AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

FEDERAL REGISTER

VOLUME 36 • NUMBER 31

Saturday, February 13, 1971 • Washington, D.C.

Pages 2953–3035

Part I

(Part II begins on page 3033)

Agencies in this issue—

The President
Agricultural Research Service
Atomic Energy Commission
Civil Aeronautics Board
Civil Service Commission
Commodity Credit Corporation
Consumer and Marketing Service
Customs Bureau
Domestic Commerce Bureau
Environmental Protection Agency
Federal Aviation Administration
Federal Maritime Commission
Federal Railroad Administration
Federal Trade Commission
Fish and Wildlife Service
Food and Drug Administration
General Services Administration
Hazardous Materials Regulations Board
Interior Department
Internal Revenue Service
International Commerce Bureau
Interstate Commerce Commission
Labor Department
Land Management Bureau
National Oceanic and Atmospheric Administration
Securities and Exchange Commission
Small Business Administration
Social and Rehabilitation Service

Detailed list of Contents appears inside.





Volume 83

UNITED STATES STATUTES AT LARGE

91st Congress, 1st Session
1969

Contains laws and concurrent resolutions enacted by the Congress during 1969, reorganization plan, recommendations of the President, and Presidential proclamations. Also included are: numerical listings of bills enacted into public and private law, a guide to the legislative history of bills enacted into public law, tables of prior laws affected, and a subject index.

Price: $10.50

Published by Office of the Federal Register, National Archives and Records Service, General Services Administration

Order from Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402

FEDERAL REGISTER

Area Code 202 Phone 962-8626

Published daily, Tuesday through Saturday (no publication on Sundays, Mondays, or on the day after an official Federal holiday), by the Office of the Federal Register, National Archives and Records Service, General Services Administration, Washington, D.C. 20408, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U.S.C., Ch. 15), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President (1 CFR Ch. I). Distribution is made only by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

The FEDERAL REGISTER will be furnished by mail to subscribers, free of postage, for $2.50 per month or $25 per year, payable in advance. The charge for individual copies is 20 cents for each issue, or 20 cents for each group of pages as actually bound. Remit check or money order, made payable to the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

The regulatory material appearing herein is keyed to the CODE OF FEDERAL REGULATIONS, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended (44 U.S.C. 1510). The CODE OF FEDERAL REGULATIONS is sold by the Superintendent of Documents. Prices of new books are listed in the first FEDERAL REGISTER issue of each month.

There are no restrictions on the republication of material appearing in the FEDERAL REGISTER or the CODE OF FEDERAL REGULATIONS.

Contents

THE PRESIDENT

EXECUTIVE ORDER

Observance of holidays by Government agencies 2957

EXECUTIVE AGENCIES

AGRICULTURAL RESEARCH SERVICE

Rules and Regulations

Brucellosis; interstate movement of certain animals 2964
Hog cholera and other communicable swine diseases; areas quarantined (6 documents) .. 2961–2964

AGRICULTURE DEPARTMENT

See Agricultural Research Service; Commodity Credit Corporation; Consumer and Marketing Service.

ATOMIC ENERGY COMMISSION

Notices

Louisiana Power & Light Co.; application for construction permits and facility licenses; time for submission of views on antitrust matter 3024
Niagara Mohawk Power Corp.; extension of provisional operating license expiration date 3024
Portland General Electric Co. et al.; issuance of construction permit 3024

CIVIL AERONAUTICS BOARD

Notices

Hearings, etc.:
Aerodyne, Inc., et al 3024
Buckeye Air Service, Inc 3025
Cayman Airways, Ltd 3025
Chicago-Acapulco nonstop service investigation 3025
Longhorn Airways, Inc., et al .. 3025
Swissair, Swiss Air Transport Co., Ltd 3025
Wright-Tag merger case 3026

CIVIL SERVICE COMMISSION

Rules and Regulations

Excepted service:
Department of the Interior 2959
Environmental Protection Agency 2959
quarantined (6 documents) 2959
Voting rights program; Mississippi 2972

COMMERCE DEPARTMENT

See Domestic Commerce Bureau; International Commerce Bureau; National Oceanic and Atmospheric Administration.

