84.70	80.70	76.90	73.10	69.10	65.10	61.10	57.10	48.00	0
\$520	\$524	86.10	82.10	78.30	74.50	70.50	66.50	62.50	58.50	49.00	0
\$524	\$528	86.10	82.10								



If the payroll period with respect to an employee is monthly—												
And the wages are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$240	\$240	\$33.30	\$35.50	\$37.80	\$40.00	\$2.20	\$0	\$0	\$0	\$0	\$0	\$0
\$248	\$248	34.20	36.40	38.60	40.80	3.00	0	0	0	0	0	0
\$256	\$256	35.30	37.50	39.70	41.90	4.20	0	0	0	0	0	0
\$264	\$264	36.40	38.60	40.80	43.00	5.40	0	0	0	0	0	0
\$272	\$272	37.50	39.70	41.90	44.10	6.60	0	0	0	0	0	0
\$280	\$280	38.60	40.80	43.00	45.20	7.80	0	0	0	0	0	0
\$288	\$288	39.70	41.90	44.10	46.30	9.00	0	0	0	0	0	0
\$296	\$296	40.80	43.00	45.20	47.40	10.20	0	0	0	0	0	0
\$304	\$304	41.90	44.10	46.30	48.50	11.40	0	0	0	0	0	0
\$312	\$312	43.00	45.20	47.40	49.60	12.60	0	0	0	0	0	0
\$320	\$320	44.10	46.30	48.50	50.70	13.80	0	0	0	0	0	0
\$328	\$328	45.20	47.40	49.60	51.80	15.00	0	0	0	0	0	0
\$336	\$336	46.30	48.50	50.70	52.90	16.20	0	0	0	0	0	0
\$344	\$344	47.40	49.60	51.80	54.00	17.40	0	0	0	0	0	0
\$352	\$352	48.50	50.70	52.90	55.10	18.60	0	0	0	0	0	0
\$360	\$360	49.60	51.80	54.00	56.20	19.80	0	0	0	0	0	0
\$368	\$368	50.70	52.90	55.10	57.30	21.00	0	0	0	0	0	0
\$376	\$376	51.80	54.00	56.20	58.40	22.20	0	0	0	0	0	0
\$384	\$384	52.90	55.10	57.30	59.50	23.40	0	0	0	0	0	0
\$392	\$392	54.00	56.20	58.40	60.60	24.60	0	0	0	0	0	0
\$400	\$400	55.10	57.30	59.50	61.70	25.80	0	0	0	0	0	0
\$408	\$408	56.20	58.40	60.60	62.80	27.00	0	0	0	0	0	0
\$416	\$416	57.30	59.50	61.70	63.90	28.20	0	0	0	0	0	0
\$424	\$424	58.40	60.60	62.80	65.00	29.40	0	0	0	0	0	0
\$432	\$432	59.50	61.70	63.90	66.10	30.60	0	0	0	0	0	0
\$440	\$440	60.60	62.80	65.00	67.20	31.80	0	0	0	0	0	0
\$448	\$448	61.70	63.90	66.10	68.30	33.00	0	0	0	0	0	0
\$456	\$456	62.80	65.00	67.20	69.40	34.20	0	0	0	0	0	0
\$464	\$464	63.90	66.10	68.30	70.50	35.40	0	0	0	0	0	0
\$472	\$472	65.00	67.20	69.40	71.60	36.60	0	0	0	0	0	0
\$480	\$480	66.10	68.30	70.50	72.70	37.80	0	0	0	0	0	0
\$488	\$488	67.20	69.40	71.60	73.80	39.00	0	0	0	0	0	0
\$496	\$496	68.30	70.50	72.70	74.90	40.20	0	0	0	0	0	0
\$504	\$504	69.40	71.60	73.80	76.00	41.40	0	0	0	0	0	0
\$512	\$512	70.50	72.70	74.90	77.10	42.60	0	0	0	0	0	0
\$520	\$520	71.60	73.80	76.00	78.20	43.80	0	0	0	0	0	0
\$528	\$528	72.70	74.90	77.10	79.30	45.00	0	0	0	0	0	0
\$536	\$536	73.80	76.00	78.20	80.40	46.20	0	0	0	0	0	0
\$544	\$544	74.90	77.10	79.30	81.50	47.40	0	0	0	0	0	0
\$552	\$552	76.00	78.20	80.40	82.60	48.60	0	0	0	0	0	0
\$560	\$560	77.10	79.30	81.50	83.70	49.80	0	0	0	0	0	0
\$568	\$568	78.20	80.40	82.60	84.80	51.00	0	0	0	0	0	0
\$576	\$576	79.30	81.50	83.70	85.90	52.20	0	0	0	0	0	0
\$584	\$584	80.40	82.60	84.80	87.00	53.40	0	0	0	0	0	0
\$592	\$592	81.50	83.70	85.90	88.10	54.60	0	0	0	0	0	0
\$600	\$600	82.60	84.80	87.00	89.20	55.80	0	0	0	0	0	0
\$608	\$608	83.70	85.90	88.10	90.30	57.00	0	0	0	0	0	0
\$616	\$616	84.80	87.00	89.20	91.40	58.20	0	0	0	0	0	0
\$624	\$624	85.90	88.10	90.30	92.50	59.40	0	0	0	0	0	0
\$632	\$632	87.00	89.20	91.40	93.60	60.60	0	0	0	0	0	0
\$640	\$640	88.10	90.30	92.50	94.70	61.80	0	0	0	0	0	0
\$648	\$648	89.20	91.40	93.60	95.80	63.00	0	0	0	0	0	0
\$656	\$656	90.30	92.50	94.70	96.90	64.20	0	0	0	0	0	0
\$664	\$664	91.40	93.60	95.80	98.00	65.40	0	0	0	0	0	0
\$672	\$672	92.50	94.70	96.90	99.10	66.60	0	0	0	0	0	0
\$680	\$680	93.60	95.80	98.00	100.20	67.80	0	0	0	0	0	0
\$688	\$688	94.70	96.90	99.10	101.30	69.00	0	0	0	0	0	0
\$696	\$696	95.80	98.00	100.20	102.40	70.20	0	0	0	0	0	0
\$704	\$704	96.90	99.10	101.30	103.50	71.40	0	0	0	0	0	0
\$712	\$712	98.00	100.20	102.40	104.60	72.60	0	0	0	0	0	0
\$720	\$720	99.10	101.30	103.50	105.70	73.80	0	0	0	0	0	0
\$728	\$728	100.20	102.40	104.60	106.80	75.00	0	0	0	0	0	0
\$736	\$736	101.30	103.50	105.70	107.90	76.20	0	0	0	0	0	0
\$744	\$744	102.40	104.60	106.80	109.00	77.40	0	0	0	0	0	0
\$752	\$752	103.50	105.70	107.90	110.10	78.60	0	0	0	0	0	0
\$760	\$760	104.60	106.80	109.00	111.20	79.80	0	0	0	0	0	0
\$768	\$768	105.70	107.90	110.10	112.30	81.00	0	0	0	0	0	0
\$776	\$776	106.80	109.00	111.20	113.40	82.20	0	0	0	0	0	0
\$784	\$784	107.90	110.10	112.30	114.50	83.40	0	0	0	0	0	0
\$792	\$792	109.00	111.20	113.40	115.60	84.60	0	0	0	0	0	0
\$800	\$800	110.10	112.30	114.50	116.70	85.80	0	0	0	0	0	0
\$808	\$808	111.20	113.40	115.60	117.80	87.00	0	0	0	0	0	0
\$816	\$816	112.30	114.50	116.70	118.90	88.20	0	0	0	0	0	0
\$824	\$824	113.40	115.60	117.80	120.00	89.40	0	0	0	0	0	0
\$832	\$832	114.50	116.70	118.90	121.10	90.60	0	0	0	0	0	0
\$840	\$840	115.60	117.80	120.00	122.20	91.80	0	0	0	0	0	0
\$848	\$848	116.70	118.90	121.10	123.30	93.00	0	0	0	0	0	0
\$856	\$856	117.80	120.00	122.20	124.40	94.20	0	0	0	0	0	0
\$864	\$864	118.90	121.10	123.30	125.50	95.40	0	0	0	0	0	0
\$872	\$872	120.00	122.20	124.40	126.60	96.60	0	0	0	0	0	0
\$880	\$880	121.10	123.30	125.50	127.70	97.80	0	0	0	0	0	0
\$888	\$888	122.20	124.40	126.60	128.80	99.00	0	0	0	0	0	0
\$896	\$896	123.30	125.50	127.70	129.90	100.20	0	0	0	0	0	0
\$904	\$904	124.40	126.60	128.80	131.00	101.40	0	0	0	0	0	0
\$912	\$912	125.50	127.70	129.90	132.10	102.60	0	0	0	0	0	0
\$920	\$920	126.60	128.80	131.00	133.20	103.80	0	0	0	0	0	0
\$928	\$928	127.70	129.90	132.10	134.30	105.00	0	0	0	0	0	0
\$936	\$936	128.80	131.00	133.20	135.40	106.20	0	0	0	0	0	0
\$944	\$944	129.90	132.10	134.30	136.50	107.40	0	0	0	0	0	0
\$952	\$952	131.00	133.20	135.40	137.60	108.60	0	0	0	0	0	0
\$960	\$960	132.10	134.30	136.50	138.70	109.80	0	0	0	0	0	0
\$968	\$968	133.20	135.40	137.60	139.80	111.00	0	0	0	0	0	0
\$976	\$976	134.30	136.50	138.70	140.90	112.20	0	0	0	0	0	0
\$984	\$984	135.40	137.60	139.80	142.00	113.40	0	0	0	0	0	0
\$992	\$992	136.50	138.70	140.90	143.10	114.60	0	0	0	0	0	0
\$1,000	\$1,000	137.60	139.80	142.00	144.20	115.80	0	0	0	0	0	0
		14 percent of the excess over \$1,000 plus—										
\$1,000 and over	\$1,000 and over	140.00	132.20	124.40	116.70	108.90	101.10	93.30	85.50	77.80	70.00	62.20



If the payroll period with respect to an employee is weekly—

(c) With respect to wages paid before March 5, 1964, the following tables shall be used:

If the payroll period with respect to an employee is weekly—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
The amount of tax to be withheld shall be—											
\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$13	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$14	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$16	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$17	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$18	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$19	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$20	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$21	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$22	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$23	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$24	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$25	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$26	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$27	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$28	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$29	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$30	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$31	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$32	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$33	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$34	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$35	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$36	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$37	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$38	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$39	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$40	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$41	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$42	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$43	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$44	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$45	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$46	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$47	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$48	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$49	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$51	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$52	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$53	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$54	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$55	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$56	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$57	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$58	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$59	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$61	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$62	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$63	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$64	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$65	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$66	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$67	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$68	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$69	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$70	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$71	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$72	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$73	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$74	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$75	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$76	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$77	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$78	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$79	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$81	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$82	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$83	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$84	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$85	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$86	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$87	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$88	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$89	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$90	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$91	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$92	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$93	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$94	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

18 percent of the excess over \$200 plus—

\$200 and over	36.00	33.70	31.40	29.10	26.80	24.50	22.20	19.80	17.50	15.20	12.90
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If the payroll period with respect to an employee is biweekly—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
The amount of tax to be withheld shall be—											
\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$26	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$28	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$30	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$32	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$34	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$36	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$38	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$40	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$42	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$44	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$46	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$48	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$52	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$54	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$56	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$58	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$60	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$62	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$64	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$66	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$68	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$70	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$72	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$74	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$76	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$78	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$80	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$82	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$84	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$86	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$88	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$90	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$92	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$94	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



If the payroll period with respect to an employee is biweekly—

And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
The amount of tax to be withheld shall be—											
\$50.....	\$52.....	\$14.60	\$10.00	\$5.30	\$0.70	\$0	\$0	\$0	\$0	\$0	\$0
\$52.....	\$54.....	14.90	10.30	5.70	1.10	0	0	0	0	0	0
\$54.....	\$56.....	15.20	10.60	6.10	1.50	0	0	0	0	0	0
\$56.....	\$58.....	15.50	10.90	6.40	1.80	0	0	0	0	0	0
\$58.....	\$60.....	15.80	11.20	6.80	2.20	0	0	0	0	0	0
\$60.....	\$62.....	16.00	11.40	7.10	2.50	0	0	0	0	0	0
\$62.....	\$64.....	16.40	11.80	7.50	2.90	0	0	0	0	0	0
\$64.....	\$66.....	16.70	12.10	7.90	3.30	0	0	0	0	0	0
\$66.....	\$68.....	17.00	12.50	8.20	3.60	0	0	0	0	0	0
\$68.....	\$70.....	17.30	12.80	8.60	4.00	0	0	0	0	0	0
\$70.....	\$72.....	17.60	13.10	8.90	4.30	0	0	0	0	0	0
\$72.....	\$74.....	17.90	13.40	9.30	4.70	0	0	0	0	0	0
\$74.....	\$76.....	18.20	13.60	9.70	5.10	0	0	0	0	0	0
\$76.....	\$78.....	18.50	13.90	10.00	5.40	0	0	0	0	0	0
\$78.....	\$80.....	18.80	14.20	10.30	5.80	0	0	0	0	0	0
\$80.....	\$82.....	19.10	14.60	10.70	6.20	0	0	0	0	0	0
\$82.....	\$84.....	19.40	14.90	11.00	6.50	0	0	0	0	0	0
\$84.....	\$86.....	19.70	15.20	11.30	6.90	0	0	0	0	0	0
\$86.....	\$88.....	20.00	15.50	11.60	7.20	0	0	0	0	0	0
\$88.....	\$90.....	20.30	15.70	11.90	7.60	0	0	0	0	0	0
\$90.....	\$92.....	20.60	16.00	12.20	8.00	0	0	0	0	0	0
\$92.....	\$94.....	20.90	16.30	12.50	8.30	0	0	0	0	0	0
\$94.....	\$96.....	21.20	16.60	12.80	8.70	0	0	0	0	0	0
\$96.....	\$98.....	21.50	16.90	13.10	9.00	0	0	0	0	0	0
\$98.....	\$100.....	21.80	17.20	13.40	9.40	0	0	0	0	0	0
\$100.....	\$102.....	22.10	17.50	13.70	9.70	0	0	0	0	0	0
\$102.....	\$104.....	22.40	17.80	14.00	10.10	0	0	0	0	0	0
\$104.....	\$106.....	22.70	18.10	14.30	10.40	0	0	0	0	0	0
\$106.....	\$108.....	23.00	18.40	14.60	10.80	0	0	0	0	0	0
\$108.....	\$110.....	23.30	18.70	14.90	11.10	0	0	0	0	0	0
\$110.....	\$112.....	23.60	19.00	15.20	11.50	0	0	0	0	0	0
\$112.....	\$114.....	23.90	19.30	15.50	11.80	0	0	0	0	0	0
\$114.....	\$116.....	24.20	19.60	15.80	12.20	0	0	0	0	0	0
\$116.....	\$118.....	24.50	19.90	16.10	12.60	0	0	0	0	0	0
\$118.....	\$120.....	24.80	20.20	16.40	12.90	0	0	0	0	0	0
\$120.....	\$122.....	25.10	20.50	16.70	13.30	0	0	0	0	0	0
\$122.....	\$124.....	25.40	20.80	17.00	13.60	0	0	0	0	0	0
\$124.....	\$126.....	25.70	21.10	17.30	14.00	0	0	0	0	0	0
\$126.....	\$128.....	26.00	21.40	17.60	14.30	0	0	0	0	0	0
\$128.....	\$130.....	26.30	21.70	17.90	14.70	0	0	0	0	0	0
\$130.....	\$132.....	26.60	22.00	18.20	15.00	0	0	0	0	0	0
\$132.....	\$134.....	26.90	22.30	18.50	15.40	0	0	0	0	0	0
\$134.....	\$136.....	27.20	22.60	18.80	15.70	0	0	0	0	0	0
\$136.....	\$138.....	27.50	22.90	19.10	16.10	0	0	0	0	0	0
\$138.....	\$140.....	27.80	23.20	19.40	16.40	0	0	0	0	0	0
\$140.....	\$142.....	28.10	23.50	19.70	16.80	0	0	0	0	0	0
\$142.....	\$144.....	28.40	23.80	20.00	17.10	0	0	0	0	0	0
\$144.....	\$146.....	28.70	24.10	20.30	17.50	0	0	0	0	0	0
\$146.....	\$148.....	29.00	24.40	20.60	17.80	0	0	0	0	0	0
\$148.....	\$150.....	29.30	24.70	20.90	18.20	0	0	0	0	0	0
\$150.....	\$152.....	29.60	25.00	21.20	18.50	0	0	0	0	0	0
\$152.....	\$154.....	29.90	25.30	21.50	18.90	0	0	0	0	0	0
\$154.....	\$156.....	30.20	25.60	21.80	19.20	0	0	0	0	0	0
\$156.....	\$158.....	30.50	25.90	22.10	19.60	0	0	0	0	0	0
\$158.....	\$160.....	30.80	26.20	22.40	19.90	0	0	0	0	0	0
\$160.....	\$162.....	31.10	26.50	22.70	20.30	0	0	0	0	0	0
\$162.....	\$164.....	31.40	26.80	23.00	20.60	0	0	0	0	0	0
\$164.....	\$166.....	31.70	27.10	23.30	21.00	0	0	0	0	0	0
\$166.....	\$168.....	32.00	27.40	23.60	21.30	0	0	0	0	0	0
\$168.....	\$170.....	32.30	27.70	23.90	21.70	0	0	0	0	0	0
\$170.....	\$172.....	32.60	28.00	24.20	22.00	0	0	0	0	0	0
\$172.....	\$174.....	32.90	28.30	24.50	22.40	0	0	0	0	0	0
\$174.....	\$176.....	33.20	28.60	24.80	22.70	0	0	0	0	0	0
\$176.....	\$178.....	33.50	28.90	25.10	23.10	0	0	0	0	0	0
\$178.....	\$180.....	33.80	29.20	25.40	23.50	0	0	0	0	0	0
\$180.....	\$182.....	34.10	29.50	25.70	23.80	0	0	0	0	0	0
\$182.....	\$184.....	34.40	29.80	26.00	24.20	0	0	0	0	0	0
\$184.....	\$186.....	34.70	30.10	26.30	24.50	0	0	0	0	0	0
\$186.....	\$188.....	35.00	30.40	26.60	24.90	0	0	0	0	0	0
\$188.....	\$190.....	35.30	30.70	26.90	25.20	0	0	0	0	0	0
\$190.....	\$192.....	35.60	31.00	27.20	25.60	0	0	0	0	0	0
\$192.....	\$194.....	35.90	31.30	27.50	25.90	0	0	0	0	0	0
\$194.....	\$196.....	36.20	31.60	27.80	26.30	0	0	0	0	0	0
\$196.....	\$198.....	36.50	31.90	28.10	26.60	0	0	0	0	0	0
\$198.....	\$200.....	36.80	32.20	28.40	27.00	0	0	0	0	0	0
\$200.....	\$202.....	37.10	32.50	28.70	27.30	0	0	0	0	0	0
\$202.....	\$204.....	37.40	32.80	29.00	27.70	0	0	0	0	0	0
\$204.....	\$206.....	37.70	33.10	29.30	28.00	0	0	0	0	0	0
\$206.....	\$208.....	38.00	33.40	29.60	28.40	0	0	0	0	0	0
\$208.....	\$210.....	38.30	33.70	29.90	28.70	0	0	0	0	0	0
\$210.....	\$212.....	38.60	34.00	30.20	29.10	0	0	0	0	0	0
\$212.....	\$214.....	38.90	34.30	30.50	29.40	0	0	0	0	0	0
\$214.....	\$216.....	39.20	34.60	30.80	29.80	0	0	0	0	0	0
\$216.....	\$218.....	39.50	34.90	31.10	30.10	0	0	0	0	0	0
\$218.....	\$220.....	39.80	35.20	31.40	30.50	0	0	0	0	0	0
\$220.....	\$222.....	40.10	35.50	31.70	30.80	0	0	0	0	0	0
\$222.....	\$224.....	40.40	35.80	32.00	31.20	0	0	0	0	0	0
\$224.....	\$226.....	40.70	36.10	32.30	31.50	0	0	0	0	0	0
\$226.....	\$228.....	41.00	36.40	32.60	31.90	0	0	0	0	0	0
\$228.....	\$230.....	41.30	36.70	32.90	32.20	0	0	0	0	0	0
\$230.....	\$232.....	41.60	37.00	33.20	32.60	0	0	0	0	0	0
\$232.....	\$234.....	41.90	37.30	33.50	32.90	0	0	0	0	0	0
\$234.....	\$236.....	42.20	37.60	33.80	33.30	0	0	0	0	0	0
\$236.....	\$238.....	42.50	37.90	34.10	33.60	0	0	0	0	0	0
\$238.....	\$240.....	42.80	38.20	34.40	34.00	0	0	0	0	0	0
\$240.....	\$242.....	43.10	38.50	34.70	34.30	0	0	0	0	0	0
\$242.....	\$244.....	43.40	38.80	35.00	34.70	0	0	0	0	0	0
\$244.....	\$246.....	43.70	39.10	35.30	35.00	0	0	0	0	0	0
\$246.....	\$248.....	44.00	39.40	35.60	35.40	0	0	0	0	0	0
\$248.....	\$250.....	44.30	39.70	35.90	35.70	0	0	0	0	0	0
\$250.....	\$252.....	44.60	40.00	36.20	36.10	0	0	0	0	0	0
\$252.....	\$254.....	44.90	40.30	36.50	36.40	0	0	0	0	0	0
\$254.....	\$256.....	45.20	40.60	36.80	36.80	0	0	0	0	0	0
\$256.....	\$258.....	45.50	40.90	37.10	37.10	0	0	0	0	0	0
\$258.....	\$260.....	45.80	41.20	37.40	37.50	0	0	0	0	0	0
\$260.....	\$262.....	46.10	41.50	37.70	37.80	0	0	0	0	0	0
\$262.....	\$264.....	46.40	41.80	38.00	38.20	0	0	0	0	0	0
\$264.....	\$266.....	46.70	42.10	38.30	38.60	0	0	0	0	0	0
\$266.....	\$268.....	47.00	42.40	38.60	38.90	0	0	0	0	0	0
\$268.....	\$270.....	47.30	42.70	38.90	39.30	0	0	0	0	0	0
\$270.....	\$272.....	47.60	43.00	39.20	39.60	0	0	0	0	0	0
\$272.....	\$274.....	47.90	43.30	39.50	40.00	0	0	0	0	0	0
\$274.....	\$276.....	48.20	43.60	39.80	40.30	0	0	0	0	0	0
\$276.....	\$278.....	48.50	43.90	40.10	40.70	0	0	0	0	0	0
\$278.....	\$280.....	48.80	44.20	40.40	41.00	0	0	0	0	0	0
\$280.....	\$282.....	49.10	44.50	40.70	41.40	0	0	0	0	0	0
\$282.....	\$284.....	49.40	44.80	41.00	41.70	0	0	0	0	0	0
\$284.....	\$286.....	49.70	45.10	41.30							







And the wages are—		And the number of withholding exemptions claimed is—									
At least—	But less than—	0	1	2	3	4	5	6	7	8	9 or more
\$420	\$440	\$77.40	\$67.40	\$57.40	\$47.40	\$37.40	\$27.40	\$17.40	\$7.40	\$0	\$0
\$440	\$460	81.00	71.00	61.00	51.00	41.00	31.00	21.00	11.00	1.00	0
\$460	\$480	84.60	74.60	64.60	54.60	44.60	34.60	24.60	14.60	4.60	0
\$480	\$500	88.20	78.20	68.20	58.20	48.20	38.20	28.20	18.20	8.20	0
\$500	\$520	91.80	81.80	71.80	61.80	51.80	41.80	31.80	21.80	11.80	0
\$520	\$540	95.40	85.40	75.40	65.40	55.40	45.40	35.40	25.40	15.40	0
\$540	\$560	99.00	89.00	79.00	69.00	59.00	49.00	39.00	29.00	19.00	0
\$560	\$580	102.60	92.60	82.60	72.60	62.60	52.60	42.60	32.60	22.60	0
\$580	\$600	106.20	96.20	86.20	76.20	66.20	56.20	46.20	36.20	26.20	0
\$600	\$620	109.80	99.80	89.80	79.80	69.80	59.80	49.80	39.80	29.80	0
\$620	\$640	113.40	103.40	93.40	83.40	73.40	63.40	53.40	43.40	33.40	0
\$640	\$660	117.00	107.00	97.00	87.00	77.00	67.00	57.00	47.00	37.00	0
\$660	\$680	120.60	110.60	100.60	90.60	80.60	70.60	60.60	50.60	40.60	0
\$680	\$700	124.20	114.20	104.20	94.20	84.20	74.20	64.20	54.20	44.20	0
\$700	\$720	127.80	117.80	107.80	97.80	87.80	77.80	67.80	57.80	47.80	0
\$720	\$740	131.40	121.40	111.40	101.40	91.40	81.40	71.40	61.40	51.40	0
\$740	\$760	135.00	125.00	115.00	105.00	95.00	85.00	75.00	65.00	55.00	0
\$760	\$780	138.60	128.60	118.60	108.60	98.60	88.60	78.60	68.60	58.60	0
\$780	\$800	142.20	132.20	122.20	112.20	102.20	92.20	82.20	72.20	62.20	0
\$800	\$820	145.80	135.80	125.80	115.80	105.80	95.80	85.80	75.80	65.80	0
\$820	\$840	149.40	139.40	129.40	119.40	109.40	99.40	89.40	79.40	69.40	0
\$840	\$860	153.00	143.00	133.00	123.00	113.00	103.00	93.00	83.00	73.00	0
\$860	\$880	156.60	146.60	136.60	126.60	116.60	106.60	96.60	86.60	76.60	0
\$880	\$900	160.20	150.20	140.20	130.20	120.20	110.20	100.20	90.20	80.20	0
\$900	\$1,000	176.40	166.40	156.40	146.40	136.40	126.40	116.40	106.40	96.40	86.40

18 percent of the excess over \$1,000 plus—

\$1,000 and over	180.00	170.00	160.00	150.00	140.00	130.00	120.00	110.00	100.00	90.00	80.00
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If the payroll period with respect to an employee is a daily payroll period or a miscellaneous payroll period—

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
At least—	But less than—	0	1	2	3	4	5	6	7	8	9	10 or more



PAR. 10. Section 31.3402(f)(1)-1 is amended by revising paragraph (c) (2) to read as follows:

**§ 31.3402(f)(1)-1 Withholding exemptions.**

(c) *Withholding exemptions to which an employee is entitled in respect to his spouse.* \* \* \*

(2) In determining the number of withholding exemptions to which an employee is entitled for himself and his spouse on any day, the employee's status as a single person or a married person and, if married, whether a withholding exemption is claimed by his spouse, shall be determined as of such day. However, in the case of an employee whose spouse dies in the taxable year of the employee which begins in, or with, the calendar year in which the spouse dies, any withholding exemption which would be allowable to the employee in respect of such spouse, if living and not an employee receiving wages, may be claimed by the employee for that portion of the calendar year which occurs after his spouse's death. For provisions applicable in the case of an employee whose taxable year is not a calendar year, and whose spouse dies in that portion of the calendar year which precedes the first day of the taxable year of the employee which begins in the calendar year, see paragraph (b) of § 31.3402(f)(2)-1. An employee legally separated from his spouse under a decree of divorce or of separate maintenance or an employee who is a surviving spouse (as defined in section 2 and the regulations thereunder) shall not be entitled to any withholding exemptions in respect of his spouse.

PAR. 11. Paragraph (c) of § 31.3402(f)(3)-1 is amended to read as follows:

**§ 31.3402(f)(3)-1 When withholding exemption certificate takes effect.**

(c) A withholding exemption certificate furnished the employer pursuant to section 3402(f)(2)(C) (see paragraph (c) of § 31.3402(f)(2)-1 or paragraph (b)(2)(ii) of § 31.3402(l)-1) which effects a change for the next calendar year, shall not take effect, and may not be made effective, with respect to the calendar year in which the certificate is furnished. A withholding exemption certificate furnished the employer by an employee who determines his income tax liability on a basis other than a calendar-year basis, as required by paragraph (b)(4) of § 31.3402(f)(2)-1, which effects a change for the employee's next taxable year, shall not take effect, and may not be made effective, with respect to the taxable year of the employee in which the certificate is furnished.

PAR. 12. The following sections are added immediately after § 31.3402(k)-1:

**§ 31.3402(l) Statutory provisions; income tax collected at source; determination and disclosure of marital status.**

Sec. 3402. *Income tax collected at source.* \* \* \*

(1) *Determination and disclosure of marital status.*—(1) *Determination of status by employer.* For purposes of applying the tables in subsections (a) and (c) to a payment of wages, the employer shall treat the employee as a single person unless there is in effect with respect to such payment of wages a withholding exemption certificate furnished to the employer by the employee after the date of the enactment of this subsection indicating that the employee is married.

(2) *Disclosure of status by employee.* An employee shall be entitled to furnish the employer with a withholding exemption certificate indicating he is married only if, on the day of such furnishing, he is married (determined with the application of the rules in paragraph (3)). An employee whose marital status changes from married to single shall, at such time as the Secretary or his delegate may by regulations prescribe, furnish the employer with a new withholding exemption certificate.

(3) *Determination of marital status.* For purposes of paragraph (2), an employee shall on any day be considered—

(A) As not married, if (i) he is legally separated from his spouse under a decree of divorce or separate maintenance, or (ii) either he or his spouse is, on any preceding day within the calendar year was, a nonresident alien; or

(B) As married, if (i) his spouse (other than a spouse referred to in subparagraph (A)) died within the portion of his taxable year which precedes such day, or (ii) his spouse died during one of the 2 taxable years immediately preceding the current taxable year and, on the basis of facts existing at the beginning of such day, the employee reasonably expects, at the close of his taxable year, to be a surviving spouse (as defined in section 2(b)).

[Sec. 3402(l) as added by sec. 101(d), Tax Adjustment Act 1966 (80 Stat. 59)]

**§ 31.3402(l)-1 Determination and disclosure of marital status.**

(a) *Determination of status by employer.* An employer in computing the tax to be deducted and withheld from an employee's wages paid after April 30, 1966, shall apply the applicable percentage method or wage bracket method withholding table (see section 3402(a), (b), and (c) and the regulations thereunder) for the pertinent payroll period which relates to employees who are single persons, unless there is in effect with respect to such payment of wages a withholding exemption certificate furnished to the employer by the employee after March 15, 1966, indicating that the employee is married in which case the employer shall apply the applicable table relating to employees who are married persons.

(b) *Disclosure of status by employee.* (1) An employee shall be entitled to furnish the employer with a withholding exemption certificate indicating he is married only if, on the day of such furnishing, he is married (determined by application of the rules in paragraph (c) of this section). Thus, an employee who

is contemplating marriage may not, prior to the actual marriage, furnish the employer with a withholding exemption certificate indicating that he is a married person.

(2) (i) If, on any day during the calendar year, the marital status (as determined by application of the rules in paragraph (c) of this section) of an employee who has in effect a withholding exemption certificate indicating that he is a married person, changes from married to single, the employee must within 10 days after the change occurs furnish the employer with a new withholding exemption certificate indicating that the employee is a single person.

(ii) If an employee who has in effect a withholding exemption certificate indicating that he is a married person, is considered married solely because of the application of subparagraph (2)(i) of paragraph (c) of this section, and his spouse died during the taxable year which precedes by 2 years the current taxable year, the employee must, on or before December 1 of the current taxable year, furnish the employer with a new withholding exemption certificate indicating that he is a single person. Such certificate shall not, however, become effective until the next calendar year (see paragraph (c) of § 31.3402(f)(3)-1).

(3) If, on any day during the calendar year, the marital status (as determined by application of the rules in paragraph (c) of this section) of an employee who has in effect a withholding exemption certificate indicating that he is a single person changes from single to married, the employee may furnish the employer with a new withholding exemption certificate indicating that the employee is a married person.

(c) *Determination of marital status.* For the purposes of section 3402(l)(2) and paragraph (b) of this section, the following rules shall be applied in determining whether an employee is a married person or a single person—

(1) An employee shall on any day be considered as a single person if—

(i) He is legally separated from his spouse under a decree of divorce or separate maintenance, or

(ii) Either he or his spouse is, on any preceding day within the same calendar year was, a nonresident alien.

(2) An employee shall on any day be considered as a married person if—

(i) His spouse (other than a spouse referred to in subparagraph (1) of this paragraph) died within the portion of his taxable year which precedes such day, or

(ii) His spouse died during one of the two taxable years immediately preceding the current taxable year and, on the basis of facts existing at the beginning of such day, he reasonably expects, at the close of his taxable year, to be a surviving spouse as defined in section 2 and the regulations thereunder.

PAR. 13. Section 31.6051-1 is amended by revising so much of paragraph (a) (1) (i) as precedes (a) to read as follows:



§ 31.6051-1 Statements for employees.

(a) *Requirement if wages are subject to withholding of income tax*—(1) *General rule.* (i) Every employer, as defined in section 3401(d), required to deduct and withhold from an employee a tax under section 3402, or who would have been required to deduct and withhold a tax under section 3402 (determined without regard to section 3402(n)) if the employee had claimed no more than one withholding exemption, shall furnish to each such employee, in respect of the remuneration paid by such employer to such employee during the calendar year, the tax return copy and the employee's copy of a statement on Form W-2. For example, if the wage bracket method of withholding provided in section 3402(c) (1) is used, a statement on Form W-2 must be furnished to each employee whose wages during any payroll period are equal to or in excess of the smallest wage from which tax must be withheld in the case of an employee claiming one exemption. If the percentage method is used, a statement on Form W-2 must be furnished to each employee whose wages during any payroll period, reduced by the amount of one withholding exemption, are equal to or in excess of the smallest amount of wages from which tax must be withheld. See section 3402 (a) and (b) and the regulations thereunder. Each statement on Form W-2 shall show the following:

[FR Doc.71-6917 Filed 5-20-71; 8:45 am]

## Title 5—ADMINISTRATIVE PERSONNEL

### Chapter I—Civil Service Commission

#### PART 213—EXCEPTED SERVICE

##### Department of the Interior

Section 213.3312 of Schedule C is amended to reflect the following title change: From Special Assistant to the Secretary to Assistant to the Secretary (Congressional Liaison).

Effective on publication in the FEDERAL REGISTER (5-21-71), subparagraphs (2) and (26) of paragraph (a) of § 213.3312 are amended as set out below.

#### § 213.3312 Department of the Interior.

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

(2) Six Special Assistants to the Secretary.

(26) Two Assistants to the Secretary (Congressional Liaison).

(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.

[FR Doc.71-7091 Filed 5-20-71; 8:49 am]

#### PART 213—EXCEPTED SERVICE Environmental Protection Agency

Section 213.3318 is amended to show that one position of Confidential Assistant to the Assistant Administrator for Field Coordination is excepted under Schedule C.

Effective on publication in the FEDERAL REGISTER (5-21-71), paragraph (p) is added to § 213.3318 as set out below.

#### § 213.3318 Environmental Protection Agency.

(p) One Confidential Assistant to the Assistant Administrator for Field Coordination.

(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.

[FR Doc.71-7090 Filed 5-20-71; 8:48 am]

#### PART 213—EXCEPTED SERVICE Small Business Administration

Section 213.3332 is amended to show that the position of Private Secretary for Interdepartmental Activities, Office of the Assistant Administrator for Congressional and Public Affairs, is no longer excepted under Schedule C.

Effective on publication in the FEDERAL REGISTER (5-21-71), paragraph (r) of § 213.3332 is revoked.

(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.

[FR Doc.71-7093 Filed 5-20-71; 8:49 am]

#### PART 213—EXCEPTED SERVICE Office of Economic Opportunity

Section 213.3373 is amended to show that (1) the position of Human Rights Officer is no longer excepted under Schedule C; (2) the title of the position of Confidential Staff Assistant to the Human Rights Officer has been changed to Confidential Staff Assistant to the Director, Human Rights Division; and (3) one position of Confidential Staff Assistant to the Associate Director for Legal Services is excepted under Schedule C.

Effective on publication in the FEDERAL REGISTER (5-21-71), subparagraph (21) is revoked and subparagraph (22) of paragraph (a) is amended, and paragraph (g) is added to § 213.3373 as set out below.

#### § 213.3373 Office of Economic Opportunity.

(a) *Office of the Director.* \* \* \*

(21) [Revoked]

(22) One Confidential Staff Assistant to the Director, Human Rights Division.

(g) *Office of the Associate Director for Legal Services.* (1) One Confidential Staff Assistant to the Associate Director.

(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.

[FR Doc.71-7092 Filed 5-20-71; 8:49 am]

#### PART 771—EMPLOYEE GRIEVANCES AND ADMINISTRATIVE APPEALS

##### Miscellaneous Amendments

Part 771 is amended to (1) reflect a change in the appeals system regulations to exclude from adverse action coverage National Guard Technicians and (2) to exclude from the coverage of agency grievance systems Foreign Service personnel appointed under chapter 14A and chapter 32 of title 22, United States Code.

Effective on publication in the FEDERAL REGISTER (5-21-71), subparagraph (4) of paragraph (b) of § 771.202 and subparagraph (5) of paragraph (b) of § 771.301 are amended as set out below:

#### § 771.202 Adverse action coverage.

(b) *Actions not covered.* This subpart does not apply to:

(4) An action taken under section 7532 of title 5, United States Code, or any other statute which authorizes an agency to take an adverse action covered by Subpart B or C of Part 752 of this chapter without regard to section 7501 of that title or any other statute; or

#### § 771.301 Employee coverage.

(b) *Employees not covered.* This subpart does not apply to:

(5) A Foreign Service officer, Foreign Service Reserve Officer, Foreign Service Information officer, and staff officers and employees appointed under chapter 14, chapter 14A, or chapter 32 of title 22, United States Code.

(5 U.S.C. 1302, 3301, 3302, E.O. 105; 773 CFR 1954-58 Comp., p. 218, E.O. 10987; 3 CFR 1959-63 Comp., p. 519)

UNITED STATES CIVIL SERVICE COMMISSION,  
[SEAL] JAMES C. SPRY,  
Executive Assistant to  
the Commissioners.

[FR Doc.71-7094 Filed 5-20-71; 8:49 am]



## Title 7—AGRICULTURE

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

[Grapefruit Reg. 11, Amdt. 3]

#### PART 944—FRUIT; IMPORT REGULATIONS Grapefruit

Pursuant to the provisions of section 8e of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), the provisions of paragraph (a) of Grapefruit Regulation 11 (§ 944.107, 35 F.R. 14537, 36 F.R. 5964, 7597) are hereby amended to read as follows:

##### § 944.107 Grapefruit Regulation 11.

(a) On and after May 17, 1971, the importation into the United States of any grapefruit is prohibited unless such grapefruit is inspected and meets the following requirements:

(1) Seeded grapefruit shall grade at least U.S. No. 2 Russet and be of a size not smaller than  $3\frac{1}{16}$  inches in diameter except that a tolerance of 10 percent, by count, of seeded grapefruit smaller than such minimum size shall be permitted, which tolerance shall be applied in accordance with the provisions for the application of tolerances specified in the U.S. Standards for Florida Grapefruit;

(2) Seedless grapefruit shall grade at least U.S. No. 2 Russet; and

(3) Seedless grapefruit shall be not smaller than  $3\frac{1}{16}$  inches in diameter, except that a tolerance of 10 percent, by count, of seedless grapefruit smaller than such minimum size shall be permitted, which tolerance shall be applied in accordance with the provisions for the application of tolerances as specified in the U.S. Standards for Florida Grapefruit.

It is hereby found that it is impracticable, unnecessary, and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective time of this amendment beyond that hereinafter specified (5 U.S.C. 553) in that (a) the requirements of this amended import regulation are imposed pursuant to section 8e of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), which makes such regulation mandatory; (b) such regulation imposes the same restrictions on imports of all grapefruit as the grade and size restrictions being made applicable to the shipment of all grapefruit grown in Florida under amended Grapefruit Regulation 69 (§ 905.525); (c) compliance with this amended import regulation will not require any special preparation which cannot be completed by the effective time hereof; and (d) this amendment relieves restrictions on the importation of grapefruit.

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

Dated, May 14, 1971, to become effective May 17, 1971.

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

[FR Doc.71-7068 Filed 5-20-71; 8:46 am]

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

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

[CCC Grain Price Support Regs., 1971 Crop Oat Supp.]

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

##### Subpart—1971 Crop Oat Loan and Purchase Program

The General Regulations Governing Price Support for the 1970 and Subsequent Crops, published at 35 F.R. 7363 and the 1970 and Subsequent Crop Oats Loan and Purchase Program regulations published at 35 F.R. 8340, and any amendments to such regulations, are further supplemented for the 1971 crop of oats. The material previously appearing in these sections under centerhead 1970 Crop Oat Loan and Purchases Program remains in full force and effect as to the 1970 crop to which it was applicable.

##### Sec.

- 1421.270 Purpose.
- 1421.271 Availability.
- 1421.272 Maturity of loans.
- 1421.273 Deduction of storage charges.
- 1421.274 Support rates.

**AUTHORITY:** The provisions of this subpart issued under sec. 4, 62 Stat. 1070, as amended; 15 U.S.C. 714b. Interpret or apply sec. 5, 62 Stat. 1072, secs. 105, 401, 63 Stat. 1051, as amended; 15 U.S.C. 714c; 7 U.S.C. 1421, 1441.

##### § 1421.270 Purpose.

This supplement contains additional program provisions which, together with the provisions of the General Regulations Governing Price Support for the 1970 and Subsequent Crops, the 1970 and Subsequent Crop Oats Loan and Purchase Program regulations, and any amendments thereto, apply to price support loans on and purchases of the 1971 crop of oats.

##### § 1421.271 Availability.

A producer desiring price support must request a loan on his 1971 crop of eligible oats on or before April 30, 1972, in Alaska, Idaho, Maine, Michigan, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, Wisconsin, and Wyoming, and by March 31, 1972, in all other States. To obtain price support through sales, a producer must execute and deliver to the appropriate county ASCS office a Purchase Agreement (Form CCC-614), indicating the approximate quantity of 1971 crop oats he will sell to CCC, on or before May 31, 1972, in the States named in this section and on or before April 30, 1972, in all other States.

##### § 1421.272 Maturity of loans.

Unless demand is made earlier, loans on oats stored in Alaska, Idaho, Maine, Michigan, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, Wisconsin, and Wyoming, mature on May 31, 1972, and loans on oats stored in all other States mature on April 30, 1972.