COMMODITY CREDIT CORPORATION

Rules and Regulations

Farm storage and drying equipment loan program; miscellaneous amendments 2960

CONSUMER AND MARKETING SERVICE

Rules and Regulations

Federal Seed Act rules of practice; exceptions; correction 2959
Milk handling in certain marketing areas:
Knoxville, Tenn.; termination of certain provisions 2960
Southern Illinois; suspension of certain provision 2959

Proposed Rule Making

Milk handling in southeastern Minnesota-northern Iowa (Dairyland) marketing area; decision 3008

CUSTOMS BUREAU

Notices

Polyvinyl chloride fibers; domestic manufacturer's protest regarding classification 3019

DOMESTIC COMMERCE BUREAU

Notices

University of Louisville et al.; consolidated decision on applications for duty-free entry of scientific articles 3020

ENVIRONMENTAL PROTECTION AGENCY

Rules and Regulations

Air quality control regions, criteria, and control techniques; certain regions in the Northeast .. 2971

FEDERAL AVIATION ADMINISTRATION

Rules and Regulations

Control zone and transition area; alteration 2965

Proposed Rule Making

Control zone and transition area; alteration 3016
Transition areas:
Alterations (2 documents) .. 3015, 3016
Designations (4 documents) ... 3015–3017

Notices

Atlanta International Center; public hearing 3023

FEDERAL MARITIME COMMISSION

Notices

Sun Line Greece Special Shipping Co., Inc.; applications for casualty and performance certificates (2 documents) 3026

FEDERAL RAILROAD ADMINISTRATION

Notices

United Transportation Union; petition for reconsideration of decision and orders of Hearing Examiner; correction 3023

FEDERAL TRADE COMMISSION

Proposed Rule Making

Flammability of certain carpets and rugs; reasonable and representative tests and related recordkeeping requirements for guaranty purposes 2973

FISH AND WILDLIFE SERVICE

Rules and Regulations

Sport fishing on certain national wildlife refuges:
Colorado; Arapaho 2972
Wyoming; Pathfinder 2972

FOOD AND DRUG ADMINISTRATION

Rules and Regulations

Color additives; FD&C Blue No. 2 .. 2967
Food additives and new animal drugs for use in animal feeds; novobiocin 2967
Food flavorings; vanilla powder identity standard; confirmation of effective date of order 2967
Habit-forming drugs; designation of certain chemical derivatives of barbituric acid 2969
Penicillin, tetracycline, or chloramphenicol with vitamins; certification 2968

Proposed Rule Making

Salt and iodized salt; label statements; statement of policy ... 2974

Notices

Food additive and color additive petitions:
Colloidal Products Corp 3022
E. I. du Pont de Nemours & Co.; withdrawal 3022
Hazleton Laboratories, Inc 3022
Rath Packing Co.; withdrawal .. 3023
Rohm & Haas Co 3023
Stein, Hall & Co., Inc.; withdrawal 3023

GENERAL SERVICES ADMINISTRATION

Rules and Regulations

Transportation and traffic management; expanded application of Government rate tenders ... 2970

HAZARDOUS MATERIALS REGULATIONS BOARD

Notices

Special permits issued 3023

(Continued on next page)

HEALTH, EDUCATION, AND WELFARE DEPARTMENT

See Food and Drug Administration; Social and Rehabilitation Service.

INTERIOR DEPARTMENT

See also Fish and Wildlife Service; Land Management Bureau.

Rules and Regulations

Making pictures, television productions, or sound tracks on certain areas under Department jurisdiction; Fish and Wildlife Service and National Park Service 2972

INTERNAL REVENUE SERVICE

Proposed Rule Making

Employment taxes; rates of income tax withholding; marital status for purposes of withholding 2975

INTERNATIONAL COMMERCE BUREAU

Notices

Related party determinations:
- Comp-Data G.m.b.H 3021
- Logatronik G.m.b.H 3022

INTERSTATE COMMERCE COMMISSION

Notices

Grand Trunk Western Railroad Co.; rerouting or diversion of traffic 3027

Motor carriers:
- Temporary authority applications 3028
- Transfer proceedings 3029

LABOR DEPARTMENT

Notices

Certification of eligibility of workers to apply for adjustment assistance:
- C P Electronics, Inc.; former workers 3027
- Caressa, Inc 3026
- Wood & Brooks Co 3027