##### § 1421.273 Deduction of storage charges.

Subject to the provisions of § 1421.252, the following schedules of deductions shall apply to oats stored in an approved warehouse operating under the Uniform Grain Storage Agreement.

Maturity date Apr. 30, 1972	Deduction (cents per bushel)	Maturity date May 31, 1972
(1) Prior to May 26, 1971.		(9) Prior to July 1, 1971.
May 26-July 1, 1971.		11 July 1-Aug. 1, 1971.
July 2-Aug. 2, 1971.		10 Aug. 2-Sept. 2, 1971.
Aug. 3-Sept. 3, 1971.		9 Sept. 3-Oct. 4, 1971.
Sept. 4-Oct. 5, 1971.		7 Oct. 5-Nov. 5, 1971.
Oct. 6-Nov. 6, 1971.		6 Nov. 6-Dec. 7, 1971.
Nov. 7-Dec. 8, 1971.		5 Dec. 8, 1971-Jan. 8, 1972.
Dec. 9, 1971-Jan. 9, 1972.		4 Jan. 9-Feb. 9, 1972.
Jan. 10-Feb. 10, 1972.		3 Feb. 10-Mar. 12, 1972.
Feb. 11-Mar. 13, 1972.		2 Mar. 13-Apr. 13, 1972.
Mar. 14-Apr. 30, 1972.		1 Apr. 14-May 31, 1972.

† Dates storage charges start, all dates inclusive.

##### § 1421.274 Support rates.

(a) **Basic support rates.** County support rates for oats and the schedule of premiums and discounts are shown below. The term "county" as used in this subpart with reference to the State of Alaska shall mean "marketing area". Marketing areas in Alaska shall be the areas established under the State Small Grain Incentive Program. Farm stored loans will be made at the basic support rate of the county where the grain is stored, adjusted only for the weed control discount where applicable. The support rate for warehouse stored oat loans shall be the basic support rate for the county where the oats are stored, adjusted by the premiums and discounts shown in this section. Notwithstanding § 1421.23 (c) settlement for oats delivered from other than approved warehouse storage shall be based (1) on the basic support rate for the county in which the producer's customary delivery point is located, and (2) on the quality and quantity delivered as shown on the warehouse receipts and accompanying documents issued by an approved warehouse to which delivery is made, or if applicable, the quality and quantity delivered as shown on a form prescribed by CCC for this purpose. The basic county support rate applies to oats grading U.S. No. 3, having moisture not in excess of 14 percent.



# RULES AND REGULATIONS

9237

County		Rate per bushel		ILLINOIS—Continued		INDIANA—Continued	
ALABAMA				County	Rate per bushel	County	Rate per bushel
All counties		\$0.65		Cass	\$0.57	McHenry	\$0.57
ALASKA <sup>1</sup>				Champaign	.57	McLean	.57
County	Rate per bushel	County	Rate per bushel	Christian	.57	Macon	.57
Delta	\$0.63	Kensai-	\$0.71	Clark	.58	Macoupin	.58
Fairbanks	.62	Soldotna	.75	Clay	.59	Madison	.59
Glenallen	.69	Palmer	.75	Clinton	.59	Marion	.59
Homer	.66	Talkeetna	.75	Coles	.57	Marshall	.57
ARIZONA				Cook	.59	Masson	.57
All counties		\$0.74		Crawford	.59	Massac	.60
ARKANSAS				Cumberland	.58	Menard	.57
All counties		\$0.63		De Kalb	.57	Mercer	.57
CALIFORNIA				De Witt	.57	Monroe	.60
Alameda	\$0.69	Placer	\$0.66	Douglas	.57	Montgomery	.58
Alpine	.67	Plumas	.65	Du Page	.57	Morgan	.57
Amador	.67	Riverside	.69	Edgar	.57	Moultrie	.57
Butte	.66	Sacramento	.67	Edwards	.60	Ogle	.57
Calaveras	.67	San Benito	.68	Effingham	.58	Peoria	.57
Colusa	.67	San Bernar-	.69	Fayette	.58	Perry	.60
Contra Costa	.69	dino	.69	Ford	.57	Platt	.57
Del Norte	.65	San Diego	.69	Franklin	.60	Pike	.57
El Dorado	.67	San Francisco	.69	Fulton	.57	Pope	.61
Fresno	.68	San Joaquin	.68	Gallatin	.61	Pulaski	.60
Glenn	.66	San Luis Obis-	.68	Greene	.58	Putnam	.57
Humboldt	.67	po	.68	Grundy	.57	Randolph	.60
Imperial	.69	San Mateo	.69	Hamilton	.60	Richland	.59
Inyo	.69	Santa Barbara	.68	Hancock	.57	Rock Island	.57
Kern	.69	Santa Clara	.69	Hardin	.61	St. Clair	.60
Kings	.68	Santa Cruz	.68	Henderson	.57	Salline	.61
Lake	.67	Shasta	.64	Henry	.57	Sangamon	.57
Lassen	.64	Sierra	.65	Iroquois	.57	Schuyler	.57
Los Angeles	.70	Siskiyou	.63	Jackson	.60	Scott	.57
Madera	.68	Solano	.69	Jasper	.59	Shelby	.57
Marin	.69	Sonoma	.68	Jefferson	.60	Stark	.57
Mariposa	.68	Stanislaus	.68	Jersey	.58	Stephenson	.57
Mendocino	.67	Sutter	.67	Jo Daviess	.57	Tazewell	.57
Merced	.68	Tehama	.65	Johnson	.60	Union	.60
Modoc	.63	Trinity	.67	Kane	.57	Vermillion	.57
Mono	.68	Tulare	.68	Kankakee	.57	Wabash	.57
Monterey	.68	Tuloumne	.67	Kendall	.57	Warren	.57
Napa	.68	Ventura	.69	Knox	.57	Washington	.60
Nevada	.65	Yolo	.68	Lake	.58	Wayne	.60
Orange	.69	Yuba	.66	La Salle	.57	White	.60
COLORADO				Lawrence	.59	Whiteside	.57
All counties		\$0.61		Lee	.57	Will	.58
CONNECTICUT				Livingston	.57	Williamson	.60
All counties		\$0.62		Logan	.57	Winnebago	.57
DELAWARE				McDonough	.57	Woodford	.57
All counties		\$0.63		INDIANA			
FLORIDA				Adams	\$0.58	Jasper	\$0.57
All counties		\$0.68		Allen	.58	Jay	.58
GEORGIA				Bartholomew	.59	Jefferson	.61
All counties		\$0.65		Benton	.57	Jennings	.61
IDAHO				Blackford	.58	Johnson	.58
Ada	\$0.61	Gem	\$0.61	Boone	.58	Knox	.60
Adams	.59	Gooding	.60	Brown	.60	Kosciusko	.58
Bannock	.59	Idaho	.58	Carroll	.58	Lagrange	.59
Bear Lake	.59	Jefferson	.57	Cass	.58	Lake	.58
Benewah	.59	Jerome	.60	Clark	.60	La Porte	.59
Bingham	.57	Kootenai	.59	Clay	.58	Lawrence	.60
Blaine	.59	Latah	.60	Clinton	.58	Madison	.58
Boise	.61	Lemhi	.57	Crawford	.60	Marion	.58
Booner	.57	Lewis	.59	Daviess	.60	Marshall	.58
Bonneville	.57	Lincoln	.60	Dearborn	.61	Martin	.60
Boundary	.57	Madison	.57	Decatur	.59	Miami	.58
Butte	.57	Minidoka	.60	De Kalb	.58	Monroe	.60
Camas	.60	Nez Perce	.60	Delaware	.58	Montgomery	.58
Canyon	.61	Onelda	.59	Dubois	.60	Morgan	.58
Caribou	.58	Owyhee	.61	Elkhart	.59	Newton	.57
Cassia	.60	Payette	.61	Floyd	.60	Noble	.58
Clark	.57	Power	.59	Fountain	.57	Ohio	.61
Clearwater	.59	Shoshone	.57	Franklin	.60	Orange	.60
Custer	.57	Teton	.57	Fulton	.60	Owen	.58
Elmore	.61	Twin Falls	.60	Gibson	.60	Parke	.58
Franklin	.59	Valley	.59	Grant	.58	Perry	.60
Fremont	.57	Washington	.60	Greene	.60	Pike	.60
ILLINOIS				Hamilton	.58	Porter	.58
Adams	\$0.57	Brown	\$0.57	Hancock	.58	Posey	.60
Alexander	.60	Bureau	.57	Harrison	.60	Pulaski	.58
Bond	.58	Calhoun	.58	Hendricks	.58	Putnam	.58
Boone	.57	Carroll	.57	Henry	.58	Randolph	.58
<sup>1</sup> In Alaska loan rates are for marketing areas.				Howard	.58	Ripley	.61
				Huntington	.58	Rush	.58
				Jackson	.60	St. Joseph	.59
						Scott	.61
						IOWA	
						Adair	\$0.57
						Adams	.57
						Allamakee	.56
						Appanoose	.57
						Audubon	.56
						Benton	.57
						Black Hawk	.57
						Boone	.56
						Bremer	.57
						Buchanan	.57
						Buena Vista	.56
						Butler	.56
						Calhoun	.56
						Carroll	.56
						Cass	.57
						Cedar	.57
						Cerro Gordo	.56
						Cherokee	.55
						Chickasaw	.57
						Clarke	.57
						Clay	.56
						Clayton	.57
						Clinton	.57
						Crawford	.55
						Dallas	.56
						Davis	.58
						Decatur	.57
						Delaware	.57
						Des Moines	.57
						Dickinson	.54
						Dubuque	.57
						Emmet	.54
						Fayette	.57
						Floyd	.56
						Franklin	.56
						Fremont	.57
						Greene	.56
						Grundy	.56
						Guthrie	.58
						Hamilton	.56
						Hancock	.56
						Hardin	.56
						Harrison	.56
						Henry	.57
						Howard	.56
						Humboldt	.56
						Ida	.55
						Iowa	.57
						Jackson	.57
						Jasper	.56
						KANSAS	
						Allen	\$0.60
						Anderson	.60
						Atchison	.60
						Barber	.63
						Barton	.61
						Bourbon	.61
						Brown	.59
						Butler	.62
						Chase	.61
						Chautauqua	.62
						Cherokee	.62
						Cheyenne	.60
						Clark	.63
						Clay	.59
						Cloud	.59
						Coffey	.60
						Comanche	.63
						Cowley	.62
						Crawford	.61
						Decatur	.59



## RULES AND REGULATIONS

KANSAS—Continued				MICHIGAN—Continued				MISSOURI—Continued			
County	Rate per bushel	County	Rate per bushel	County	Rate per bushel	County	Rate per bushel	County	Rate per bushel	County	Rate per bushel
Haskell	\$0.62	Phillips	\$0.58	Ontonagon	\$0.58	St. Joseph	\$0.58	Howell	\$0.58	Phelps	\$0.61
Hodgeman	.61	Pottawatomie	.59	Oscoda	.58	Sanilac	.57	Iron	.61	Pike	.57
Jackson	.60	Pratt	.62	Oscoda	.57	Schoolcraft	.59	Jackson	.60	Platte	.61
Jefferson	.60	Rawlins	.60	Otsego	.58	Shiawassee	.57	Jasper	.61	Polk	.60
Jewell	.58	Reno	.61	Ottawa	.59	Tuscola	.57	Jefferson	.60	Pulaski	.61
Johnson	.61	Republic	.58	Presque Isle	.57	Van Buren	.59	Johnson	.60	Putnam	.59
Kearny	.62	Rice	.61	Roscommon	.57	Washtenaw	.58	Knox	.58	Rails	.57
Kingman	.62	Riley	.59	Saginaw	.57	Wayne	.58	Laclede	.61	Randolph	.59
Kiowa	.62	Rooks	.59	St. Clair	.58	Wexford	.59	Lafayette	.60	Ray	.61
Labette	.62	Rush	.61	MINNESOTA				Lawrence	.61	Reynolds	.61
Lane	.61	Russell	.60	Aitkin	\$0.53	Marshall	\$0.47	Lewis	.57	Ripley	.62
Leavenworth	.61	Saline	.60	Anoka	.55	Martin	.53	Lincoln	.59	St. Charles	.59
Lincoln	.59	Scott	.61	Becker	.49	Meeker	.53	Linn	.60	St. Clair	.60
Linn	.60	Sedgwick	.62	Beltrami	.49	Mille Lacs	.53	Livingston	.60	St. Gene-	
Logan	.61	Seward	.63	Benton	.53	Morrison	.52	McDonald	.62	vieve	.60
Lyon	.60	Shawnee	.60	Big Stone	.50	Mower	.54	Macon	.59	St. Francois	.61
McPherson	.61	Sheridan	.60	Blue Earth	.54	Murray	.51	Madison	.61	St. Louis	.60
Marion	.61	Sherman	.60	Brown	.53	Nicollet	.54	Maries	.61	Saline	.60
Marshall	.59	Smith	.58	Carlton	.55	Nobles	.52	Marion	.57	Schuyler	.59
Meade	.63	Stafford	.61	Carver	.54	Norman	.47	Mercer	.60	Scotland	.58
Miami	.60	Stanton	.62	Cass	.51	Olmosted	.54	Miller	.61	Scott	.60
Mitchell	.59	Stevens	.63	Chippewa	.51	Olmsted	.47	Mississippi	.60	Shannon	.61
Montgomery	.62	Sumner	.63	Chisago	.55	Otter Tail	.50	Moniteau	.61	Shelby	.58
Morris	.60	Thomas	.60	Clay	.48	Pennington	.47	Monroe	.58	Stoddard	.61
Morton	.63	Trego	.60	Clearwater	.49	Pine	.54	Montgomery	.60	Stone	.62
Nemaha	.59	Wabauensee	.60	Cook	.55	Pipestone	.51	Morgan	.61	Sullivan	.59
Neosho	.61	Wallace	.61	Cottonwood	.52	Polk	.47	New Madrid	.61	Taney	.62
Ness	.61	Washington	.58	Crow Wing	.52	Pope	.51	Newton	.61	Texas	.61
Norton	.59	Wichita	.61	Dakota	.55	Ramsey	.55	Nodaway	.58	Vernon	.60
Osage	.60	Wilson	.61	Dodge	.54	Red Lake	.47	Oregon	.62	Warren	.60
Osborne	.59	Woodson	.60	Douglas	.51	Redwood	.52	Ozark	.61	Washington	.61
Ottawa	.59	Wyandotte	.61	Faribault	.54	Renville	.52	Pemiscot	.62	Wayne	.61
Pawnee	.61			Fillmore	.55	Rice	.54	Perry	.60	Webster	.61
KENTUCKY				Freeborn	.54	Rock	.52	Pettis	.61	Worth	.58
All counties			\$0.65	Goodhue	.54	St. Louis	.55			Wright	.61
LOUISIANA				Grant	.50	Scott	.54	MONTANA			
All parishes			\$0.65	Hennepin	.55	Sherburne	.54	Beaverhead	\$0.56	Madison	\$0.54
MAINE				Houston	.55	Sibley	.53	Big Horn	.50	McCone	.45
All counties			\$0.62	Hubbard	.50	Stearns	.52	Blaine	.47	Meagher	.51
MARYLAND				Isanti	.54	Steele	.54	Broadwater	.52	Mineral	.56
All counties			\$0.64	Itasca	.53	Stevens	.50	Carbon	.51	Missoula	.55
MASSACHUSETTS				Jackson	.53	Swift	.51	Carter	.48	Musselshell	.49
All counties			\$0.62	Kanabec	.54	Todd	.51	Cascade	.51	Park	.62
MICHIGAN				Kandiyohi	.52	Traverse	.49	Chouteau	.49	Petroleum	.48
Alcona	\$0.57	Ingham	\$0.58	Kittson	.46	Wabasha	.54	Custer	.47	Phillips	.46
Alger	.59	Ionia	.58	Koochiching	.50	Wadena	.51	Daniels	.44	Pondera	.50
Allegan	.59	Iosco	.57	Lac Qui Parle	.51	Waseca	.55	Dawson	.44	Powder	
Alpena	.57	Iron	.58	Lake	.55	Washington	.55	Deer Lodge	.54	River	.49
Antrim	.58	Isabella	.58	Lake of the		Watsonwan	.53	Fallon	.45	Powell	.54
Arenac	.57	Jackson	.58	Woods	.48	Wilkin	.49	Fergus	.49	Prairie	.46
Baraga	.58	Kalamazoo	.59	Le Sueur	.54	Winona	.55	Flathead	.54	Ravalli	.55
Barry	.59	Kalkaska	.58	Lincoln	.51	Wright	.54	Gallatin	.52	Richland	.44
Bay	.57	Kent	.59	Lyon	.51	Yellow		Garfield	.46	Roosevelt	.43
Benzie	.58	Keweenaw	.58	McLeod	.53	Medicine	.51	Glacier	.51	Rosebud	.48
Berrien	.58	Lake	.59	Mahnomen	.48	MISSISSIPPI				Sanders	.56
Branch	.58	Lapeer	.57	All counties				Golden		Sheridan	.43
Calhoun	.58	Leelanau	.58	Adair	\$0.59	Clark	\$0.57	Valley	.50	Silver Bow	.54
Cass	.58	Lenawee	.59	Andrew	.59	Clay	.61	Granite	.55	Stillwater	.51
Charlevoix	.58	Livingston	.58	Atchinson	.58	Clinton	.61	Hill	.48	Sweet Grass	.51
Cheboygan	.58	Luce	.59	Audrain	.58	Cole	.61	Jefferson	.53	Teton	.50
Chippewa	.59	Mackinac	.59	Barry	.62	Cooper	.61	Judith		Toole	.50
Clare	.58	Macomb	.58	Barton	.61	Crawford	.61	Basin	.50	Treasure	.49
Clinton	.58	Manistee	.59	Bates	.60	Dade	.60	Lake	.55	Valley	.45
Crawford	.57	Marquette	.58	Benton	.60	Dallas	.61	Lewis and		Wheatland	.50
Delta	.58	Mason	.59	Bollinger	.61	Davless	.60	Liberty	.49	Wilbax	.45
Dickinson	.58	Mecosta	.58	Boone	.60	De Kalb	.60	Lincoln	.56	Yellowstone	.51
Eaton	.58	Menominee	.58	Buchanan	.61	Dent	.61	NEVADA			
Emmet	.58	Midland	.57	Butler	.61	Douglas	.62	All counties			\$0.71
Genesee	.57	Missaukee	.58	Caldwell	.61	Dunklin	.61	NEW HAMPSHIRE			
Gladwin	.57	Monroe	.59	Callaway	.60	Franklin	.61	All counties			\$0.62
Gogebic	.58	Montcalm	.58	Camden	.61	Gasconade	.61	NEW JERSEY			
Grand		Montmorency	.57	Cape Girar-		Gentry	.59	All counties			\$0.63
Traverse	.58	Muskegon	.59	deau	.60	Greene	.61	NEW MEXICO			
Gratiot	.58	Newaygo	.59	Carroll	.60	Grundy	.59	All counties			\$0.68
Hillsdale	.59	Oakland	.58	Carter	.61	Harrison	.59	NEW YORK			
Houghton	.58	Oceana	.59	Cass	.60	Henry	.60	All counties			\$0.64
Huron	.57	Ogemaw	.57	Cedar	.60	Hickory	.60				
				Chariton	.60	Holt	.59				
				Christian	.62	Howard	.60				



# RULES AND REGULATIONS

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NORTH CAROLINA				OHIO—Continued				SOUTH DAKOTA—Continued			
County		Rate per bushel		County	Rate per bushel	County	Rate per bushel	County	Rate per bushel	County	Rate per bushel
All counties.....\$0.65				Butler.....\$0.60	Madison.....\$0.61	Fall River.....\$0.50	Meade.....\$0.47				
NORTH DAKOTA				Carroll......63	Mahoning......63	Faulk......47	Mellette......49				
Adams.....\$0.45	McKenzie......43	Clark......61	Marion......61	Grant......50	Miner......49						
Barnes......46	McLean......42	Clermont......62	Meigs......63	Gregory......49	Minnehaha.....51						
Benson......44	Mercer......42	Clinton......62	Mercer......58	Haakon......48	Moody......50						
Billings......43	Morton......44	Columbiana......63	Miami......60	Hamlin......49	Pennington.....48						
Bottineau......42	Mountrail......42	Coshocton......62	Monroe......64	Hand......48	Perkins......46						
Bowman......45	Nelson......45	Crawford......61	Montgomery.....60	Hanson......49	Potter......47						
Burke......42	Oliver......43	Cuyahoga......62	Morgan......63	Harding......46	Roberts......48						
Burleigh......44	Pembina......46	Darke......59	Morrow......61	Hughes......48	Sanborn......49						
Cass......47	Pierce......43	Defiance......59	Muskingum......62	Hutchinson.....51	Shannon.....50						
Cavalier......45	Ramsey......45	Delaware......61	Noble......63	Hyde......48	Spink......48						
Dickey......46	Ransom......47	Erie......61	Ottawa......61	Jackson......48	Stanley......48						
Divide......42	Renville......42	Fairfield......61	Paulding......59	Jerauld......49	Sully......48						
Dunn......42	Richland......48	Fayette......61	Perry......62	Jones......48	Todd......49						
Eddy......45	Rolette......43	Franklin......61	Pickaway......61	Kingsbury......49	Tripp......49						
Emmons......45	Sargent......47	Fulton......60	Pike......62	Lake......49	Turner......52						
Foster......45	Sheridan......43	Gallia......63	Portage......62	Lawrence......47	Union......53						
Golden......44	Sioux......45	Geauga......62	Preble......59	Lincoln......52	Walworth......47						
Valley......44	Slope......44	Greene......61	Putnam......60	Lyman......48	Washabaugh.....49						
Grand Forks......46	Stark......43	Guernsey......63	Richland......61	McCook......50	Yankton......52						
Grant......44	Steele......46	Hamilton......61	Ross......62	McPherson......46	Ziebach......47						
Griggs......45	Stutsman......46	Hancock......60	Sandusky......61	Marshall......47							
Hettinger......44	Towner......44	Hardin......60	Scioto......62	TENNESSEE							
Kidder......45	Traill......46	Harrison......63	Seneca......61	All counties.....\$0.65							
La Moure......46	Walsh......46	Henry......60	Shelby......60	TEXAS							
Logan......45	Ward......42	Highland......62	Stark......62	All counties.....\$0.66							
McHenry......42	Wells......44	Hocking......62	Summit......62	UTAH							
McIntosh......45	Williams......42	Holmes......62	Trumbull......63	All counties.....\$0.68							
NEBRASKA				Huron......61	Tuscarawas......62	VERMONT					
Adams.....\$0.56	Jefferson.....\$0.57	Jackson......62	Union......61	All counties.....\$0.62							
Antelope......53	Johnson......58	Jefferson......64	Van Wert......59	VIRGINIA							
Arthur......54	Kearney......56	Knox......61	Vinton......62	All counties.....\$0.64							
Banner......54	Keith......55	Lake......62	Warren......61	WASHINGTON							
Blaine......53	Keya Paha......52	Lawrence......62	Washington......64	Adams.....\$0.60	Lewis.....\$0.65						
Boone......54	Kimball......55	Licking......61	Wayne......62	Asotin......60	Lincoln......60						
Box Butte......54	Knox......53	Logan......61	Williams......60	Benton......62	Mason......65						
Boyd......52	Lancaster......57	Lorain......62	Wood......60	Chelan......63	Okanogan......63						
Brown......53	Lincoln......55	Lucas......60	Wyandot......61	Clallam......65	Pacific......65						
Buffalo......55	Logan......54	OKLAHOMA				Clark......65	Pend Oreille......58				
Burt......55	Loup......53	All counties.....\$0.63				Columbia......60	Pierce......65				
Butler......56	McPherson......54	OREGON				Cowlitz......65	San Juan......65				
Cass......57	Madison......54	Baker.....\$0.60	Lake.....\$0.62	Douglas......62	Skagit......65						
Cedar......54	Merrick......54	Benton......65	Lane......64	Ferry......61	Skamania......65						
Chase......57	Morrill......54	Clackamas......65	Lincoln......65	Franklin......60	Snohomish......65						
Cherry......53	Nance......54	Clatsop......65	Linn......64	Garfield......60	Stevens......59						
Cheyenne......55	Nemaha......58	Columbia......65	Malheur......60	Grant......61	Spokane......59						
Clay......56	Nuckolls......57	Coos......64	Marion......65	Grays Harbor......65	Thurston......65						
Colfax......55	Otoe......57	Crook......63	Marrow......62	Island......65	Wahkiakum......65						
Cuming......55	Pawnee......58	Curry......64	Multnomah......65	Jefferson......65	Walla Walla......60						
Custer......54	Perkins......56	Deschutes......63	Polk......65	King......65	Whatcom......65						
Dakota......55	Phelps......56	Douglas......64	Sherman......63	Kitsap......65	Whitman......59						
Dawes......54	Pierce......53	Gilliam......63	Tillamook......65	Kittitas......63	Yakima......63						
Dawson......55	Platte......54	Grant......62	Umatilla......61	Klickitat......63							
Deuel......55	Polk......55	Harney......61	Union......61	WEST VIRGINIA							
Dixon......55	Red Willow......57	Hood River......65	Wallowa......60	All counties.....\$0.65							
Dodge......56	Richardson......58	Jackson......64	Wasco......63	WISCONSIN							
Douglas......57	Rock......53	Jefferson......63	Washington......65	Adams.....\$0.57	Iowa.....\$0.59						
Dundy......58	Saline......57	Josephine......64	Wheeler......63	Ashland......57	Iron......58						
Fillmore......56	Sarpy......57	Klamath......62	Yamhill......65	Barron......55	Jackson......57						
Franklin......57	Saunders......57	PENNSYLVANIA				Bayfield......56	Jefferson......58				
Frontier......56	Scotts Bluff......54	All counties.....\$0.64				Brown......56	Juneau......57				
Furnas......57	Seward......56	RHODE ISLAND				Buffalo......55	Kenosha......59				
Gage......58	Sheridan......54	All counties.....\$0.62				Burnett......55	Kewaunee......56				
Garden......54	Sherman......54	SOUTH CAROLINA				Calumet......56	La Crosse......56				
Garfield......53	Sioux......54	All counties.....\$0.65				Chippewa......56	Lafayette......59				
Gosper......56	Stanton......54	SOUTH DAKOTA				Clark......56	Langrade......57				
Grant......53	Thayer......57	Aurora.....\$0.49	Clark.....\$0.48	Columbia......57	Lincoln......57						
Greeley......54	Thomas......53	Beadle......49	Clay......53	Crawford......57	Manitowoc......56						
Hall......55	Thurston......55	Bennett......49	Codington......49	Dane......58	Marathon......57						
Hamilton......55	Valley......54	Bon Homme......51	Corson......46	Dodge......57	Marquette......57						
Harlan......57	Washington......56	Brookings......50	Custer......50	Douglas......55	Menominee......57						
Hayes......57	Wayne......54	Brown......47	Davison......49	Dunn......56	Milwaukee......59						
Hitchcock......58	Webster......57	Brule......49	Day......48	Eau Claire......56	Monroe......57						
Holt......53	Wheeler......53	Buffalo......49	Deuel......50	Florence......58	Oconto......57						
Hooker......53	York......55	Butte......47	Dewey......47	Fon du Lac......56	Oneida......58						
Howard......54		Campbell......46	Douglas......50	Forest......58	Outagamie......56						
OHIO				Charles Mix......50	Edmunds......47	Grant......58	Ozaukee......58				
Adams.....\$0.62	Athens.....\$0.63			Green......58	Pepin......55						
Allen......60	Augulaize......60			Green Lake......57	Pierce......55						
Ashland......61	Belmont......64										
Ashtabula......63	Brown......62										



## WISCONSIN—Continued

County	Rate per bushel	County	Rate per bushel
Polk	\$0.55	Taylor	\$0.57
Portage	.57	Trempealeau	.56
Price	.57	Vernon	.56
Racine	.59	Vilas	.58
Richland	.58	Walworth	.58
Rock	.58	Washburn	.55
Rusk	.56	Washington	.58
St. Croix	.55	Waukesha	.59
Sauk	.58	Waupaca	.57
Sawyer	.56	Waushara	.57
Shawano	.57	Winnebago	.56
Sheboygan	.57	Wood	.57

## WYOMING

All counties..... \$0.58

Cents per bushel

## (b) Premiums and discounts.

Premiums: <sup>1</sup>	
Grade U.S. No. 2 or better.....	1
Test weight:	
Heavy.....	1
Extra heavy.....	2
Discounts:	
Grade U.S. No. 4 on the factor of test weight only but otherwise U.S. No. 3 or better.....	3
Grade U.S. No. 4 because of being "badly stained or materially weathered".....	7
Grade U.S. No. 4 on the factor of test weight and because of being "badly stained or materially weathered".....	10
Garlicky.....	3
Weed control discount (where required by § 1421.25).....	10

## Other factors:

Amounts determined by CCC to represent discounts for quality factors not specified above which affect the value of the oats, such as (but not limited to) low test weight, foreign material, heat damage, percent of sound cultivated oats, wild oats, moisture, sour, stones, musty, ergoty, weevily, smutty, and bleached. Such discounts will be established not later than the time delivery of oats to CCC begins and will thereafter be adjusted from time to time as CCC determines appropriate to reflect changes in market conditions. Producers may obtain schedules of such factors and discounts at county ASCS offices approximately one month prior to the loan maturity date.

Effective date: Upon publication in the FEDERAL REGISTER (5-21-71).

Signed at Washington, D.C., on May 13, 1971.

CARL C. FARRINGTON,  
Acting Executive Vice President,  
Commodity Credit Corporation.

[FR Doc. 71-7016 Filed 5-20-71; 8:45 am]

<sup>1</sup> Premiums shall not be applicable to "badly stained or materially weathered oats."

## Title 9—ANIMALS AND ANIMAL PRODUCTS

### Chapter I—Agricultural Research Service, Department of Agriculture

#### SUBCHAPTER C—INTERSTATE TRANSPORTATION OF ANIMALS AND POULTRY

[Docket No. 71-561]

### PART 76—HOG CHOLERA AND OTHER COMMUNICABLE SWINE DISEASES

#### Areas Quarantined

Pursuant to provisions of the Act of May 29, 1884, as amended, the Act of February 2, 1903, as amended, the Act of March 3, 1905, as amended, the Act of September 6, 1961, and the Act of July 2, 1962 (21 U.S.C. 111-113, 114g, 115, 117, 120, 121, 123-126, 134b, 134f), Part 76, Title 9, Code of Federal Regulations, restricting the interstate movement of swine and certain products because of hog cholera and other communicable swine diseases, is hereby amended in the following respects:

In § 76.2, paragraph (e) (10) relating to the State of Texas is amended to read:

(10) *Texas.* (i) All of Collin, Harris, Galveston, Liberty, Montgomery, San Jacinto, and Tom Green Counties.

(ii) That portion of the State of Texas comprised of all of Bell, Bosque, Callahan, Comanche, Eastland, Ellis, Erath, Hill, Hood, Johnson, McLennan, Somervell, Tarrant and Williamson Counties and portions of Brown, Coleman, Coryell, Falls, Hamilton, Limestone, Mills, Navarro, Palo Pinto, Parker, Shackelford, Stephens, and Taylor Counties, and bounded by a line beginning at the junction of the Tarrant-Dallas-Ellis County lines; thence, following the Dallas-Ellis County line in an easterly direction to the junction of the Dallas-Ellis-Kaufman County lines; thence, following the Kaufman-Ellis County line in a southeasterly direction to the junction of the Kaufman-Ellis-Henderson County lines; thence, following the Ellis-Henderson County line in a southeasterly direction to the junction of the Ellis-Henderson-Navarro County lines; thence, following the Ellis-Navarro County line in a southwesterly direction to Interstate Highway 45 in Ellis County; thence, following Interstate Highway 45 in a southeasterly direction to State Highway 14 in Navarro County; thence, following State Highway 14 in a southwesterly direction to the Navarro-Freestone County line; thence, following the Navarro-Freestone County line in a southwesterly direction to the

junction of the Navarro-Freestone-Limestone County lines; thence, following the Limestone-Freestone County line in a southeasterly direction to State Highway 14 in Limestone County; thence, following State Highway 14 in a southwesterly direction to State Highway 7 in Limestone County; thence, following State Highway 7 in a southwesterly direction to State Highway 320 in Falls County; thence, following State Highway 320 in a southwesterly direction to the Bell-Falls County line; thence, following the Bell-Falls County line in a southeasterly direction to the junction of the Bell-Milam-Falls County lines; thence, following the Bell-Milam County line in a southwesterly direction to the junction of the Bell-Milam-Williamson County lines; thence, following the Williamson-Milam County line in a southeasterly direction to the junction of the Williamson-Milam-Lee County lines; thence, following the Williamson-Lee County line in a southwesterly direction to the junction of the Williamson-Lee-Bastrop County lines; thence, following the Williamson-Bastrop County line in a generally northwesterly direction to the junction of the Williamson-Travis-Burnet County lines; thence, following the Williamson-Burnet County line in a northeasterly direction to the junction of the Williamson-Burnet-Bell County lines; thence, following the Bell-Burnet County line in a northwesterly direction to the junction of the Bell-Burnet-Lampasas County lines; thence, following the Bell-Lampasas County line in a northerly direction to the junction of the Bell-Lampasas-Coryell County lines; thence, following the Bell-Coryell County line in a northeasterly direction to State Highway 36 in Bell County; thence, following State Highway 36 in a northwesterly direction to U.S. Highway 84 in Coryell County; thence, following U.S. Highway 84 in a generally northwesterly direction to State Highway 351 in Taylor County; thence, following State Highway 351 in a northeasterly direction to U.S. Highway 180 in Shackelford County; thence, following U.S. Highway 180 in an easterly direction to State Highway 67 in Stephens County; thence, following State Highway 67 in a northeasterly direction to Farm to Market Road 717 in Stephens County; thence, following Farm to Market Road 717 in a southeasterly direction to U.S. Highway 180 in Stephens County; thence, following U.S. Highway 180 in an easterly direction to Farm to Market Road 920 in Parker County; thence, following Farm to Market Road 920 in a northwesterly direction to Farm to Market Road 1885 in Parker County; thence, following



Farm to Market Road 1885 in a north-westerly direction to the Parker-Palo Pinto County line; thence, following the Parker-Palo Pinto County line in a northerly direction to the junction of the Parker-Palo Pinto-Jack County lines; thence, following the Parker-Jack County line in an easterly direction to the junction of the Parker-Jack-Wise County lines; thence, following the Parker-Wise County line in an easterly direction to the junction of the Parker-Tarrant-Wise County lines; thence, following the Tarrant-Wise County line in an easterly direction to the junction of the Tarrant-Denton County lines; thence, following the Tarrant-Denton County line in an easterly direction to the junction of the Tarrant-Denton-Dallas County lines; thence, following the Tarrant-Dallas County line in a southerly direction to its junction with the Ellis County line.

(Secs. 4-7, 23 Stat. 32, as amended, secs. 1, 2, 32 Stat. 791-792, as amended, secs. 1-4, 33 Stat. 1264, 1265, as amended, sec. 1, 75 Stat. 481, secs. 3 and 11, 76 Stat. 130, 132; 21 U.S.C. 111, 112, 113, 114g, 115, 117, 120, 121, 123-126, 134b, 134f; 29 F.R. 16210, as amended)

**Effective date.** The foregoing amendment shall become effective upon issuance.

The amendment excludes portions of Denton, Freestone, and Wise Counties in Texas, from the areas quarantined because of hog cholera. Therefore, the restrictions pertaining to the interstate movement of swine and swine products from or through quarantined areas as contained in 9 CFR Part 76, as amended, will not apply to the excluded areas, but will continue to apply to the quarantined areas described in § 76.2(e). Further, the restrictions pertaining to the interstate movement of swine and swine products from nonquarantined areas contained in said Part 76 will apply to the excluded areas. No areas in Denton, Freestone, or Wise Counties in Texas remain under the quarantine.

The amendment relieves certain restrictions presently imposed but no longer deemed necessary to prevent the spread of hog cholera, and must be made effective immediately to be of maximum benefit to affected persons. It does not appear that public participation in this rule making proceeding would make additional relevant information available to this Department. Accordingly, under the administrative procedure provisions in 5 U.S.C. 553, it is found upon good cause that notice and other public procedure with respect to the amendment are impracticable and unnecessary, and good cause is found for making it effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 18th day of May 1971.

F. J. MULHERN,  
Acting Administrator,  
Agricultural Research Service.  
[FR Doc.71-7121 Filed 5-20-71; 8:51 am]

## Title 14—AERONAUTICS AND SPACE

### Chapter I—Federal Aviation Administration, Department of Transportation

[Docket No. 71-CE-11-AD; Amdt. 39-1214]

#### PART 39—AIRWORTHINESS DIRECTIVES

##### Beech Model 18 Airplanes

AD 67-16-1, as amended, requires repetitive inspections at four locations of the elliptical front spar lower cap of the wing center section on certain Beech model airplanes. A recent incident involved a spar failure on a Beech model E18S airplane at a location not presently covered by the inspection requirements of AD 67-16-1. Subsequent investigation indicates that three additional locations inboard of the point of failure are also susceptible to similar failures. Because of the possible wing failures at these locations, an unsafe condition exists which requires the adoption of an Airworthiness Directive specifying repetitive inspections at these four new locations on the Beech model airplanes listed below.

Since immediate action is required in the interest of safety, compliance with the notice and public procedure provisions of the Administrative Procedure Act is impractical and good cause exists for making this amendment effective in less than thirty (30) days.

In consideration of the foregoing and pursuant to the authority delegated to me by the Administrator (31 F.R. 13697), § 39.13 of Part 39 of the Federal Aviation Regulations is amended by adding the following new AD.

**BEECH.** Applies to Models C18S, AT-11, C-45, C-45A, UC-45B, UC-45F, AT-7, AT-7A, AT-7B, AT-7C, JRB-1, JRB-2, JRB-3, JRB-4, SNB-1, SNB-2, SNB-2C, D18S, D18C, C-45G, TC-45G, C-45H, TC-45H, TC-45J (SNB-5), JRB-6, E18S, E18S-9700, G18S, H18 (Aircraft Serial Nos. BA-580, BA-618 through BA-730), 3N, 3NM, 3TM and RC-45J (SNB-5P) airplanes and to aircraft of the above models subsequently redesignated under a supplemental type certificate, except those modified under STC SA1192WE, STC SA1533WE, STC SA2000WE, STC SA832SW, STC SA643CE, or any other airplane which has been modified in accordance with an STC which specifically exempts said aircraft from the requirements of this AD.

To prevent possible wing failure, for airplanes with 1,500 or more total hours' time in service on the effective date of this AD or airplanes that subsequently accumulate 1,500 total hours' time in service after that date, in order to detect cracks in the elliptical front spar lower cap of the wing center section, accomplish the following within the next 50 hours' time in service after the effective date of this AD and thereafter at intervals not to exceed 500 hours' time in service from the date of the last inspection:

(A) Modify the lower wing skin in accordance with Figure A<sup>1</sup> or an FAA-approved

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

(B) Inspect the elliptical front/lower spar cap of the wing center section by visual, X-ray, and magnetic particle methods at each side of the two tube clusters located at 16% inches inboard and 33% inches inboard, respectively, from the centerline of the wheel well tube cluster. (Wing stations 60.9 and 44.4 respectively.) Inspection of the upper half of the spar cap will suffice where there is no access to the lower half. equivalent to facilitate the inspections specified in paragraph B.

(C) If as a result of such inspections, cracks are found in the lower spar cap, before further flight, either replace the affected part with an airworthy part or repair it in accordance with a method approved by the Chief, Engineering and Manufacturing Branch, FAA, Central Region.

(D) Notification in writing must be sent to the Chief, Engineering and Manufacturing Branch, FAA, Central Region, stating the location and length of any cracks found during inspections required by this AD and the total time on the aircraft when the crack was discovered. (Reporting approved by the Bureau of the Budget under BOB No. 04-RO174.)

NOTE: Beech Service Bulletins 64-15, 64-16 and 64-17 do not cover the inspection locations specified in this AD. However, general procedures of the visual, X-ray, and magnetic particle inspections specified in said Bulletins are applicable to the new locations and should be followed.

This amendment becomes effective May 28, 1971.

(Sec. 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 Kansas City, Mo., on May 13, 1971.

DANIEL E. BARROW,  
Acting Director, Central Region.

[FR Doc.71-7058 Filed 5-20-71; 8:46 am]

[Docket No. 71-CE-12-AD; Amdt. 39-1215]

#### PART 39—AIRWORTHINESS DIRECTIVES

##### Continental Models IO-346-A, -B, IO-520-B, -C and TSIO-520-B, -E AND -J Engine Oil Filter Adapter

Amendment 39-905 (35 F.R. 306, 307), AD 69-26-7, effective January 3, 1970, as amended by Amendment 39-1018 (35 F.R. 10754), effective July 2, 1970, requires repetitive inspections of Continental P/N 631645 oil filter adapter on Continental Models IO-346-A, -B, IO-520-B, -C and TSIO-520-B, -E, and -J engines for evidence of radial cracks inward from the outer edge until replaced by strengthened Teledyne Continental P/N 631645 oil filter adapter identified by one-half inch tall raised letter "A" cast on the adapter between the two bottom attach bolts. Subsequent to the issuance of AD-69-26-7, as amended, cracks have continued to occur in the oil filter adapter. Also instances of extrusion of the gasket between the filter base plate and the adapter have been reported. These conditions may result in loss of



engine oil and inflight fires. Since these conditions are likely to exist or develop in other engines of the same type design, an airworthiness directive is being issued superseding AD 69-26-7 which requires replacement on these model engines of the original P/N 631645 oil filter adapter with the strengthened adapter and replacement of the original base plate having a wedge shaped gasket retaining seat with an improved base plate having a rectangular shaped gasket retaining seat.

Since immediate action is required in the interest of safety, compliance with the notice and public procedures provision of the Administrative Procedure Act is impracticable and good cause exists for making this amendment effective in less than thirty (30) days.

In consideration of the foregoing and pursuant to the authority delegated to me by the Administrator (31 F.R. 13697), § 39.13 of Part 39 of the Federal Aviation Regulations is amended by adding the following new AD:

**CONTINENTAL.** Applies to Models IO-346-A, IO-520-B and -C and TSIO-520-B, -E and -J engines having Continental P/N 631645 oil filter adapter installed, used with AC OF -9-A oil filter assembly.