LAND MANAGEMENT BUREAU

Notices

Idaho; proposed withdrawal and reservation of lands 3019

Proposed Trans-Alaska Pipeline; public hearing; correction 3020

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

Notices

Clifford Leroy Norton, Jr., and Clifford Leroy Norton, Sr.; loan application 3022

SECURITIES AND EXCHANGE COMMISSION

Rules and Regulations

Investment Company Act of 1940; sales of redeemable securities of investment company at reduced or eliminated sales load to certain persons 2965

Notices

Hearings, etc.:
- Continental Vending Machine Corp 3026
- New Jersey Life Co 3026

SMALL BUSINESS ADMINISTRATION

Proposed Rule Making

Size standards; definition of small business for purpose of Government procurement for air transportation; extension of time 2974

SOCIAL AND REHABILITATION SERVICE

Rules and Regulations

Public assistance programs; fair hearings 3034

TRANSPORTATION DEPARTMENT

See Federal Aviation Administration; Federal Railroad Administration; Hazardous Materials Regulations Board.

TREASURY DEPARTMENT

See Customs Bureau; Internal Revenue Service.

List of CFR Parts Affected

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

A cumulative guide is published separately at the end of each month. The guide lists the parts and sections affected by documents published since January 1, 1971, and specifies how they are affected.

3 CFR

EXECUTIVE ORDERS:
- 10358 (revoked by EO 11582) 2958
- 11226 (revoked by EO 11582) 2958
- 11272 (revoked by EO 11582) 2958
- 11582 2957

5 CFR

- 213 (3 documents) 2959

7 CFR

- 202 2959
- 1032 2959
- 1101 2960
- 1474 2960

PROPOSED RULES:
- 1061 3008

9 CFR

- 76 (6 documents) 2961–2964
- 73 2964

13 CFR

PROPOSED RULES:
- 121 2974

14 CFR

- 71 2965

PROPOSED RULES:
- 71 (7 documents) 3015–3017

16 CFR

PROPOSED RULES:
- 302 2973

17 CFR

- 270 2965

21 CFR

- 8 2967
- 22 2967
- 121 2967
- 135e 2967
- 146a 2968
- 146c 2969
- 146d 2969
- 165 2969

PROPOSED RULES:
- 3 2974

26 CFR

PROPOSED RULES:
- 31 2975

41 CFR

- 101–40 2970

42 CFR

- 481 2971

43 CFR

- 5 2972

45 CFR

- 205 3034
- 801 2972

50 CFR

- 33 (2 documents) 2972

Presidential Documents

Title 3—The President

EXECUTIVE ORDER 11582

Observance of Holidays by Government Agencies

By virtue of the authority vested in me as President of the United States, it is hereby ordered as follows:

SECTION 1. Except as provided in section 7, this order shall apply to all executive departments, independent agencies, and Government corporations, including their field services.

SEC. 2. As used in this order:

(a) *Holiday* means the first day of January, the third Monday of February, the last Monday of May, the fourth day of July, the first Monday of September, the second Monday of October, the fourth Monday of October, the fourth Thursday of November, the twenty-fifth day of December, or any other calendar day designated as a holiday by Federal statute or Executive order.

(b) *Workday* means those hours which comprise in sequence the employee's regular daily tour of duty within any 24-hour period, whether falling entirely within one calendar day or not.

SEC. 3. (a) Any employee whose basic workweek does not include Sunday and who would ordinarily be excused from work on a holiday falling within his basic workweek shall be excused from work on the next workday of his basic workweek whenever a holiday falls on Sunday.

(b) Any employee whose basic workweek includes Sunday and who would ordinarily be excused from work on a holiday falling within his basic workweek shall be excused from work on the next workday of his basic workweek whenever a holiday falls on a day that has been administratively scheduled as his *regular* weekly nonworkday in lieu of Sunday.

SEC. 4. The holiday for a full-time employee for whom the head of a department has established the first 40 hours of duty performed within a period of not more than six days of the administrative workweek as his basic workweek because of the impracticability of prescribing a regular schedule of definite hours of duty for each workday, shall be determined as follows:

(a) If a holiday occurs on Sunday, the head of the department shall designate in advance either Sunday or Monday as the employee's holiday and the employee's basic 40-hour tour of duty shall be deemed to include eight hours on the day designated as the employee's holiday.

(b) If a holiday occurs on Saturday, the head of the department shall designate in advance either the Saturday or the preceding Friday as the employee's holiday and the employee's basic 40-hour tour of duty shall be deemed to include eight hours on the day designated as the employee's holiday.

(c) If a holiday occurs on any other day of the week, that day shall be the employee's holiday, and the employee's basic 40-hour tour of duty shall be deemed to include eight hours on that day.

(d) When a holiday is less than a full day, proportionate credit will be given under paragraph (a), (b), or (c) of this section.

SEC. 5. Any employee whose workday covers portions of two calendar days and who would, except for this section, ordinarily be excused from work scheduled for the hours of any calendar day on which a holiday falls, shall instead be excused from work on his entire workday which commences on any such calendar day.

SEC. 6. In administering the provisions of law relating to pay and leave of absence, the workdays referred to in sections 3, 4, and 5 shall be treated as holidays in lieu of the corresponding calendar holidays.

SEC. 7. The provisions of this order shall apply to officers and employees of the Post Office Department and the United States Postal Service (except that sections 3, 4, 5, and 6 shall not apply to the Postal Field Service) until changed by the Postal Service in accordance with the Postal Reorganization Act.

SEC. 8. Executive Order No. 10358 of June 9, 1952, entitled *Observance of Holidays by Government Agencies,* and amendatory Executive Orders No. 11226 of May 27, 1965, and No. 11272 of February 23, 1966, are revoked.

SEC. 9. This order is effective as of January 1, 1971.

Richard Nixon

THE WHITE HOUSE,
February 11, 1971.

[FR Doc.71-2133 Filed 2-11-71;1:28 pm]

Rules and Regulations

Title 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 213—EXCEPTED SERVICE

Department of the Interior

Section 213.3312 is amended to show that one position of Confidential Assistant to the Executive Assistant to the Secretary is excepted under Schedule C. Effective on publication in the FEDERAL REGISTER (2–13–71), subparagraph (23) is added to paragraph (a) of § 213.3312 as set out below.

§ 213.3312 **Department of the Interior.**

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

(23) One Confidential Assistant to the Executive Assistant to the Secretary.

* * * * *

(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.71–2085 Filed 2–12–71;8:50 am]

PART 213—EXCEPTED SERVICE

Environmental Protection Agency

Section 213.3318 is amended to show that two additional positions of Special Assistant and one additional position of Secretary to the Administrator are excepted under Schedule C. Effective on publication in the FEDERAL REGISTER (2–13–71), paragraphs (a) and (b) of § 213.3318 are amended as set out below.

§ 213.3318 **Environmental Protection Agency.**

(a) Four Special Assistants to the Administrator.

(b) Three Secretaries to the Administrator.

* * * * *

(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.71–2086 Filed 2–12–71;8:50 am]

PART 213—EXCEPTED SERVICE

Office of Economic Opportunity

Section 213.3373 is amended to show the revocation of the Schedule C exception for the position of Chief, Governmental Relations Division, and the Schedule C exception of the successor position of a second Planning and Review Advisor to the Chairman of the Planning and Review Committee. Effective on publication in the FEDERAL REGISTER (2–13–71), subparagraph (25) of paragraph (a) is amended and subparagraph (8) of paragraph (e) of § 213.3373 is revoked as set out below.

§ 213.3373 **Office of Economic Opportunity.**

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

(25) Two Planning and Review Advisors to the Chairman of the Planning and Review Committee.

* * * * *

(e) *Office of the Associate Director for Congressional and Governmental Relations.* * * *

(8) [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.71–2087 Filed 2–12–71;8:50 am]

Title 7—AGRICULTURE

Chapter I—Consumer and Marketing Service (Standards, Inspections, Marketing Practices), Department of Agriculture

SUBCHAPTER K—FEDERAL SEED ACT

PART 202—FEDERAL SEED ACT RULES OF PRACTICE

Exceptions; Correction

On January 27, 1971, there was published in the FEDERAL REGISTER (36 F.R. 1314) a document containing revised rules of practice (7 CFR Part 202) under the Federal Seed Act (7 U.S.C. 1551 et seq.), adopted after public hearing pursuant to a notice of public hearing and rule-making published at 35 F.R. 4734.