**Compliance:** Required as indicated, unless already accomplished.

To prevent loss of engine oil, within the next 100 hours time in service after the effective date of this AD, accomplish the following:

(A) Replace Continental P/N 631645 oil filter adapter with strengthened Teledyne Continental P/N 631645 or AC P/N 5579663 (Package Number 6437861) oil filter adapter identified with one-half inch tall raised letter "A" cast on the adapter between the two bottom attach bolts.

(B) Inspect the base plate to determine whether the gasket retaining seat is wedge shaped or rectangular. If the gasket seat is wedge shaped, replace this part with improved Teledyne Continental P/N 633750 or AC P/N 6437508 (Package No. 6436627) base plate having a rectangular shaped gasket retaining seat.

Continental Service Bulletin M66-6, dated April 28, 1966, refers to this subject.

**NOTE:** The required base plate can be identified by the presence of a thin sheet metal square shouldered retaining ring spot welded around the gasket groove to hold the gasket in place. This AD supersedes AD 69-26-7 as amended.

This amendment becomes effective May 25, 1971.

(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 Kansas City, Mo., on May 13, 1971.

DANIEL E. BARROW,  
Acting Director, Central Region.

[FR Doc.71-7059 Filed 5-20-71;8:46 am]

## Title 18—CONSERVATION OF POWER AND WATER RESOURCES

### Chapter I—Federal Power Commission

[Docket No. R-408]

### SCHEDULE OF FEES FOR PUBLIC UTILITIES AND NATURAL GAS COMPANIES

#### Order Denying Rehearing

MAY 14, 1971.

On November 25, 1970, we issued a notice of proposed rule making in this proceeding (35 F.R. 18234, Dec. 2, 1970) proposing to amend the general rules and regulations under the Federal Power Act and the Natural Gas Act to revise the schedule of fees proposed in connection with the filing of certain applications by natural gas companies and to establish new schedules of fees to be applicable to electric utility companies and natural gas companies.

We invited the submission of comments and suggestions by December 16, 1970, but pursuant to requests for additional time the return date was twice extended ultimately to February 5, 1971. Responses on the merits were timely received from 62 companies and two industry associations raising questions as to the meaning of various proposed revisions of our regulations, suggesting modifications for clarification or in the policy underlying the proposed changes in fee requirements, and objecting on various grounds to the imposition of fees or assessments generally or as to specific items. The comments and recommendations were considered by the Commission and were in substantial part discussed in Order No. 427, which we issued on March 18, 1971 (36 F.R. 5593), amending our regulations.

Two industry associations, Edison Electric Institute (EEI) and Independent Natural Gas Association of America (INGAA), and four companies, Montana Power Co. (Montana), New England Power Co. (New England), Southern California Edison Co. (Southern California), and Tennessee Gas Pipeline Co. (Tennessee), have filed a petition and applications for rehearing, three of them, EEI, Montana, Southern California, on the ground that a conference which the notice of proposed rulemaking stated could be requested was not provided. That notice did not state that a conference would be afforded responsive parties but invited "[s]ubmissions to the Commission [of data, views, comments, and suggestions, in writing] \* \* \* and whether the person filing them requests a confer-

ence at the Federal Power Commission to discuss the proposed amendments." It stated also that the "Commission shall consider all such written proposals before acting on the matters herein proposed."

Neither the Administrative Procedure Act, 5 U.S.C. 553, nor our rules, nor the statutory authority upon which this action was taken require that conferences be held in connection with rulemaking proceedings of this kind. The only requirement relevant here is that after notice of proposed rulemaking, "the agency shall give interested persons an opportunity to participate in the rule-making through submission of written data, views, or arguments with or without opportunity for oral presentation \* \* \*." 5 U.S.C. 553(c).

It is our announced procedure that the Secretary or staff counsel upon the approval of the General Counsel and the Office or Bureau involved may call a public conference at which all parties who filed comments are invited to participate. As we show, the grounds in sum urged by these three responding parties were in substance previously asserted in their comments or in the comments of other responding parties and were considered by the Commission when the order was adopted. In these circumstances, we find no basis for holding that the staff abused its discretion in not scheduling a conference to discuss their objections.

EEI's application essentially amounted to a reiteration of the same grounds contained in the comments it had previously submitted and of which the Commission was apprised and which it considered when the order was issued. Its statement that it would have filed more comprehensive comments had it anticipated that a conference would not be held carries no weight since the purpose of a conference is to discuss the issues previously raised in the comments submitted in response to an invitation therefor in the notice of proposed rulemaking.

The contention (INGAA, New England, Southern California and Tennessee) that the amended regulations constitute a revenue measure and are violative of the Appropriation Act and Budget Circular A-25 on which they were based does not raise issues which were not fully considered when Order No. 427 was adopted, nor do the allegations of these petitioners suggest valid grounds for rehearing or reconsideration.

Montana and Southern California raise contentions regarding the fairness of the assessment of fees and charges on jurisdictional public utilities and licensees and upon nonjurisdictional revenues and further contend such fees and charges will be unlawfully borne by customers for services not subject to the



Commission's jurisdiction. We initially proposed to collect fees and assessments for all the costs of administering Parts II and III of the Federal Power Act upon jurisdictional utilities, in part for specific services rendered in connection with prescribed applications and filings, and in remainder on the basis of the proportion that the gross revenues of each regulated company bears to the total gross revenues of all such companies. As a result of the comments and suggestions submitted we agreed that such allocation would be inequitable since the nature of our administrative activities regarding utility regulation and those concerned with coordination and reliability could not both be fairly attributed to gross revenues.

In the first place, the costs of our administrative activities properly allocable to municipal and other nonregulated systems for either group of programs should not and will not be charged to jurisdictional utilities; secondly, the balance of the costs of administering the regulatory functions (after deductions of fees obtained for specific applications and filings) will more equitably be based on transfers of jurisdictional energy since the quantum of our services more nearly varies with the sales and deliveries of such energy; and, finally, the costs incurred in the promotion of greater coordination and reliability, being system wide and beneficial to a utility without regard to its jurisdictional business, are fairly allocable on a gross revenue basis.

However, New England asserts that as compared to a vertically integrated public utility which normally sells a large percentage of its (nonjurisdictional) kilowatt hours to customers for consumption, the regulation adopted unfairly penalizes a generation and transmission company which supplies the entire (jurisdictional) kilowatt hour needs of its associate companies principally for distribution. We considered the objection submitted by New England to the allocation of all costs of electric administration on the basis of gross revenues in response to our invitation for comments and in acknowledgment of the unfairness of the provision made appropriate revision, as described above, to avoid making annual charges to cover the costs of public utility regulation on the basis of gross revenues.

We think further revision is not required. Where the associated companies are solely in the business of distributing electric energy not subject to Commission jurisdiction, no fees or other charges will be required of them and where they may have a limited amount of jurisdictional business the duplicative charges will be of little significance. In cases where jurisdiction attaches the services rendered which are subject to the specific fee schedules set out in § 36.2 will not be charged to utilities under the assessment provisions of § 36.1. As to the remainder of the administrative costs of the regulatory programs (less that applicable to nonjurisdictional electric systems), the Commission's programs involve rate surveillance, accounting matters and formal proceedings including rulemaking matters. These activities are

conducted for all jurisdictional utilities and we can think of no more equitable method of allocating those charges than on the basis of jurisdictional sales and deliveries of electric energy.

The jurisdiction conferred by the Federal Power Act is based on the transmission and sale at wholesale of electric energy in interstate commerce and were we to make allocations on a basis which exempted this applicant and others having the same corporate arrangement from their proportionate shares of the charges, such action would not be consistent with our responsibilities under that Act.

New England's contention that the inclusion of the costs of electric utility regulation will add to the cost of power which is interchanged and hence discourage coordination among utilities is recognized. However, we believe it will have no significant effect in view of the benefits accorded electric systems by the advantages interconnection provides in enhancing the reliability of service.

INGAA, Tennessee, and New England rely on dicta of the Commission in its notice of proposed rulemaking that culminated in the adoption of Order No. 317, as amended by Order 317-A, 31 F.R. 430, 4890, which added Part 159 to the regulations under the Natural Gas Act, as indicative of the Commission's lack of authority to broaden the scope of its charges to provide for the recoupment of certain costs of administration by assessment methods. We were mindful of these views but do not consider them binding upon us. These regulations, as our order pointed out, are predicated on the benefits accorded public utilities and natural gas companies by the creation of regulatory agencies at the Federal level and the exercise of the powers delegated to them by the Congress which in our opinion satisfy the statutory requirements for the imposition of these charges.

INGAA's and Tennessee's objection to assessing pipelines for the cost of producer regulation is much too broadly put. The assessment is limited to only one of the various producer programs: The certification of producer sales which plainly benefit pipelines through the Commission's control of the initial prices they are required to pay producers for gas purchases. The Commission's activities in this connection which provide clear benefits to pipelines through regulatory action include the issuance of temporary certificates to expedite deliveries, the elimination of indefinite price escalation provisions, and the control over the quality of natural gas to be delivered and the length of the period in which supplies may be delivered where advance payments are made by the pipelines.

Both Tennessee and INGAA challenge the fairness of allocating charges on the basis of jurisdictional deliveries. One objection is that no part of the assessments are based on direct sales by pipelines to industrial customers which are non-jurisdictional. We point out that the entire costs of administering the pipeline programs are not assessed on the basis of jurisdictional deliveries since a

substantial part thereof are made up by certificate application fees filed in connection with the construction of pipeline facilities. In this way, a significant portion of expenses of administering the pipeline programs will be made up by payments for the installation of facilities to serve nonjurisdictional customers.

Another objection is that the method of allocation is unfair because it includes deliveries of natural gas between pipelines which, it is argued, sometimes involve double or triple counting of the same volumes of gas. While our method of allocation is somewhat imperfect, we think it is a reasonable method of allocating the portion of pipeline administration costs not obtained from certification of facilities and that it does not work a hardship on the pipelines. The fees paid in this connection by the pipelines form part of their lawful operating costs each pipeline may recover from the purchaser of their gas. More importantly, where several pipelines are involved serially in the delivery of the same volumes of gas, the regulatory responsibilities of the Commission are correspondingly increased.

Several of the applicants seek rehearing on the ground that there is no way to approximate the extent of the costs of regulation each utility or gas company will be obligated to pay. We do not think these objections meritorious. The basis for determining the fees to be charged in connection with miscellaneous matters, specified applications and filings, and assessments relating to new gas supplies are clearly set forth in §§ 3.102(b), 36.2, 159.1, and 159.2a(b) of the regulations. The remaining assessments predicated on the costs incurred in each fiscal year can be readily approximated from these sources: Published data supplied by the Commission annually to the Congress in support of its request for appropriations which show the allocation to be made for each electric and gas program and information published by the Commission showing the gross revenues and sales and deliveries of electric energy by electric systems and jurisdictional sales of natural gas companies.

The Commission finds: The assignments of error and grounds for rehearing and reconsideration set forth in the applications of EEI, INGAA, New England, southern California, and Tennessee and in the petition of Montana which were filed in this proceeding present no facts or legal principles which were not fully considered by us, or which now being reconsidered by us would warrant any change or modification of the Commission's Order No. 427, issued March 18, 1971.

The Commission orders: The petition and applications for rehearing and reconsideration of Order No. 427 are denied.

By the Commission:

[SEAL] KENNETH F. PLUMB,  
Acting Secretary.  
[FR Doc. 71-7098 Filed 5-20-71; 8:49 am]

<sup>1</sup> Dissenting statement of Commissioner Carver filed as part of original document.



## Title 21—FOOD AND DRUGS

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

#### PART 141a—PENICILLIN AND PENICILLIN-CONTAINING DRUGS; TESTS AND METHODS OF ASSAY

#### PART 146a—CERTIFICATION OF PENICILLIN AND PENICILLIN-CONTAINING DRUGS

#### Penicillin With Streptomycin; Final Order Ruling on Objections and Requests

An order was published in the FEDERAL REGISTER of June 13, 1969 (34 F.R. 9333), amending Parts 141a and 146a of the antibiotic drug regulations by deleting provisions for certification of certain penicillin-streptomycin combination products for injectable administration in man.

Objections were filed and the effective date of the order was stayed until 30 days after the objections were ruled on. In July 1970, after the Upjohn, Panalba decision, all objections were withdrawn, except that American Home Products Corp. (Wyeth Laboratories, Inc.) proposed revised labeling for Wycillin SM-600 containing; in each 2 cc., 600,000 units of procaine penicillin G and 0.5 gm. of streptomycin base, as the sulfate, to restrict it to hospital use for a period not to exceed 7 days for prophylaxis against and treatment of mixed surgical infections. Accordingly, an order was published on June 23, 1970 (35 F.R. 10211), to become effective in 30 days, amending Parts 141a and 146a of the antibiotic drug regulations by repealing provisions for certification and revoking outstanding certificates of safety and effectiveness issued under those regulations, and allowing time for recall of all outstanding stocks of the affected drugs. That order provided that the Commissioner of Food and Drugs would rule on Wyeth Laboratories' objection when evaluation of the proposed revised labeling was completed.

#### FINDINGS AND CONCLUSIONS

The Commissioner finds as follows:

I. *Composition of the drug.* Wycillin SM-600 contains: Procaine penicillin G 600,000 units and streptomycin sulfate 0.5 gm. per vial.

II. *Rationale and claims.* The rationale for the combination of penicillin and streptomycin is that the antibiotics may be synergistic in action, that the combination may be expected to be effective against a wide range of both gram negative and gram positive organisms, and that the drug is indicated primarily when the invading organism is more susceptible to the combination than either antibiotic alone.

III. *Labeling claims.* In the revised product labeling, the indication for the use of Wycillin SM-600 is limited to hospital use for 7 days only for the

treatment of mixed surgical infections, including peritonitis, involving both susceptible gram positive and gram negative organisms, such as *Escherichia Coli*, *Proteus Sp.*, *Streptococcus Fecalis*, and penicillin sensitive staphylococci. Dosage recommended is 2 cc., I. M. q 6 or 12 hours, depending on severity of infection and/or the susceptibility of the infecting organisms to penicillin and streptomycin.

IV. *Additional data submitted in support of proposed relabeling.* Wyeth asserts that the affidavits, exhibits C through H, submitted as supporting data for the proposed relabeling, demonstrate that Wycillin SM-600 is safe and effective in the treatment of certain important surgical infections.

Although the attached affidavits assert that Wycillin SM-600 is effective, no statements are made to indicate that the fixed combination is more effective than the individual component parts administered in proper dosage. There are no well-controlled studies cited in the affidavits and none of the references listed cite controlled studies providing substantial evidence that the combination form is more effective than either component alone. The affidavits do little more than indicate the combination form is convenient and timesaving.

Two of the references discussed in Wyeth's attached affidavits in support of the proposed new labeling, the Goosenberg Report and the Collins Report, bear only on the prophylactic use of penicillin and streptomycin, which is not indicated in the proposed relabeling.

Wyeth objects that the NAS-NRC panels were in error in evaluating Wycillin SM-600 ineffective as a fixed combination in the treatment of mixed surgical infections. It is the position of Wyeth that the studies of the effectiveness of Wycillin SM-600 in the treatment of urinary and respiratory tract infections may be considered as supportive evidence for the use of the combination product in the treatment of mixed surgical infections, since the bacteria are often the same, or more severe. Although this may or may not be true, none of the studies cited were controlled studies providing substantial evidence that the therapeutic effect of penicillin and streptomycin in a fixed combination is any greater than either of the components alone.

It is also Wyeth's position that a greatly enhanced bactericidal rate can be achieved with this penicillin-streptomycin combination against a mixed flora of organisms in the mixed surgical infections, as well as an increase of the overall antimicrobial action. Authority for this is reference to the studies listed in the appendix attached to the objections. Wyeth further asserts that the published clinical and laboratory data (listed in the appendix) demonstrates the efficacy of a penicillin-streptomycin combination in the treatment of peritonitis when caused by susceptible organisms. In particular, they cite D. Schaff et al., treatment of peritonitis with parenteral streptomycin and peni-

cillin, (Am. J. Sur. 77: 63-67, 1949).

The following comments relate to the studies in the appendix attached to Wyeth's objections.

1. Goosenberg, J., et al.; Prophylactic Antibiotics in Vaginal Hysterectomy, American Journal of Obstetrics and Gynecology, 105: p. 503-506, 1969. This is a three part study of patients undergoing a vaginal hysterectomy at Philadelphia General Hospital. Part One is a retrospective review of morbidity data for a year (1964-65). Part Three is also a 1-year retrospective review (1966-67), during which all "high-risk" patients received prophylactic penicillin and streptomycin. Part Two is a prospective 1-year study (1965-66) of three patient groups, 40 patients in each group. One group received procaine penicillin 600,000 units I. M. q6 hours and streptomycin, 1 gm. initially, then 0.5 gm q12 hours starting the day before surgery and going through the fifth post-operative day. The second group received chloramphenicol, 0.5 gm. q6 hours orally or I. V., during the same days. The third, control group received no antibiotics. Morbidity, as defined by the authors (fever of 100.4° after the first 48 hours and pyuria or purulent vaginal discharge), was markedly different in the three groups: 7.5 percent in the first, 52.5 percent in the second, and 77.5 percent in the third. There is no mention of bacteriologic cultures. At no time was a fixed combination used in the Goosenberg study. The two drugs were not necessarily given simultaneously.

Dr. Emich, in his affidavit states the patients received "a combination of penicillin and streptomycin in doses equivalent to those contained in Wycillin SM-600." This is not true. The Philadelphia patients received a daily dose of 2,400,000 units of penicillin and 1 gm. of streptomycin. If they had received 2,400,000 units of penicillin in Wycillin SM-600 they would have received 2 gm. of streptomycin, thus doubling the dosage of streptomycin and increasing the risk of adverse reaction.

He further states that the current practice at Philadelphia General Hospital is to administer Wycillin SM-600 twice daily and a single dose of 600,000 units of penicillin once a day. There is no advantage in a fixed combination when it is necessary to give the patient additional amounts of one of the components.

Moreover, because bacteriology was not mentioned, it is impossible to determine whether "morbidity", as defined in the protocol, represents infection.

An even more serious defect of the Goosenberg Report is that there is no analysis comparison of the use of penicillin or streptomycin alone with the two in a fixed combination form.

2. Amlkov, J. R. and Hansen, A. E.: Successful Treatment of C. Diphtheriae Subacute Bacterial Endocarditis with Penicillin and Streptomycin, Pediatrics 5: 437-442, 1950. This is a case report of an 8-year-old girl with C. diphtheriae bacterial endocarditis, who improved when streptomycin 0.5 gm. q<sup>6h</sup> was added



to her previous regime of penicillin, 200,000 units I. M. q<sup>4</sup>h.

In this study no fixed combination was used. No susceptibility studies were mentioned. The dose of penicillin used for bacterial endocarditis was low, by today's standard, and in no way relates to the dosage of Wycillin SM-600.

3. Hagen, A. D., et al.: Acute Streptococcal Thyroiditis, *J. A.M.A.*, 202: 282-283, 1967. This is a case report of a 20-year-old man with beta hemolytic streptococcal abscess of the thyroid. He was treated with 1.2 million units of penicillin I. M. twice daily and streptomycin 1 gm. twice daily for 3 days, and he recovered. There was no statement which made it clear whether a fixed combination was used for the first 3 days. The susceptibility of the streptococcal strain was not recorded, but penicillin alone presumably would have controlled this infection. Once again, there was no attempt made in this report to compare results with penicillin or streptomycin administered separately.

4. Pines, A. et al.: Cephaloridine Compared with Penicillin and Streptomycin in Chronic Purulent Bronchitis. *Brit. J. of Dis. of the Chest* (1966), 61, 101-110. In this article, the authors conducted three separate comparative studies on groups of over 60 patients with chronic bronchitis, in each case comparing intramuscular cephaloridine with penicillin and streptomycin intramuscularly given twice daily in the dose of 2 million units penicillin with 0.5 gm. streptomycin. No cultures were done. The cephaloridine dose was increased in each study. The authors concluded that when the cephaloridine was given in high doses, clinical results were superior to those produced by penicillin with streptomycin. At no time in this study was a dosage equivalent to Wycillin SM-600 given.

5. Pines, A. et al.: Antibiotic Regimens in Severe and Acute Purulent Exacerbations of Chronic Bronchitis, *Brit. Med. J.*, June 20, 1968, p. 735-738.

This is a report of 186 patients with chronic bronchitis treated randomly with three different therapeutic agents; ampicillin, lymecycline, or penicillin (3 million units) accompanied by streptomycin (0.5 gm.) twice daily. Bacteriologic examination of the sputums was done, but not reported except that *H. influenzae* was found in the initial examination of 29 percent of the patients. Sensitivity studies were not done. The group receiving penicillin with streptomycin showed the greatest clinical improvement. Three patients receiving penicillin with streptomycin developed rashes and three who were over 70 years developed vertigo; treatment had to be changed in all six patients. No fixed combination of penicillin-streptomycin that contains such high doses of penicillin is available. It is apparent that by administering 3 million units of penicillin the dosage of streptomycin found in Wycillin SM-600 would exceed the amounts recommended in its accompanying literature.

6. Collins, C. D. et al.: Chest Complications After Upper Abdominal Surgery:

Their Anticipation and Prevention, *Brit. Med. Journal*, February 17, 1968, pp. 401-406.

This is a report on a study involving 132 patients, about to undergo abdominal surgery, who were divided into groups, to assess therapy. Only a single group received antibiotics prophylactically; these patients received penicillin and streptomycin. The group receiving antibiotics had the least chest complications.

There were no single antibiotic controls in this study. There is no way to determine whether either penicillin or streptomycin alone would have produced the beneficial effect. The study did not involve a dosage of penicillin and streptomycin as found in the combination form of Wycillin SM-600.

7. Crofton, J. W. et al.: Ampicillin in the Treatment of Pneumonia-Cooperative Controlled Trial, *Brit. Med. Journal*, May 28, 1966, pp. 1329-1333.

This is a report of a comparison of the treatment of cases of pneumonia with oral ampicillin for 7 or 14 days and cases treated with a combination of penicillin and streptomycin intramuscularly for 7 days and, if needed, penicillin for an additional 7 days. The conclusion was that the ampicillin was as effective as the combination. The article did not state that a fixed combination was used.

8. Brandt, A. A. et al.: Acute Suppurative Arthritis Due to *Escherichia Coli* Septicemia, *Medical Service and Department of Laboratories*, February 4, 1955, pp. 1031, 1036.

This is a case report of a woman with *E. coli* septicemia complicated by suppurative arthritis of the right knee. She was treated with 600,000 units of penicillin daily without benefit. Then *E. coli* was cultured from the blood and shown to be sensitive to streptomycin, so 1 gram of streptomycin twice daily was added to her therapy. The penicillin was discontinued on the 11th day; streptomycin was continued 6 more days and the patient recovered.

No fixed combination was used. The patient's recovery appears to be attributable to the streptomycin given.

9. Bliss, E. A. et al.: Studies of Combinations of Antibiotics In Vitro and In Experimental Infections in Mice, *Bull. Johns Hopkins Hospital* 1952, 90: 159-169. This is a report on test tube activity of certain combinations of antibiotics against bacteria and on the treatment of experimental infections in mice with these combinations. There were no clinical studies conducted.

10. Cameron, et al.: Aspiration Pneumonia—A Clinical and Experimental Review, *Journal of Surgical Research*, January 1967, Vol. 7, No. 1.

This is a review article of the general subject of aspiration pneumonia wherein streptomycin or penicillin are mentioned in the article. Combination antibiotics are not discussed.

11. Speck, R. S., et al.: Antibiotic Synergism and Antagonism in Subacute Experimental Streptococcus Infection in Mice, *American Medical Science*, 1952, 223: 280-285. This is the study of effect

of certain antibiotic combinations in experimental animal infections. The use of a fixed combination of these antibiotics is not discussed or advocated, nor is human clinical experience presented.

12. Pelkowitz D.: *Proteus Infections Successfully Treated in General Practice with Bicillin and Streptomycin*. *South African Medical Journal*, 1959, 33: 267-268. In this study eight cases of *B. proteus* systemic infection, six in adult women, two in children, are described. All were treated with daily injections of Bicillin for 2 weeks; in four cases, streptomycin injection was added. This is not a controlled study. The streptomycin, when used, was given in dosage which was apparently individually determined for the patient. Thus, no evidence is supplied for the efficacy of a fixed penicillin-streptomycin combination.

13. Rush: Maxillofacial Injuries, *Annals of Surgery*, 1955, Vol. 135, No. 2. In this study a military surgical procedure for handling their injuries in wartime is described. The routine involved the administration of 1 gram of streptomycin and 300,000 units of penicillin twice daily combined with local treatment.

There were no controlled studies, the 166 cases listed had had a variety of initial antibiotic treatment and no figures were provided on the final outcome. Once again, the report lacks any reports of the use of a combination in the same proportion as found in Wycillin SM-600.

14. Sandres, A. et al.: Recent Advances in Chemotherapy of Surgical Infections, *Surgical Clinics of North America*, 1949, p. 431-447.

In this study there is no discussion of clinical use of any fixed combinations. The study further states that it is still important to determine the organism causing the infection under treatment and also to know to which of the available antibiotic drugs the bacterial strain is most susceptible. This article thus seems to argue against the use of fixed combinations.

15. Schaff, et al.: Treatment of Peritonitis with Parenteral Streptomycin and Penicillin, *Am. J. of Surg.*, 1949, 37: 63-67.

This article deals with the treatment of five cases of peritonitis with penicillin 100,000 units I.M. every 3 hours and streptomycin 2 grams daily. This was not a fixed combination product nor was any comparison made with the individual component drugs of penicillin or streptomycin administered separately.

16. The following references cited by Wyeth in support of the revised labeling are all in vitro studies of the effect of streptomycin and penicillin alone or in combination on certain bacteria. The use of a fixed combination of these agents is not discussed or advocated nor is clinical material presented. Reports of in vitro studies cannot be extrapolated to clinical use, and thus do not provide a basis on which can reasonably be concluded that the combination drug will have the effectiveness claimed.

(a) Sonne M. et al.: Comparison of the Action of Ampicillin and Benzyl Penicillin on Enterococci in vitro, *Applied*



Microbiology, April 1968, Vol. 16, No. 4, p. 645-648.

(b) Plotz, P. H. et al.: Synergism Between Streptomycin and Penicillin: A Proposed Mechanism, *Science* 135, p. 1067-68, 1962.

(c) Hewitt, W. L. et al.: Kinetics and Mechanism of the Synergistic Activity of Penicillin and Streptomycin and Penicillin and Kanamycin on Enterococci. Antimicrobial agents and chemotherapy—1965, p. 278-282.

(d) Jawetz, E. et al.: The Combination Action of Penicillin with Streptomycin or Chloromycetin on Enterococci In Vitro. *Science* 113; 254-256 (1950).

(e) Nichols, A. C.: Bactericidal Action of Streptomycin-Penicillin Mixtures In Vitro, *Proc. Soc. Exp. Biol. and Med.* 69: 477-8 (1948).

(f) Miles, C. P. et al.: Antibiotic Synergism Required Simultaneous Presence of Both Members of Synergistic Drug Pair. *Proc. Soc. Exp. Biol. Med.*, 1951, 78: 738-741.

(g) Moellering R. et al.: Studies on the Synergism of Penicillin and Streptomycin Against Group D Streptococci, Abstract-Ninth Interscience on Antimicrobial Agents and Chemotherapy, October 27-29, 1969, p. 70.

In addition to the studies contained in Wyeth's attached appendix, Dr. George H. Warren, in his affidavit cites the following four studies in support of Wyeth's proposed relabeling.

17. Pulaski, E. J. et al.: Influence of Antibiotics on Experimental Endogenous Peritonitis. *Surg. Gynec. Obstet.* 99: 341-358, 1954.

This study concerned experimental peritonitis not just in dogs as Dr. Warren states, but in rats. In dogs, I. V. tetracycline gave better survival rates than

either I. V. oxytetracycline or penicillin and streptomycin. In rats, I. V. chlortetracycline produced the highest survival rates. When combined I. M. or I. V./intraperitoneal routes were used, penicillin and streptomycin gave the best results (such combined routes are not generally used in humans).

The relationship of this article to the effectiveness of Wycillin SM-600 is only peripheral, although the experimental techniques may be valid.

18. Artz, C. P. et al.: Further Studies Concerning the Pathogenesis and Treatment of Peritonitis. *Ann. Surg.* 155: 756-766, 1962.

This involved studies in dogs; no fixed combination was used. When penicillin and streptomycin were given in combination, a million units of penicillin was given each dog, but the streptomycin dose was weight dependent.

19. Babcock, J. R. et al.: Acute Appendicitis; An Analysis of 1662 Consecutive Cases. *Ann. Surg.* 150: 131-141, 1959.

As Dr. Warren admits, fixed dose combinations of penicillin-streptomycin were not discussed or advocated in this article.

20. Altemeler, W. A.: The Treatment of Acute Peritonitis. *J.A.M.A.* 139: 347-353, 1949.

This was a review of 598 cases of acute septic peritonitis secondary to acute appendicitis, perforated peptic ulcers and penetrating wounds of the abdomen. This is not a controlled study, as the cases listed had a variety of initial antibiotic treatment including penicillin, sulfadiazine, and streptomycin. The article lacks any reports of the use of a combination in the same proportion as found in Wycillin SM-600 or in fact the use of any fixed combination.

V. Findings. The Commissioner, based on the review of the medical documenta-

tion offered to support the revised labeling and supplemental information as filed by Wyeth, finds that Wyeth has failed to present substantial evidence of effectiveness for Wycillin SM-600. In recognition of the known hazards associated with the use of each component of this combination, e.g., deafness from streptomycin and allergenicity from penicillin, the regulations for certification of antibiotic drugs should be amended to delete Wycillin SM-600, from the list of drugs acceptable for certification. The Commissioner further finds that the certificate of safety and effectiveness heretofore issued for Wycillin SM-600 should be revoked and the proposed amendments thereto denied on the basis of a lack of substantial evidence of effectiveness and an unwarranted hazard from this fixed combination antibiotic therapy.

Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 507, 701, 52 Stat. 1050-53, as amended, 59 Stat. 463, as amended, 76 Stat. 785-787; 21 U.S.C. 352, 257, 371) and under authority delegated to the Commissioner (21 CFR 2.120) notice is given that, the order of June 13, 1969 (34 F.R. 9333), insofar as it relates to Wycillin SM-600, will become effective 30 days after the date of publication hereof in the FEDERAL REGISTER to allow time for recall of all outstanding stocks of the affected drug. Certification of new stocks has been discontinued. (Secs. 502, 507, 701, 52 Stat. 1050-53, 59 Stat. 463, 76 Stat. 785-787; 21 U.S.C. 352, 357, 371).

Dated: May 3, 1971.

CHARLES C. EDWARDS,  
Commissioner of Food and Drugs.

[FR Doc. 71-7052 Filed 5-20-71; 8:45 am]

## 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 1914.4 is amended by adding in alphabetical sequence a new entry to the table, which entry reads as follows:

##### § 1914.4 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
Florida	Pinellas	Gulfport	I 12 103 1250 02	Department of Community Affairs, State of Florida, 309 Office Plaza, Tallahassee, FL 32301.	City Hall, 2401 53d St. South, Gulfport, FL 33707.	May 21, 1971.
Do	do	Indian Rocks Beach, South Shore, Oldsmar	I 12 103 1481 02	State of Florida Insurance Department, Treasurer's Office, State Capitol, Tallahassee, FL 32304.	Municipal Office, 19305 Gulf Blvd., Indian Rocks Beach, South Shore, FL 33655.	Do.
Do	do	do	I 12 103 2310 06	do	Office of the Mayor, Oldsmar, Fla. 33657.	Do.
Georgia	Chatham	Savannah	I 12 103 2310 10 I 13 061 4910 03 I 13 061 4910 06	State Planning and Programming Bureau, 270 Washington St. SW., Atlanta, GA 30334.	Department of Inspections, Post Office Box 1027, Savannah, GA 31402.	Do.
Indiana	Lake	Highland		Georgia Insurance Department, State Capitol, Atlanta, GA 30334.		Do.



State	County	Location	Map No.	State map repository	Local map repository	Effective date of authorization of sale of flood insurance for area
Missouri	Clay	Smithville	I 29 047 7370 02 I 29 047 7370 03	Water Resources Board, Post Office Box 271, Jefferson City, MO 65101. Division of Insurance, Department of Business and Administration, Post Office Box 690, Jefferson City, MO 65101.	Smithville City Hall, 108 South Bridge St., Smithville, MO 64089.	May 21, 1971.
Do.	St. Louis	Maplewood				Do.
New Jersey	Morris	Pequannock Township	I 34 027 2567 02	New Jersey Department of Environmental Protection, Division of Water Resources, Box 1390, Trenton, NJ 08625. Department of Banking and Insurance, State House Annex, Trenton, NJ 08625.	Office of the Township Clerk, Township of Pequannock, Municipal Bldg., 530 Turnpike, Pompton Plains, NJ 07444.	Do.
New York	Suffolk	Ocean Beach	I 36 103 4400 02	New York State Department of Conservation, State Campus, Albany, NY 12226. New York State Insurance Department, 123 William St., New York, NY 10038, and 324 State St., Albany, NY 12210.	Village Office, Bay Walk, Ocean Beach, NY 11770.	Do.
North Carolina	New Hanover	Carolina Beach				Do.
Nebraska	Platte	Columbus				Do.
Ohio	Franklin	Columbus				Do.
Tennessee	Campbell	Jacksboro				Do.
Wisconsin	Buffalo	Alma				Do.
Do.	Manitowoc	Manitowoc				Do.
Do.	Crawford	Steuben				Do.

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 F.R. 17804, Nov. 28, 1968), as amended (secs. 408-410, Public Law 91-152, Dec. 24, 1969), 42 U.S.C. 4001-4127; and Secretary's delegation of authority to Federal Insurance Administrator, 34 F.R. 2680, Feb. 27, 1969)

Issued: May 21, 1971.

GEORGE K. BERNSTEIN,  
Federal Insurance Administrator.

[FR Doc.71-7031 Filed 5-20-71;8:45 am]

# 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
***	***	***	***	***	***	***
Florida	Pinellas	Gulport	H 12 103 1250 02	Department of Community Affairs, State of Florida, 309 Office Plaza, Tallahassee, Fla. 32301. State of Florida Insurance Department, Treasurer's Office, State Capitol, Tallahassee, FL 32304.	City Hall, 2401 53d St., South, Gulfport FL 33707.	Aug. 6, 1970.
Do.	do	Indian Rocks Beach, South Shore.	H 12 103 1481 02	do	Municipal Office, 19305 Gulf Blvd., Indian Rocks Beach, South Shore, FL 33535.	May 22, 1970.
Do.	do	Oldsmar	H 12 103 2310 06	do	Office of the Mayor, Oldsmar, Fla. 33557.	Sept. 8, 1970.
Georgia	Chatham	Savannah	H 12 103 2310 10 H 13 051 4910 03 H 13 051 4910 06	State Planning and Programing Bureau, 270 Washington St., SW., Atlanta, GA 30334. Georgia Insurance Department, State Capitol, Atlanta, GA 30334.	Department of Inspections, Post Office Box 1027, Savannah, GA 31402.	Sept. 18, 1970.
Indiana	Lake	Highland				May 21, 1971.
Missouri	Clay	Smithville	H 29 047 7370 02 H 29 047 7370 03	Water Resources Board, Post Office Box 271, Jefferson City, MO 65101. Division of Insurance, Department of Business and Administration, Post Office Box 690, Jefferson City, MO 65101.	Smithville City Hall, 108 South Bridge St., Smithville, MO 64089.	June 5, 1970 and May 21, 1971.
Do.	St. Louis	Maplewood				May 21, 1971.
New Jersey	Morris	Pequannock Township	H 34 027 2567 02	New Jersey Department of Environmental Protection, Division of Water Resources, Box 1390, Trenton, NJ 08625. Department of Banking and Insurance, State House Annex, Trenton, N.J. 08625.	Office of the Township Clerk, Township of Pequannock, Municipal Bldg., 530 Turnpike, Pompton Plains, NJ 07444.	July 17, 1970.
New York	Suffolk	Ocean Beach	H 36 103 4400 02	New York State Department of Conservation, State Campus, Albany, N.Y. 12226. New York State Insurance Department, 123 William St., New York, NY 10038, and 324 State St., Albany, NY 12210.	Village Office, Bay Walk, Ocean Beach, N.Y. 11770.	May 5, 1970.



State	County	Location	Map No.	State map repository	Local map repository	Effective date of identification of areas which have special flood hazards
North Carolina	New Hanover	Carolina Beach				May 21, 1971.
Nebraska	Platte	Columbus				Do.
Ohio	Franklin	do.				Do.
Tennessee	Campbell	Jacksboro				Do.
Wisconsin	Buffalo	Alma				Do.
Do.	Manitowoc	Manitowoc				Do.
Do.	Crawford	Steuben				Do.

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 F.R. 17804, Nov. 28, 1968), as amended (secs. 408-410, Public Law 91-152, Dec. 24, 1969), 42 U.S.C. 4001-4127; and Secretary's delegation of authority to Federal Insurance Administrator, 34 F.R. 2680, Feb. 27, 1969)

Issued: May 21, 1971.

[F.R. Doc.71-7032 Filed 5-20-71;8:45 am]

GEORGE K. BERNSTEIN,  
Federal Insurance Administrator.

## Title 36—PARKS, FORESTS, AND MEMORIALS

### Chapter I—National Park Service, Department of the Interior

#### PART 7—SPECIAL REGULATIONS, AREAS OF THE NATIONAL PARK SYSTEM

##### Glacier National Park, Mont.; Fishing

A proposal was published at page 5851 of the FEDERAL REGISTER of March 30, 1971, to amend paragraphs (a), (b), and (c) of § 7.3 of Title 36 of the Code of Federal Regulations. The effect of the amendment is to further insure the protection and preservation of populations of native fishes and natural aquatic environments, to retain quality angling for wild fish in natural environments as part of the visitors' total park experience, and to simplify the fishing season by establishing one opening and closing date for all but four park waters.

Interested persons were given 30 days within which to submit written comments, suggestions, or objections with respect to the proposed amendment. No comments, suggestions, or objections have been received and the proposed amendments are hereby adopted without change and set forth below. Due to the pressing need for the regulations before the opening of the season, these amendments shall take effect on the date of publication in the FEDERAL REGISTER (5-21-71).

(5 U.S.C. 553; 39 Stat. 535; 16 U.S.C. 3)

Paragraphs (a), (b), and (c) of § 7.3 are amended, as follows:

##### § Glacier National Park.

(a) *Fishing: open season.* All waters in the park shall be open to fishing from 12:01 a.m. on June 5 and end at 12 midnight on October 15, except as otherwise provided by the following restrictions:

(1) That portion of Waterton Lake that is in the park shall be open to fishing in conformance with the seasons established by Canada for this lake.

(2) Kintla Creek between Kintla Lake and Upper Kintla Lake, Bowman Creek for its entire length above Bowman Lake,

Logging Creek between Logging Lake and Grace Lake, and Ole Creek, Park Creek, Muir Creek Coal Creek and Nyack Creek for their entire length; Fish Creek for its entire length, Upper McDonald Creek from McDonald Falls to Lake McDonald shall be closed to fishing.

(3) The North Fork of the Flathead River, except for its tributaries, and Lower McDonald Creek from the Quarter Circle Bridge to its confluence with the Middle Fork of the Flathead River, shall be open to fishing in conformance with the seasons and regulations established by the State of Montana for this river.

(4) That portion of Lower Two Medicine Lake that is in the park shall be open in conformance with the seasons established for the Blackfeet Indian Reservation for this lake.

(5) [Deleted]

(6) [Deleted]

(7) [Deleted]

(b) *Fishing: daily limit of catch and possession limit.* (1) Sport fish are herein defined as cutthroat trout, rainbow trout, brook trout, lake trout, Dolly Varden, Kokanee salmon, grayling mountain whitefish, lake whitefish, northern pike, and burbot (ling). All other species are defined as nonsport fish and may not be kept or killed.

(2) A person must cease fishing immediately when he has in his possession or has taken into his possession a total of five (5) sport fish that day, except that a person shall cease fishing as soon as he has in his possession or has taken into his possession a total of three (3) of the following sport fish that day: Cutthroat trout, Dolly Varden trout, lake trout, grayling. However:

(i) The daily limit of catch and possession in the North Fork of the Flathead River, except for its tributaries, and Lower McDonald Creek from the Quarter Circle Bridge to its confluence with the Middle Fork of the Flathead River, shall be in conformance with the regulations established by the State of Montana for this river;

(ii) The daily limit of catch and possession in that portion of Waterton Lake, located within the park, shall be in conformance with the limits established by Canada for this lake;

(iii) The daily limit of catch and possession in that portion of Lower Two

Medicine Lake, located within the park, shall be in conformance with the regulations established for the Blackfeet Indian Reservation for this lake;

(iv) Fish caught in Lower McDonald Creek from the Quarter Circle Bridge and upstream, extending into Lake McDonald for a radius of 300 feet, shall be handled carefully and released immediately to the stream. No fish of any size may be in possession at any time along this stream.

(c) *Fishing: restriction on use of bait and lures.* (1) Only artificial flies, with a single hook, may be used as lures in Rogers Lake, Trout Lake, Arrow Lake, Camas Lake, Lake Evangeline, Ruger Lake, and those sections of Camas Creek interconnecting these lakes.

(2) Only artificial flies and lures, with a single hook, may be used as lures in the catch and release fishing waters of Lower McDonald Creek from the Quarter Circle Bridge and upstream, extending into Lake McDonald for a radius of 300 feet.

J. LEONARD VOLZ,  
Director, Midwest Region.

[FR Doc.71-7071 Filed 5-20-71;8:47 am]

## Title 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

### Chapter I—Veterans Administration

#### PART 2—DELEGATIONS OF AUTHORITY

##### Chiefs of Station Fiscal Activities

Section 2.88 is revised to read as follows:

§ 2.88 Chiefs of Station Fiscal Activities are delegated authority to compromise certain claims not exceeding \$1,000 representing charges for medical services when there has been a prior denial of waiver and to terminate or suspend collection action on certain debts incurred in connection with the Veterans Administration medical program.

This delegation of authority is identical to § 17.96a of this chapter.



By direction of the Administrator.

[SEAL]

FRED B. RHODES,  
Deputy Administrator.