Said rules are hereby changed pursuant to said Act, on the basis of all relevant information, including that received at the public hearing or otherwise pursuant to said notice, to correct typographical errors in §§ 202.17–2 and 202.19–8 of the rules. In §§ 202.17–2 and 202.19–8, the term "20 days" is hereby changed to "30 days".

This amendment shall become effective 30 days after publication hereof in the FEDERAL REGISTER.

Done at Washington, D.C., this 9th day of February 1971.

JOHN C. BLUM,
Deputy Administrator, Regulatory Programs.

[FR Doc.71–2025 Filed 2–12–71;8:47 am]

Chapter X—Consumer and Marketing Service (Marketing Agreements and Orders; Milk), Department of Agriculture

[Milk Order 32]

PART 1032—MILK IN SOUTHERN ILLINOIS MARKETING AREA

Order Suspending Certain Provision

This suspension order is issued pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and of the order regulating the handling of milk in the Southern Illinois marketing area.

Notice of proposed rule making was published in the FEDERAL REGISTER (36 F.R. 1273) concerning a proposed suspension of certain provision of the order. Interested persons were afforded opportunity to file written data, views, and arguments thereon.

After consideration of all relevant material, including the proposal set forth in the aforesaid notice, data, views, and arguments filed thereon, and other available information, it is hereby found and determined that for the month of January 1971 the following provision of the order does not tend to effectuate the declared policy of the Act:

In § 1032.14(b)(2), the provision "during the months of May, June and July, during the months of August and December for not more than 12 days of production of producer milk by such producer, and in any other month for not more than 8 days of production of producer milk by such producer."

Statement of consideration. This suspension will remove for the month of January 1971 the provision which limits the quantity of producer milk that may be diverted.

Suspension was requested by a cooperative representing a substantial number of producers on the market. Nine other cooperatives indicated support of the request.

The cooperative states that suspension is necessary to accommodate disposal of reserve milk supplies. Severe weather conditions have resulted in a decline in producer milk used in Class I. Also, there were five weekends in the month of January which necessitated greater diversions of milk to manufacturing uses because plants do not bottle milk customarily on weekends.

An association of milk dealers in the Chicago market filed opposing views to

the suspension. Neither the association nor its member dealers has a direct interest in the Southern Illinois market at this time, however. The association's recommendation was that any action taken on the Southern Illinois diversion provision be as a result of public hearing.

Without suspension, some producers would lose their status under the order. Computation of the pool for January will be made on or before February 12. The suspension should be issued to avoid loss of monies to certain producers whose milk had to be diverted to manufacturing uses during January on an emergency basis. Consequently, suspension of the diversion limitation for the month of January 1971 is warranted.

It is hereby found and determined that 30 days' notice of the effective date hereof is impractical, unnecessary, and contrary to the public interest in that:

(a) This suspension is necessary to reflect current marketing conditions and to maintain orderly marketing conditions in the marketing area in that greater diversions are required to accommodate disposal of excess reserve supplies of milk on the market.

(b) This suspension order does not require of persons affected substantial or extensive preparation prior to the effective date; and

(c) Notice of proposed rulemaking was given interested parties and they were afforded opportunity to file written data, views, or arguments concerning this suspension.

Therefore, good cause exists for making this order effective January 1, 1971.

It is therefore ordered, That the aforesaid provisions of the order are hereby suspended for January 1971.

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

Effective date: January 1, 1971.

Signed at Washington, D.C., on February 9, 1971.

RICHARD E. LYNG,
Assistant Secretary.

[FR Doc.71-2026 Filed 2-12-71;8:47 am]

[Milk Order 101]

PART 1101—MILK IN KNOXVILLE, TENN., MARKETING AREA

Order Terminating Certain Provisions

This termination order is issued pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and of the order regulating the handling of milk in the Knoxville, Tenn., marketing area.

Notice of proposed rule making was published in the FEDERAL REGISTER (36 F.R. 984) concerning a proposed termination of certain provisions of the order. Interested persons were afforded opportunity to file written data, views, and arguments thereon. None were filed in opposition.