[FR Doc.71-7082 Filed 5-20-71;8:48 am]

**PART 13—DEPARTMENT OF VETERANS BENEFITS, CHIEF ATTORNEYS**

**Compromise Offers**

1. In § 13.201, that portion preceding paragraph (a) is amended to read as follows:

**§ 13.201 Jurisdiction.**

The Central Office Board and field station Committees are authorized, except as to determinations under § 2.6(e) (4) (i) of this chapter where applicable, to consider and determine as limited in §§ 13.200 through 13.217, questions of school liability, compromise, and waiver concerning the following debts and overpayments:

2. In § 13.202, paragraphs (b) (1) (ii) and (c) (2) are amended to read as follows:

**§ 13.202 Board and Committee authority.**

(b) *Field station Committee*—(1) *Decisions*. On matters covered in § 13.201, the field station Committee is authorized to determine the following issues:

(ii) *Compromises*—(a) *Loan program debts*. (1) Accept a compromise offer when the debt is \$2,500 or less exclusive of interest.

(2) Reject a compromise offer irrespective of the amount of the debt.

(b) *Other than loan program debts*. (1) Accept a compromise offer on a debt which exceeds \$1,000 but which is not over \$2,500 (both amounts exclusive of interest).

(2) Reject a compromise offer on a debt which exceeds \$1,000 but which is not over \$200,000 (both amounts exclusive of interest).

(3) Accept or reject a compromise offer of a debt of \$1,000 or less, exclusive of interest, where there has not been a prior denial of waiver.

(c) *Fiscal officer*. The Chief of the Fiscal activity has authority to:

(2) Accept or reject a compromise offer for other than loan program debts of \$1,000 or less, exclusive of interest, where there has been a prior denial of waiver.

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

These VA regulations are effective the date of approval.

Approved: May 17, 1971.

By direction of the Administrator.

[SEAL]

FRED B. RHODES,  
Deputy Administrator.

[FR Doc.71-7102 Filed 5-20-71;8:49 am]

**PART 17—MEDICAL**

**Compromise Settlement Offers**

1. In § 17.64(a), subparagraph (1) is amended so that paragraph (a) reads as follows:

**§ 17.64 Referrals of compromise settlement offers.**

Any offer to compromise or settle any charges or claim for \$20,000 or less asserted by the Veterans Administration in connection with the medical program shall be referred as follows:

(a) *To Chiefs of Fiscal activities*. If the debt represents charges made under § 17.62(a), the compromise offer shall be referred to the Chief of the Fiscal activity of the station for application of the collection standards in § 1.900 et seq. of this chapter, pursuant to authority delegated in § 17.96a, provided:

(1) The debt does not exceed \$1,000, and

(2) There has been a previous denial of waiver of the debt by a field station Committee on Waivers and Compromises.

2. Section 17.96a is revised to read as follows:

**§ 17.96a Authority to compromise claims and terminate or suspend collection action.**

The Chief of the Fiscal activity at a Veterans Administration hospital or any other Veterans Administration field station is delegated authority to compromise claims not exceeding \$1,000 representing charges made under § 17.62

(a) in which there has been a prior denial or waiver by a field station Committee on Waivers and Compromises. Such officers are further delegated authority to terminate or suspend collection action of claims not over \$20,000 representing charges made under § 17.62

(a) or (b). In exercising this authority, the standards in § 1.900 et seq. of this chapter are to be applied. The authority under this section further involves the responsibility to comply with all reporting procedures which may be required by the VA Controller and the Comptroller General of the United States. Any action, other than a completed compromise settlement, of any Chief of the Fiscal activity of any field station under the exclusive jurisdiction of the Department of Medicine and Surgery is subject to reversal by the Department of Medicine

and Surgery Board on Collections and Compromises.

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

These VA regulations are effective the date of approval.

Approved: May 17, 1971.

By direction of the Administrator.

[SEAL]

FRED B. RHODES,  
Deputy Administrator.

[FR Doc.71-7103 Filed 5-20-71;8:50 am]

**Title 45—PUBLIC WELFARE**

**Chapter I—Office of Education, Department of Health, Education, and Welfare**

**PART 142—LOANS TO PRIVATE NON-PROFIT SCHOOLS FOR STRENGTHENING INSTRUCTION IN ACADEMIC SUBJECTS**

**Minor Remodeling; Correction**

In F.R. Doc. 71-1927, published in the FEDERAL REGISTER, Vol. 36, No. 29, Thursday, February 11, 1971, page 2869, several words were inadvertently omitted from subparagraph (1) of § 142.2(k). This subparagraph should read as follows:

**§ 142.2 Definitions.**

As used in this part:

(k) (1) "Minor remodeling" means those minor alterations in a previously completed building in space used or to be used as a laboratory or classroom for education in academic subjects which are needed to make effective use of equipment in providing education in such subjects. The term also includes those minor alterations in a previously completed building which are needed to make effective use of the items referred to in subparagraphs (5) and (6) of paragraph (i) of this section. The term may also include the extension of utility lines, such as for water and electricity, from points beyond the confines of the space in which the minor remodeling is undertaken but within the confines of such previously completed building, to the extent needed to make effective use of equipment. The term does not include building construction, structural alterations to buildings, building maintenance, repair, or renovation.

(20 U.S.C. 403, 445)

Dated: May 17, 1971.

RODNEY H. BRADY,  
Assistant Secretary for  
Administration and Management.

[FR Doc.71-7063 Filed 5-20-71;8:46 am]



**Title 47—TELECOMMUNICATION****Chapter I—Federal Communications Commission**

[Docket No. 19001; RM-1509]

**PART 89—PUBLIC SAFETY RADIO SERVICES****Regular Use in Local Government Radio Services of Certain Reserved Frequencies for Purpose of Operating Highway Emergency Radio Communication System; Correction**

The Commission's Report and Order FCC 71-334, in the above entitled proceeding, adopted April 8, 1971, and published in the FEDERAL REGISTER on April 20, 1971 (36 F.R. 7424) is corrected in the following respects: The amended § 89.259 (f) and (g), as set forth in in-

struction number two, is corrected to read as follows:

**§ 89.259 Frequencies available to the Local Government Radio Service.**

\* \* \* \* \*

(f) \* \* \* \*

Frequency or band	Class of station(s)	Limitations
<i>MHz</i>		
* * *		
453.025.....	Central control, fixed.....	5, 11
453.050.....	Base and mobile.....	5
453.075.....	Central control, fixed.....	5, 11
453.100.....	Base and mobile.....	5
453.125.....	Central control, fixed.....	5, 11
453.150.....	Base and mobile.....	5
453.175.....	Central control, fixed.....	5, 11
* * *		
458.025.....	Radio call boxes, fixed.....	11
458.050.....	Mobile only.....	4
458.075.....	Radio call boxes, fixed.....	11
458.100.....	Mobile only.....	4
458.125.....	Radio call boxes, fixed.....	11
458.150.....	Mobile only.....	4
458.175.....	Radio call boxes, fixed.....	11
* * *		

(g) \* \* \*

(5) For two-frequency systems, separation between transmit frequencies is 5MHz; however, a mobile station may be assigned the frequency of an associated base station. (Such operation may, however, subject the single frequency system to interference that would not occur to a two frequency system.)

\* \* \* \* \*

(11) Available for the class of stations designated for communications related to safety on highways in accordance with the provisions of § 89.102(b).

Released: May 17, 1971.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[FR Doc.71-7105 Filed 5-20-71;8:50 am]



# Proposed Rule Making

## DEPARTMENT OF JUSTICE

### Immigration and Naturalization Service

[ 8 CFR Parts 211, 242 ]

#### ALIEN REGISTRATION RECEIPT CARDS AND ORDERS TO SHOW CAUSE

##### Notice of Proposed Rule Making

Pursuant to section 553 of title 5 of the United States Code (80 Stat. 383), notice is hereby given of the proposed issuance of the following rules pertaining to the invalidation and surrender of Alien Registration Receipt Cards in certain instances and to the issuance of orders to show cause. In accordance with section 553, interested persons may submit to the Commissioner of Immigration and Naturalization, Room 757, 119 D Street NE, Washington, DC 20536, written data, views, or arguments, in duplicate, relative to the proposed rules. Such representations may not be presented orally in any manner. All relevant material received within 20 days following the date of publication of this notice will be considered.

#### PART 211—DOCUMENTARY REQUIREMENTS; IMMIGRANTS; WAIVERS

1. Subparagraph (1) *Form I-151 Alien Registration Receipt Card* of paragraph (b) *Aliens returning to an unrelinquished lawful permanent residence* of § 211.1 Visas is amended by adding the following sentence at the end thereof to read as follows: "Form I-151 shall be invalid when presented in lieu of an immigrant visa or reentry permit by an alien who has departed for and seeks reentry from any foreign place and who, prior to his departure, was served with an order to show cause and in whose case deportation proceedings are pending."

2. Subparagraph (2) *Reentry permit* of paragraph (b) *Aliens returning to an unrelinquished lawful permanent residence* of § 211.1 Visas is amended by adding the following sentence at the end thereof to read as follows: "A reentry permit shall be invalid when presented by an alien who has departed for and seeks reentry from any foreign place and who, prior to his departure, was served with an order to show cause and in whose case deportation proceedings are pending."

#### PART 242—PROCEEDINGS TO DETERMINE DEPORTABILITY OF ALIENS IN THE UNITED STATES: APPREHENSION, CUSTODY, HEARING, AND APPEAL

1. Paragraph (b) *Statement of nature of proceeding* of § 242.1 *Order to show*

*cause and notice of hearing* is amended by inserting the following two sentences between the existing first and second sentences to read as follows: "If the respondent was lawfully admitted for permanent residence, the order to show cause shall contain an averment to that effect. Orders to show cause shall bear the legend 'EMPLOYMENT AUTHORIZED'."

2. Paragraph (c) *Service* of § 242.1 *Order to show cause and notice of hearing* is amended by adding the following two sentences at the end thereof to read as follows: "Upon delivery of the order to show cause, the respondent shall surrender any evidence of alien registration (including his Alien Registration Receipt Card, Form I-151) and any reentry permit which has been issued to him by the Service. If delivery is accomplished by certified or registered mail, the respondent shall personally surrender such documents at the time the deportation hearing is initially scheduled."

(Secs. 103, 66 Stat. 173; 8 U.S.C. 1103)

Dated: May 17, 1971.

RAYMOND F. FARRELL,  
Commissioner of  
Immigration and Naturalization.

[FR Doc.71-7095 Filed 5-20-71; 8:49 am]

## DEPARTMENT OF THE INTERIOR

### National Park Service

[ 36 CFR Part 7 ]

#### PETRIFIED FOREST NATIONAL PARK

##### Visitor Use of Wilderness

Notice is hereby given that pursuant to the authority contained in section 1 of the Act of March 28, 1958 (72 Stat. 69, 16 U.S.C. 119), section 3 of the Act of August 25, 1916 (39 Stat. 535, as amended; 16 U.S.C. 3), section 5 of the Act of October 23, 1970 (84 Stat. 1106), section 4 of the Act of September 3, 1964 (78 Stat. 892; 16 U.S.C. 1133), 245 DMI (27 F.R. 6395) as amended, National Park Service Order No. 58 (36 F.R. 5627), it is proposed to amend Part 7 of Title 36 of the Code of Federal Regulations to add § 7.87 as set forth below.

The purpose of the amendment is to establish special regulations for visitor use in that area within the park which has been set aside for administration as a part of the national wilderness preservation system.

It is the policy of the Department of the Interior, whenever practicable, to afford the public an opportunity to participate in the rulemaking process. Accordingly, interested persons may submit written comments, suggestions, or objections regarding the proposed amendment to the Superintendent, Petrified Forest National Park, Holbrook,

Ariz. 86025, within 30 days of the publication of this notice in the *FEDERAL REGISTER*.

Section 7.87 is added as follows:

#### § 7.87 Petrified Forest National Park.

(a) *Wilderness*. A map of the park portion designated as wilderness may be inspected in the Office of the Superintendent. Except in emergencies involving the health and safety of persons within the area, the following special regulations apply in the designated wilderness area:

(1) The possession or use of a motor vehicle, snowmobile, portable motor, or engine-driven equipment or machine is prohibited.

(2) The possession or use of any device, moved by animal or by human power on one or more wheels or skids, in, upon or by which any person or property is or may be transported or drawn on land, is prohibited.

FRANK F. KOWSKI,  
Director, Southwest Region.

[FR Doc.71-7072 Filed 5-20-71; 8:47 am]

## DEPARTMENT OF AGRICULTURE

### Agricultural Stabilization and Conservation Service

[ 7 CFR Part 717 ]

#### HOLDING OF REFERENDA

##### Notice of Proposed Rule Making

Notice is hereby given that pursuant to the authority contained in the applicable provisions of the Agricultural Adjustment Act of 1938, as amended, the Department proposes to amend the regulations governing the holding of referenda.

The purpose of these amendments is to (1) delete provisions previously applicable only to upland cotton and wheat, (2) designate certain provisions as applicable to extra long staple cotton, (3) extend voting eligibility, in cases where the commodity on a farm was not actually planted but was regarded as planted under applicable regulations, to persons on the farm who would have had an interest in the commodity as a producer if the commodity had actually been planted (Under present regulations, only the owner and operator are eligible to vote under these circumstances.), (4) clarify the manner of voting by mail ballot with respect to voting by proxy, and (5) change the reference to "county office manager", in every instance where it appears in this part, to read "county executive director".

Prior to the issuance of these amendments, any data, views, or recommendations pertaining thereto which are submitted in writing to the Director,



Commodity Programs Division, Agricultural Stabilization and Conservation Service, Washington, DC 20250, will be given consideration provided such submissions are postmarked not later than 30 days from the date of publication of this notice in the FEDERAL REGISTER.

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)).

It is proposed that Part 717—Holding of Referenda (33 F.R. 18345), as amended, be amended as follows:

1. Section 717.3 be amended by deleting paragraphs (a) (5) and (7) and (d) and (h) thereof.

2. Section 717.3 be further amended by inserting the words "extra long staple" immediately preceding the word "cotton" in the first sentence of paragraph (b) thereof and by revising paragraph (a) (6), the second sentence of paragraph (b), and paragraph (i) to read as follows:

#### § 717.3 Voting eligibility.

(a) \* \* \*

(6) *Extra long staple cotton quotas.* Not later than December 15 following the proclamation of a national quota for extra long staple cotton there shall be a referendum under section 343 of the Act of farmers engaged in the production of extra long staple cotton in the calendar year in which the referendum is held to determine whether such farmers are in favor of or opposed to the quota for the next marketing year. If more than one-third of the farmers voting in the referendum oppose the quota, such quota shall not be in effect.

(b) \* \* \* In addition, the phrase "farmers engaged in the production of a commodity" also includes each person who it is determined would have had an interest as a producer in the commodity on a farm for which a farm allotment for the crop of the commodity was established and no acreage of the crop was planted but an acreage of the crop was regarded as planted for history acreage purposes under the applicable commodity regulations.

(i) *Interpretation.* In the case of any commodity on a farm where no acreage of the commodity is actually planted but an acreage of the commodity is regarded as planted under applicable regulations of the Department, persons on the farm who it is determined would have had an interest in the commodity as a producer if an acreage of the commodity had been actually planted shall be eligible to vote in the referendum.

3. Section 717.6 be amended by revising the last sentence thereof to read as follows:

#### § 717.6 Place of balloting.

\* \* \* Subject to the provisions of § 717.9(c) for absentee ballots, a farmer or producer eligible to vote, shall vote only at a polling place designated for the referendum community in which he was

engaged in the production of the commodity for which the referendum is held.

4. Section 717.19 be revised to read as follows:

#### § 717.19 Manner of voting.

(a) *Voting procedure.* Each person to whom a ballot is issued by mail or in person may vote in the referendum by marking the ballot so as to indicate clearly how he votes, placing the ballot in a plain envelope, sealing the plain envelope, inserting it in a postage paid envelope which shall be marked clearly with the voter's name and return address, signing the certification on such envelope or making his mark thereto (which mark shall be witnessed), sealing the postage paid envelope, and delivering or mailing it to the office of the county committee for the county in which he is eligible to vote.

(b) *Voting by proxy prohibited.* There shall be no voting by proxy or agent except as provided in § 717.3.

5. The reference to "county office manager", in each instance where it appears in this part, be changed to read "county executive director."

Signed at Washington, D.C., on May 17, 1971.

CARROLL G. BRUNTHAVER,  
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc. 71-7122 Filed 5-20-71; 8:51 am]

### Consumer and Marketing Service

#### [7 CFR Part 919]

### PEACHES GROWN IN MESA COUNTY, COLO.

#### Handling

Notice is hereby given that the Department is considering additions, as hereinafter set forth, to the rules and regulations (Subpart—Rules and Regulations), pursuant to § 919.23 and other applicable provisions of the marketing agreement, as amended, and Order No. 919, as amended (7 CFR Part 919; 35 F.R. 16788), regulating the handling of peaches grown in the county of Mesa in the State of Colorado, effective under applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674). The additional rules and regulations were proposed by the Administrative Committee, established under said amended marketing agreement and order as the agency to administer the terms and provisions thereof.

The proposal would provide for the reapportionment of the cooperative handler membership of the committee. Under the amended marketing agreement and order, the cooperative associations are entitled to three of the four handler members and alternates on the committee. Currently, the cooperative handler representation on the committee is divided between the two cooperative associations which qualified as handlers during the fiscal period which began November 1,

1969. Recently, one of these cooperative associations was dissolved and its assets were absorbed by the remaining cooperative association. Therefore, to provide for continued equitable cooperative handler representation on the committee, the rules and regulations of the amended marketing agreement and order should be amended to provide for the nomination of three handler members and their alternates by the remaining cooperative association which handles peaches.

The proposed addition to the rules and regulations is as follows:

#### ADMINISTRATIVE COMMITTEE

#### § 919.110 Modification of the procedure for nominating and selecting cooperative members pursuant to § 919.23(c).

If only one cooperative association qualifies as a handler during a fiscal year, the cooperative association shall be entitled to nominate three members and three alternate members of the committee for the ensuing fiscal year, and nominations shall be made in such manner as its members may designate.

All persons who desire to submit written data, views, or arguments for consideration in connection with the proposal may file the same, in quadruplicate, with the Hearing Clerk, U.S. Department of Agriculture, Room 112, Administration Building, Washington, D.C. 20250, not later than the 10th day after publication of the notice in the FEDERAL REGISTER. All written submissions made pursuant to this notice will be available for public inspection at the office of the Hearing Clerk during regular business hours (7 CFR 1.27(b)).

Dated May 17, 1971.

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

[FR Doc. 71-7069 Filed 5-20-71; 8:47 am]

#### [7 CFR Part 953]

### IRISH POTATOES GROWN IN SOUTHEASTERN STATES

#### Expenses and Rate of Assessment

Consideration is being given to the approval of the expenses and rate of assessment, hereinafter set forth, which were unanimously recommended by the Southeastern Potato Committee established pursuant to Marketing Agreement No. 104 and Order No. 953, both as amended (7 CFR Part 953). This marketing order program regulates the handling of Irish potatoes grown in certain designated counties of Virginia and North Carolina effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.).

All persons who desire to submit written data, views, or arguments in connection with these proposals shall file the same, in four copies, with the Hearing Clerk, Room 112-A, U.S. Department of Agriculture, Washington, D.C.



20250, not later than the 7th day after the publication of this notice in the **FEDERAL REGISTER**. 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 proposals are as follows:

**§ 953.208 Expenses and rate of assessment.**

(a) The expenses the Secretary finds may be necessary to be incurred by the Southeastern Potato Committee, established pursuant to Marketing Agreement No. 104, as amended and this part, to enable such committee to carry out its functions pursuant to provisions of the aforesaid amended marketing agreement and order, during the fiscal period ending March 31, 1972, will amount to \$11,125.

(b) The rate of assessment to be paid by each handler in accordance with the amended Marketing Agreement and this part shall be one-fourth of 1 cent (\$0.0025) per hundredweight of potatoes handled by him as the first handler thereof during the said fiscal period: *Providing*, That potatoes for canning, freezing, and "other processing" as defined in the February 20, 1970, amendment to the act (Public Law 91-196) shall be exempt.

(c) Unexpended income in excess of expenses for the fiscal period may be carried over as a reserve.

(d) Terms used in this section shall have the same meaning as when used in the said amended marketing agreement and this part.

Dated: May 17, 1971.

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

[FR Doc. 71-7070 Filed 5-20-71; 8:47 am]

## DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Office of the Secretary

[41 CFR Part 3-16]

### GENERAL PROVISIONS APPLICABLE TO NEGOTIATED COST-PLUS-FIXED FEE CONTRACTS

#### Notice of Proposed Rule Making

Notice is hereby given in accordance with the administrative procedure provisions in 5 U.S.C. 553, that pursuant to the Federal Property and Administrative Services Act of 1949, as amended, the Office of the Secretary is considering an amendment to 41 CFR Chapter 3 by adding a new § 3-16.950 under Subpart 3-16.9, Illustration of Forms.

Any person who wishes to submit written data, views, or comments pertaining to the proposed amendment may do so by filing them in duplicate with the Director, Division of Procurement and Ma-

teriel Management, OASAM-OGS, Room 3340, HEW North Building, Department of Health, Education, and Welfare, 330 Independence Avenue SW., Washington, DC 20201, within 30 days after publication of this notice in the **FEDERAL REGISTER**.

The proposed amendment will illustrate the revised form HEW-316, General Provisions (Negotiated Cost-Plus-Fixed Fee Contract). Major changes in the form, which was last revised in August 1964, are reflected in clauses entitled "Limitation of Cost," "Allowable Cost and Fixed Fee," "Inspection and Reports," and "Subcontracting." New clauses are to be added, entitled "Accounts, Audit and Records," "Publication and Publicity," "Key Personnel," "Litigation of Claims," "Foreign Travel," "Questionnaires and Surveys," "Printing," "Services of Consultants," and "Consultant or Other Comparable Employment Services of Contractor Employees." Minor changes are made in clauses entitled "Definitions," "Negotiated Overhead Rates," "Payment," "Examination of Records," "Government Property," "Notice to the Government of Delays," "Rights In Data," "Reporting of Royalties," "Patent Rights," "Required Insurance," and "Overtime." No change is made in the clauses entitled "Changes," and "Authorization and Consent." The General Provisions will include certain clauses prescribed by Federal Procurement Regulations (41 CFR Ch. 1). These clauses are not being repeated here, but are identified by an appropriate cross-reference to the applicable FPR section.

As proposed, the new § 3-16.950 would read as follows:

#### § 3-16.950 HEW forms.

HEW forms are illustrated in this section to show their text, format, and arrangement and to provide a ready source of reference. The subsection numbers in this section correspond with the HEW form numbers.

#### § 3-16.950-316 Form HEW-316, General Provisions (Negotiated Cost-Plus-Fixed Fee Contract).

##### GENERAL PROVISIONS

##### (NEGOTIATED COST-PLUS-FIXED FEE CONTRACT)

##### 1. DEFINITIONS

As used throughout this contract, the following terms shall have the meanings set forth below:

(a) The term "Secretary" means the Secretary, the Under Secretary, or any Assistant Secretary of the Department of Health, Education, and Welfare; and the term "his duly authorized representative" means any person, persons, or board (other than the Contracting Officer) authorized to act for the Secretary.

(b) The term "Contracting Officer" means the person executing this contract on behalf of the Government, and any other officer or employee who is properly designated Contracting Officer; and the term includes, except as otherwise provided in this contract, the authorized representative of the Contracting Officer acting within the limits of his authority.

(c) The term "Project Officer" means the person representing the Government for the

purpose of technical direction of contract performance. The Project Officer is not authorized to issue any instructions or directions which effect any increase or decrease in the cost of this contract or which change the period of performance of this contract.

(d) The term "Department" means the Department of Health, Education, and Welfare.

(e) Except as otherwise provided in this contract, the term "subcontract" includes purchase orders under this contract.

##### 2. DISPUTES

(Text of this clause is set forth in FPR 1-7.101-12.)

##### 3. LIMITATION OF COST

(a) *Limitation of cost to Government.* The obligation of the Government under this contract is represented by the sum of the estimated cost and the fixed fee. The Government shall not be obligated to reimburse the Contractor for costs incurred in excess of the estimated cost.

(b) *Notice of costs approaching estimate and substantial increases or decreases therefrom.* The Contractor agrees to perform all work under this contract within the estimated cost. If at any time the Contractor has reason to believe that the costs which it expects to incur in the performance of this contract in the next succeeding 60 days, when added to all costs previously incurred, will exceed 75 percent of the estimated cost set forth in the contract, or, if at any time the Contractor has reason to believe that the total cost to the Government, exclusive of any fixed-fee, for the performance of this contract, will be substantially greater or less than the estimated cost thereof, the Contractor shall promptly notify the Contracting Officer in writing to that effect, giving, where applicable, its revised estimate of such total cost for the performance of this contract.

(c) *Contractor excused pending notice of increase when estimate reached.* The Contractor shall not be required to continue performance under the contract or to incur costs in excess of the estimated cost when the total cost incurred by the Contractor in the performance of the contract equals the estimated cost unless and until the Contracting Officer shall have notified the Contractor in writing that such estimated cost has been increased and shall have specified in such notice a revised estimated cost which shall thereupon constitute the estimated cost of performance of the contract. When and to the extent that the estimated cost has been increased by the Contracting Officer in writing, any costs incurred by the Contractor in excess of such estimated cost prior to such increase shall be allowable to the same extent as if such costs had been incurred after such increase in estimated cost. No notice, communication, or representation in any other form or from any person other than the Contracting Officer shall affect the estimated cost of this contract.

(d) *Government's right to terminate not affected.* The provisions of this clause, including, but not limited to the giving of notice by either party hereunder, shall not be construed to waive, impair, or limit in any way the rights of the Government to terminate this contract under the clause entitled "Termination for Default or for the Convenience of the Government."

##### 4. ALLOWABLE COST AND FIXED FEE

(a) *Compensation for Contractor's services.* Payment for the allowable cost as herein defined, and of the fixed fee, if any, set forth in this contract shall constitute full and complete compensation for the performance of the work under this contract.



(b) *Allowable cost.* The allowable cost of performing the work under this contract shall be the costs actually incurred by the Contractor, either directly incident or properly allocable to the contract, in the performance of this contract in accordance with its terms. The allowable cost, direct and indirect, including acceptability of cost allocation methods, shall be determined by the Contracting Officer in accordance with:

(1) Subpart 1-15.2 of Part 1-15 of the Federal Procurement Regulations (41 CFR 1-15.2), as in effect on the effective date of this contract; *Provided, however,* That costs of the Contractor's independent research and development, including their appropriate share of indirect and administrative costs, shall be unallowable unless otherwise expressly provided in the contract; and

(2) The terms of this contract.

#### 5. NEGOTIATED OVERHEAD RATES

(a) Notwithstanding the provisions of the clause of this contract entitled "Allowable Cost and Fixed Fee," the allowable indirect costs under this contract shall be obtained by applying negotiated overhead rates to bases agreed upon by the parties, as specified below.

(b) The Contractor, as soon as possible but not later than 90 days after the expiration of his fiscal year, or such other period as may be specified in the contract, shall submit to the Contracting Officer, with a copy to the cognizant audit activity, a proposed final overhead rate or rates for that period based on the Contractor's actual cost experience during that period, together with supporting cost data. Negotiation of overhead rates by the Contractor and the Contracting Officer shall be undertaken as promptly as practicable after receipt of the Contractor's proposal.

(c) Allowability of costs and acceptability of cost allocation methods shall be determined in accordance with paragraph (b) of the clause of this contract entitled "Allowable Cost and Fixed Fee."

(d) The results of each negotiation shall be set forth in a modification to this contract, which shall specify (1) the agreed final rates, (2) the bases to which the rates apply, and (3) the periods for which the rates apply.

(e) Pending establishment of final overhead rates for any period, the Contractor shall be reimbursed either at negotiated provisional rates as provided in the contract, or at billing rates acceptable to the Contracting Officer, subject to appropriate adjustment when the final rates for that period are established. To prevent substantial over or under payment, and to apply either retroactively or prospectively, (1) provisional rates may, at the request of either party, be revised by mutual agreement, and (2) billing rates may be adjusted at any time by the Contracting Officer. Any such revision or negotiated provisional rates provided in the contract shall be set forth in a modification to this contract.

(f) Any failure by the parties to agree on any final rates under this clause shall be considered a dispute concerning a question of fact for decision by the Contracting Officer within the meaning of the "Disputes" clause of this contract.

(g) If this contract is with a nonprofit organization, submission of proposed provisional and/or final overhead rates, together with appropriate data in support thereof, to the Secretary or his duly authorized representative, and agreements on provisional and/or final overhead rates entered into between the Contractor and the Secretary or his duly authorized representative, as evidenced by Negotiated Overhead Rate Agree-

ments signed by both parties, shall be deemed to satisfy the requirements of (b), (d), and (e) above.

#### 6. PAYMENT

(a) *Payment on account of allowable costs.* Once each month (or at more frequent intervals if approved by the Contracting Officer) the Contractor may submit to the Contracting Officer, in such form and reasonable detail as may be required, an invoice or voucher supported by a statement of costs incurred by the Contractor in the performance of this contract and claimed to constitute allowable costs. Promptly after receipt of each invoice or voucher the Government shall, subject to the provisions of (c) below, make payment thereon as approved by the Contracting Officer.

(b) *Payment on account of fixed-fee.* Unless otherwise provided in this contract, payment of the fixed-fee, if any, shall be made in periodic installments based on the ratio of costs incurred to the total estimated cost set forth in the contract. In making such periodic payments there shall be withheld 15 percent from each payment. Amounts so withheld shall be paid upon execution and delivery of a release by the Contractor as provided in paragraph (f) below.

(c) *Audit adjustments.* At any time or times prior to settlement under this contract the Contracting Officer may have invoices or vouchers and statements of cost audited. Each payment theretofore made shall be subject to reduction for amounts included in the related invoice or voucher which are found by the Contracting Officer, on the basis of such audit, not to constitute allowable cost. Any payment may be reduced for overpayments, or increased for underpayments, on preceding invoices or vouchers.

(d) *Completion voucher.* On receipt and approval of the invoice or voucher designed by the Contractor as the "completion invoice" or "completion voucher" and upon compliance by the Contractor with all the provisions of this contract (including, without limitation, the provisions relating to patents and provisions of (e) below) the Government shall promptly pay to the Contractor any balance of allowable cost, and any part of the fixed-fee which has been withheld pursuant to (b) above or otherwise not paid to the Contractor. The completion invoice or voucher shall be submitted by the Contractor promptly following completion of the work under this contract but in no event later than 6 months (or such longer period as the Contracting Officer may in his discretion approve in writing) from the date of such completion.

(e) *Applicable credits.* The Contractor agrees that any refunds, rebates, credits, or other amounts (including any interest thereon) accruing to or received by the Contractor or any assignee under this contract shall be paid by the Contractor to the Government, to the extent that they are properly allocable to costs for which the Contractor has been reimbursed by the Government under this contract. Reasonable expenses incurred by the Contractor for the purpose of securing such refunds, rebates, credits, or other amounts shall be allowable costs hereunder when approved by the Contracting Officer.

(f) *Financial settlement.* Prior to final payment under this contract, the Contractor and each assignee under this contract whose assignment is in effect at the time of final payment under this contract shall execute and deliver:

(1) An assignment to the Government in form and substance satisfactory to the Contracting Officer, of refunds, rebates, credits, or other amounts (including any interest thereon) properly allocable to costs for which the Contractor has been reimbursed

by the Government under this contract; and

(2) A release discharging the Government, its officers, agents, and employees from all liabilities, obligations, and claims arising out of or under this contract, subject only to the following exceptions:

(i) Specified claims in stated amounts or in estimated amounts where the amounts are not susceptible of exact statement by the Contractor;

(ii) Claims, together with reasonable expenses incidental thereto, based upon liabilities of the Contractor to third parties arising out of the performance of this contract; *Provided,* That such claims are not known to the Contractor on the date of the execution of the release; *And provided further,* That the Contractor gives notice of such claims in writing to the Contracting Officer not more than 6 years after the date of the release or the date of any notice to the Contractor that the Government is prepared to make final payment, whichever is earlier; and

(iii) Claims for reimbursement of costs (other than expenses of the Contractor by reason of its indemnification of the Government against patent liability), including reasonable expenses incidental thereto, incurred by the Contractor under the provisions of this contract relating to patents.

#### 7. ACCOUNTS, AUDIT AND RECORDS

(a) The Contractor shall maintain books, records, documents, and other evidence, accounting procedures, and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of this contract. The foregoing constitute "records" for the purposes of this clause.

(b) The Contractor's plant(s), or such part thereof as may be engaged in the performance of this contract, and his records shall be subject at all reasonable times to inspection and audit by the Contracting Officer or his authorized representatives.

(c) The Contractor shall preserve and make available his records (1) until the expiration of 3 years from the date of final payment under this contract, or the time periods for the particular records specified in 41 CFR Part 1-20, whichever expires earlier, and (2) for such longer period, if any, as is required by applicable statute, or by other clauses of this contract, or by (i) or (ii) below.

(i) If this contract is completely or partially terminated, the records relating to the work terminated shall be preserved and made available for a period of 3 years from the date of any resulting final settlement.

(ii) Records which relate to (A) appeals under the "Disputes" clause of this contract, (B) litigation or the settlement of claims arising out of the performance of this contract, or (C) costs and expenses of this contract to which exception has been taken by the Contracting Officer or any of his duly authorized representatives, shall be retained until such appeals, litigation, claims, or exceptions have been disposed of.

(d) The Contractor shall insert the substance of this clause, including this paragraph (d), in each subcontract hereunder that is not firm fixed-price or fixed-price with escalation. When so inserted, changes shall be made to designate the higher-tier subcontractor at this level involved in place of the Contractor; to add "of the Government prime contract" in place of "this contract" in (B) of subparagraph (c) (ii) above.

#### 8. EXAMINATION OF RECORDS

(a) The Contractor agrees that the Comptroller General of the United States and the



Secretary, or any of their duly authorized representatives, shall, until expiration of 3 years after final payment under this contract, or of the time periods for the particular records specified in Part 1-20 of the Federal Procurement Regulations (41 CFR Part 1-20), whichever expires earlier, have access to and the right to examine any directly pertinent books, document papers, and records of the Contractor involving transactions related to this contract.

(b) The Contractor further agrees to include in all his subcontracts hereunder a provision to the effect that the subcontractor agrees that the Comptroller General of the United States or any of his duly authorized representatives shall, until expiration of 3 years after final payment under the subcontract, or of the time periods for the particular records specified in Part 1-20 of the Federal Procurement Regulations (41 CFR Part 1-20), whichever expires earlier, have access to and the right to examine any directly pertinent books, documents, papers, and records of such subcontractor, involving transactions related to the subcontract. The term "subcontract" as used in this clause excludes (1) purchase orders not exceeding \$2,500 and (2) subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public.

#### 9. INSPECTION AND REPORTS

(a) *Inspection of work.* The Government shall have the right to inspect the work and activities under this contract, including, without limitation, premises where any Government property may be located, at such reasonable times and in such manner as it may deem appropriate and the Contractor shall afford the Government proper facilities and assistance for such inspection.

(b) *Reports.* The Contractor shall furnish such progress reports, schedules, financial, and cost reports, and other reports concerning the work under this contract as the Contracting Officer may require or as specified elsewhere in this contract. Cost and other financial data and projections furnished pursuant to this paragraph (b) shall not relieve the Contractor of the requirements for furnishing notice specified in the clause of this contract entitled "Limitation of Cost."

#### 10. SUBCONTRACTING

(a) *Prior approval required.* Except as provided in (c) below, the Contractor shall not enter into any subcontract or purchase order not otherwise expressly authorized elsewhere in this contract without the prior written approval of the Contracting Officer and subject to such conditions as the Contracting Officer may require. The Contractor shall use such special and directed procurement sources as may be expressly required by the Contracting Officer.

(b) *Request for approval.* The Contractor's request for approval to enter into a subcontract pursuant to this clause shall include: (1) a description of the supplies or services to be called for by the subcontract; (2) identification of the proposed subcontractor and an explanation of why and how the proposed subcontractor was selected, including the degree of competition obtained; (3) the proposed subcontract price, together with the Contractor's cost or price analysis thereof; (4) identification of the type of subcontract to be used; (5) a copy or draft of the proposed subcontract, if available; and (6) any other information which the Contracting Officer may require.

(c) *Certain purchases of property and services.* Prior written approval shall not be required for firm fixed-price subcontracts for the purchase or rental of items of personal property having a unit acquisition

cost of less than \$100 or for subcontracts in a total amount less than \$1,000, unless otherwise specified elsewhere in this contract: *Provided, however,* That advance notification shall be given by the Contractor of any subcontract which exceeds in dollar amount 5 percentum of the total estimated cost of this contract.

(d) *Contractor's procurement system.* The Contractor shall use methods, practices or procedures in subcontracting or purchasing (hereinafter referred to as the Contractor's "procurement system") acceptable to the Contracting Officer. The Contracting Officer may, at any time during the performance of this contract, require the Contractor to provide information concerning its procurement system.

(e) *Effect of subcontracting.* Subcontracts shall be made in the name of the Contractor and shall not bind nor purport to bind the Government. The making of subcontracts hereunder shall not relieve the Contractor of any requirement under this contract (including, but not limited to, the duty to properly supervise and coordinate the work of subcontractors, and the duty to maintain and account for property pursuant to the clause of this contract entitled "Government Property"). Approval of the provisions of any subcontract by the Contracting Officer shall not be construed to constitute a determination of the allowability of any cost under this contract, unless such approval specifically provides that it constitutes a determination of the allowability of such cost. In no event shall approval of any subcontract by the Contracting Officer be construed as effecting any increase in the estimated cost set forth in this contract. No subcontract placed under this contract shall provide for payment on a cost-plus-a-percentage-of-cost basis.

(f) *Procurements from contractor-controlled sources.* Procurement or transfer of equipment, materials, supplies, or services from a contractor-controlled source (any division or other organizational component of the prime contractor, exclusive of the contracting component, and any subsidiary or affiliate of the Contractor under a common control) shall be considered a subcontract for the purposes of this clause.

#### 11. GOVERNMENT PROPERTY

(a) *Government-Furnished Property.* (1) The Government reserves the right to furnish any property or services required for the performance of the work under this contract.

(2) The Government shall deliver to the Contractor, for use in connection with and under the terms of this contract, the property described elsewhere in this contract, together with such related data and information as the Contractor may request and as may reasonably be required for the intended use of such property (hereinafter referred to as "Government-Furnished Property"). In the event that Government-Furnished Property is not delivered to the Contractor by such time or times as stated, in sufficient time to enable the Contractor to meet such delivery or performance dates under this contract, such event shall constitute an excusable delay pursuant to the clause of this contract entitled "Excusable Delays" and the Contracting Officer shall, upon timely written request made by the Contractor, make a determination of the delay occasioned the Contractor, and make appropriate equitable adjustments to any contractual provisions affected by any such delay in accordance with the provisions of the clause of this contract entitled "Changes." In the event that Government-Furnished Property is received by the Contractor in a condition not suitable for the intended use, the Con-

tractor shall, immediately upon receipt thereof, notify the Contracting Officer of such fact and, as directed by the Contracting Officer, either (1) return or otherwise dispose of such property, or (2) effect repairs or modifications thereto. Upon completion of (1) or (2) above, the Contracting Officer, upon timely written request of the Contractor, shall make appropriate equitable adjustments to any contractual provisions affected thereby in accordance with the provisions of the clause of this contract entitled "Changes." The foregoing provisions for adjustment are exclusive and the Government shall not be liable to suit for breach of contract by reason of any delay in delivery of Government-Furnished Property or delivery of such property in a condition not suitable for its intended use.

(b) *Title.* (1) Title to all property furnished by the Government shall remain in the Government. Title to all property purchased by the Contractor, the cost of which the Contractor is entitled to be reimbursed as a direct item of cost under this Contract, shall pass to and vest in the Government upon delivery of such property by the vendor. Title to other property, the cost of which is reimbursable to the Contractor under this contract, shall pass and vest in the Government upon (i) issuance for use of such property in the performance of this contract, or (ii) commencement of processing or use of such property in the performance of this contract, or (iii) reimbursement of the cost thereof by the Government in whole or in part, whichever first occurs. All Government-Furnished Property, together with all property acquired by the Contractor title to which vests in the Government under this paragraph, are subject to the provisions of this clause and hereinafter collectively referred to as "Government Property."

(2) Title to the Government Property shall not be affected by the incorporation or attachment thereof to any property not owned by the Government, nor shall such Government Property, or any part thereof, be or become a fixture or lose its identity as personality by reason of affixation to any realty.

(c) *Use of Government Property.* Government Property shall, unless otherwise provided herein or approved by the Contracting Officer, be used only for the performance of this contract.

(d) *Property management and control.* The Contractor shall maintain and administer in accordance with sound business practice a program for the maintenance, repair, protection, and preservation, control of, and accountability for, Government Property so as to assure its full availability and usefulness for the performance of this contract. The Contractor agrees to promptly receipt for all Government Property in a form and manner as prescribed by the Contracting Officer. The Contractor further agrees to take all reasonable steps to comply with all directions or instructions which the Contracting Officer may prescribe regarding the management and control of Government Property.

(e) *Risk of loss.* (1) The Contractor shall not be liable for any loss of or damage to Government Property, or for expenses incidental to such loss or damage, except that the Contractor shall be responsible for any such loss or damage (including expenses incidental thereto):

(i) Which results from willful misconduct or lack of good faith on the part of any of the Contractor's directors or officers, or on the part of any of its managers, superintendents, or other equivalent representatives, who have supervision or direction of (A) all



or substantially all of the Contractor's operations at any one plant, laboratory or separate location in which this contract is being performed, or (B) a separate and complete major organization, industrial or otherwise, in connection with the performance of this contract;

(ii) Which results from a failure on the part of the Contractor, due to the willful misconduct or lack of good faith on the part of any of its directors, officers or other representatives mentioned in subparagraph (i) above, (A) to maintain and administer, in accordance with sound business practice, the program for maintenance, repair, protection, and preservation of Government property as required by paragraph (d) hereof, or (B) to take all reasonable steps to comply with any appropriate written direction of the Contracting Officer under paragraph (d) hereof;

(iii) For which the Contractor is otherwise responsible under the express terms of this contract;

(iv) Which results from a risk expressly required to be insured under this contract, but only to the extent of the insurance so required to be procured and maintained, or to the extent of insurance actually procured and maintained, whichever is greater; or

(v) Which results from a risk which is in fact covered by insurance or for which the Contractor is otherwise reimbursed, but only to the extent of such insurance or reimbursement: *Provided*, That if more than one of the above exceptions shall be applicable in any case, the Contractor's liability under any one exception shall not be limited by any other exception.