It is hereby found and determined that the following provisions of the order no longer tend to effectuate the declared policy of the Act:

In § 1101.51, in the introductory text of paragraph (a), "and (2)" and all of subparagraphs (2), (3), and (4) of paragraph (a).

Statement of consideration. This termination of specified provisions will eliminate the supply-demand adjustor now provided in the order. During 1970, the amount of the adjustment ranged from zero to minus 44 cents and averaged minus 22 cents for the year.

The termination was requested by a group of handlers, some of whom are subject to full regulation under the Knoxville order, and the remainder of whom are subject to regulation under Part 1090 regulating the handling of milk in the Chattanooga marketing area. The termination will prevent erratic variations in the Class I price alignment between Knoxville and other markets, particularly the Chattanooga market.

It is hereby found and determined that 30 days' notice of the effective date hereof is impractical, unnecessary, and contrary to the public interest in that:

(a) This termination is necessary to reflect current marketing conditions and to maintain orderly marketing conditions in the Knoxville and Chattanooga marketing areas in that it will prevent erratic variations in the Class I price alignment between the markets;

(b) This termination order does not require of persons affected substantial or extensive preparation prior to the effective date; and

(c) Notice of proposed rulemaking was given interested parties and they were afforded opportunity to file written data, views, or arguments concerning this termination.

Therefore, good cause exists for making this order effective upon publication in the FEDERAL REGISTER.

It is therefore ordered, That the aforesaid provisions of the order are hereby terminated.

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

Effective date: Upon publication in the FEDERAL REGISTER (2–13–71).

Signed at Washington, D.C., on February 9, 1971.

RICHARD E. LYNG,
Assistant Secretary.

[FR Doc.71-2027 Filed 2-12-71;8:47 am]

Chapter XIV—Commodity Credit Corporation, Department of Agriculture

SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS

[CCC Farm Storage and Drying Equipment Loan Program Regs. Amdt. 6]

PART 1474—FARM STORAGE FACILITIES

Subpart—Farm Storage and Drying Equipment Loan Program Regulations

MISCELLANEOUS AMENDMENTS

The subpart of Part 1474, Title 7, Code of Federal Regulations published in the FEDERAL REGISTER of July 1, 1967 (32 F.R. 9510), and amended in the FEDERAL REGISTER of December 14, 1967 (32 F.R. 17888), June 1, 1968 (33 F.R. 8221), January 24, 1969 (34 F.R. 1132), May 30, 1969 (34 F.R. 8361), and April 1, 1970 (35 F.R. 5397), is further amended as follows:

1. In § 1474.2, paragraph (a) is revised to provide that the Deputy Administrator, State and County Operations, ASCS, may approve or take action as necessary on matters involving individual loans. The revised paragraph reads as follows:

§ 1474.2 Administration.

(a) The Commodity Programs Division, Agricultural Stablization and Conservation Service (hereinafter referred to as "ASCS"), will administer the provisions of this subpart under the general supervision and direction of the Deputy Administrator, State and County Operations, ASCS. On matters involving individual loans which would otherwise require approval or other action by the Executive Vice President, the Deputy Administrator, State and County Operations, is authorized to give such approval or take such other action as may be necessary. The program will be carried out through Agricultural Stablization and Conservation State and county committees (hereinafter referred to as "State committee" and "county committee", respectively).

* * * * *

2. In § 1474.4, paragraph (b) is revised regarding eligibility for price support. The revised paragraph reads as follows:

§ 1474.4 Eligible borrowers.

* * * * *

(b) *Need for storage or equipment.* At the time any loan application is being considered, the county committee shall determine if the proposed farm storage or drying equipment is needed for the storage or conditioning of eligible commodities produced on the farm(s) to which the loan application relates: *Provided, however*, That in making this determination (1) production of a price support commodity on a farm shall not be included unless the applicant either is or indicates he will be eligible for price support on the commodity, (2) 1 year's estimated production of eligible crops shall be used in determining whether the proposed drying equipment is needed, and (3) the maximum storage space for which a loan may be made shall be the amount by which the total capacity of existing storage on the farm(s) which is suitable for the storage of eligible commodities is less than the storage capacity necessary to store 2 year's production (computed on the basis of estimated yields) of all eligible commodities produced on the farm(s) to which the loan application relates. If the capacity of the storage to be purchased or erected by the applicant exceeds the need as determined above, the application may be approved, but the amount of such loan shall not exceed the maximum authorized in § 1474.8(b).