(2) If the Contractor transfers Government Property to the possession and control of a subcontractor, the transfer shall not affect the liability of the Contractor for loss or destruction of or damage to Government Property as set forth in (1), above. The Contractor shall require the subcontractor to assume the risk of and be responsible for any loss or destruction of or damage to Government Property while in the latter's possession or control, and the subcontract shall contain appropriate provisions requiring the return of all Government Property in as good condition as when received (except for reasonable wear and tear or for the utilization of the property in accordance with the provisions of this contract): *Provided, however*, That the subcontractor may be relieved from such liability only to the extent that the subcontract, with the prior approval of the Contracting Officer, so provides.

(3) The Contractor shall not be reimbursed for, and shall not include as an item of overhead, the cost of insurance or any provision for a reserve, covering the risk of loss of or damage to the Government Property, except to the extent that the Government may have required the Contractor to carry such insurance under any other provision of this contract.

(4) Upon the happening of loss or destruction of or damage to the Government Property, the Contractor shall notify the Contracting Officer thereof, and shall take all reasonable steps to protect the Government Property from further damage, separate the damaged and undamaged Government Property, put all the Government Property in the best order, and furnish the Contracting Officer a statement of (i) the lost, destroyed, and damaged Government Property, (ii) the time and origin of the loss, destruction, or damage, (iii) all known interests in commingled property of which the Government Property is a part, and (iv) the insurance, if any, covering any part of or interest in such commingled property. The Contractor shall make repairs and renovations of the

damaged Government Property or take such other action, as the Contracting Officer directs.

(5) In the event the Contractor is indemnified, reimbursed, or otherwise compensated for any loss or destruction of or damage to the Government Property, it shall use the proceeds to repair, renovate or replace the Government Property involved, or shall credit such proceeds against the cost of the work covered by the contract, or shall otherwise reimburse the Government, as directed by the Contracting Officer. The Contractor shall do nothing to prejudice the Government's right to recover against third parties for any such loss, destruction or damage and, upon the request of the Contracting Officer, shall, at the Government's expense, furnish to the Government all reasonable assistance and cooperation (including the prosecution of suit and the execution of instruments of assignment in favor of the Government) in obtaining recovery. In addition, where a subcontractor has not been relieved from liability for any loss or destruction of or damage to Government Property, the Contractor shall enforce the liability of the subcontractor for such loss or destruction of or damage to the Government Property for the benefit of the Government.

#### (f) Disposition of Government Property.

(1) During the period of performance of this contract, the Contractor shall promptly and regularly report to the Contracting Officer, in such form and manner as the Contracting Officer may direct, concerning the status of Government Property under the contract, including all Government Property in the Contractor's possession which is not in use or which is excess to the needs of the contract. The Contractor shall make such disposition of Government Property as the Contracting Officer may direct. The Contractor shall in no way be relieved of responsibility for Government Property without the prior written approval of the Contracting Officer.

(2) Upon completion or expiration of this contract, or at such earlier date as may be fixed by the Contracting Officer, the Contractor shall render an accounting, as prescribed by the Contracting Officer, of all Government Property which had come into the possession or custody of the Contractor under this contract. Such accounting shall include inventory schedules covering all items of Government Property not consumed in the performance of this contract, or not theretofore delivered to the Government, or for which the Contractor has not otherwise been relieved of responsibility. The Contractor shall deliver or make other disposition of Government Property covered in such inventory schedules as the Contracting Officer may direct.

(3) The net proceeds of any disposition of Government Property, in accordance with (1) and (2), above, shall be credited to the cost of the work covered by the contract or shall be paid in such manner as the Contracting Officer may direct.

(g) *Restoration of premises.* Unless otherwise provided herein, the Government shall not be under any duty or obligation to restore or rehabilitate, or to pay the costs of the restoration or rehabilitation of the Contractor's plant or any portion thereof which is affected by removal of any Government Property.

#### 12. CHANGES

The Contracting Officer may at any time, by a written order, and without notice to the sureties, if any, make changes, within the general scope of this contract, in any one or more of the following: (a) drawings, designs, or specifications; (b) method of shipment or packing; (c) place of inspection,

delivery, or acceptance; and (d) the amount of Government-Furnished Property. If any such change causes an increase or decrease in the estimated cost of, or the time required for performance of this contract, or otherwise affects any other provisions of this contract, whether changed or not changed by any such order, an equitable adjustment shall be made (a) in the estimated cost or delivery schedule, or both, (b) in the amount of any fee to be paid to the Contractor, and (c) in such other provisions of the contract as may be so affected, and the contract shall be modified in writing accordingly. Any claim by the Contractor for adjustment under this clause must be asserted within thirty (30) days from the date of receipt by the Contractor of the notification of change: *Provided, however*, That the Contracting Officer, if he decides that the facts justify such action, may receive and act upon any such claim asserted at any time prior to final payment under this contract. Where the cost of property made obsolete or excess as a result of a change is included in the Contractor's claim for adjustment, the Contracting Officer shall have the right to prescribe the manner of disposition of such property. Failure to agree to any adjustment shall be a dispute concerning a question of fact within the meaning of the clause of this contract entitled "Disputes." However, nothing in this clause shall excuse the Contractor from proceeding with the contract as changed.

#### 13. NOTICE TO THE GOVERNMENT OF DELAYS

Whenever the Contractor has knowledge that any actual or potential situation, including, but not limited to, labor disputes, is delaying or threatens to delay the timely performance of the work under this contract, the Contractor shall immediately give written notice thereof, including all relevant information with respect thereto, to the Contracting Officer.

#### 14. EXCUSABLE DELAYS

(Text of this clause is set forth in FPR 1-8.708.)

#### 15. TERMINATION FOR DEFAULT OF FOR CONVENIENCE OF THE GOVERNMENT

(Text of this clause is set forth in FPR 1-8.702.)

#### 16. RIGHTS IN DATA

(a) *Subject Data.* As used in this clause, the term "Subject Data" means writings, sound recordings, pictorial reproductions, drawings, designs or other graphic representations, procedural manuals, forms, diagrams, workflow charts, equipment descriptions, data files and data processing or computer programs, and works of any similar nature (whether or not copyrighted or copy-rightable) which are specified to be delivered under this contract. The term does not include financial reports, cost analyses, and similar information incidental to contract administration.

(b) *Government rights.* Subject only to the proviso of (c) below, the Government may use, duplicate or disclose in any manner and for any purpose whatsoever, and have or permit others to do so, all Subject Data delivered under this contract.

(c) *License to copyrighted data.* In addition to the Government rights as provided in (b) above, with respect to any subject data which may be copyrighted the Contractor agrees to and does hereby grant to the Government a royalty-free, nonexclusive and irrevocable license throughout the world to use, duplicate or dispose of such data in any manner and for any purpose whatsoever, and to have or permit others to do so: *Provided, however*, That such license



shall be only to the extent that the Contractor now has, or prior to completion or final settlement of this contract may acquire, the right to grant such license without becoming liable to pay compensation to others solely because of such grant.

(d) *Relation to patents.* Nothing contained in this clause shall imply a license to the Government under any patent or be construed as affecting the scope of any license or other right otherwise granted to the Government under any patent.

(e) *Marking and identification.* The Contractor shall mark all Subject Data with the number of this contract and the name and address of the contractor or subcontractor who generated the data. The Contractor shall not affix any restrictive markings upon any Subject Data, and if such markings are affixed, the Government shall have the right at any time to modify, remove, obliterate, or ignore any such markings.

(f) *Subcontractor data.* Whenever any Subject Data is to be obtained from a subcontractor under this contract, the Contractor shall use this same clause in the subcontract, without alteration, and no other clause shall be used to enlarge or diminish the Government's rights in that subcontractor Subject Data.

(g) *Deferred ordering and delivery of data.* The Government shall have the right to order, at any time during the performance of this contract, or within 2 years from either acceptance of all items (other than data) to be delivered under this contract or termination of this contract, whichever is later, any Subject Data and any data not called for in the schedule of this contract but generated in performance of the contract, and the Contractor shall promptly prepare and deliver such data as is ordered. The Government's right to use data delivered pursuant to this paragraph (g) shall be the same as the rights in Subject Data as provided in (b) above. The Contractor shall be relieved of the obligation to furnish data pertaining to an item obtained from a subcontractor upon the expiration of 2 years from the date he accepts such items. When data, other than Subject Data, is delivered pursuant to this paragraph (g), payment shall be made, by equitable adjustment or otherwise, for converting the data into the prescribed form, reproducing it or preparing it for delivery.

#### 17. AUTHORIZATION AND CONSENT

The Government hereby gives its authorization and consent for all use and manufacture of any invention described in and covered by a patent of the United States in the performance of this contract or any part hereof or any amendment hereto or any subcontract hereunder (including any lower-tier subcontract).

#### 18. NOTICE AND ASSISTANCE REGARDING PATENT AND COPYRIGHT INFRINGEMENT

(Text of this clause is set forth in FPR 1-7.101-13.)

#### 19. REPORTING OF ROYALTIES

If this contract involves any royalty payments in excess of \$250 or if the amount of any royalty payment in excess of \$250 is reflected in the estimated cost, the Contractor shall report in writing to the Contracting Officer, as soon as practicable during the performance of this contract, the amount of any royalties paid or to be paid by it directly to others in connection with the performance of this contract, together with: (a) The names and addresses of licensors to whom such payments are made; (b) The patent numbers or patent application serial numbers (with filing dates) involved or other identification of the basis of such royalties; and (c) Information concerning the manner of computation of such royalties.

#### 20. PATENT RIGHTS

(a) *Definitions.* As used in this clause, the term (1) "Invention" or "Invention or discovery" includes any art, machine, manufacture, design, or composition of matter, or any new and useful improvement thereof, or any variety of plant, which is or may be patentable under the Patent Laws of the United States; and (2) "Made," when used in relation to any invention or discovery, means the conception or first actual or constructive reduction to practice of such invention.

(b) *Disclosure.* Whenever an invention or discovery is made by the Contractor or its employees in the course of or under this contract, the Contractor shall immediately give the Contracting Officer written notice thereof and shall promptly thereafter furnish the Contracting Officer with complete information thereon, including as a minimum (1) a complete written disclosure of each such invention, and (2) information in writing, as soon as practicable, concerning the date and identity of any public use, sale, or publication of such invention made by or known to the Contractor.

(c) *Determination of rights.* The Secretary, or his duly authorized representative, shall have the sole and exclusive power to determine whether or not and where a patent application shall be filed and to determine the disposition of all rights in any invention made under this contract, including title to and rights under any patent application or patent which may issue thereon. The Secretary, or his duly authorized representative, may, upon the request of the Contractor, determine to exercise his option to waive rights to any such invention in foreign countries. The determination of the Secretary, or his duly authorized representative, on all these matters shall be accepted as final and the provisions of the clause of this contract entitled "Disputes" shall not apply. The Contractor agrees that it will, and warrants that all of its employees who may be the inventors of any such invention will, execute all documents and do all things necessary or proper to effectuate the determination of the Secretary, or his duly authorized representative, or to vest in the Government the rights granted to it under this clause and to enable the Government to apply for and prosecute any patent application, in any country, covering such invention where the Government has the right under this clause to file such application.

(d) *Contractor employees and subcontractors.* The Contractor shall:

(1) Obtain patent agreements to effectuate the provisions of this clause from all persons who perform any part of the work under this contract, except such clerical and manual labor personnel as will have no access to technical data.

(2) Insert in each subcontract having experimental, developmental or research work as one of its purposes, a provision making this clause applicable to the subcontractor and its employees.

(e) *Reports.* The Contractor shall furnish the Contracting Officer, in addition to the information called for in paragraph (b) of this clause:

(1) Interim reports on the first anniversary of the contract, where extended or renewed, and every year thereafter listing all inventions made during the period, whether or not previously reported, or certifying that no inventions were made during the applicable period; and

(2) A final report, prior to final settlement of this contract, listing all such inventions made in the course of or under this contract, including all those previously listed in interim reports, or certifying that there are no such unreported inventions.

(f) *Withholding payment for failure to comply.* At any time during the performance of this contract, the Contracting Officer may direct that payment be withheld in the amount of 10 percent of the total amount obligated by the Government with respect to this contract or \$10,000, whichever is less, if the Contracting Officer determines that the Contractor has failed to furnish any of the written notices, disclosures, or reports required by paragraphs (b) and (e) above, until such time as the Contracting Officer determines that the Contractor shall have corrected such failure. The withholding of any amount, or subsequent payment thereof to the Contractor, or the failure to withhold any amount shall not be construed as a waiver of any rights accruing to the Government under the contract. This paragraph shall not be construed as requiring the Contractor to withhold any amounts from a subcontractor to enforce compliance with the patent provisions of a subcontract.

(g) *Acknowledgement.* With respect to any patent application on any invention made in the course of or under this contract, the Contractor shall incorporate in the first paragraph of the patent specification, and prominently in any patent issued thereon, the following statement:

"The invention described herein was made in the course of or under a contract with the U.S. Department of Health, Education, and Welfare."

#### 21. PUBLICATION AND PUBLICITY

(a) Unless otherwise specified in this contract, the Contractor is encouraged to publish and make available through accepted channels the results of its work under this contract. A copy of each article submitted by the Contractor for publication shall be promptly sent to the Project Officer. The Contractor shall also inform the Project Officer when the article or other work is published and furnish a copy of it as finally published.

(b) The Contractor shall acknowledge the support of the Department of Health, Education, and Welfare whenever publicizing the work under this contract in any media. To effectuate the foregoing, the Contractor shall include in any publication resulting from work performed under this contract an acknowledgement substantially as follows:

"The work upon which this publication is based was performed pursuant to Contract (insert number) with the (insert name of constituent agency), Department of Health, Education, and Welfare."

#### 22. KEY PERSONNEL

Where "key personnel" have been identified in this contract, it has been determined that such named personnel are necessary for the successful performance of this contract; and the Contractor agrees to assign such persons to the performance of the work under this contract, and shall not reassign or remove any of them without the consent of the Contracting Officer. Whenever, for any reason, one or more of the aforementioned personnel is unavailable for assignment for work under the contract, the Contractor shall immediately notify the Contracting Officer to that effect and shall, subject to the approval of the Contracting Officer without formal modification to the contract, replace such personnel with personnel of substantially equal ability and qualifications.

#### 23. LITIGATION AND CLAIMS

The Contractor shall give the Contracting Officer immediate notice in writing of (a) any action, including any proceeding before an administrative agency, filed against the Contractor arising out of the performance of this contract, including, but not limited to,



the performance of any subcontract hereunder; and (b) any claim against the Contractor the cost and expense of which is allowable under the clause entitled, "Allowable Cost and Fixed Fee." Except as otherwise directed by the Contracting Officer, the Contractor shall furnish immediately to the Contracting Officer copies of all pertinent papers received by the Contractor with respect to such action or claim. To the extent not in conflict with any applicable policy or insurance, the Contractor may, with the Contracting Officer's approval, settle any such action or claim. If required by the Contracting Officer, the Contractor shall (a) effect an assignment and subrogation in favor of the Government of all the Contractor's rights and claims (except those against the Government) arising out of any such action or claim against the Contractor; and (b) authorize representatives of the Government to settle or defend any such action or claim and to represent the Contractor in, or to take charge of, any action. If the settlement or defense of an action or claim is undertaken by the Government, the Contractor shall furnish all reasonable assistance in effecting a settlement or asserting a defense. Where an action against the Contractor is not covered by a policy of insurance, the Contractor shall, with the approval of the Contracting Officer, proceed with the defense of the action in good faith. The Government shall not be liable for the expense of defending any action to the extent that the Contractor would have been compensated by insurance which was required by law or regulation or by written direction of the Contracting Officer, but which the Contractor failed to secure through its own fault or negligence.

#### 24. REQUIRED INSURANCE

(a) The Contractor shall procure and maintain such insurance as is required by law or regulation, including, but not limited to, the requirements of Subpart 1-10.5 of the Federal Procurement Regulations (41 CFR 1-10.5), or by the written direction of the Contracting Officer. Prior written approval of the Contracting Officer shall be required with respect to any insurance policy the premiums for which the Contractor proposes to treat as a direct cost under this contract and with respect to any proposed qualified program of self-insurance. The terms of any other insurance policy shall be submitted to the Contracting Officer for approval upon request.

(b) Unless otherwise authorized in writing by the Contracting Officer, the Contractor shall not procure or maintain for its own protection any insurance covering loss or destruction of or damage to Government Property.

#### 25. OVERTIME

Unless otherwise provided in this contract, the Contractor shall not perform overtime work under or in connection with this contract for which premium compensation is required to be paid, without specific written approval from the Contracting Officer.

#### 26. FOREIGN TRAVEL

Foreign travel shall not be performed without the prior written approval of the Contracting Officer. As used in this clause, "Foreign Travel" means travel outside the United States, its Territories and Possessions, and Canada.

#### 27. QUESTIONNAIRES AND SURVEYS

In the event the performance of this contract involves the collection of information upon identical items from 10 or more persons, other than Federal employees, the Contractor shall obtain written approval from the Contracting Officer, prior to the use

thereof, of any forms, schedules, questionnaires, survey plans or other documents, and any revisions thereto, intended to be used in such collection.

#### 28. PRINTING

(a) *Printing prohibited.* Unless otherwise specified in this contract, the Contractor shall not engage in or subcontract for any printing in connection with the performance of work under this contract.

(b) *Printing defined.* (1) Subject to the provisions of subparagraph (2) below, as used in this clause the term "Printing" shall be construed to include and apply to:

(i) The processes of composition (including typesetting or preparation of final copy by any method used as a substitute for typesetting, or any method used in the production of printing or a printing plate), platemaking, presswork, and binding; and (ii) Duplicating material by any method or device utilizing reusable contact negatives and/or positives prepared with a camera requiring a darkroom.

"Binding" means affixing by any method other than stapling or loose-leaf attachment.

(2) Printing does not include reproduction or duplication by use of:

(i) Flexowriters, automatic copy-processing machines, addressing machines, addressing and mailing machines, and similar single-unit devices; and

(ii) Stencils, masters, and plates, other than by such methods or devices described in (ii) of subparagraph (b) (1) above, of:

(A) 5,000 or less units of a single page item; or

(B) 25,000 or less total units of a multi-page item; or,

(C) In the alternative, 225 copies or less of a single document.

#### 29. SERVICES OF CONSULTANTS

(a) *Contractor employees excluded.* Notwithstanding the provisions of the clause of this contract entitled "Allowable Cost and Fixed-Fee" no employee of the Contractor may be reimbursed as a "consultant" under this contract.

(b) *Prior approval required.* Notwithstanding the provisions of the clause of this contract entitled "Subcontracting," the Contractor will not utilize the services of any consultant at a fee which exceeds a daily rate of \$100, exclusive of actual travel costs, or where the aggregate of the fees, exclusive of actual travel costs, to be paid to such consultant for services under this contract will exceed \$1,000 without the prior written approval of the Contracting Officer. The Contractor will verify that fees paid to any consultant whose services are utilized under this contract do not exceed the lowest fee charged by such consultant to others for performing consultant services of a similar nature; and the Contractor will furnish information to that effect to all cases requiring the prior written approval of the Contracting Officer.

#### 30. CONSULTANT OR OTHER COMPARABLE EMPLOYMENT SERVICES OF CONTRACTOR EMPLOYEES

The Contractor shall require all employees who are receiving 50 percent or more of their regular annual compensation under the terms of this contract to disclose to the Contractor all consultant or other comparable employment services which the employees propose to undertake for others. The Contractor shall advise the Contracting Officer of all information obtained from such disclosures (which information shall be treated with confidentiality by the Contracting Officer); and shall advise the Contracting Officer of the nature and extent of any work such employees are undertaking under any other contract the Contractor

may be performing for the Department. With respect to any employee who will be employed on a full-time annual basis on the work under this contract, the Contractor will require, as a condition of his employment on such work, that the employee will not perform consultant or other comparable employment services for another contractor under a cost-reimbursement type contract with the Department, except with the prior approval of the Contractor who shall notify the Contracting Officer of such approval.

#### 31. ASSIGNMENT OF CLAIMS

(Text of this clause is set forth in FPR 1-30.703.)

#### 32. CONTRACT WORK HOURS STANDARDS ACT—OVERTIME COMPENSATION

(Text of this clause is set forth in FPR 1-12.303.)

#### 33. WALSH-HEALEY PUBLIC CONTRACT ACT

(Text of this clause is set forth in FPR 1-12.605.)

#### 34. EQUAL OPPORTUNITY

(Text of this clause is set forth in FPR 1-12.803-2.)

#### 35. CONVICT LABOR

(Text of this clause is set forth in FPR 1-12.203.)

#### 36. OFFICIALS NOT TO BENEFIT

(Text of this clause is set forth in FPR 1-7.101-19.)

#### 37. COVENANT AGAINST CONTINGENT FEES

(Text of this clause is set forth in FPR 1-1.503.)

#### 38. BUY AMERICAN ACT SUPPLY AND SERVICE CONTRACTS

(Text of this clause is set forth in FPR 1-6.104-5.)

#### 39. UTILIZATION OF SMALL BUSINESS CONCERNS

(Text of this clause is set forth in FPR 1-1.710-3(a).)

#### 40. UTILIZATION OF LABOR SURPLUS AREA CONCERNS

(Text of this clause is set forth in FPR 1-1.805-3(a).)

Dated: May 14, 1971.

NORMAN B. HOUSTON,  
Deputy Assistant Secretary  
for Administration.

[FR Doc. 71-7064 Filed 5-20-71; 8:46 am]

## DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 75]

[Airspace Docket No. 71-WA-16]

### AREA HIGH ROUTES

### Proposed Designation

The Federal Aviation Administration (FAA) is considering an amendment to Part 75 of the Federal Aviation Regulations that would designate area high routes in the United States.

Amendments to Parts 71 and 75 of the Federal Aviation Regulations were published in the FEDERAL REGISTER (35 F.R. 10653) which established regulatory bases for the designation of specific area high and low routes.



Interested persons are invited to participate in the making of the proposed rule 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 Federal Aviation Administration, Office of the General Counsel, Attention: Rules Docket, 800 Independence Avenue SW., Washington, DC 20590. All communications received within 60 days after publication of this notice will be considered by the Administrator before taking action on the proposed rule. The proposal contained in this notice may be changed in the light of comments received. All comments submitted will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons.

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 FAA proposes to amend Part 75 of the Federal Aviation Regulations by designating area high routes as follows:

J-926R DENVER, COLO., TO LOS ANGELES, CALIF.

Denver, Colo., 240° M/30 NM, lat. 39°42'46" N., long. 105°22'19" W.;  
Gunnison, Colo., 322.5° M/37.8 NM, lat. 39°01'48" N., long. 107°21'42" W.;  
Dove Creek, Colo., 320.5° M/35 NM, lat. 38°20'07" N., long. 109°14'58" W.;  
Bryce Canyon, Utah, 168° M/35 NM, lat. 37°06'22" N., long. 112°20'29" W.;  
Peach Springs, Ariz., 308.1° M/36.6 NM, lat. 36°06'47" N., long. 113°59'46" W.;  
Hector, Calif., 254.2° M/117.1 NM, lat. 34°03'11" N., long. 117°11'48" W.

J-933R DALLAS, TEX., TO LOS ANGELES, CALIF.

Mineral Wells, Tex., 074.1° M/48.7 NM, lat. 32°49'10" N., long. 97°02'28" W.;  
Mineral Wells, Tex., 329.5° M/81.2 NM, lat. 33°59'14" N., long. 98°35'35" W.;  
Amarillo, Tex., 220.6° M/75.9 NM, lat. 34°29'42" N., long. 102°50'21" W.;  
Las Vegas, N. Mex., 170° M/62.3 NM, lat. 34°37'10" N., long. 105°12'02" W.;  
Gallup, N. Mex., 183° M/47 NM, lat. 34°43'28" N., long. 109°08'57" W.;  
Gallup, N. Mex., 234° M/103.6 NM, lat. 34°48'42" N., long. 110°48'56" W.;  
Prescott, Ariz., 335° M/15 NM, lat. 34°56'54" N., long. 112°32'15" W.;  
Parker, Calif., 255.3° M/102.5 NM, lat. 34°05'40" N., long. 116°44'17" W.

J-971R SAN ANTONIO, TEX., TO DALLAS, TEX.

Austin, Tex., 248° M/40 NM, lat. 30°14'02" N., long. 98°26'56" W.;  
Acton, Tex., 327.5° M/50.4 NM, lat. 32°26'04" N., long. 97°39'49" W.

J-972R DALLAS, TEX., TO SAN ANTONIO, TEX.

Mineral Wells, Tex., 140.6° M/73.7 NM, lat. 31°39'44" N., long. 97°16'08" W.;  
San Antonio, Tex., 032.6° M/59.6 NM, lat. 30°23'11" N., long. 97°41'56" W.

J-973R SEATTLE, WASH., TO SALT LAKE CITY, UTAH

Yakima, Wash., 283.9° M/72.5 NM, lat. 47°15'12" N., long. 121°53'53" W.;

Pendleton, Oreg., 200.7° M/6.8 NM, lat. 45°36'45" N., long. 119°02'30" W.;  
Boise, Idaho, 023.8° M/11.6 NM, lat. 43°42'36" N., long. 116°03'35" W.;  
Malad City, Idaho, 188.1° M/48.2 NM, lat. 41°28'18" N., long. 112°54'14" W.

J-974R WASHINGTON, D.C., TO LOS ANGELES, CALIF.

Front Royal, Va., 155.7° M/31.2 NM, lat. 38°38'28" N., long. 77°51'57" W.;  
Charleston, W. Va., 077.5° M/76.1 NM, lat. 38°40'45" N., long. 80°12'31" W.;  
Charleston, W. Va., 000.4° M/17 NM, lat. 38°37'60" N., long. 81°47'11" W.;  
Louisville, Ky., 354° M/19.8 NM, lat. 38°25'58" N., long. 85°36'50" W.;  
Farmington, Mo., 347.1° M/20.7 NM, lat. 38°00'54" N., long. 90°17'37" W.;  
Butler, Mo., 162.5° M/46.9 NM, lat. 37°30'10" N., long. 94°18'35" W.;  
Wichita, Kans., 158.7° M/42.6 NM, lat. 37°01'58" N., long. 97°15'53" W.;  
Amarillo, Tex., 036.3° M/111.5 NM, lat. 36°32'14" N., long. 99°56'38" W.;  
Las Vegas, N. Mex., 032.4° M/30.3 NM, lat. 36°00'45" N., long. 104°41'29" W.;  
Gallup, N. Mex., VORTAC, lat. 35°28'34" N., long. 108°52'19" W.;  
Prescott, Ariz., 345° M/15 NM, lat. 34°56'40" N., long. 112°33'30" W.;  
Parker, Calif., 337.2° M/36.7 NM, lat. 34°42'34" N., long. 114°46'58" W.;  
Ontario, Calif., 031.6° M/46.9 NM, lat. 34°27'17" N., long. 116°50'34" W.

J-975R DALLAS, TEX., TO EL PASO, TEX.

Acton, Tex., 327.6° M/50.4 NM, lat. 32°26'04" N., long. 97°39'49" W.;  
San Angelo, Tex., 345.9° M/55 NM, lat. 32°17'28" N., long. 100°31'52" W.;  
Fort Stockton, Tex., 343.6° M/63.4 NM, lat. 32°06'20" N., long. 103°06'05" W.;  
El Paso, Tex., VORTAC, lat. 31°48'03" N., long. 106°17'17" W.

J-976R SEATTLE, WASH., TO MINNEAPOLIS, MINN.

Seattle, Wash., 005° M/20 NM, lat. 47°43'56" N., long. 122°05'03" W.;  
Ephrata, Wash., 342.1° M/17 NM, lat. 47°39'42" N., long. 119°23'60" W.;  
Mullan Pass, Idaho, VORTAC, lat. 47°27'25" N., long. 115°38'42" W.;  
Great Falls, Mont., 165.3° M/5.2 NM, lat. 47°21'50" N., long. 111°25'15" W.;  
Miles City, Mont., 352.2° M/37.2 NM, lat. 46°59'51" N., long. 105°50'24" W.;  
Dupree, S. Dak., 357.4° M/86.6 NM, lat. 46°29'51" N., long. 101°20'11" W.;  
Aberdeen, S. Dak., 002.9° M/37.9 NM, lat. 46°01'58" N., long. 98°09'59" W.;  
Minneapolis, Minn., VORTAC, lat. 45°08'45" N., long. 93°22'23" W.

J-977R PORTLAND, OREG., TO CHICAGO, ILL.

Yakima, Wash., 220.9° M/102.2 NM, lat. 45°44'53" N., long. 122°35'25" W.;  
McCall, Idaho, 340.4° M/67.7 NM, lat. 45°53'43" N., long. 116°12'05" W.;  
Dillon, Mont., 344.6° M/35 NM, lat. 45°49'58" N., long. 112°30'32" W.;  
Billings, Mont., 167.8° M/10.1 NM, lat. 45°38'29" N., long. 108°38'39" W.;  
Miles City, Mont., 179.1° M/58 NM, lat. 45°26'40" N., long. 106°17'16" W.;  
Rapid City, S. Dak., 356° M/69.3 NM, lat. 45°06'59" N., long. 102°45'08" W.;  
Aberdeen, S. Dak., 182.3° M/52.7 NM, lat. 44°33'32" N., long. 98°37'56" W.;  
Aberdeen, S. Dak., 116.8° M/127.7 NM, lat. 44°07'06" N., long. 96°00'04" W.;  
Dubuque, Iowa, 91.3° M/107.2 NM, lat. 42°12'39" N., long. 88°18'52" W.

J-978R CHICAGO, ILL., TO PORTLAND, OREG.

O'Hare, Ill., VORTAC, lat. 41°59'16" N., long. 87°54'17" W.;

Dubuque, Iowa, 248° M/73 NM, lat. 42°00'53" N., long. 92°15'40" W.;  
Fort Dodge, Iowa, 314° M/117.3 NM, lat. 44°07'06" N., long. 96°00'04" W.;  
Aberdeen, S. Dak., 182.3° M/52.7 NM, lat. 44°33'32" N., long. 98°37'56" W.;  
Rapid City, S. Dak., 356° M/69.3 NM, lat. 45°06'59" N., long. 102°45'08" W.;  
Miles City, Mont., 179.1° M/58 NM, lat. 45°26'40" N., long. 106°17'16" W.;  
Billings, Mont., 167.8° M/10.1 NM, lat. 45°38'29" N., long. 108°38'39" W.;  
Dillon, Mont., 344.6° M/35 NM, lat. 45°49'58" N., long. 112°30'32" W.;  
McCall, Idaho, 340.4° M/67.7 NM, lat. 45°53'43" N., long. 116°12'05" W.;  
Yakima, Wash., 220.9° M/102.2 NM, lat. 45°44'53" N., long. 122°35'25" W.

J-979R DALLAS, TEX., TO PHOENIX, ARIZ.

Acton, Tex., 327.6° M/50.4 NM, lat. 32°26'04" N., long. 97°39'49" W.;  
San Angelo, Tex., 346.3° M/55.8 NM, lat. 32°18'20" N., long. 100°31'34" W.;  
Fort Stockton, Tex., 010° M/79.1 NM, lat. 32°11'04" N., long. 102°25'04" W.;  
El Paso, Tex., 049° M/42 NM, lat. 32°08'20" N., long. 105°34'01" W.;  
El Paso, Tex., 300° M/40 NM, lat. 32°14'48" N., long. 106°52'20" W.;  
San Simon, Ariz., 002.7° M/32.9 NM, lat. 32°47'55" N., long. 109°05'11" W.;  
Gila Bend, Ariz., 040.1° M/48.7 NM, lat. 33°25'53" N., long. 111°53'17" W.

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

Issued in Washington, D.C., on May 14, 1971.

H. B. HELSTROM,  
Chief, Airspace and Air  
Traffic Rules Division.

[FR Doc.71-7060 Filed 5-20-71;8:46 am]

## FEDERAL COMMUNICATIONS COMMISSION

[47 CFR Part 73]

[Docket No. 19161; RM-1528, RM-1540]

### FM BROADCAST STATIONS

#### Table of Assignments; Order Extending Time for Filing Comments and Reply Comments

In the matter of amendment of § 73.202(b) of the Commission's rules, the FM Table of Assignments (West Allis, Berlin, Hartford, Neenah-Menasha, Shawano, Watertown and Waupun, Wis., and Escanaba, Mich.; Coal City, Dwight or Marseilles, Ill.; St. Charles and St. Louis, Mo.; Muncie, Ind., and Celina, Fostoria, and Lima, Ohio; Anamosa and Iowa City, Iowa; Terrell and Corsicana, Tex.; Sullivan, Bedford, and Paoli, Ind.; Orangeburg, S.C.; Danville, Ind.; Decatur or Paris, Ill.; Manning and Kingtree, S.C.); Docket No. 19161; RM-1476, RM-1489, RM-1523, RM-1524, RM-1528, RM-1540, RM-1552, RM-1554, RM-1559, RM-1561, RM-1563, RM-1566, RM-1571, RM-1626, RM-1660.



1. This proceeding was begun by notice of proposed rule making (FCC 71-192) adopted February 24, 1971, released March 1, 1971 and published in the *FEDERAL REGISTER*, March 3, 1971, 36 F.R. 4064. The dates presently designated for filing comments and reply comments are May 13 and May 24, 1971, respectively.

2. Eliot A. Keller, individually and acting on behalf of others, has filed a petition to extend the time for filing comments in RM-1540 to and including May 26, 1971. In support thereof, it is stated that Mr. Keller and others are in the process of forming a new Corporation Communicators, Inc., for the purpose of applying for a construction permit for a new FM station on Channel 230 at Iowa City, Iowa, which is the subject of RM-1540; that it is therefore essential that petitioner have an opportunity to comment in that proceeding; that petitioner only recently became aware of the pendency of this proceeding; and, although it acted with dispatch thereafter in obtaining legal and engineering counsel to prepare comments, petitioner needs additional time in which to file comments.

3. The Latin American Corp. has filed a petition requesting that the time for filing comments and reply comments in RM-1476 and RM-1528 be extended to May 27, 1971, and June 7, 1971, respectively. Petitioner states that it wishes to obtain an FM channel in Milwaukee or elsewhere in southeastern Wisconsin for use by a station serving the particular needs and interest of the area, with specific reference to the Spanish speaking residents and migrant workers. It also says that Channel 285A, proposed for assignment to Hartford and to West Allis in RM-1528 and RM-1476, respectively, appears to be the only channel which can be assigned to serve the aforementioned area, and requests the additional time in which to prepare comments.

4. It appears that the requested extensions of time are warranted and would serve the public interest. *Accordingly, it is ordered*, That the petitions for extension of time filed by Eliot A. Keller and by the Latin American Corp. are granted, and that the time for filing comments and reply comments in RM-1540 and RM-1528, only, are extended to and including May 27, 1971 and June 9, 1971.

5. This action is taken pursuant to authority found in sections 4(i), 5(d) (1), and 303(r) of the Communications Act of 1934, as amended, and § 0.281 (d) (8) of the Commission's rules.

Adopted: May 13, 1971.

Released: May 17, 1971.

[SEAL] FRANCIS R. WALSH,  
Chief, Broadcast Bureau.

[FR Doc.71-7106 Filed 5-20-71; 8:50 am]

## FEDERAL MARITIME COMMISSION

[46 CFR Part 543]

[Docket No. 71-22]

### SCHEDULE OF FEES AND CHARGES

#### Further Enlargement of Time to Comment

MAY 18, 1971.

Notice is hereby given that time within which views or comments may be submitted in response to the notice of proposed rule making in this proceeding (March 20, 1971; 36 F.R. 5369) is enlarged to and including June 7, 1971.

Comments should be filed with the Secretary, Federal Maritime Commission, Washington, D.C. 20573, and should be submitted in an original with 15 copies.

All suggestions for changes in text of the proposed rules should be accompanied by drafts of the language thought necessary to accomplish the desired change.

FRANCIS C. HURNEY,  
Secretary.

[FR Doc.71-7123 Filed 5-20-71; 8:51 am]

## FEDERAL TRADE COMMISSION

[16 CFR Part 240]

### GUIDES FOR ADVERTISING ALLOWANCES AND OTHER MERCHANDISING PAYMENTS AND SERVICES

#### Notice of Extension of Time for Filing Written Comments

The Commission published proposed amendments to the Guides for Advertising Allowances and other Merchandising Payments and Services on April 6, 1971, 36 F.R. 6524.

Pursuant to requests received indicating a need for additional time in which to submit comments and views on the proposed amendments, the Commission has extended the time for filing written comments from May 21 to June 30, 1971.

Approved: May 19, 1971.

By direction of the Commission.

[SEAL] CHARLES A. TOBIN,  
Secretary.

[FR Doc.71-7192 Filed 5-20-71; 8:51 am]

## SECURITIES AND EXCHANGE COMMISSION

[17 CFR Part 240]

[Release No. 34-9173]

### DEDUCTION FROM "NET CAPITAL" OF BROKERS AND DEALERS FOR FUNDS IN "SEGREGATED TRUST ACCOUNTS"

#### Notice of Proposed Rule Making

Notice is hereby given that the Securities and Exchange Commission has un-

der consideration a proposal to amend Rule 15c3-1 (17 CFR 240.15c3-1) (the "net capital" rule) under the Securities Exchange Act of 1934 (the "Act"). The net capital rule imposes specified financial responsibility requirements on brokers and dealers with the object of requiring a broker or dealer to have at all times sufficient liquid assets to cover current indebtedness.<sup>1</sup>

On April 28, 1971, the Commission published its proposals under the Investment Company Act of 1940 (Investment Company Act) for the adoption, among other provisions, of Rule 27d-1 (17 CFR 270.27d-1) which would provide that every depositor of or principal underwriter for a periodic payment plan certificate sold subject to section 27(d) or 27(f) of the Investment Company Act, or both, shall deposit and maintain funds in a "segregated trust account", in accordance with the provisions of Rule 27d-1 under the Investment Company Act. (Investment Company Act Release No. 6493, also published in the *FEDERAL REGISTER* for May 4, 1971 (36 F.R. 8319).) Those persons who are required to maintain such a segregated trust account are brokers and dealers who may be subject to the net capital rule. Accordingly, consideration must be given to the application of the requirements of Proposed Rule 27d-1, with respect to the computation of "aggregate indebtedness" and "net capital" under the net capital rule.

Any approach to this subject must take into account that any such broker or dealer will have to establish, maintain, and include in its books and records a liability reserve consisting of estimates based on actual experience in effecting refunds under sections 27(d) and 27(f) of the Investment Company Act. Such liability reserves would be established by brokers and dealers independent of the requirements of proposed Rule 27d-1 under the Investment Company Act of 1940 which requires a segregated trust account as the statutory reserve to satisfy the refund obligations of these sections.

On the subject of the computation of net capital, the following must be considered. To the extent that liability reserves have been established, maintained, and included in the books and records of the broker or dealer to reflect its estimate and experience pursuant to the refund requirement, such liability will be reflected in computing the net worth of the broker or dealer. It will accordingly serve to reduce net worth before the broker or dealer makes appropriate adjustments in accordance with the rule in the computation of net capital. Moreover, the amount on deposit in the segregated trust account would be available almost exclusively for the refunding of sales charges as provided for by sections 27(d) and 27(f) of the Investment Company Act and can be withdrawn from

<sup>1</sup> Securities Exchange Act Release No. 8024 (Accounting Release No. 107) Part I, A, Introduction, also published in the *FEDERAL REGISTER* for January 25, 1967 (32 F.R. 856).



such account only as set forth in Proposed Rule 27d-1 under the Investment Company Act.<sup>2</sup> Within the context of the net capital rule, therefore, such funds, being restricted as to their use, are not readily convertible into cash, and would accordingly be ordinarily deducted from net worth in computing net capital.<sup>3</sup> However, in light of the fact that the liability reserves will have already been included in the reduction of net worth and, consequently, will have effected a corresponding reduction of net capital, it does not appear appropriate to require, as an additional deduction in the computation of net capital, the full amount of the segregated trust account; rather it would appear appropriate in the circumstances to provide for a deduction from net worth of only so much of the amount in the segregated trust account as exceeds the liability reserves which have been established, maintained, and included in the books and records of the broker or dealer. It is accordingly proposed that subparagraph (B) of Rule 15c3-1(c) (2) be amended to include such a provision.

With regard to the aggregate indebtedness of such a broker or dealer, the proposed amendments to Rule 15c3-1 would include a new subparagraph (J) of subsection (c) (1) of that rule which would exclude from aggregate indebtedness the amounts on deposit in the segregated trust account, but only to the extent that such amounts do not exceed the amount of liability reserve established and maintained to give effect to sections 27(d) and (f) of the Investment Company Act. This treatment would be consistent with similar deductions from aggregate indebtedness provided for in the rule in comparable situations.<sup>4</sup>

**Commission action.** The Commission proposes to amend paragraph (c) of § 240.15c3-1 of Chapter II of Title 17 of the Code of Federal Regulations, by adding a new subdivision (x) at the end of subparagraph (1), and by adding a new clause at the end of subdivision (ii) of subparagraph (2) thereof, and as so amended, said paragraph (c) would read as set forth below.

**§ 240.15c3-1 Net capital requirements for brokers and dealers.**

(c) Definitions: For the purpose of this section:

(1) \* \* \*

(x) Amounts on deposit in a "segregated trust account" in accordance with § 270.27d-1 of this chapter, but only to the extent that such amounts do not exceed the liability reserves established and maintained for refunds of charges re-

<sup>2</sup> Paragraph (g) of Proposed Rule 27d-1 under the Investment Company Act provides in substance that withdrawals are generally to be confined to the making of refunds to customers as provided for by sections 27(d) and 27(f) of the Investment Company Act.

<sup>3</sup> See Rule 15c3-1(c) (2) (B).

<sup>4</sup> See e.g. subparagraphs (G) and (F) of Rule 15c3-1(c) (1).

quired by sections 27(d) and 27(f) of the Investment Company Act of 1940 (15 U.S.C. 80a-27(d), 80a-27(f)).