3. Paragraph (a) of § 1474.5 is revised to clarify the definition of "farm storage" by specifically excluding oxygen-free and silo-type structures.

4. Paragraphs (b) and (c) of § 1474.5 are amended to remove the restrictions

and prohibitions on loans for certain items.

The revised § 1474.5 reads as follows:

§ 1474.5 Loans to purchase eligible storage or drying equipment.

(a) *General.* Loans will be made only for the purchase, construction, erection, or installation of farm storage and drying equipment meeting the eligibility requirements in paragraph (b) of this section. The term "farm storage" means new or newly constructed conventional storage structures (cribs, bins, or buildings), or used storage structures (including the real estate upon which located, if any) to be purchased from CCC. The term "farm storage" shall not mean oxygen-free or silo-type structures designed for "wet" storage. The term "drying equipment" means new continuous-flow type dryers, or new drying systems with wagons or trailers as integral parts thereof, or new batch or in-store drying systems (including integral parts and equipment) using heated or unheated air, equipment which conditions or facilitates drying by aerating, circulating or stirring the commodity, or used drying equipment (including the real estate upon which located, if any) to be purchased from CCC.

(b) *Eligibility requirements.* (1) If the farm storage or drying equipment is purchased from a vendor, when the loan is approved such vendor must be approved under a supplier's agreement made on Form CCC-308.

(2) Farm storage must meet the requirements for approved farm storage under price support programs applicable to the price support commodities produced on the farm(s) to which the application for the loan relates.

(3) Farm storage or drying equipment shall not be delivered to the farm more than 30 days prior to the date of the application for the loan.

(4) Loans may be approved to cover the net cost of new materials and off-farm labor to be used in constructing new storage or drying equipment.

(5) Loans may be approved for the purchase of used farm storage or drying equipment only if it is purchased from CCC.

(6) Farm storage shall not be of a type (such as bags, snow fences, etc.) which requires the weight of the commodity stored to maintain its shape.

(7) Farm storage must, in the opinion of the county committee, have a usable life of at least 10 years.

(8) Loans on storage and drying equipment may include the conditioning, handling, and operating equipment considered essential to the practical operation of the proposed storage or drying unit. Loans may be approved to add individual items of equipment to an existing storage or drying unit when the equipment is considered necessary to make the existing unit more practical and efficient.

(9) Farm storage or drying equipment must include such ladders and simple safety devices as the county committee may require.

(c) *Loan proceeds not available.* Loan proceeds shall not be available to provide storage or drying equipment for commercial use or for the storing or drying of commodities which the borrower intends to purchase or to store or condition for others. Any farm storage or drying equipment which is located in working proximity to any commercial storing or drying operation shall be deemed to be a part of such operation. The foregoing does not preclude a borrower, who has qualified for a loan for drying equipment to dry his own commodities, from drying commodities for his neighbor.

5. In § 1474.8, paragraph (b) is revised to remove the $5,000 loan limitation on drying equipment and to increase the maximum loan amount from $25,000 to $35,000. The revised paragraph reads as follows:

§ 1474.8 Amount of loan and loan application approvals.

* * * * *

(b) *Amount of loan.* The amount of any loan shall not result in an aggregate outstanding balance in excess of $35,000 and shall not exceed (1) 85 percent of the net cost of the applicant's needed farm storage and drying equipment, or (2) the prorated cost for the applicant's needed farm storage when a farm storage structure has a larger bushel capacity than the applicant's needed farm storage.

* * * * *

6. Section 1474.10 is revised to lower the interest rate. The revised section reads as follows:

§ 1474.10 Repayment of loan and acceleration of maturity date.