(2) \* \* \*

(ii) Deducting fixed assets and assets which cannot be readily converted into cash (less any indebtedness secured thereby) including, among other things, real estate; furniture and fixtures; exchange memberships; prepaid rent, insurance and expenses; good will; organization expenses; all unsecured advances and loans; customers' unsecured notes and accounts; deficits in customers' accounts, except in bona fide cash accounts within the meaning of section 4(c) of Regulation T of the Board of Governors of the Federal Reserve System (12 CFR 220.4(c)); and the funds on deposit in a "segregated trust account" in accordance with § 270.27d-1 of this chapter, but only to the extent that the amounts on deposit in such segregated trust account exceed the amount of liability reserves established and maintained for refunds of charges required by sections 27(d) and 27(f) of the Investment Company Act of 1940 (15 U.S.C. 80a-27(d), 80a-27(f)).

(Secs. 15(c) (3), 23(a), 48 Stat. 895, 901; secs. 3, 8, 49 Stat. 1377, 1379; sec. 2, 52 Stat. 1075, 15 U.S.C. 78o(c) (3), 78w(a); sec. 27, 54 Stat. 829; sec. 16, 84 Stat. 1424, 15 U.S.C. 80a-27)

All interested persons are invited to submit views and comments on the above proposal in writing to the Securities and Exchange Commission, Washington, D.C. 20549, on or before June 14, 1971. All such communications will be available for public inspection.

By the Commission, May 12, 1971.

[SEAL] THEODORE L. HUMES,  
Associate Secretary.

[FR Doc.71-7054 Filed 5-20-71; 8:45 am]

**[ 17 CFR Parts 249, 274 ]**

[Releases Nos. 34-9169, IC-6514]

**DISCLOSURE OF CHANGES IN ACCOUNTING FIRMS OR IN ACCOUNTING PRACTICES**

**Notice of Proposed Rule Making**

Notice is hereby given that the Securities and Exchange Commission has under consideration certain proposed amendments to its Form 8-K (17 CFR 249.308) under the Securities Exchange Act of 1934 (Exchange Act) and its Form N-1Q (17 CFR 274.106) under the Exchange Act and the Investment Company Act of 1940 (Investment Company Act).

Form 8-K is used for reporting pursuant to sections 13 and 15(d) of the Exchange Act, of certain specified events. A report on Form 8-K must be filed within 10 days after the end of any month in which any of the specified events occurs. Form N-1Q is used by management investment companies registered under the Investment Company Act for reporting, pursuant to section 30(b) of that Act and section 13 or 15(d) of the Exchange Act, of certain specified

events. A report on Form N-1Q must be filed within 30 days after the end of any calendar quarter in which any of the specified events occurs.

The General Instructions to Form 8-K would be amended to require the filing of the same number of copies of reports on the form as are required for registration statements and reports on other forms. (That number of copies is already required by the General Instructions to Form N-1Q.)

Item 10(a) of Form 8-K presently calls for information with respect to any material revaluation of assets involving a writeup, writedown, or abandonment. It is proposed to expand the coverage of this item to require information, not only as to such revaluations, but also as to any material charge or credit of an unusual nature. This information would also be required by a new Item 9(b) of Form N-1Q, and the present item with that number would become Item 9(c).

A new Item 12 would be added to Form 8-K, and a new Item 10 to Form N-1Q, requiring information regarding the circumstances surrounding the replacement of the registrant's independent accountants by a new firm. The item would require the registrant to request the replaced firm to furnish to the Commission, and the registrant to file as an exhibit to the report, a letter setting forth the firm's understandings of the reasons for the change and indicating any problems encountered if the current year's audit had already begun by that firm. The disclosure made in answer to this item should be meaningful. If in any case it appears that the answer is unresponsive or inadequate, the Commission may call for a more explicit response.

A new Item 13 would be added to Form 8-K, and a new Item 11 to Form N-1Q, calling for information as to any changes in the accounting principles or practices followed by the registrant, or any change in the method of applying any such accounting principles or practices, which will materially affect the financial statements filed or to be filed with the Commission. The item would require that the registrant file as an exhibit to the report a letter from the independent accounting approving the change.

**NOTE:** The Commission is considering as an alternative whether any or all of the information called for by the proposed amendments to the items of Form 8-K should be reported on a quarterly basis on Form 10-Q (17 CFR 249.308a), with the fourth quarter reported in the annual report on Form 10-K (17 CFR 249.310). Another alternative being considered would be to require information concerning a change of accountants to be reported within 10 days of such change. The Commission is further considering whether the registrant's statement of the reason for a change of accountants and the letter from the former independent accountant should be made public or should be treated as non-public information. Interested persons are invited to submit comments on these matters. The Commission would not renounce the proposal for further comment if upon consideration of such comments it determines



to adopt these proposals on a form as indicated above other than on Form 8-K or N-1Q.

The text of the proposed amendments are set forth in Release 34-9169, copies of which have been filed as part of this document with the Office of the Federal Register. Additional copies of this release are available upon request at the Securities and Exchange Commission, Washington, D.C. 20549.

The proposed amendments to Form 8-K would be adopted pursuant to sections 13, 15(d), and 23(a) of the Exchange Act. The proposed amendments to Form N-1Q would be adopted pursuant to those sections of the Exchange Act and sections 30, 38, 45(a) of the Investment Company Act. All interested persons are invited to submit their views and comments on the proposed amendments, in writing, to Charles J. Sheppe, Chief, Branch of Forms, Rules, Regulations and

Legislative Matters, Division of Corporation Finance, Securities and Exchange Commission, Washington, D.C. 20549, on or before June 14, 1971. All such communications should refer to Securities Exchange Act Release No. 9169, and they will be available for public inspection.

By the Commission, May 6, 1971.

[SEAL]

THEODORE L. HUMES,  
Associate Secretary.

[FR Doc.71-7053 Filed 5-20-71;8:45 am]



# Notices

## DEPARTMENT OF THE TREASURY

Bureau of Customs

[T.D. 71-133]

### IMPORTED BALISONG KNIVES

#### Notice of Court Decision Regarding Admissibility

MAY 14, 1971.

In *United States v. 1,044 Balisong Knives*, Civil No. 70-110 (decided September 28, 1970), an action to condemn and forfeit imported Balisong knives of various blade lengths, the U.S. District Court for the District of Oregon found as fact that although a person with the requisite skill can rapidly open a Balisong knife with one hand, the knives do not have blades which open automatically by operation of inertia, gravity or both. The court's conclusion of law held that the defendant knives are not switchblade knives within the meaning of 15 U.S.C. 1241.

The Balisong knife, a design native to the Philippines, closes so that the blade is covered on each side and at the point by two metal guards attached to the base of the blade. When opened, the metal guards fold back to form a handle for the blade.

The Department of Justice, with the concurrence of the Department of the Treasury, determined that the facts of the case did not warrant Government appeal of the decision. However, pending further judicial interpretation of the Switchblade Knife Act, 15 U.S.C. 1241 et seq., relative to its application to Balisong knives, the Bureau holds to the opinion that imported Balisong knives are subject to Customs treatment as inadmissible to entry under that Act. The Department of Justice has communicated that it concurs.

Pending further judicial expression on the issue, the decision in the captioned litigation shall be limited to the merchandise which was the subject of the proceeding before the court in that case. Accordingly, all other importations of Balisong knives offered to entry shall remain subject to Customs detention and seizure under provisions of the Act and section 545, title 18, United States Code, as importations contrary to law, for disposition in accordance with section 618 of the Tariff Act of 1930 (19 U.S.C. 1618) and applicable Customs Regulations.

[SEAL]

MYLES J. AMBROSE,  
Commissioner of Customs.

[FR Doc.71-7073 Filed 5-20-71;8:47 am]

## Internal Revenue Service

VICTOR BROOKS

### Notice of Granting of Relief

Notice is hereby given that Victor Brooks, 161 York Street, Stoughton, MA 02072, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his convictions on July 3, 1942, in the Brockton District Court, Brockton, Mass.; on October 5, 1950, in the Stoughton District Court, Stoughton, Mass.; and, on October 21, 1960, in the Norfolk Superior Court, Dedham, Mass., of crimes punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Victor Brooks because of such convictions, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code, as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such convictions, it would be unlawful for Victor Brooks to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Victor Brooks' application and:

(1) I have found that the convictions were made upon charges which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the convictions and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code, and delegated to me by 26 CFR 178.144: *It is ordered*, That Victor Brooks be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the convictions hereinabove described.

Signed at Washington, D.C., this 11th day of May 1971.

[SEAL]

HAROLD T. SWARTZ,  
Acting Commissioner  
of Internal Revenue.

[FR Doc.71-7074 Filed 5-20-71;8:47 am]

### KYLES BUTTS

#### Notice of Granting of Relief

Notice is hereby given that Mr. Kyles Butts, 16531 Woodingham Drive, Detroit, MI 48221, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on January 18, 1928, in the Recorder's Court of the city of Detroit, Mich., of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Kyles Butts because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code, as a firearms or ammunition importer, manufacturer, dealer or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Kyles Butts to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Kyles Butts' application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code, and delegated to me by 26 CFR 178.144: *It is ordered*, That Kyles Butts be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession



of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 6th day of May 1971.

[SEAL] RANDOLPH W. THROWER,  
Commissioner of Internal Revenue.

[FR Doc.71-7075 Filed 5-20-71; 8:47 am]

### BOOKER T. DARNELL

#### Notice of Granting of Relief

Notice is hereby given that Booker T. Darnell, 2481 Fullerton Street, Detroit, MI, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on July 1, 1937, in the Recorder's Court of Detroit, Mich., of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Booker T. Darnell because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code, as a firearms or ammunition importer, manufacturer, dealer or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Booker T. Darnell to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Booker T. Darnell's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code, and delegated to me by 26 CFR 178.144: *It is ordered*, That Booker T. Darnell be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 11th day of May 1971.

[SEAL] HAROLD T. SWARTZ,  
Acting Commissioner  
of Internal Revenue.

[FR Doc.71-7076 Filed 5-20-71; 8:47 am]

### SAMUEL JOSEPH GRAZIANO

#### Notice of Granting of Relief

Notice is hereby given that Samuel Joseph Graziano, Post Office Box 952, Hammond, LA 70401, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on December 6, 1968, in the U.S. District Court, Eastern District of Louisiana, of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Samuel J. Graziano because of such conviction, to ship, transport or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code, as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Samuel J. Graziano to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Samuel J. Graziano's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code, and delegated to me by 26 CFR 178.144: *It is ordered*, That Samuel J. Graziano be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C. this 12th day of May 1971.

[SEAL] HAROLD T. SWARTZ,  
Acting Commissioner  
of Internal Revenue.

[FR Doc.71-7077 Filed 5-20-71; 8:47 am]

### EARL FISHER HOOD

#### Notice of Granting of Relief

Notice is hereby given that Earl Fisher Hood, 14578 Cloverlawn, Detroit, MI 48238, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer,

shipment, or possession of firearms incurred by reason of his conviction on January 19, 1954, in the Recorders Court of the city of Detroit, Mich., of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Earl F. Hood because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code, as a firearms or ammunition importer, manufacturer, dealer or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Earl F. Hood to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Earl F. Hood's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code, and delegated to me by 26 CFR 178.144: *It is ordered*, That Earl F. Hood be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 6th day of May 1971.

[SEAL] RANDOLPH W. THROWER,  
Commissioner of Internal Revenue.

[FR Doc.71-7078 Filed 5-20-71; 8:47 am]

### LAMAR THEODORE STRATTON

#### Notice of Granting of Relief

Notice is hereby given that Lamar Theodore Stratton, Route 8, Box 45, Jacksonville, FL, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on April 6, 1960, in the U.S. District Court, Southern District of Florida, of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Lamar T. Stratton because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18,



United States Code, as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Lamar T. Stratton to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Lamar T. Stratton's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code, and delegated to me by 26 CFR 178.144: *It is ordered*, That Lamar T. Stratton be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 6th day of May 1971.

[SEAL] RANDOLPH W. THROWER,  
Commissioner of Internal Revenue.

[FR Doc.71-7079 Filed 5-20-71;8:47 am]

## DEPARTMENT OF AGRICULTURE

### Agricultural Stabilization and Conservation Service

[Docket No. SH-294]

#### MAINLAND CANE SUGAR AREA

#### Notice of Hearing on Proportionate Shares for 1972 Crop

Notice is hereby given that the Secretary of Agriculture, acting pursuant to the Sugar Act of 1948, as amended, is preparing to conduct a public hearing to receive views and recommendations from all interested persons on the need for establishing proportionate shares for the 1972 sugarcane crop in the Mainland Cane Sugar Area (Louisiana and Florida). The hearing will be conducted at the Rodeway Inn, Palafox and Cervantes Streets, Pensacola, FL, on June 9, 1971, beginning at 1:30 p.m., e.d.t.

In accordance with the provisions of paragraph (1), subsection (b) of section 302 of the Sugar Act of 1948, as amended, the Secretary must determine for each crop year whether the production of sugar from any crop of sugarcane in the area will, in the absence of proportionate shares, be greater than the quantity needed to enable the area to meet its quota and provide a normal carryover inventory, as estimated by the Secretary for such area for the calendar year during which the larger part of the sugar from such crop normally would be marketed. Such determination may be made only after due notice and opportunity for an informal public hearing.

Views and recommendations are desired on all phases of the proportionate share program. They may be submitted in writing in triplicate, at the hearing, or may be mailed to the Director, Sugar Division, Agricultural Stabilization and Conservation Service, U.S. Department of Agriculture, Washington, D.C. 20250, so as to be received not later than June 30, 1971. Interested persons will be given the opportunity at the hearing to appear and submit orally, data, views, and arguments in regard to the establishment of proportionate shares.

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)).

Signed at Washington, D.C., on May 17, 1971.

CARROLL G. BRUNTHAVER,  
Acting Administrator, Agricultural Stabilization and Conservation Service.

[FR Doc.71-7067 Filed 5-20-71;8:46 am]

## DEPARTMENT OF COMMERCE

### Office of the Secretary

#### WATCHES AND WATCH MOVEMENTS

#### Allocation of Duty-Free Quotas for Calendar Year 1971 Among Producers Located in Guam

On November 18, 1970, the Departments of the Interior and Commerce published a joint notice announcing the formula to be used by the Departments in the allocation of 1971 calendar year quotas for duty-free entry into the customs territory of the United States of watches and watch movements assembled in Guam (35 F.R. 17750). This notice provided that annual quotas for calendar year 1971 would be allocated as soon as practicable after April 1, 1971, on the basis of the number of units assembled by each firm in Guam and entered by it duty-free into the customs territory of the United States during calendar year 1970, and the total dollar amount of wages subject to FICA taxes paid by such firm in Guam during calendar year 1970 to persons whose pay was attributable to its headnote 3(a) watch assembly operation. In making allocations under this formula, equal weight was assigned to production and shipment history and to wages subject to FICA taxes.

As a temporary measure, pending announcement of final statistics to be issued by the U.S. Tariff Commission on total apparent U.S. watch consumption during 1970 and the verification of data submitted in support of individual quota applications, initial 1971 calendar year quotas were allocated to eligible producers that had received duty-free watch quotas for calendar year 1970.

Representatives of the Departments visited each quota holder in Guam during March 1971 to verify the data submitted in support of individual quota applications. The verification indicated that firms had been generally accurate in reporting the number of units which were entered into the customs territory of the United States during calendar year 1970. However, there were some inconsistencies in reporting wages subject to FICA taxes paid during calendar year 1970 to persons whose pay was attributable to headnote 3(a) watch assembly operations in Guam. These inconsistencies were largely due to the inclusion of wages in excess of the maximum \$7,800 taxable as FICA wages.

The number of watches and watch movements authorized for shipment on or after January 1, 1971 under initial quotas previously allocated by the De-

## DEPARTMENT OF THE INTERIOR

### Office of the Secretary

#### WATCHES AND WATCH MOVEMENTS

#### Allocation of Duty-Free Quotas for Calendar Year 1971 Among Producers Located in Guam and the Virgin Islands

CROSS REFERENCE: For documents issued jointly by the Department of Commerce and the Department of the Interior regarding allocation of duty-free quotas of watches and watch movements for the calendar year 1971 among producers located in Guam and the Virgin Islands, see F.R. Doc. 71-7080 and F.R. Doc. 71-7081, Department of Commerce, *infra*.



partments are to be applied against the following allocations which are issued for the full calendar year 1971. Adjustments have been made reflecting verification of the data submitted by individual applicants. The annual quotas announced herein are subject to possible reduction or revocation in the case of those firms which failed to enter into the customs territory of the United States at least 30 percent of their initial quota on or prior to April 1, 1971. Such firms will be notified in the near future of any action the Departments propose to take based on their failure to meet this requirement.

Name of firm	Number of units
1. Hallmark Watch Factory, Inc.-----	61,479
2. Jun-Lau Watch Corp.-----	23,172
3. Maro Watch Co., Inc.-----	95,360
4. Phoenix Industries, Inc.-----	25,150
5. Stratton Watch Corp.-----	131,186
6. Westminster Time Corp.-----	84,568

Assigned quotas may be adjusted at any time during this calendar year in the event it becomes apparent that shipments through December 31, 1971 by any firm will be less than 90 percent of the number of units allocated to it.

Dated: May 17, 1971.

STANLEY NEHMER,  
Deputy Assistant Secretary for  
Resources, Department of  
Commerce.

ORME LEWIS, Jr.,  
Acting Assistant Secretary for  
Public Land Management, De-  
partment of the Interior.

[FR Doc. 71-7080 Filed 5-20-71; 8:48 am]

## WATCHES AND WATCH MOVEMENTS

### Allocation of Duty-Free Quotas for Calendar Year 1971 Among Producers Located in the Virgin Islands

On November 18, 1970, the Departments of the Interior and Commerce published a joint notice announcing the formula to be used by the Departments in the allocation of 1971 calendar year quotas for duty-free entry into the customs territory of the United States of watches and watch movements assembled in the Virgin Islands (35 F.R. 17750). This notice provided that annual quotas for calendar year 1971 would be allocated as soon as practicable after April 1, 1971, on the basis of:

(1) The number of units assembled by each firm in the territory and entered by it duty-free into the customs territory of the United States during calendar year 1970;

(2) The total dollar amount of wages subject to FICA taxes paid by such firm in the territory during calendar year 1970 to persons whose pay was attributable to its headnote 3(a) watch assembly operation; and

(3) The total combined net dollar amount of income taxes, gross receipts taxes, trade and excise taxes, and customs duties (on imports into the territory of watch parts and watch com-

ponents, attributable to its headnote 3(a) watch assembly operation) applicable to its calendar year 1970 headnote 3(a) watch assembly operation, irrespective of whether such taxes are partially or fully exempt by the territorial government.

In making allocations under this formula, an equal weight of 40 percent was assigned to production and shipment history, and to wages subject to FICA taxes; and a weight of 20 percent was assigned to the combined net dollar amount of the four above stated taxes applicable to calendar year 1970 headnote 3(a) watch assembly operations.

As a temporary measure, pending announcement of final statistics to be issued by the U.S. Tariff Commission on total apparent U.S. watch consumption during 1970 and the verification of data submitted in support of individual quota applications, initial 1971 calendar year quotas were allocated to eligible producers that had received duty-free watch quotas for calendar year 1970.

Representatives of the Departments visited each quota holder in the Virgin Islands during March and April 1971 to verify the data submitted in support of individual quota applications. The verification indicated that firms had been generally accurate in reporting the number of units which were entered into the customs territory of the United States during calendar year 1970. However, a number of errors and discrepancies were found on some applications in reporting either wages subject to FICA taxes paid during calendar year 1970 to persons whose pay was attributable to headnote 3(a) watch assembly operations in the territory, or the amount of income taxes, gross receipts taxes, trade and excise taxes, and customs duties applicable to calendar year 1970 headnote 3(a) watch assembly operations.

The number of watches and watch movements authorized for shipment on or after January 1, 1971 under initial quotas previously allocated by the Departments are to be applied against the following allocations which are issued for the full calendar year 1971. Adjustments have been made reflecting verification of the data submitted by individual applicants. The annual quotas announced herein are subject to possible reduction or revocation in the case of those firms which failed to enter into the customs territory of the United States at least 30 percent of their initial quota on or prior to April 1, 1971. Such firms will be notified in the near future of any action the Departments propose to take based on their failure to meet this requirement.

Name of firm	Number of units
1. Admiral Time Inc.-----	162,653
2. Antilles Industries, Inc.-----	602,504
3. Atlantic Time Products Corp.-----	698,023
4. Belair Time Corp.-----	113,354
5. Belmont Industries.-----	52,955
6. Master Time Co., Ltd.-----	252,590
7. Quality Products Co., Inc.-----	385,358
8. Roza Watch Corp.-----	350,046
9. R. W. Summers Time Corp.-----	143,221

Name of firm	Number of units
10. Standard Time Co. (formerly Standard Time Corp.)-----	359,153
11. Sussex Watch Corp.-----	103,915
12. TMX, Ltd. (formerly Virgo Corp.)-----	292,488
13. Unitime Corp.-----	575,693
14. Virgiline Watch Co., Inc.-----	18,894
15. Watches, Inc.-----	230,528

The above allocations do not include 80,000 units tentatively set aside for new entrants, pursuant to section 4 of the rules for allocating the Virgin Islands watch quota for calendar year 1971, which were published by the Departments on November 18, 1970 (35 F.R. 17750).

Assigned quotas may be adjusted at any time during this calendar year in the event it becomes apparent that shipments through December 31, 1971 by any firm will be less than 90 percent of the number of units allocated to it.

Dated: May 17, 1971.

STANLEY NEHMER,  
Deputy Assistant Secretary for  
Resources, Department of  
Commerce.

ORME LEWIS, Jr.,  
Acting Assistant Secretary for  
Public Land Management,  
Department of the Interior.

[FR Doc. 71-7081 Filed 5-20-71; 8:48 am]

## DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. R-71-108]

### ADVERTISING GUIDELINES FOR FAIR HOUSING

#### Notice of Proposed Statement of Policy

In order to facilitate and promote compliance with the requirements of title VIII of the Civil Rights Act of 1968, and particularly section 804(c) thereof (42 U.S.C. 3601, 3604(c)) regarding advertising acts and practices, the Department of Housing and Urban Development has prepared guidelines to indicate materials, both graphic and written, that are appropriate for the preparation, publishing, and general use of advertising matter with respect to the sale or rental of a dwelling as defined by the Act. These guidelines, and an explanatory discussion of them, are set forth below in a proposed policy statement being issued by the Assistant Secretary for Equal Opportunity under authority delegated to him by the Secretary of Housing and Urban Development (35 F.R. 6877, April 30, 1970).

Interested persons are invited to submit such written comments and suggestions concerning the proposed statement as they may desire. Communications should identify the subject matter by the above title and should be submitted in triplicate to the Office of Equal Opportunity, Department of Housing



and Urban Development, 451 Seventh Street SW., Washington, DC 20410. All communications received on or before June 21, 1971, will be considered before taking action on the proposal. The proposals contained in this notice may be changed in light of comments received. A copy of each submittal will be available for public inspection during business hours, both before and after the closing dates set forth above, in the HUD Information Center at the above address.

This document is issued pursuant to section 7(d), Department of HUD Act, 42 U.S.C. 3535(d).

The proposed Statement of Policy reads as follows:

**PUBLICATION GUIDELINES FOR COMPLIANCE WITH TITLE VIII OF THE CIVIL RIGHTS ACT OF 1968**

**POLICY STATEMENT**

Section 804(c) of title VIII of the Civil Rights Act of 1968, 42 U.S.C. 3604(c), makes it unlawful to make, print, or publish, or cause to be made, printed, or published any notice, statement, or advertisement, with respect to the sale or rental of a dwelling (any building, structure, or portion thereof which is occupied as, or designed or intended for occupancy as, a residence by one or more families, and any vacant land which is offered for sale or lease for the construction or location thereof of any such building, structure, or portion thereof) that indicates any preference, limitation, or discrimination based on race, color, religion, or national origin, or an intention to make any such preference, limitation, or discrimination.

These advertising guidelines are being issued by the Assistant Secretary for Equal Opportunity who has been delegated the power vested in the Secretary of Housing and Urban Development with respect to the administration of title VIII of the Civil Rights Act of 1968, for the purpose of assisting the newspaper industry and all persons who use advertising to make, print, or publish or cause to be made, printed or published any classified or display advertisement with respect to the sale or rental of a dwelling to comply with these provisions of title VIII.

A. The use of words, phrases, and sentences which control discriminatory response. The following words, phrases, symbols, and forms are those most typically used in residential real estate advertising to convey either overt or tacit discriminatory intent. In considering a complaint under title VIII, the Assistant Secretary will normally consider the use of such words, phrases, symbols, and forms to indicate possible violation of the title and to establish a need for seeking resolution of the complaint, unless it is apparent from the context of their usage that discrimination within the meaning of the title is not involved.

1. Words descriptive of dwelling, landlord, and tenant. White private home; Colored home; Jewish home; Black man seeks apartment.

2. Words indicative of race, color, religion, or national origin. Negro, Hispano, Mexican, Indian, Oriental, Black, White, WASP, Hebrew, Irish, Italian, European, etc.

3. Catch words. Restricted, ghetto, disadvantaged, and also words such as "private" and "traditional" when used in a discriminatory context.

4. Symbols or logotypes. Symbols or logotypes which imply or suggest race, color, religion, or national origin.

5. Colloquialisms. Locally accepted words or phrases which imply or suggest race, color, religion, or national origin.

6. Directions (maps or written instructions). Use of racially significant landmarks such as an existing black development (signal to Blacks) or existing development known for its exclusion of minorities (signal to Whites). Specific directions from racially significant areas.

B. Use of human models. The use of human models in photographs, drawings, or other graphic techniques indicating race, color, religion, or national origin may violate the provisions of the Act relating to discriminatory advertising. For example, if black models were used alone in display advertising, the possibility of discriminatory intent is immediately raised. The models, if used, should indicate to the general public that the housing is open and available to all persons regardless of race, color, religion, or national origin, and not for the exclusive use of one such group. If models are used in display advertisements the models should reasonably represent both blacks and whites and other appropriate minority groups in the community.

C. Policy and practice guidelines. The following guidelines are offered as suggested methods of assuring equal opportunity in real estate advertising. Conformance with these guidelines will be considered in evaluating compliance with title VIII in connection with investigations by the Assistant Secretary of advertising policies and practices under the title.

1. Guideline for use of logotype or slogan. All advertising of residential real estate for sale or rent can contain an Equal Housing Opportunities logotype or slogan as a means of educating the homeseeking public, particularly nonwhite buyers or renters, that the property is available to all persons irrespective of race, color, religion, or national origin. Table 1 (see appendix) indicates the suggested size of logotype that can be used. In all space advertising which is less than 4 column inches of a page in size, the EHO slogan can be used. The advertisement may be grouped with other advertisements under a caption which states that the housing is available to all without regard to race, color, religion, or national origin.

Table 2 (see appendix) contains copies of the suggested EHO logotype, statement and slogan.

2. Guidelines for notification of Fair Housing Policy.—(a) Employees. All publishers of advertisements should provide a printed copy of their nondiscrimination policy to each employee and officer of the firm.

(b) Clients. All publishers of advertisements should post a copy of their nondiscrimination policy in a conspicuous place so that it is readily apparent to prospective advertisers and provide a copy to all firms and persons using their advertising services.

**SAMUEL J. SIMMONS,**  
Assistant Secretary  
for Equal Opportunity.

**APPENDIX**

The following two tables may serve as a guide for the use of the Equal Housing Opportunities Logotype, Statement and Slogan for display advertising:

**TABLE 1**

A simple formula can guide the real estate advertiser in using the Equal Housing Opportunities Logotype, Statement, or Slogan or a combination of these. If other logotypes are used in the advertisement, then the Equal Housing Opportunities Logotype should be of a size equal to the largest of the other logotypes; if no other logotypes are used, then the following guidelines can be used.

Approximate size of advertisement	Size of logotype (square inch)	Approximate point size of type to be used	
		Statement	Slogan
½ page or larger..	2	Same as newspaper editorial matter.	(1)
¼ to ½ page.....	1	do.....	(1)
⅛ to ¼ page.....	½	do.....	(1)
4 column inches to ½ page.	⅜	(1)	(1)
less than 4 column inches.	(1)	(1)	6

<sup>1</sup> Do not use.

**TABLE II—ILLUSTRATIONS OF LOGOTYPE, STATEMENT AND SLOGAN**

**Equal Housing Opportunities Logotype:**



Equal Housing Opportunities Statement: "We are pledged to the letter and spirit of U.S. policy for the achievement of equal housing opportunities throughout the Nation. We encourage and support an affirmative advertising and marketing program in which there are no barriers to obtaining housing because of race, color, religion, or national origin."

Equal Housing Opportunities Slogan: "EQUAL HOUSING OPPORTUNITIES"

[FR Doc.71-7034 Filed 5-20-71;8:45 am]

**ADMINISTRATIVE OFFICER, OFFICE OF ASSISTANT SECRETARY FOR RESEARCH AND TECHNOLOGY**

**Designation as Termination Contracting Officer and Redlegation of Authority With Respect to Low-Income Housing Demonstration Program**

**SECTION A. Designation.** The Administrative Officer, Office of the Assistant Secretary for Research and Technology is designated as Termination Contracting Officer for Low-Income Housing Demonstration grant contracts for which a final audit has been requested or received, or for which the grantee has given notice that no further work will be performed thereunder with respect to the Low-Income Housing Demonstration Program under section 207 of the Housing Act of 1961 (42 U.S.C. 1436).

**Sec. B. Redlegation of authority.** The Termination Contracting Officer is authorized to:

1. Execute grant contract amendments.
2. Approve requisitions for funds in connection with project close-outs, third party contracts and budget amendments.
3. Make determinations and findings with respect to grant contract terminations or settlement agreements.

**Sec. C. Termination of designation of authority.** The designation of authority of Termination Contracting Officer in



section A is self-terminating as of the date of termination of all grant contracts made pursuant to the Low-Income Housing Demonstration Program under section 207 of the Housing Act of 1961 (42 U.S.C. 1436).

**Sec. D. Revocation.** The redelegation of authority by the Assistant Secretary for Research and Technology to the Director, Low-Income Housing Demonstration Program, published at 34 F.R. 8304, May 29, 1969, is hereby revoked, with respect to grant contracts for which an audit has been requested or received or for which notice has been given by the grantee that no further work will be done pursuant to the contract.

(Secretary's delegation to Assistant Secretary for Research and Technology, effective Mar. 1, 1971 (36 F.R. 5008, Mar. 16, 1971))

**Effective date.** This redelegation of authority shall be effective as of May 21, 1971.

HAROLD B. FINGER,  
Assistant Secretary for  
Research and Technology.

[FR Doc. 71-7120 Filed 5-20-71; 8:51 am]

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### AIR TRAFFIC CONTROL TOWER AT CUYAHOGA COUNTY AIRPORT, CLEVELAND, OHIO

##### Notice of Commissioning

Notice is hereby given that an Air Traffic Control Tower will be commissioned at Cuyahoga County Airport, Cleveland, Ohio, on or about May 16, 1971. It will provide for the safe and expeditious movement of terminal general aviation aircraft traffic. Communications to the Air Traffic Control Tower should be addressed as follows:

Chief, Air Traffic Control Tower, Department of Transportation, Federal Aviation Administration, Cuyahoga County Airport, 355 Richmond Road, Cleveland, OH 44124.

(Sec. 313(a), 72 Stat. 752; 49 U.S.C. 1354)

Issued in Des Plaines, Ill., on May 11, 1971.

LYLE K. BROWN,  
Director, Great Lakes Region.

[FR Doc. 71-7061 Filed 5-20-71; 8:46 am]

#### National Transportation Safety Board

[Docket No. SA-424]

#### AIRCRAFT ACCIDENT AT ONTARIO, CALIF.

##### Notice of Investigation Hearing

In the matter of investigation of accident involving Western Air Lines, Inc., Boeing 720B, of U.S. Registry N3166, which occurred at Ontario, Calif., March 31, 1971.

Notice is hereby given that an Accident Investigation Hearing on the above

matter will be held commencing at 9:30 a.m., P.d.t., on June 8, 1971, at the Hacienda Hotel, 525 North Sepulveda, El Segundo, CA.

Dated this 17th day of May 1971.

[SEAL] ROBERT L. ALLARD,  
Senior Hearing Officer.

[FR Doc. 71-7062 Filed 5-20-71; 8:46 am]

## ATOMIC ENERGY COMMISSION

[Docket No. 50-358]

#### CINCINNATI GAS & ELECTRIC CO. ET AL.

##### Notice of Receipt of Application for Construction Permits and Facility Licenses; Time for Submission of Views on Antitrust Matter

The Cincinnati Gas & Electric Co. (Cincinnati), Fourth and Main Streets, Cincinnati, OH 45202; Columbus & Southern Ohio Electric Co. (Columbus), 215 North Front Street, Columbus, OH 43215; and The Dayton Power & Light Co. (Dayton), 25 North Main Street, Dayton, OH 45401, pursuant to the Atomic Energy Act of 1954, as amended, have filed an application dated April 6, 1970, for construction permits and facility licenses to authorize construction and operation of two single cycle, forced circulation, boiling water nuclear reactors on a site on the east shore of the Ohio River, just north of Moscow and about 24 miles southeast of Cincinnati, in Washington Township, Clermont County, Ohio. In a subsequent amendment to the application, dated December 15, 1970, the applicants amended the application to reflect a single unit.

The proposed reactor, designated by the applicants as the Wm. H. Zimmer Nuclear Power Station Unit 1 (Zimmer Station), is designed for initial operation at approximately 2,436 megawatts (thermal), with a net electrical output of approximately 807 megawatts.

Cincinnati, Columbus, and Dayton will share undivided ownership of the proposed Zimmer Station as tenants in common, and will share in the engineering and construction costs in proportion to their ownership interests as set forth in the application. Cincinnati, acting for itself and as agent for Columbus and Dayton, will have responsibility for the design, construction, and operation of Zimmer Station.

Any person who wishes to have his views on the antitrust aspects of the application presented to the Attorney General for consideration shall submit such views to the Commission within sixty (60) days after May 21, 1971.

A copy of the application, including amendments, is available for public inspection at the Commission's Public Document Room, 1717 H Street NW., Washington, DC, and in the Clermont County Library, Third and Broadway, Batavia, OH.

Dated at Bethesda, Md., this 14th day of May 1971.

For the Atomic Energy Commission.

PETER A. MORRIS,  
Director,

Division of Reactor Licensing.  
[FR Doc. 71-7039 Filed 5-20-71; 8:45 am]

[Docket No. 50-366]

#### GEORGIA POWER CO.

##### Notice of Receipt of Application for Construction Permit and Facility Li- cense; Time for Submission of Views on Antitrust Matters

Georgia Power Co., 270 Peachtree Street NW., Atlanta, GA 30303, pursuant to the Atomic Energy Act of 1954, as amended, has filed an application dated July 24, 1970, for authorization to construct and operate a boiling water nuclear power reactor at the Edwin I. Hatch site on the south side of the Altamaha River in northwestern Appling County, about 11 miles north of Baxley, Ga.

The proposed reactor, designated by the applicant, as the Edwin I. Hatch Nuclear Plant Unit 2 is designated for initial operation at approximately 2,436 megawatts thermal with a gross electrical output of approximately 817 megawatts.

Any person who wishes to have his views on the antitrust aspects of the application presented to the Attorney General for consideration shall submit such views to the Commission within sixty (60) days after April 30, 1971.

A copy of the application and the amendments thereto are available for public inspection at the Commission's Public Document Room, 1717 H Street NW., Washington, DC, and at the Office of the Appling County Commissioners, County Courthouse, Baxley, GA.

Dated at Bethesda, Md., this 17th day of April 1971.

For the Atomic Energy Commission.

PETER A. MORRIS,  
Director,

Division of Reactor Licensing.

[FR Doc. 71-5668 Filed 4-29-71; 8:45 am]

[Dockets Nos. 50-387, 50-388]

#### PENNSYLVANIA POWER AND LIGHT CO.

##### Notice of Receipt of Application for Construction Permits and Facility Li- censes; Time for Submission of Views on Antitrust Matter

Pennsylvania Power and Light Co., 901 Hamilton Street, Allentown, PA 18101, pursuant to section 103 of the Atomic Energy Act of 1954, as amended, has filed an application dated March 23, 1971, for authorization to construct and operate two single-cycle, forced circulation, boiling water nuclear reactors at its site, located in Salem Township, Luzerne



County, Pa. The proposed site consists of 1,522 acres and is located on the west bank of the Susquehanna River, approximately 15 miles southwest of Wilkes-Barre, Pa.

Each unit of the proposed nuclear facility, designated by the applicant as the Susquehanna Steam Electric Station, Units 1 and 2, is designed for initial operation at approximately 3,293 megawatts (thermal) with a net electrical output of approximately 1,100 megawatts.

Any person who wishes to have his views on the antitrust aspects of the application presented to the Attorney General for consideration shall submit such views to the Commission within sixty (60) days after May 7, 1971.

A copy of the application is available for public inspection at the Commission's Public Document Room, 1717 H Street NW., Washington, DC, and in the Osterhout Free Library, 71 South Franklin Street, Wilkes-Barre, PA.

Dated at Bethesda, Md., this 30th day of April 1971.

For the Atomic Energy Commission.

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

[FR Doc. 71-6319 Filed 5-6-71; 8:45 am]

## CIVIL AERONAUTICS BOARD

[Docket No. 23409]

### AIR WEST

#### Notice of Application for Amendment of Certificate of Public Convenience and Necessity

MAY 17, 1971.

Notice of application for amendment of certificate of public convenience and necessity under Subpart M of Part 302 of the Board's procedural regulations.

Notice is hereby given that the Civil Aeronautics Board on May 17, 1971, received an application, Docket 23409, from Hughes Air Corp., doing business as Air West for amendment of its certificate of public convenience and necessity for route 76 to provide nonstop service between Phoenix, Ariz. and San Jose, Calif. The applicant requests that its application be processed under the expedited procedures set forth in Subpart M of Part 302 (14 CFR Part 302).

[SEAL] HARRY J. ZINK,  
Secretary.

[FR Doc. 71-7115 Filed 5-20-71; 8:50 am]

[Docket No. 23406; Order 71-5-74]

### EASTERN AIR LINES, INC.

#### Order of Suspension Regarding Proposed Round-Trip Youth Excursion Fares

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 17th day of May 1971.

By tariff<sup>1</sup> marked to become effective June 1, 1971, Eastern Air Lines, Inc., (Eastern) proposes to establish round trip excursion fares for youths 12 through 21 years of age in the Boston-New York and New York-Washington Air Shuttle markets. The fares are 50 percent of the regular coach fare, require a minimum stay of 1 day and a maximum of 60 days, and are blacked out from 2:55 p.m. to 7:55 p.m. on Fridays and Sundays. The fares are marked to expire October 31, 1971.

In support of its proposal, Eastern alleges that it is continuing to lose youth-fare traffic to competing surface transportation modes, and that such traffic will not be recaptured until a competitive fare is offered. The carrier further asserts that 85 percent of the traffic in these markets is business-oriented travel and not price elastic, but that the ongoing recession and parental reluctance to spend suggests that youth traffic is at this point in time price sensitive. Eastern believes that because of this price sensitivity its fare discount should result in significant traffic generation.

American Airlines, Inc. (American), National Airlines, Inc. (National), and Northeast Airlines, Inc. (Northeast), have filed complaints against Eastern's proposal.<sup>2</sup> The complaints assert that there is no essential difference between Eastern's instant proposal and its youth-fare proposal filed several months ago which the Board suspended;<sup>3</sup> that the proposal is contrary to the Examiner's findings in the discount-fare phase of the Domestic Passenger-Fare Investigation, Docket 21866 (and is ill-timed in view of the pendency of a Board decision in that phase); and that the fare is substantially below cost.

In answer to the complaints Eastern, asserts that the proper basis for testing the reasonableness of this promotional fare is whether the additional revenue generated exceeds revenue diversion and the added cost of carrying the newly generated passengers. It alleges that no added cost is involved in carrying additional passengers on the Air Shuttle since the shuttle is a committed, nonreservation operation. Eastern further alleges that no one discount level is necessarily appropriate for all markets and that this is particularly true in the instant case because of the unique competitive problems involved, and the differences between Air Shuttle and normal reserved seat service.

Upon consideration of all relevant matters, the Board finds that the proposal may be unjust, unreasonable, unjustly discriminatory, unduly preferential, unduly prejudicial, or otherwise unlawful. There is no substantial difference between the proposed youth fares and those under consideration in Phase 5

(Discount Fares) of the Domestic Passenger-Fare Investigation,<sup>4</sup> and the instant proposal is within the scope of that investigation. We further conclude that the tariff in question should be suspended pending completion of Phase 5 of the ongoing passenger-fare investigation.

We are not convinced that fare levels 50 percent below regular fares are economically sound in these short-haul markets which we have found have higher-than-average cost levels due to airport and airway congestion. Earlier this year we found a very similar proposal by Eastern to be unacceptable and we do not find that the facts have changed to any discernible degree in the interim. Finally, we have some reservation regarding the merits of attempting to compete with surface transportation modes on the basis of price in relatively high-cost short-haul markets. As a general matter, we do not see that carriers gain by seeking to promote markets in which the traveler is apparently unwilling to pay a price which is reasonably related to the cost and inherent value of the service offered.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a) and 1002 thereof:

It is ordered, That:

1. Pending hearing and decision by the Board, Eastern Air Lines, Inc.'s CAB Nos. 333 and 342 and National Airlines, Inc.'s CAB Nos. 135 and 139 are suspended and their use deferred to and including August 29, 1971, unless otherwise ordered by the Board, and that no changes be made therein during the period of suspension except by order or special permission of the Board;

2. Except to the extent granted herein, the complaints of American Airlines, Inc., in Docket 23346, National Airlines, Inc., in Docket 23353, and Northeast Airlines, Inc., in Docket 23337 are hereby dismissed; and

3. Copies of this order be filed with the aforesaid tariffs and be served upon American Airlines, Inc., Eastern Air Lines, Inc., National Airlines, Inc., and Northeast Airlines, Inc.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.<sup>5</sup>

[SEAL] HARRY J. ZINK,  
Secretary.

[FR Doc. 71-7119 Filed 5-20-71; 8:51 am]

<sup>4</sup> The fact that Eastern has filed the proposed fares in a new and separate tariff does not in our view remove such fares from the ambit of the Domestic Passenger-Fare Investigation.

<sup>5</sup> Dissenting statement of members Minetti and Murphy filed as part of original document.

<sup>1</sup> Eastern Air Lines, Inc., Tariff CAB No. 342.

<sup>2</sup> National has filed a defensive tariff matching Eastern's proposal.

<sup>3</sup> Order 71-1-92.



[Docket No. 20993; Order 71-5-78]

**INTERNATIONAL AIR TRANSPORT ASSOCIATION****Order Regarding Specific Commodity Rates**

Issued under delegated authority May 17, 1971.

Agreement adopted by the Joint Conferences of the International Air Transport Association relating to specific commodity rates; Docket 20993, Agreement CAB 22332.<sup>1</sup>

By Order 71-4-109, dated April 16, 1971, action was deferred with a view toward eventual approval, on an agreement embodied in the resolutions of the Joint Conferences of the International Air Transport Association (IATA) and adopted by the 11th Meeting of the Joint Specific Commodity Rates Board. As it applies in air transportation, the subject portion of the agreement relates to transpacific commodity rate matters. Several specific commodity rates previously approved by the Board would be extended for a further period of effectiveness; the agreement also names a few rates under existing commodity descriptions, proposes several reduced rates under new commodity descriptions, and amends a few commodity descriptions.

In deferring action on the agreement, 10 days were granted in which interested persons might file petitions in support of or in opposition to the proposed action. No petitions have been received within the filing period, and the tentative conclusions in Order 71-4-109 will herein be made final.

Accordingly, it is ordered, That:

The subject portion of Agreement CAB 22332 be and it hereby is approved; *Provided*, That approval shall not constitute approval of the specific commodity descriptions contained therein for purposes of tariff publication; provided further that tariff filings shall be marked to become effective on not less than 30 days' notice from the date of filing.

This order will be published in the **FEDERAL REGISTER**.

[SEAL] HARRY J. ZINK,  
Secretary.

[FR Doc.71-7118 Filed 5-20-71;8:51 am]

[Docket No. 23072]

**LUFTVERKEHRSUNTERNEHMEN ATLANTIS A.G.****Notice of Hearing**

Notice is hereby given pursuant to the Federal Aviation Act of 1958, as amended, that a hearing in the above-entitled proceeding is assigned to be held on July 13, 1971, at 10 a.m., e.d.s.t., in Room 805, Universal Building, Connecticut and

<sup>1</sup>Excluding matters relating to North Atlantic specific commodity rates.

Florida Avenues NW., Washington, DC, before the undersigned examiner.

Dated at Washington, D.C., May 17, 1971.

[SEAL] JOSEPH L. FITZMAURICE,  
Hearing Examiner.

[FR Doc.71-7116 Filed 5-20-71;8:50 am]

[Docket No. 23040]

**TAMPA-MEXICO CITY NONSTOP SERVICE INVESTIGATION****Notice of Hearing**

Notice is hereby given, pursuant to the provisions of the Federal Aviation Act of 1958, as amended, that a hearing in the above-entitled proceeding will be held on May 25, 1971, at 10 a.m., e.d.t., in Room 911, Universal Building, 1825 Connecticut Avenue NW., Washington, DC, before Examiner Richard M. Hartsock.

For information concerning the issues involved and other details in this proceeding, interested persons are referred to the prehearing conference report served on April 15, 1971, and other documents which are in the docket of this proceeding on file in the Docket Section of the Civil Aeronautics Board.

Dated at Washington, D.C., May 17, 1971.

[SEAL] RICHARD M. HARTSOCK,  
Hearing Examiner.

[FR Doc.71-7117 Filed 5-20-71; 8:50 am]

**CIVIL SERVICE COMMISSION****DEPARTMENT OF THE INTERIOR****Notice of Grant of Authority To Make Noncareer Executive Assignment**

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 executive assignment in the excepted service the position of Director, Bureau of Sport Fisheries and Wildlife.

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-7085 Filed 5-20-71;8:48 am]

**DEPARTMENT OF THE INTERIOR****Notice of Grant of Authority To Make Noncareer Executive Assignment**

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 noncareer executive assignment in the excepted service the position of Assistant to the Commissioner—Geothermal Resources,

Bureau of Reclamation, Office of the Commissioner.

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-7086 Filed 5-20-71;8:48 am]

**DEPARTMENT OF THE TREASURY****Notice of Revocation of Authority To Make Noncareer Executive Assignment**

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission revokes the authority of the Department of the Treasury to fill by noncareer executive assignment in the excepted service the position of Special Assistant to the Secretary (Secret Service), Office of the Secretary.

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-7087 Filed 5-20-71;8:48 am]

**INTER-AMERICAN SOCIAL DEVELOPMENT INSTITUTE****Notice of Grant of Authority To Make Noncareer Executive Assignment**

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Inter-American Social Development Institute to fill by noncareer executive assignment in the excepted service the position of Deputy Director for Planning and Programming, Office of Operations.

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-7084 Filed 5-20-71;8:48 am]

**PROGRAM ANALYST, NATIONAL INSTITUTES OF HEALTH****Manpower Shortage; Notice of Listing**

Under the provisions of 5 U.S.C. section 5723, the Civil Service Commission found a manpower shortage on April 23, 1971, for the single position of Program Analyst, GS-345-14, Division of Physician and Health Professions Education, Bureau of Health Manpower Education, National Institutes of Health, Bethesda, Md. The finding is self-canceling when the position is filled.

Assuming other legal requirements are met, an appointee to this position



may be paid for the expense of travel and transportation to first post of duty.

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-7088 Filed 5-20-71; 8:48 am]

SUPERVISORY ELECTRONICS TECHNICIAN, DEPARTMENT OF THE ARMY

Manpower Shortage; Notice of Listing

Under the provisions of 5 U.S.C. sec. 5723, the Civil Service Commission found a manpower shortage on May 11, 1971, for the single position of Supervisory Electronics Technician, GS-856-12, Aurora Facility, Harry Diamond Laboratories, Department of the Army, Washington, D.C. The finding is self-canceling when the position is filled.

Assuming other legal requirements are met, an appointee to this position may be paid for the expense of travel and transportation to first post of duty.

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-7089 Filed 5-20-71; 8:48 am]

FEDERAL COMMUNICATIONS COMMISSION

[Dockets Nos. 19224, 19225; FCC 71-498]

RADIO STATION WINI AND SUNSHINE BROADCASTING CORP.

Order Designating Applications for Consolidated Hearing on Stated Issues

In regard applications of Ralph A. Dunn, James E. Dunn, Marion A. Dunn, and Dale W. Adkins, doing business as Radio Station WINI, Murphysboro, Ill., Docket No. 19224, File No. BPH-7250, requests: 104.9 mc., No. 285; 3 kw.; 120 feet; and Sunshine Broadcasting Corp., Murphysboro, Ill., Docket No. 19225, File No. BPH-7260, requests: 104.9 mc., No. 285; 2.44 kw.; 198.3 feet; for construction permits.

1. The Commission has under consideration the above-captioned and described applications which are mutually exclusive in that operation by the applicants as proposed would result in mutually destructive interference.

2. According to its application Radio Station WINI would require \$19,200 to construct and operate its proposed station for 1 year without reliance on revenues. To meet this requirement applicant relies on cash on hand and aged accounts receivable, which equal \$4,980 and partnership contributions of \$5,000. It also relies on a loan from Dunn Enter-

prises but the ability to provide the loan has not been shown. Since the amounts available fall short of its needs, a financial issue will be specified.

3. Radio Station WINI proposes approximately two-thirds duplication of its companion AM station's programming while Sunshine Broadcasting proposes independent operation. Therefore, evidence regarding program duplication will be admissible under the standard comparative issue. When duplicated programming is proposed, the showing permitted under the standard comparative issue will be limited to evidence concerning the benefits and detriments to be derived from the proposed duplication, and a full comparison of the applicants' program proposals will not be permitted in the absence of a specific programming inquiry—Jones T. Sudbury, 8 FCC 2d 360, FCC 67-614 (1967).

4. Section 73.210(a)(2) of the Commission's rules specifies that the main studio of an FM station is to be located within the community of license. It also provides that upon sufficient showing, it may be located at the FM transmitter site outside the community. Both applicants propose main studio locations at their transmitter sites which are outside the city limits of Murphysboro. The proposed main studio locations are convenient to Murphysboro and raise no possible question of de facto change in station location. Under these circumstances, we believe that adequate justification has been provided for use of the proposed studio locations if either of the applications is granted.

5. Except as indicated by the issues specified below, the applicants are qualified to construct and operate as proposed. However, because the proposals are mutually exclusive, they must be designated for hearing in a consolidated proceeding on the issues specified below.

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

1. To determine whether Radio Station WINI has available the additional \$9,220 required for construction and first-year operation of its proposed station without reliance on revenues to thus demonstrate its financial qualifications.

2. To determine which of the proposals would, on a comparative basis, better serve the public interest.

3. To determine in the light of the evidence adduced pursuant to the foregoing issues, which of the applications for construction permit should be granted.

7. It is further ordered, That, in the event of a grant of either application, the permittee shall be authorized to use the studio location here proposed which is outside the limits of Murphysboro, Ill.

8. It is further ordered, That to avail themselves of the opportunity to be heard, the applicants, pursuant to § 1.221 (c) of the Commission's rules, in person or by attorney shall, within twenty (20)

days of the mailing of this order, file with the Commission in triplicate, a written appearance stating an intention to appear on the date fixed for the hearing and present evidence on the issues specified in this order.

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

Adopted: May 5, 1971.

Released: May 12, 1971.

FEDERAL COMMUNICATIONS COMMISSION,<sup>1</sup>

[SEAL] BEN F. WAPLE,  
Secretary.

[FR Doc.71-7108 Filed 5-20-71; 8:50 am]

[Dockets Nos. 19111, 19112; FCC 71R-144]

RANTOUL BROADCASTING CO. AND REGIONAL RADIO SERVICE

Order Amending Issues

In regard applications of Rantoul Broadcasting Co., Rantoul, Ill., Docket No. 19111, File No. BPH-7166; and William R. Brown and Donald R. Williams, doing business as Regional Radio Service, Rantoul, Ill., Docket No. 19112, File No. BPH-7243; for construction permits.

1. The Review Board having before it for consideration the motion to enlarge and delete issues, and the supplement thereto, filed on January 13, 1971, and February 17, 1971, respectively, by Regional Radio Service, and responsive pleadings thereto;

2. It appearing, that for reasons described in paragraph 9 of the Broadcast Bureau's comments filed on February 3, 1971, the motion should be granted to the extent that it requests deletion of Issue No. 2 (air menace issue), and that because of the pendency before the Hearing Examiner of the Joint Request for Approval of Agreement and Dismissal of Application (providing for dismissal of the application of Rantoul Broadcasting Co.), filed on March 19, 1971, by the above-captioned parties, it would be conducive to the orderly and efficient conduct of the Commission's business to conditionally dismiss the remainder of the motion, which requests enlargement of issues as to Rantoul Broadcasting Co.;

3. Accordingly, it is ordered, That the motion to enlarge, modify and delete issues, filed on January 13, 1971, by Regional Radio Service, is granted to the extent that Issue No. 2 herein is deleted, and is dismissed in all other respects conditional upon favorable action on the

<sup>1</sup> Commissioners Robert E. Lee and Wells absent.



pending request for approval of agreement and dismissal of the Rantoul Broadcasting Co. application.

Adopted: May 5, 1971.

Released: May 6, 1971.

FEDERAL COMMUNICATIONS  
COMMISSION,<sup>1</sup>

[SEAL] BEN F. WAPLE,  
Secretary.

[FR Doc. 71-7107 Filed 5-20-71; 8:50 am]

[Dockets Nos. 19226-19229; FCC 71-516]

WABB, INC., ET AL.

Order Designating Applications for  
Consolidated Hearing on Stated  
Issues

In regard applications of WABB, Inc., Mobile Ala., Docket No. 19226, File No. BPH-7022, requests: 92.9 mc., No. 225; 100 kw.; 270 feet; Gospel Voice, Inc., Mobile, Ala., Docket No. 19227, File No. BPH-7100, requests: 92.9 mc., No. 225; 100 kw.(H); 100 kw.(V); 348.6 feet; Trio Broadcasters, Inc., Mobile Ala., Docket No. 19228, File No. BPH-7197, requests: 92.9 mc., No. 225; 100 kw.(H); 100 kw.(V); 469 feet; Hartzog Broadcasting, Inc., Mobile, Ala., Docket No. 19229, File No. BPH-7251, requests: 92.9 mc., No. 225; 100 kw.(H); 100 kw.(V); 373.8 feet; for construction permits.

1. The Commission has under consideration the above-captioned and described applications which are mutually exclusive in that operation by the applicants as proposed would result in mutually destructive interference.

2. According to its application, Gospel Voice would require \$72,035 to construct and operate its proposed station for 1 year without reliance on revenues. To meet this requirement, applicant relies on sale of debentures and contributions, but no showing of the latter's availability has been provided. As to the sale of debentures, only \$12,500 has thus far been realized. Accordingly, a financial issue will be specified.

3. In Suburban Broadcasters, 30 FCC 951 (1961), our Public Notice of August 22, 1968, FCC 68-847, 13 RR 2d 1903, City of Camden (WCAM), 18 FCC 2d 412 (1969), our Primer on Ascertainment of Community Problems by Broadcast Applicants, FCC 71-176, released February 23, 1971, we indicated that applicants were expected to provide full information on their awareness of and responsiveness to local community needs and interests. In this case, none of the applicants has satisfactorily provided the necessary data. WABB, Inc., has not provided a complete description of the community and has not shown that it has contacted a representative cross section of community leaders and members of the general public. In addition, it has failed to list the time, frequency and duration of the programs proposed in response to community problems. Gospel Voice has not shown that it has contacted a cross section of community leaders or any con-

tacts at all with members of the public. It has also failed to show the time, frequency and duration of the programs it proposes in response to community problems or how the programs would be responsive to the problems. Trio Broadcasters has not provided a description of the community or, apparently, contacted any members of the general public. The programs it proposes do not have their times, frequencies or durations listed, nor is it clear how they would be responsive to community problems. Hartzog Broadcasting has not provided a description of the community so we are not able to tell whether it has contacted a representative cross section of leaders and members of the public. In all cases, the applicants have provided adequate comments from the individuals that have been contacted. Because of these matters, we are unable to determine whether any of the applicants are aware of and responsive to the needs of the area and as a result, Suburban issues are required.

4. Gospel Voice is a religiously oriented organization and proposes substantial amounts of religious programming. Since it has not indicated whether it would provide for the presentation of views by other religious groups, an issue on this matter will be specified.

5. All of the applicants except Gospel Voice propose substantial amounts of duplicated programming. Gospel Voice, however, proposes independent operation. Therefore, evidence regarding program duplication will be admissible under the standard comparative issue. When duplicated programming is proposed, the showing permitted under the standard comparative issue will be limited to evidence concerning the benefits and detriments to be derived from the proposed duplication, and a full comparison of the applicants' program proposals will not be permitted in the absence of a specific programming inquiry—Jones T. Sudbury, 8 FCC 2d 360, FCC 67-614 (1967).

6. A comparison of the programming proposals is warranted when one or more applicants propose predominantly specialized programming and the others, general market programming—Ward L. Jones, FCC 67-82 (1967); Policy Statement on Comparative Broadcast Hearings, 1 FCC 2d 393, footnote 9 at 397 (1965). Similar treatment is required when the applicants propose differing specialized programming. In this case, Gospel Voice proposes religiously oriented programming and Trio Broadcasters, Black oriented programming, while the other applicants would offer general market programming. Therefore, the need for specialized programming as against the need for general market programming, may be compared under the comparative issue.

7. Except as indicated by the issues specified below, the applicants are qualified to construct and operate as proposed. However, because the proposals are mutually exclusive, they must be designated for hearing in a consolidated proceeding on the issues specified below.

8. It is ordered, That, pursuant to section 309(e) of the Communications Act

of 1934, as amended, the applications are designated for hearing in a consolidated proceeding, at a time and place to be specified in a subsequent order, upon the following issues:

1. To determine whether Gospel Voice has available the additional \$59,535 required for construction and first-year operation of its proposed station without reliance on revenues to thus demonstrate its financial qualifications.

2. To determine the efforts made by WABB, 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.

3. To determine the efforts made by Gospel Voice, 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.

4. To determine the efforts made by Trio Broadcasters, 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.

5. To determine the efforts made by Hartzog Broadcasting, 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.

6. To determine whether Gospel Voice would make time available for the presentation of views by other, including non-Christian, religious groups.

7. To determine which of the proposals would, on a comparative basis, best serve the public interest.

8. To determine in the light of the evidence adduced pursuant to the foregoing issues, which, if any, of the applications for construction permit should be granted.

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

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

<sup>1</sup> Review Board Member Nelson absent.



notice as required by § 1.594(g) of the rules.

Adopted: May 12, 1971.

Released: May 18, 1971.

FEDERAL COMMUNICATIONS  
COMMISSION,<sup>1</sup>

[SEAL] BEN F. WAPLE,  
Secretary.

[FR Doc. 71-7109 Filed 5-20-71; 8:50 am]

[Report 544]

COMMON CARRIER SERVICES  
INFORMATION<sup>1a</sup>

Domestic Public Radio Services  
Applications Accepted for Filing<sup>2</sup>

MAY 17, 1971.

Pursuant to §§ 1.227(b)(3) and 21.30 (b) of the Commission's rules, an application, in order to be considered with any domestic public radio services application appearing on the list below, must be substantially complete and tendered for filing by whichever date is earlier: (a) The close of business 1 business day preceding the day on which the Commission takes action on the previously filed application; or (b) within 60 days after the date of the public notice listing the first prior filed application (with which subsequent applications are in conflict) as having been accepted for filing. An application which is subsequently amended by a major change will be considered to be a newly filed application. It is to be noted that the cutoff dates are set forth in the alternative—applications will be entitled to consideration with those listed below if filed by the end of the 60 day period, only if the Commission has not acted upon the application by that time pursuant to the first alternative earlier date. The mutual exclusivity rights of a new application are governed by the earliest action with respect to any one of the earlier filed conflicting applications.

The attention of any party in interest desiring to file pleadings pursuant to section 309 of the Communications Act of 1934, as amended, concerning any domestic public radio services application accepted for filing, is directed to § 21.27 of the Commission's rules for provisions governing the time for filing and other requirements relating to such pleadings.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

<sup>1</sup> Commissioners Bartley, Robert E. Lee, and H. Rex Lee absent.

<sup>2a</sup> All applications listed below are subject to further consideration and review and may be returned and/or dismissed if not found to be in accordance with the Commission's rules, regulations, and other requirements.

<sup>2b</sup> The above alternative cutoff rules apply to those applications listed below as having been accepted in Domestic Public Land Mobile Radio, Rural Radio, Point-to-Point Microwave Radio, and Local Television Transmission Services (Part 21 of the rules).

APPLICATIONS ACCEPTED FOR FILING

DOMESTIC PUBLIC LAND MOBILE RADIO SERVICE

File Number applicant, call sign, nature of application

- 6220-C2-ML-71—Whidbey Telephone Co. (KOP303), Modification of license to change base frequency from 35.62 MHz to 35.30 MHz located at 2.5 miles southwest of Langley, Wash.
- 6261-C2-P-71—Vegas Valley Associates, Inc. (New), C.P. for a new 1-way station to be located at 1111 Las Vegas Boulevard, Las Vegas, NV, to operate on frequency 158.70 MHz.
- 6262-C2-P-71—Colgan Communications, Inc. (KLF585), C.P. to change the antenna system operating on 152.15 MHz and relocate facilities to Oak Street, 0.4 mile north of Route No. 6, Barnstable, Mass.
- 6313-C2-P-71—Air Page (KEC515), C.P. for additional facilities to operate on frequency 35.58 MHz at a new site described as location No. 2: Bald Mountain, 4 miles northeast of Troy, N.Y.
- 6314-C2-P-71—Central Telephone Co. (KOH273), C.P. to add frequency 152.69 MHz at station located at 5th and Carson Streets, Las Vegas, NV.
- 6315-C2-P-71—Radiofone (KLF616), C.P. to add frequencies 35.58 and 43.22 MHz at station located at O'Keefe and Howard Streets, New Orleans, LA.
- 6298-C2-AL-(2)71—Liberty Communications, Inc., Consent to assignment of license from Liberty Communications, Inc., Assignor to Phone Depots of Connecticut, Inc., doing business as Liberty Communications, Inc., Assignee. Stations: KCC485 Bridgeport, Conn., KC1310 Bridgeport, Conn. (1-way).
- 6320-C2-P-71—L. C. McCall (KIM900), C.P. to add frequency 152.21 MHz at location No. 1: Dug Gap Mountain, approximately 4 miles southwest of Dalton, Ga.
- 6321-C2-P-(2)71—Kidd's Communications, Inc. (KLF642), C.P. to add control facilities to operate on 75.66 MHz at location No. 2: 215 East 18th Street, Bakersfield, CA, and add a base channel to operate on 152.24 MHz at a new site described as location No. 3: Paleto Hill, Calif.
- 6322-C2-P-(6)71—Kidd's Communications, Inc. (KMA257), C.P. to add control facilities to operate on 75.62 and 75.68 MHz at location No. 2: 215 East 18th Street, Bakersfield, CA, and add base facilities to operate on 454.150 and 454.325 MHz and repeater facilities to operate on 72.10 and 72.20 MHz at location No. 4: Paleto Hill, Calif.
- 3024-C2-P-71—Charles L. Slocum (KGI770), C.P. to add frequency 454.275 MHz at location No. 1: 2.5 miles south of Corry, Pa., and facilities to operate on 152.06 MHz at a new site described as location No. 2: Coal Bed Road, Elk Township, 6 miles northeast of Warren, Pa.
- 6326-C2-P-71—Radio Paging Co. (New), C.P. for a new 1-way station to be located atop Monte Sano Mountain, Huntsville, Ala., to operate on 158.700 MHz.
- 6330-C2-AP/AL-(2)71—Mobilfone of Baton Rouge, Consent to assignment of license from Charles F. Read, doing business as Mobilfone of Baton Rouge, Assignor, to CFR Corp., Assignee. Stations: KKK707 Baton Rouge, La., KSV898 Baton Rouge, La. (1-way).
- 6331-C2-MP-71—Airsigal International of Pittsburgh, Pa., Inc. (KGA805), Modification C.P. to change frequency from 43.220 MHz to 325.220 MHz at location No. 1: 1715 Grandview Avenue, Pittsburgh, PA.
- 6332-C2-P-71—Southern Bell Telephone & Telegraph Co. (KIG298), C.P. to change the antenna system operating on 152.51 MHz located at the corner of North Elm and West Market Streets, Greensboro, NC.

RURAL RADIO SERVICE

- 6263-C1-P/L-71—Mountain States Telephone & Telegraph Co. (New), C.P. and license for a new rural subscriber station to be located at 29.8 miles west-northwest of Bill, Wyo., to operate on frequency 157.77 MHz communicating with station KPQ20, Casper, Wyo.
- 6264-C1-ML-71—Mountain States Telephone & Telegraph Co. (KPQ20), Modification of license to add point of communication: Continental Oil Co., Wyo. Frequency: 152.51 MHz.
- 6316-C1-P-71—Continental Telephone Company of California (New), C.P. for a new rural subscriber station to be located at 17 miles south of Boron, Calif., to operate on 157.80 MHz communicating with station KMN664 Boron, Calif.
- 6317-C1-P/L-71—Hawaiian Telephone Co. (New), C.P. and license for a new rural subscriber station to be located on Hana Highway, south of Hauoli Road, Hana, Hawaii, to operate on 157.92 MHz.
- 6405-C2-P-71—Hawaiian Telephone Co. (KUR91), C.P. to change the antenna system operating on 100.18 MHz located at 0.5 mile northwest of Hanamaulu, Kalepa, Hawaii.
- 6406-C1-P-71—Hawaiian Telephone Co. (KUR92), C.P. to change the antenna system operating on 82.93 MHz located at 6.3 miles east-southeast Waianae Post Office, Mauna Kapu-South, Honolulu, Hawaii.
- 6407-C1-P-71—Hawaiian Telephone Co. (KXR52), C.P. to change the antenna system operating on 107.14 and 101.74 MHz located at Kukulolono, 0.9 mile south of Kalaheo, Hawaii.
- 6408-C1-P-71—Hawaiian Telephone Co. (KXR53), C.P. to change the antenna system operating on 78.18 and 87.18 MHz located at Mount Kaala, 4.3 miles south of Waiialua, Oahu, Hawaii.

POINT-TO-POINT MICROWAVE RADIO SERVICE (TELEPHONE CARRIER)

- The Ohio Bell Telephone Co., Thirteen (13) C.P. applications for additional channels.
- 6300-C1-P-71—The Ohio Bell Telephone Co. (KQN68), Add frequency 3930 MHz toward Baltic, Ohio. Station location: Brinker Road, 2 miles east-southeast of Navarre, Ohio.
- 6301-C1-P-71—The Ohio Bell Telephone Co. (KQN72), Add 3890 MHz toward Dresden and Navarre, Ohio. Station location: 3.4 miles east-southeast of Baltic, Ohio.
- 6302-C1-P-71—The Ohio Bell Telephone Co. (KQN73), Add frequency 3930 MHz toward Baltic and Brownsville, Ohio. Station location: 7.4 miles east-northeast of Dresden, Ohio.
- 6303-C1-P-71—The Ohio Bell Telephone Co. (KQN74), Add frequency 3890 MHz toward Dresden and Carroll, Ohio. Station location: County Road, 312, 2.9 miles north-northwest of Brownsville, Ohio.
- 6304-C1-P-71—The Ohio Bell Telephone Co. (KQN77), Add frequency 3930 MHz toward Brownsville and Sterling, Ohio. (Mt.) Station location: 2.8 miles southwest of Carroll, Ohio.



## POINT-TO-POINT MICROWAVE RADIO SERVICE (TELEPHONE CARRIER)—continued

- 6305-C1-P-71—The Ohio Bell Telephone Co. (KQNT9), Add frequency 3890 MHz toward Carroll and Jamestown, Ohio. Station location: 4.8 miles northwest of Mt. Sterling, Ohio.
- 6306-C1-P-71—The Ohio Bell Telephone Co. (KQNT8), Add frequency 3930 MHz toward Mt. Sterling and Springboro, Ohio. Station location: 3.9 miles east of Jamestown, Ohio.
- 6307-C1-P-71—The Ohio Bell Telephone Co. (KQNT1), Add frequency 3890 MHz toward Jamestown, Ohio, and 6219.5 MHz and 11,445 MHz toward Roachester, Ohio. Station location: 2.8 miles northeast of Springboro, Ohio.
- 6308-C1-P-71—The Ohio Bell Telephone Co. (KQNT2), C.P. to add frequencies 6056.4 and 5937.8 MHz toward Springfield, Ohio. Station location: 215 West Second Street, Dayton, OH.
- 6309-C1-P-71—The Ohio Bell Telephone Co. (KQNT3), Add frequencies 5967.4 and 10995 MHz toward Springboro, Ohio, and 5982.3 and 10715 MHz toward Owensville, Ohio. Station location: 3.4 miles northeast of Rochester, Ohio.
- 6310-C1-P-71—The Ohio Bell Telephone Co. (KQNT5), Add frequencies 6026.7 and 6145.3 MHz toward Columbus, Ohio, and 5982.3 and 6041.6 MHz toward Springfield, Ohio. Station location: 2 miles east-northeast of Catawba, Ohio.
- 6311-C1-P-71—The Ohio Bell Telephone Co. (KQNT6), Add frequencies 6234.3 and 6293.6 MHz toward Catawba, Ohio, and 6308.4 and 6189.8 MHz toward Dayton, Ohio. Station location: 2.5 miles southwest of Springfield, Ohio.
- 6312-C1-P-71—The Ohio Bell Telephone Co. (KQNT7), Add frequencies 6278.8 and 6397.4 MHz toward Catawba, Ohio. Station location: 111 North Fourth Street, Columbus, OH.
- 6313-C1-P-71—South Central Bell Telephone Co. (KLK84), C.P. to add frequencies 6226.9 and 6345.5 MHz toward New Iberia, La., a new point of communication. Station location: 530 South Buchanan Street, Lafayette, LA.
- 6319-C1-P-71—South Central Bell Telephone Co. (New), C.P. for a new station to be located at 201 Center Street, New Iberia, LA. Frequencies: 5974.8 and 6093.5 MHz toward Lafayette, LA.
- 6324-C1-P-71—The Mountain States Telephone & Telegraph Co. (KPV32), C.P. to add frequencies 6236.5 and 6375.2 MHz toward Twin Falls, Idaho. Station location: 4.5 miles east of Jerome, Idaho.
- 6325-C1-P-71—The Mountain States Telephone & Telegraph Co. (KPT31), C.P. to add frequencies 6123.1 and 6004.5 MHz toward Flat Top Butte, Idaho. Station location: 121 Third Avenue East, Twin Falls, ID.
- 6333-C1-P/L-71—Eastern Nebraska Telephone Co. (KYO34), C.P. and License for Reinstatement of License. Station location: Carroll, Nebr. Frequency: 6004.5 MHz toward Norfolk, Nebr.
- 6394-C1-P-71—The Mountain States Telephone & Telegraph Co. (KPY43), C.P. to add frequencies 6011.9 and 6130.5 MHz toward Moran, Wyo., Central Office Radio Terminal via passive reflector. Station location: 26 East Pearl Street, Jackson, WY.
- 6395-C1-P-71—The Mountain States Telephone & Telegraph Co. (New), C.P. to add frequencies 6264.0 and 6382.6 MHz toward Jackson Central Office Radio Terminal via passive reflector. Station location: Moran, 1200 feet east of the Jackson Lake Lodge, Wyo.
- 6396-C1-P-71—Illinois Bell Telephone Co. (WAD89), C.P. to add frequencies 5937.8 and 11,365 MHz toward St. Rose, Ill. Station location: 211 North Oak Street, Centralia, Ill.
- 6397-C1-P-71—Illinois Bell Telephone Co. (KVU30), C.P. to add frequencies 6177.5 and 10,915 MHz toward Centralia, Ill., and 6137.9 and 11,115 MHz toward Collinsville, Ill. Station location: 0.5 miles north-northwest of St. Rose, Ill.
- 6398-C1-P-71—Illinois Bell Telephone Co. (KVU31), C.P. to add frequencies 6330.7 and 11,565 MHz toward St. Rose, Ill. Station location: 203 Goethe Avenue, Collinsville, Ill.
- 6399-C1-P-71—American Telephone & Telegraph Co. (KEA77), C.P. to add frequency 3990 MHz toward Netcong, N.J., and 6004.5 MHz toward Hope, N.J. Station location: 0.8 mile north of Cherryville, N.J.
- 6400-C1-P-71—American Telephone & Telegraph Co. (KEM64), C.P. to add frequency 3950 MHz toward Cherryville, N.J. Station location: 2.6 miles south of Netcong, N.J.
- 6401-C1-P-71—American Telephone & Telegraph Co. (KTQ69), C.P. to add frequency 6256.5 MHz toward Cherryville and Colesville, N.J. Station location: 2 miles east of Hope, N.J.
- 6402-C1-P-71—American Telephone & Telegraph Co. (KEB60), C.P. to add frequency 6004.5 MHz toward Hope, N.J. Station location: 2.5 miles northwest of Colesville, N.J.

## POINT-TO-POINT MICROWAVE RADIO SERVICE (TELEPHONE CARRIER)—continued

- 6411-C1-P-71—The Mountain States Telephone & Telegraph Co. (KPH60), C.P. to add frequencies 10,875 and 11,115 MHz toward Missoula, Mont. Station location: Mount Sentinel, 3.5 miles southeast of Missoula, Mont.
- 6412-C1-P-71—The Mountain States Telephone & Telegraph Co. (KPS61), C.P. to add frequency 11,325 and 11,565 MHz toward Sentinel, Mont. Station location: 201 North Pattee Street, Missoula, Mont.
- Correction*
- 5673-C1-P-71—Southwestern Bell Telephone Co. (KCL85), Correct applicant to read: New England Telephone and Telegraph Co. All other terms in exact accordance with Report No. 540 dated April 19, 1971.
- 5674-C1-P-71—Southwestern Bell Telephone Co. (KZL59), Correct applicant to read: New England Telephone and Telegraph Co. All other terms in exact accordance with Report No. 540, dated April 19, 1971.
- Major Amendment*
- 863-C1-P-71—Western Tele-Communications, Inc. (New), Major Amendment: Change frequencies to 6034.2 and 6182.8 MHz toward Bruin Point, Utah.
- 864-C1-P-71—Western Tele-Communications, Inc. (New), Change frequencies to 6286.2 and 6404.8 MHz toward Jones Ridge, Utah, and Roan Cliffs, Utah.
- 865-C1-P-71—Western Tele-Communications, Inc. (New), Change frequencies to 6004.5 and 5945.2 MHz toward Bruin Point, Utah, and to 6034.2 and 6152.8 MHz toward Grand Junction, Colo.
- 866-C1-P-71—Western Tele-Communications, Inc. (New), Change frequencies to 6286.2 and 6375.2 MHz toward Roan Cliffs, Utah. (All other particulars same as reported in Public Notice dated August 17, 1970.)
- POINT-TO-POINT MICROWAVE RADIO SERVICE (NON-TELEPHONE)*
- 6238-C1-MP-71—Eastern Microwave, Inc. (KEL89), Modification of construction permit (6130-C1-P-70) to drop one additional channel (6181.5 MHz) of service to Walton, N.Y.
- (INFORMATIVE: Applicant proposes to provide the television signal of station WOR-TV, New York, N.Y., to Walton Community Antenna System, Inc., in Walton, N.Y.)*
- 6327-C1-ML-71—Andrews Tower Rentals, Inc. (KLN79), Modification of license to convert the standby channel to full time use on frequency 5934.5 MHz and correct equipment to Collins, Type 552A-1A. Location: Comanche, Tex.
- 6328-C1-ML-71—Andrews Tower Rentals, Inc. (KLN78), Modification of license to convert the standby channel to full time use on frequency 6009.5 MHz and correct equipment to Collins, Type 552A-1A.
- 6329-C1-ML-71—Andrews Tower Rentals, Inc. (KLP96), C.P. to add frequency 6034.2 MHz on azimuth 285°00'. Location: 1.9 miles west of Brownwood, Tex., at latitude 31°43'33" N., longitude 99°00'54" W.
- (INFORMATIVE: Applicant proposes to provide the television signal of station KDTV of Dallas to Brownwood Television Cable Service, Inc., in Brownwood, Tex., and to Coleman TV Cable Co., Inc., in Coleman, Tex. The FM programming of KWXI-FM will also be delivered to Coleman, Tex. Applicant requests a waiver of section 21.701(1) with regard to the use of 6 GHz frequencies.)*
- 6393-C1-MP-71—Western Telecommunications, Inc. (KPQ44), Modification of C.P. to add a point of communications at KPBB-TV in Great Falls, Mont. Frequency: 6182.5 MHz on azimuth 290°32'. Location: Highway, 8.2 miles northeast of Raynesford, Mont., at latitude 47°22'25" N., longitude 110°38'20" W.
- (INFORMATIVE: Applicant is rerouting a previously authorized service.)*
- Correction*
- 6109-C1-MP-71—(KPJ37), Correct to add Applicant: Western Telecommunications, Inc. All other terms are in exact accordance with Report No. 543, dated May 10, 1971.
- 6110-C1-MP-71—(KEQ42), Correct to add Applicant: Western Telecommunications, Inc. All other terms are in exact accordance with Report No. 543, dated May 10, 1971.



## Major Amendment

United Video, Inc. (New), Correct to add file Number 3936-C1-P-71, also correct State of station location and receive point to Nebraska. All other terms same as indicated in Report No. 543, dated May 10, 1971.

United Video, Inc. (New), Correct to add file Number 2204-C1-P-71. All other terms same as indicated in Report No. 543 dated May 10, 1971.

[FR Doc.71-7110 Filed 5-20-71;8:50 am]

## FEDERAL MARITIME COMMISSION

[Docket No. 71-43 Special Permission No. 5341]

## SEATRAN LINES, INC.

## General Increases in Rates in U.S. Atlantic and Puerto Rico Trade; First Supplemental Order

By the original order in this proceeding served April 22, 1971, the Commission placed under investigation a general rate increase of the subject carrier, and suspended to and including August 24, 1971, various supplements and revised pages to Tariffs FMC-F No. 1 and FMC-F No. 3. The Commission's order prohibits changes in tariff matter held in effect by reason of suspension, during the period of suspension, unless otherwise ordered by the Commission.

By Special Permission Application No. 211 authority is sought to depart from the terms of Rule 20(c) of Tariff Circular No. 3 and the terms of the Original Order in this proceeding to permit the filing, upon full statutory notice of 30 days, certain revised pages which will change tariff matter continued in effect by reason of suspension in this proceeding. Authority is further sought to obtain continuing special permission to make changes in rates and provisions held in effect by reason of suspension in said docket, upon lawful notice, but only to the extent that such changes will result in a reduction in rates and charges.

A full investigation of the matters involved in the application having been made, which application is hereby referred to and made a part hereof:

## It is ordered, That:

1. Authority to depart from Rule 20 (c) of Tariff Circular No. 3 and the terms of the order in Docket No. 71-43 to make the changes in rates and provisions as set forth in exhibits in Special Permission Application No. 211, said changes to become effective on full statutory notice, is hereby granted.

2. Authority is further granted to Seatrain Lines, Inc. to depart from the terms of Rule 20(c) of the Commission's Domestic Tariff Circular No. 3 and the terms of the original order in I & S Docket No. 71-43 to make changes in rates and provisions held in effect by reason of suspension in said docket, upon lawful notice, but only to the extent that such changes will result in a reduction in rates or charges, unless otherwise authorized by the Commission. This authority extends to and including August 24, 1971.

3. The authority granted hereby does not prejudice the right of this Commission to suspend any publications submitted pursuant thereto, either upon

receipt of protest or upon the Commission's own motion under section 3 of the Intercoastal Shipping Act, 1933.

4. Publications issued and filed under this authority shall bear the following notation: "Issued under authority of First Supplemental Order in Docket No. 71-43 and Federal Maritime Commission Special Permission No. 5341."

5. This special permission does not modify any outstanding formal orders of the Commission except insofar as it allows the aforementioned changes and permits the statutory filing of reduced rates, nor waive, except as herein authorized, any of the requirements of its rules relative to the construction and filing of tariff publications.

By the Commission.

[SEAL] FRANCIS C. HURNEY,  
Secretary.

[FR Doc.71-7124 Filed 5-20-71;8:51 am]

## FEDERAL POWER COMMISSION

[Docket No. RP71-105]

## COLORADO INTERSTATE GAS CO.

## Order Providing for Hearing and Suspending Proposed Tariff Sheets

MAY 14, 1971.

Colorado Interstate Gas Co. (CIG) on March 31, 1971, filed a proposed Rate Schedule S-1, First Revised Volume No. 1, Original Sheets No. 21E and 21F, to be effective May 15, 1971. The Company filed the proposed tariff as an initial rate schedule providing a limited term firm service available only to the Company's G-1 and P-1 customers for resale to irrigation or seasonal industrial buyers from April 15 through October 15 of each year for a 3-year period. The S-1 sales would be firm during the months indicated and would be made at the rate of 26 cents per Mcf. CIG states that Rate Schedule S-1 as proposed will enable continuation of service to certain off-peak firm customers who have traditionally been served under Rate Schedule IS-2, in the past, Rate Schedule IS-2, which is an interruptible service, is currently available to all customers at 22.63 cents per Mcf. CIG indicates that little, if any, gas will be available under Schedule IS-2 once service is instituted under the proposed S-1 schedule.

Kansas-Nebraska Natural Gas Co. (Kansas-Nebraska) filed a petition to intervene on April 19, 1971, stating that CIG's proposed S-1 schedule is not an initial tariff but a tariff superseding IS-2 and that they are being unduly discriminated against in that they are not allowed to purchase under the proposed schedule. CIG responds that Schedule

S-1 offers a firm as opposed to interruptible service and that it was not filed in place of IS-2. CIG further responds that Kansas-Nebraska's gas supply situation is superior to CIG's other customers and that since the proposed filing was an initial tariff it was not subject to suspension.

We are of the view that the proposed Schedule S-1 constitutes a change in off-peak service currently being provided under Schedule IS-2 and may also amount to a rate increase to those customers who have traditionally been served under IS-2. The filing and petition to intervene raise factual questions which require suspension and an evidentiary hearing as hereinafter provided.

## The Commission finds:

(1) It is necessary and appropriate in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the rates and charges contained in CIG's proposed tariff, and that First Revised Volume No. 1, Original Sheets No. 21E and 21F be suspended, and the use thereof be deferred as herein provided.

(2) The participation of Kansas-Nebraska Natural Gas Co. in this proceeding may be in the public interest.

## The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 5 thereof, the Commission's rules of practice and procedure, and the regulations Under the Natural Gas Act (18 CFR Ch. I), a public hearing be held, upon a date to be fixed by notice from the Presiding Examiner in a hearing room of the Federal Power Commission, 441 G Street NW, Washington, DC 20426, concerning the lawfulness of the rates, charges, classifications, and services contained in CIG's FPC Gas Tariff as proposed herein.

(B) Pending such hearing and decision thereon, CIG's tariff sheets, First Revised Volume No. 1, Original Sheets Nos. 21E and 21F, are hereby suspended and the use thereof deferred until October 15, 1971, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) Pursuant to § 1.18 of the Commission's rules of practice and procedure, a prehearing conference before the Presiding Examiner shall commence at 10 a.m. (e.d.t.), on July 31, 1971, in a hearing room of the Federal Power Commission, 441 G Street NW., Washington, DC 20426.

(D) Kansas-Nebraska Natural Gas Co. is hereby permitted to intervene in the present proceeding, subject to the rules and regulations of the Commission: *Provided, however*, That the participation of such intervenor shall be limited to matters affecting asserted rights and interest specifically set forth in the petition to intervene; *And provided, further*, That the admission of such intervenor shall not be construed as recognition by the Commission that the said intervenor might be aggrieved be-



cause of any order or orders issued by the Commission in this proceeding.

By the Commission.

[SEAL] KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-7100 Filed 5-20-71;8:49 am]

[Docket No. RP71-116]

## GRANITE STATE GAS TRANSMISSION, INC.

### Notice of Existing Curtailment Procedures

MAY 14, 1971.

Take notice that on May 10, 1971, Granite State Gas Transmission, Inc. (Granite State) filed a written report, pursuant to paragraph (A)(2) of the Commission's Order No. 431, issued April 15, 1971, in Docket No. R-418, stating that it does not except in the near future to encounter any deficiency in the volumes of gas required to meet its customers' requirements.

Granite State avers that its existing FPC Gas Tariff on file with the Commission provides for curtailment of gas deliveries in the event such a program should be required for any reason. Original Sheet No. 32 of the General Terms and Conditions provides in section XVII that firm service shall have priority over all other services and that all interruptible service shall first be curtailed in the event demands for firm service shall exceed available supplies. Original Sheet No. 29 of the General Terms and Conditions states:

*Proration of Impaired Deliveries.* If due to any cause whatsoever the capacity for deliveries from Seller's transmission line is impaired so that Seller is unable to deliver to Buyer the total volume of natural gas provided in the firm gas sales or transportation contract between Seller and Buyer, then Buyer shall be entitled to such proportion of the total impaired deliveries from such line as said total contract volume bears to the total quantities of gas delivered from such line (including deliveries into Seller's other lines and its compressor station) immediately prior to such impairment; provided, however, that service priority shall be granted for resale to residential and commercial customers and that any such apportionment of available gas shall be subject to the valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction.

Third Revised Sheet No. 9 of Granite State's Rate Schedule I provides that interruptible service is " \* \* \* subject to such curtailment or interruption as Seller, in its sole judgment, deems necessary."

Although Granite State's existing curtailment policy is on file with the Commission and is not expected to be implemented within the foreseeable future, any person desiring to be heard or to make any protest with respect to Granite State's existing tariff provisions governing curtailment of service should on or before June 7, 1971, file with the Federal Power Commission, 441 G Street NW., Washington, DC 20426, petitions

to intervene or protests in accordance with the requirements of the Commission's rules and practice and procedure (18 CFR 1.8 or 1.10). 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 protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The report, pursuant to Order No. 431, is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-7097 Filed 5-20-71;8:49 am]

[Docket No. CP71-89]

## UNITED GAS PIPE LINE CO.

### Order Fixing Date of Hearing, Granting Interventions, and Scheduling Dates for Receipt of Evidence

MAY 14, 1971.

On October 1, 1970, United Gas Pipe Line Co. (United) filed an application requesting the issuance of a certificate of public convenience and necessity, pursuant to section 7(c) of the Natural Gas Act (Act), authorizing it to continue operating certain facilities and to continue rendering certain services heretofore treated as local or intrastate in character, all as more fully described in the aforementioned application.

This Commission in its Opinion No. 401, issued on August 26, 1963, in the proceeding entitled United Gas Pipe Line Co., in Docket No. CP62-161, reported at 30 FPC 560, and its opinion denying rehearing, issued May 11, 1964, reported at 31 FPC 1152, held that United's sales in the Florida Parishes of Louisiana were made in interstate commerce and were subject to its jurisdiction. The Commission's order was subsequently affirmed on appeal, Louisiana Public Service Commission, et al. v. Federal Power Commission, et al., 359 F. 2d 525, cert. denied 385 U.S. 833 (1966).

United points out in its application that the issue giving rise to the Commission's Opinion No. 401 was the jurisdictional status of United's sales in the Florida Parishes. It further indicates that it makes additional sales and operates certain facilities that, under the reasoning of Opinion No. 401, would fall within the jurisdiction of the Federal Power Commission rather than under the jurisdiction of the States of Louisiana and Texas.

Petitions to intervene in this proceeding were timely filed by the following parties:

Party	Date
Texas Gas Transmission Corp.	Nov. 5, 1970
Laclede Gas Co.	Nov. 6, 1970
Gulf States Utilities Co.	Nov. 6, 1970
Mid-Louisiana Gas Co.	Nov. 6, 1970

The following petitions to intervene were filed after the closing date fixed

for such petitions in the Notice of Application issued on October 15, 1970:

Party	Date
New York State Public Service Commission	Dec. 18, 1970
Louisiana Power & Light Co.	Feb. 17, 1971
Louisiana Gas Service Co.	Feb. 25, 1971
Monsanto Co.	Mar. 15, 1971
National Gypsum Co.	Mar. 15, 1971
Scott Paper Co.	Mar. 15, 1971
Stauffer Chemical Co.	Mar. 15, 1971
Shell Oil Co.	Mar. 23, 1971
Mobile Gas Service Corp.	Mar. 24, 1971
Mississippi Valley Gas Co.	Mar. 24, 1971
Clarke-Mobile Counties Gas District	Mar. 24, 1971
Consolidated Gas Supply Corp.	Mar. 30, 1971
Texas Eastern Transmission Corp.	Apr. 2, 1971
United Gas, Inc.	Apr. 6, 1971
Ohio Fuel Gas Co.	Apr. 12, 1971
Manufacturers Light & Heat Co.	Apr. 23, 1971
New Orleans Public Service, Inc.	Apr. 16, 1971
Southern Natural Gas Co.	Apr. 27, 1971

Notices of intervention were filed by the Louisiana Public Service Commission and the city of New Orleans on November 16, 1970, and April 29, 1971, respectively.

In the numerous petitions that were filed late by the noted petitioners seeking permission to intervene herein, it is generally alleged that they are currently participants in the hearing in the proceeding entitled United Gas Pipe Line Co. in Docket No. RP71-29, and it was through their participation in that hearing that they first became aware of the substantial impact that outcome of the instant certificate proceeding might have upon their operations. In addition, other petitioners allege that the Commission does not have jurisdiction over certain transactions that are reflected in United's application and that they intend to demonstrate that these transactions are beyond the Commission's jurisdiction under existing law. The Commission is of the opinion that the aforementioned petitioners have shown good cause for their late filings.

The Commission will set this matter down for an early hearing in which it will require that resolution of the jurisdictional status of the facilities involved herein be accorded the highest order of priority, as well as whether the present and future public convenience and necessity requires permanent authorization of any or all of the deliveries, in whole or in part.

The Commission will therefore require that United serve its direct case on all parties to this proceeding on or before May 24, 1971, and that cross-examination thereon commence on June 7, 1971. Any answering testimony that any of the parties hereto desire to submit with respect to the above-mentioned direct presentation shall be served on all parties on or prior to June 7, 1971.

The Commission finds:

(1) It appears that the participation in this proceeding by all petitioners that have filed petitions to intervene may be in the public interest.

(2) It appears that it is in the public interest to set down the above-styled



proceeding for formal hearing as expeditiously as possible.

**The Commission orders:**

(A) A hearing be convened in the proceeding entitled **United Gas Pipeline Co.**, Docket No. CP71-89, in a hearing room of the Federal Power Commission, 441 G Street NW., Washington, DC., on June 7, 1971, at 10 a.m., e.d.s.t. The Chief Examiner will designate an appropriate officer of the Commission to preside at the formal hearing of these matters, pursuant to the Commission's Rules of Practice and Procedure.

(B) **United Gas Pipeline Co.**, the applicant, is to serve its direct case on all of the parties to this proceeding on or before May 24, 1971, as heretofore indicated. Cross-examination is to commence on June 7, 1971.

(C) All parties desiring to submit testimony with respect to the direct case served upon them by **United Gas Pipeline Co.** shall serve their answering testimony upon all of the parties to this proceeding no later than June 7, 1971.

(D) Each of the above-mentioned petitioners is hereby permitted to intervene in these proceedings subject to the rules and regulations of the Commission: *Provided, however*, That the participation of such interveners shall be limited to matters affecting asserted rights and interests specifically set forth in petitions to intervene: *And, provided, further*, That the admission of such interveners shall not be construed as recognition by the Commission that they or any of them might be aggrieved by any order or orders entered in this proceeding.

By the Commission.

[SEAL] KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-7099 Filed 5-20-71; 8:49 am]

## FEDERAL RESERVE SYSTEM COMMERCE BANCSHARES, INC.

### Order Approving Acquisition of Bank Stock by Bank Holding Company

In the matter of the application of **Commerce Bancshares, Inc.**, Kansas City, Mo., for approval of acquisition of more than 80 percent of the voting shares of **The Willard Bank, Willard, Mo.**

There has come before the Board of Governors, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)) and § 222.3 (a) of Federal Reserve Regulation Y (12 CFR 222.3(a)), an application by **Commerce Bancshares, Inc.**, Kansas City, Mo., a registered bank holding company, for the Board's prior approval of the acquisition of more than 80 percent of the voting shares of **The Willard Bank, Willard, Mo.**

As required by section 3(b) of the Act, the Board gave written notice of receipt of the application to the Commissioner of Finance of the State of Missouri, and requested his views and recommendation. The Commissioner indicated that

he had no objection to approval of the application.

Notice of receipt of the application was published in the **FEDERAL REGISTER** on March 13, 1971 (36 F.R. 4917), providing an opportunity for interested persons to submit comments and views with respect to the proposal. A copy of the application was forwarded to the U.S. Department of Justice for its consideration. Time for filing comments and views has expired and all those received have been considered by the Board.

It is hereby ordered, For the reasons set forth in the Board's Statement<sup>1</sup> of this date, that said application be and hereby is approved; *Provided*, That the action so approved shall not be consummated (a) before the 30th calendar day following the date of this order or (b) later than 3 months after the date of this order unless such time be extended for good cause by the Board, or by the Federal Reserve Bank of Kansas City pursuant to delegated authority.

By order of the Board of Governors,  
May 14, 1971.

[SEAL] ELIZABETH L. CARMICHAEL,  
Assistant Secretary.

[FR Doc.71-7051 Filed 5-20-71; 8:45 am]

## OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

### NOTICE OF ESTABLISHMENT

Effective April 28, 1971, the Occupational Safety and Health Act, Public Law 91-596, 84 Stat. 1590 (hereinafter referred to as the Act), established the Occupational Safety and Health Review Commission. The Commission's function is to carry out adjudicatory functions under the Act. It is empowered to consider and decide enforcement actions initiated by the Secretary of Labor under the Act which are contested by employers, employees, or representatives of employees. The following functions, powers, and duties shall be exercised by the Occupational Safety and Health Review Commission:

(1) Conduct adjudicatory hearings in accordance with section 5 of the Administrative Procedures Act on actions initiated by the Secretary of Labor which are contested by employers or employees or employee representatives.

(2) Prescribe such rules as are necessary for the orderly transaction of its proceedings.

<sup>1</sup> Filed as part of the original document. Copies available upon request to the Board of Governors of the Federal Reserve System, Washington, D.C. 20551, or to the Federal Reserve Bank of Kansas City. Dissenting Statement of Governor Robertson also filed as part of the record and available upon request.

<sup>2</sup> Voting for this action: Chairman Burns and Governors Daane, Maisel, and Sherrill. Voting against this action: Governor Robertson. Absent and not voting: Governors Mitchell and Brimmer.

(3) Administer oaths and affirmations; order and hear testimony; require persons to appear to depose and to produce documentary evidence.

(4) Determine the appropriateness of proposed penalties and the reasonableness of the proposed periods of time fixed in citations for abatement of violations.

(5) Provide that all hearings and records of hearings be open to the public.

(6) Issue orders, based on findings of fact, affirming, modifying, or vacating the Secretary of Labor's citations, proposed penalties, or proposed time for abating violations.

(7) Assess all civil penalties provided in section 17 of the Act, giving due consideration to the appropriateness of penalties with respect to the size of the business of the employer being charged, the gravity of the violation, the good faith of the employer, and the history of previous violations.

(8) File records of proceedings in U.S. Courts of Appeal when Commission cases are appealed to such Courts.

For the purpose of any proceeding before the Commission, the provisions of section 11 of the National Labor Relations Act (29 U.S.C. 161) are made applicable by the Act to the jurisdiction and powers of the Commission.

All communications on any matters covered by this notice should be directed to the Occupational Safety and Health Review Commission, 1825 K Street NW., Washington, DC 20006.

This order is effective April 28, 1971.

ROBERT D. MORAN,  
Chairman, Occupational Safety  
and Health Review Commission.

[FR Doc.71-7114 Filed 5-20-71; 8:51 am]

## SECURITIES AND EXCHANGE COMMISSION

[811-2012]

### FORTUNE CAPITAL FUND, INC.

### Notice of Filing of Application for Order Declaring That Company Has Ceased To Be an Investment Com- pany

MAY 17, 1971.

Notice is hereby given that **Fortune Capital Fund, Inc.** (Applicant), 419 Park Avenue South, New York, NY 10016, a management open-end diversified investment company registered under the Investment Company Act of 1940 (Act), has filed an application pursuant to section 8(f) of the Act for an order of the Commission declaring that Applicant has ceased to be an investment company as defined in the Act. All interested persons are referred to the application on file with the Commission for a statement of the representations set forth therein which are summarized below.

Applicant registered under the Act on January 26, 1970. Applicant represents that as of April 15, 1971, all of its outstanding securities are beneficially



owned by 22 persons. Applicant also represents that it is not now making and does not propose to make any public offering of its securities.

Section 3(c)(1) of the Act excepts from the definition of an investment company any issuer whose outstanding securities are beneficially owned by not more than 100 persons and which is not making and does not presently propose to make a public offering of its securities.

Section 8(f) of the Act provides, in pertinent part, that when the Commission, upon application, finds that a registered investment company has ceased to be an investment company, it shall so declare by order, and upon the taking effect of such order the registration of such company shall cease to be in effect.

Notice is further given that any interested person may not later than June 8, 1971, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and the issues, if any, of fact or law proposed to be controverted, or he may request that he be notified if the Commission should order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon Applicant at the address stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the matter herein may be issued by the Commission upon the basis of the information stated in the application, unless an order for hearing upon said proposal shall be issued upon request or upon the Commission's own motion. Persons who request a hearing, or advice as to whether a hearing is ordered, will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] THEODORE L. HUMES,  
Associate Secretary.

[FR Doc.71-7055 Filed 5-20-71;8:45 am]

[70-5023]

#### WEST PENN POWER CO.

#### Notice of Proposed Issue and Sale at Competitive Bidding of First Mortgage Bonds and Preferred Stock and Amendment of Charter

MAY 17, 1971.

Notice is hereby given that West Penn Power Co. (West Penn), an electric utility subsidiary company of Allegheny Power System, Inc., a registered holding

company, has filed an application-declaration with this Commission, pursuant to the Public Utility Holding Company Act of 1935 (Act), designating sections 6 and 7 of the Act and Rule 50 promulgated thereunder as applicable to the proposed transactions. All interested persons are referred to the application-declaration, which is summarized below, for a complete statement of the proposed transactions.

West Penn proposes to issue and sell, subject to the competitive bidding requirements of Rule 50 under the Act, \$40 million principal amount of its First Mortgage Bonds, Series Z, ----- percent due July 1, 2001. The interest rate of the bonds (which will be a multiple of one-eighth of 1 percent) and the price, exclusive of accrued interest, to be paid to West Penn (which will be not less than 100 percent nor more than 102¾ percent of the principal amount thereof) will be determined by the competitive bidding. The bonds will be issued under the indenture dated March 1, 1916, between West Penn and The Chase Manhattan Bank, as Trustee, as heretofore supplemented and as to be further supplemented by a supplemental indenture to be dated as of July 1, 1971, which includes a 5-year prohibition against redemption with or in anticipation of moneys borrowed at lower interest costs.

West Penn also proposes to issue and sell, subject to the competitive bidding requirements of Rule 50 under the Act, 100,000 shares of its \$----- Preferred Stock, Series G, par value \$100 per share. The dividend rate (which will be a multiple of 4 cents) and the price (exclusive of accrued dividends) to be paid to West Penn (which will be not less than \$100 nor more than \$102.75 per share) will be determined by the competitive bidding. In connection with the issue and sale of the preferred stock, West Penn proposes to amend its charter to increase the authorized number of shares of its preferred stock from 647,077 to 747,077.

The net proceeds realized from the sale of the bonds and the preferred stock will be used to finance, in part, the construction program of West Penn and its subsidiary companies, including payment of \$45,500,000 of short-term notes incurred therefor. Construction expenditures for 1971 and 1972 are presently estimated at \$91 million and \$78 million, respectively.

It is stated that registration by the Pennsylvania Public Utility Commission of securities certificates with respect to the bonds and preferred stock is required for their issue and sale, that such securities certificates are being filed with that Commission, and that a copy of the order of that Commission will be filed by amendment. It is further stated that no other State commission and no Federal commission, other than this Commission, has jurisdiction over the proposed transactions.

The fees and expenses to be incurred in connection with the transactions are estimated at \$63,000 for the bonds and \$29,000 for the preferred stock, including legal fees of \$12,500 for the bonds and \$7,500 for the preferred stock. The fees of counsel for the successful bidders, estimated at \$10,500 with respect to the

bonds and \$7,000 with respect to the preferred stock, are to be paid by such bidders.

Notice is further given that any interested person may, not later than June 10, 1971, request in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by said application-declaration which he desires to controvert; or he may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request should be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon the applicant-declarant at the above-stated address, and proof of service (by affidavit or, in case of an attorney at law, by certificate) should be filed with the request. At any time after said date, the application-declaration, as filed or as it may be amended, may be granted and permitted to become effective as provided in Rule 23 of the general rules and regulations promulgated under the Act, or the Commission may grant exemption from such rules as provided in Rules 20(a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] THEODORE L. HUMES,  
Associate Secretary.  
[FR Doc.71-7056 Filed 5-20-71;8:46 am]

## INTERSTATE COMMERCE COMMISSION

[Ex Parte No. 261; Special Permission No. 70-275]

### TRANSPORTATION OF PROPERTY BETWEEN UNITED STATES AND FOREIGN COUNTRIES

#### Tariffs Containing Joint Rates and Through Routes

MAY 14, 1971.

In the matter of tariffs containing joint rates and through routes for the transportation of property between points in the United States and points in foreign countries.

On May 5, 1971, the Commission voted to grant requests for oral argument in the above captioned proceeding.

June 16, 1971, has been assigned as the date for oral argument. Parties desiring to participate in the argument must notify the Office of the Secretary in accordance with the provisions of rule 98(b) of the Commission's general rules of practice (49 CFR 1100.98(b)).

[SEAL] ROBERT L. OSWALD,  
Secretary.  
[FR Doc.71-7112 Filed 5-20-71;8:51 am]



## CUMULATIVE LIST OF PARTS AFFECTED—MAY

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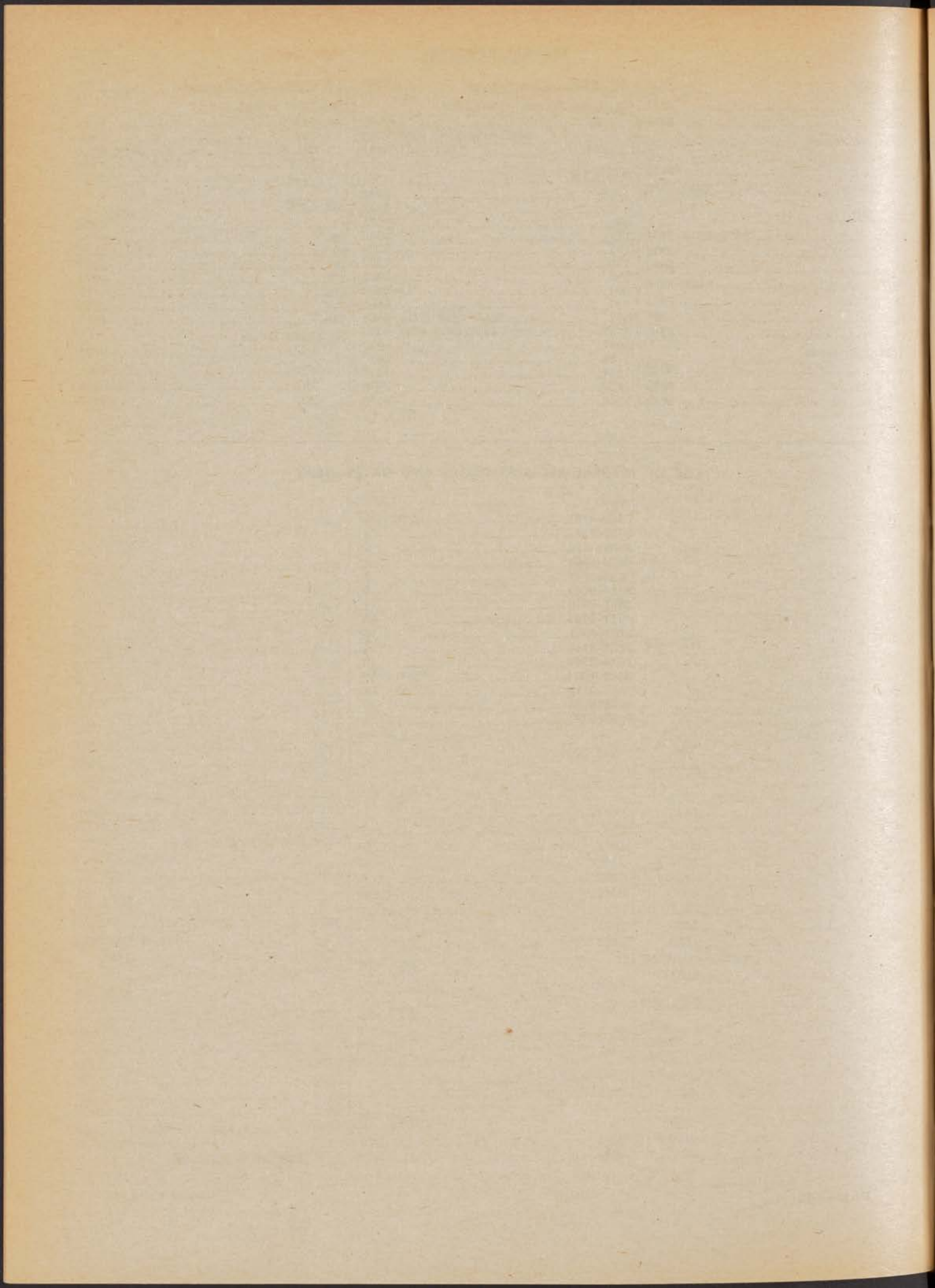


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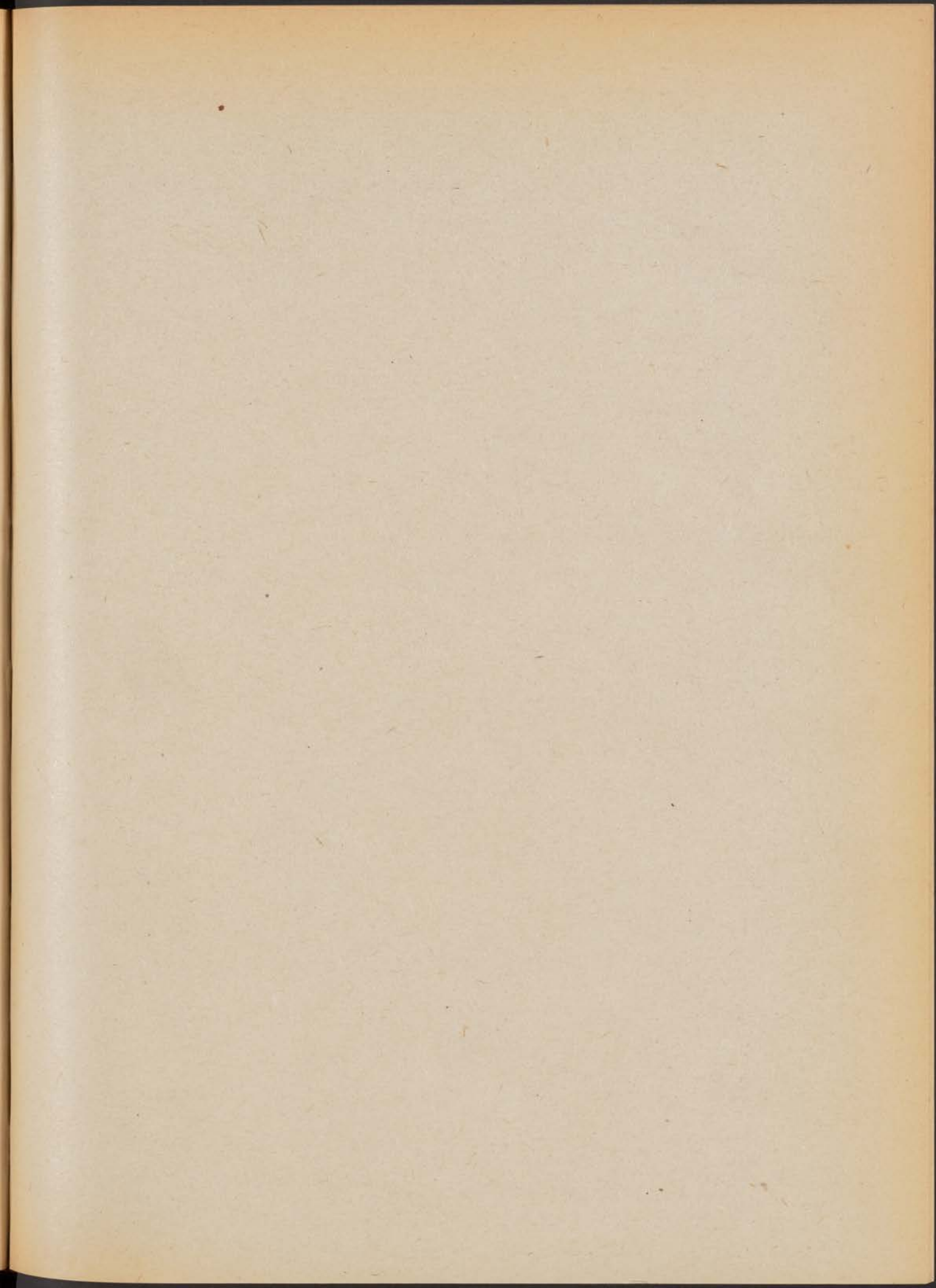
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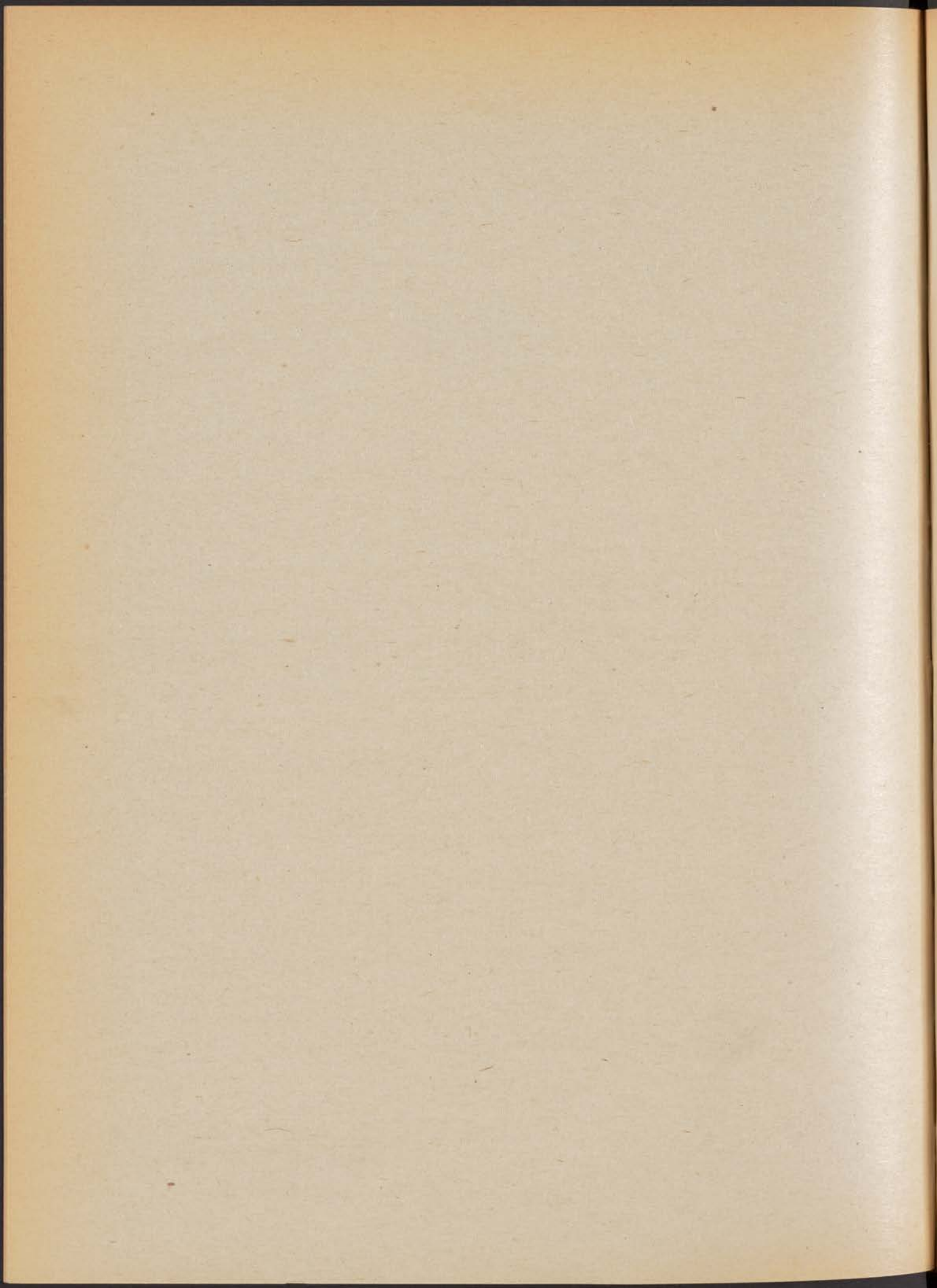




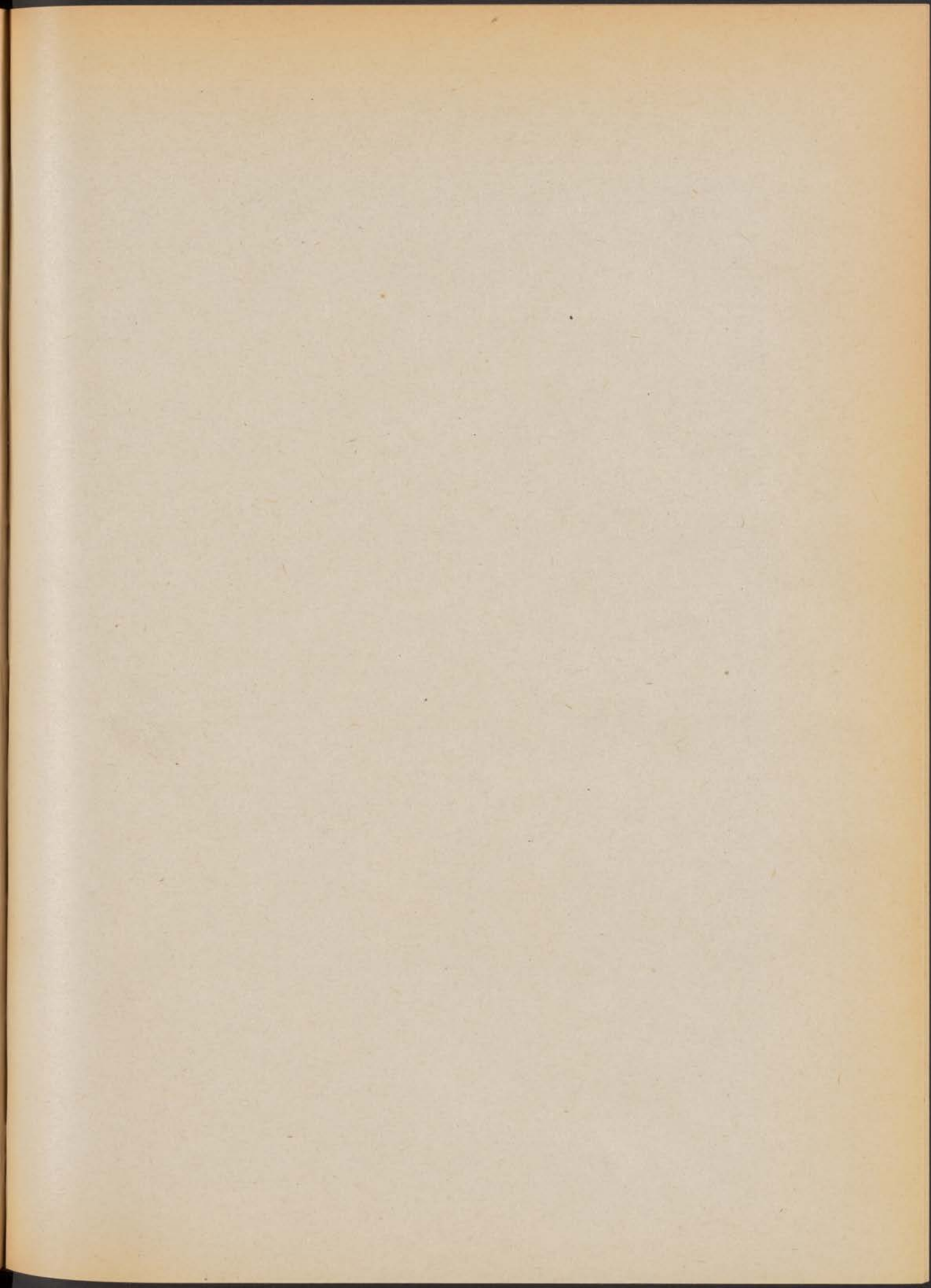




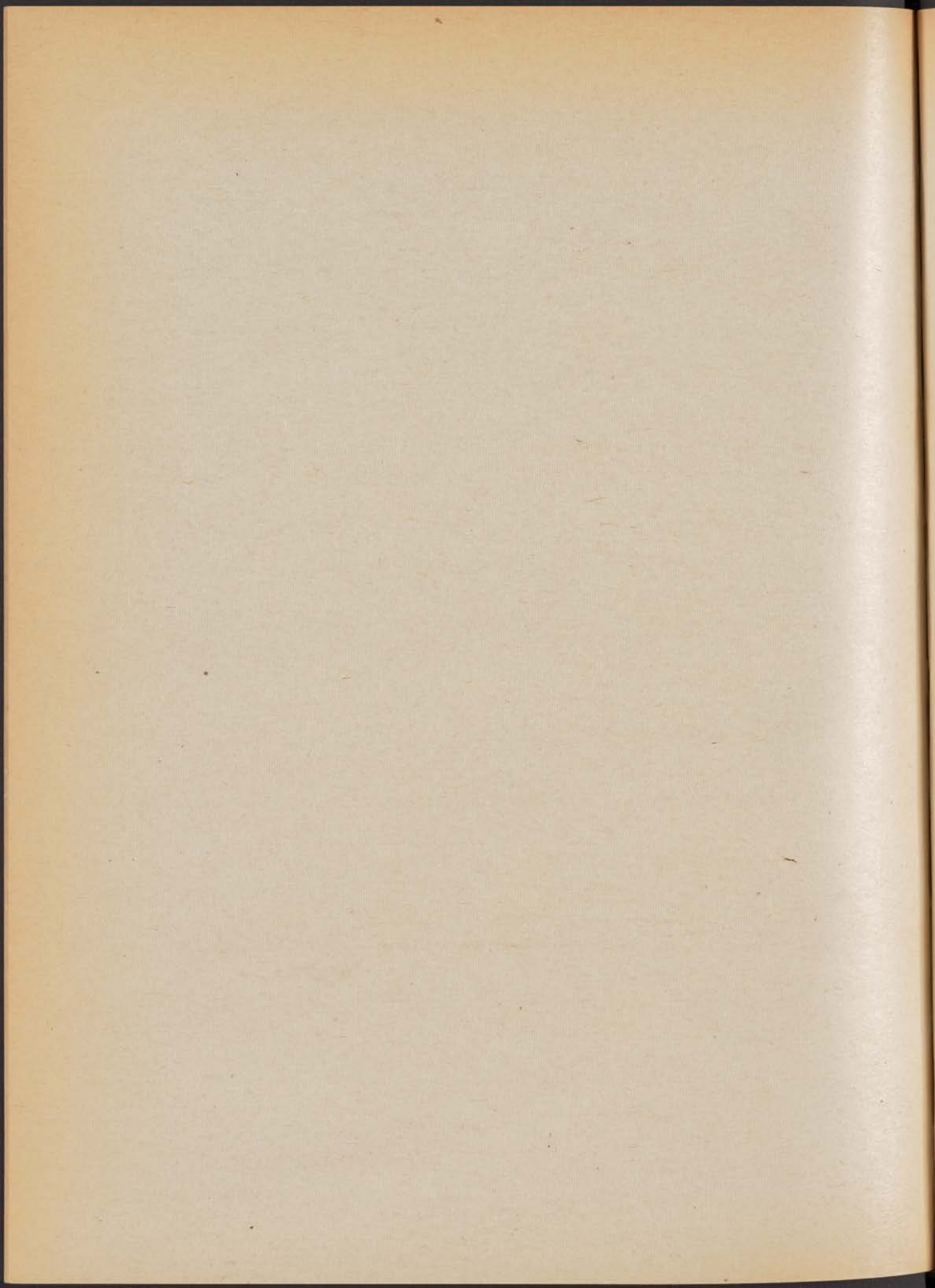




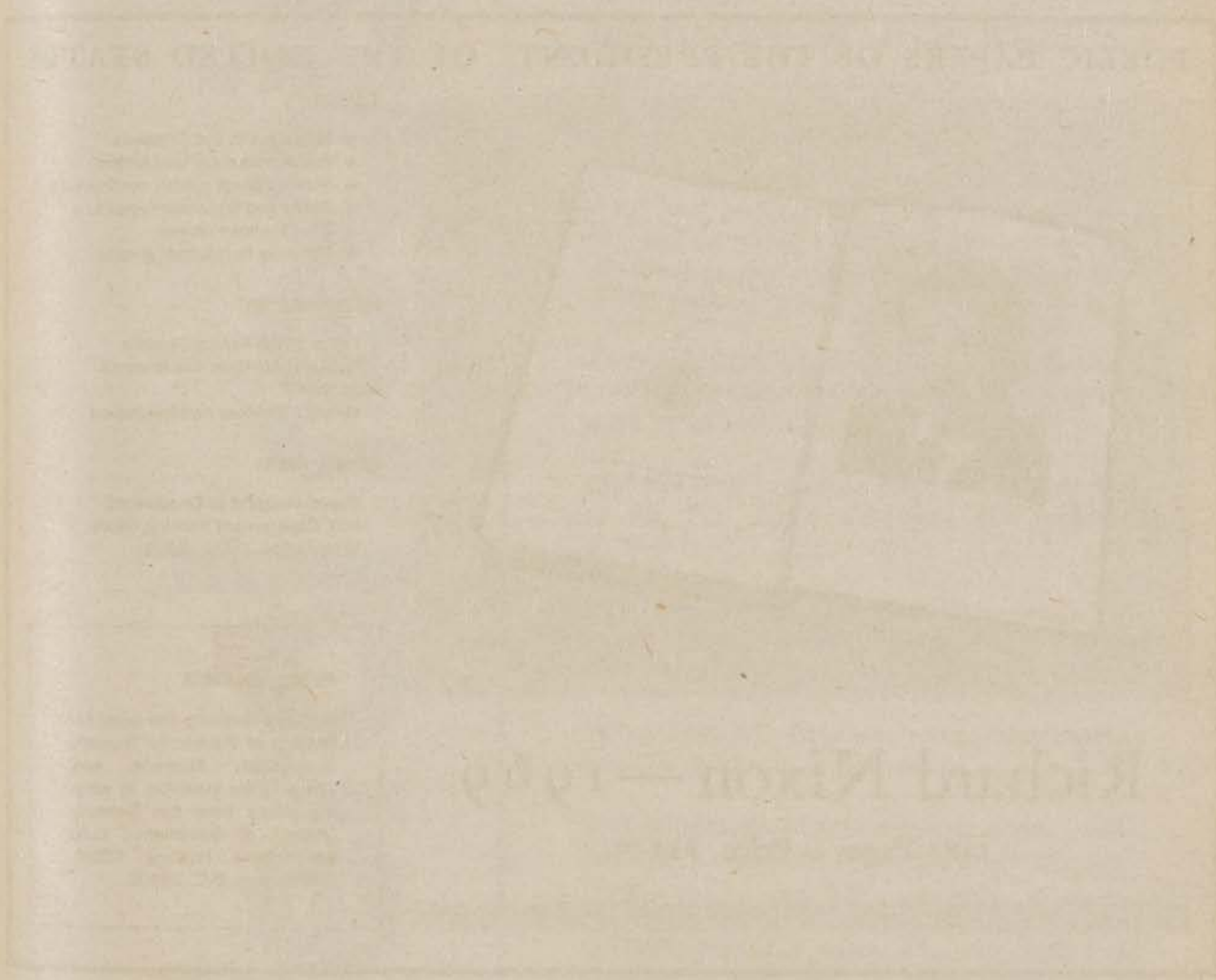






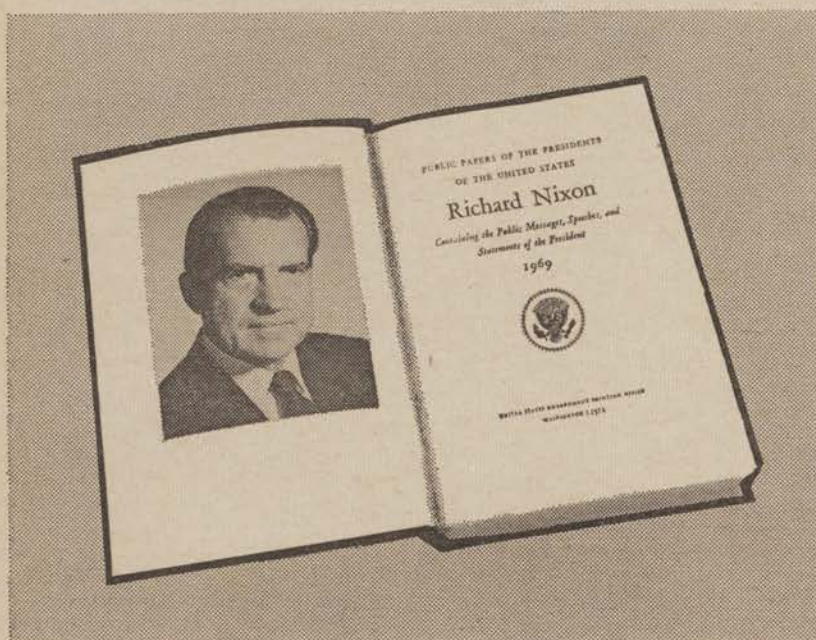








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