The principal of the loan shall be repayable in equal annual installments with interest (at an annual percentage rate of 6 percent) on the unpaid balance from date of disbursement or date of last repayment at 50 cents for each whole unit of $100 or fraction thereof (stated to the nearest 10th) for each calendar month or fraction thereof, from and including the calendar month of disbursement, or month to which interest has been paid, but excluding the calendar month of repayment. The first installment plus interest on the unpaid balance shall be payable during the 12-month period beginning on the first anniversary date of the note. A like installment shall be similarly payable during the 12 months following each anniversary date thereafter until the principal, together with the interest thereon, has been paid in full. Payment of each installment shall be by cash, check, or money order, or by deduction from the amounts of any price support loans, incentive payments, reseal storage payments, or payments for purchases by CCC which may be due the borrower: *Provided, however,* That any such deduction shall not be made until after service charges and amounts due prior lienholders have been deducted. Payment shall be applied first to accrued interest and then to principal. Each installment must be paid not later than the end of the applicable 12-month repayment period. Upon failure to pay any installment by the end of such period, the loan may be declared delinquent and, at the option of the approving State or county committee, the loan may be called and the entire unpaid amount of the loan shall become immediately due and payable. Any delinquent loan or any past due amount on any annual payment may be deducted and paid out of any amounts due the borrower under any program carried out by the Department of Agriculture or any other agency of the United States. Upon breach by the maker of the note of any covenants, agreements, terms, or conditions on his part to be performed under §§ 1474.1 to 1474.16 or under the loan application, promissory note, chattel mortgage, or other security instruments securing the note, or under any other instruments executed in connection with the loan, or if the farm storage or drying equipment is used in connection with any commercial operation including, but not limited to, elevators, warehouses, dryers, or processing plants, during the life of the loan, CCC may declare the entire indebtedness immediately due and payable. The loan may be paid in full or in part by the borrower at any time before maturity. Upon payment of a loan secured by a chattel mortgage or other security instrument, the county committee shall, upon request by the borrower, release or obtain the release of such instrument. The chairman of each county committee or the county office manager is authorized to act as agent of CCC in releasing or obtaining the release of such instruments.

(Secs. 4 and 5(b), 62 Stat. 1070–1072, as amended; 15 U.S.C. 714b, 714c(b))

Effective date. This amendment shall be effective upon publication in the FEDERAL REGISTER (2–13–71).

Signed at Washington, D.C., on February 10, 1971.

KENNETH E. FRICK,
Executive Vice President,
Commodity Credit Corporation.

[FR Doc.71-2139 Filed 2-12-71;8:51 am]

Title 9—ANIMALS AND ANIMAL PRODUCTS

Chapter I—Agricultural Research Service, Department of Agriculture

SUBCHAPTER C—INTERSTATE TRANSPORTATION OF ANIMALS AND POULTRY

[Docket No. 71-512]

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, the reference to the State of Missouri in the introductory portion of paragraph (e) and paragraph (e)(6) relating to the State of Missouri are deleted.

(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 Lafayette and Johnson Counties in Missouri 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 Missouri remain under the quarantine.

The amendment relieves certain restrictions presently imposed and must be made effective immediately to be of maximum benefit to affected persons. 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 10th day of February 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2064 Filed 2–12–71;8:50 am]

[Docket No. 71–513]

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:

1. In § 76.2, the introductory portion of paragraph (e) is amended by adding the name of the State of New Mexico; paragraph (f) is amended by deleting the name of the State of New Mexico; and a new paragraph (e)(14) relating to the State of New Mexico is added to read:

(14) *New Mexico.* That portion of Dona Ana County bounded by a line beginning at the junction of County Road 110 and State Road 273; thence, following State Road 273 in a generally northerly direction to La Union; thence, following State Highway 273 in an easterly direction to State Highway 28; thence, following State Highway 28 in a generally northerly direction to the Gadsden-Anthony Highway; thence, following the Gadsden-Anthony Highway in an easterly direction to the New Mexico-Texas State line; thence, following the New Mexico-Texas State line in a generally southeasterly direction to the United States-Mexico international boundary; thence, following the United States-Mexico international boundary in a westerly direction to Range Line 2–3 East; thence, following Range Line 2–3 East in a northerly direction to County Road 110; thence, following County Road 110 in an easterly direction to its junction with State Road 273.

2. In § 76.2, in paragraph (e)(1) relating to the State of Alabama, subdivision (i) relating to Covington County is deleted.

3. In § 76.2, the reference to the State of Mississippi in the introductory portion of paragraph (e) and paragraph (e)(5) relating to the State of Mississippi are deleted, and paragraph (f) is amended by adding thereto the name of the State of Mississippi.

(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 amendments shall become effective upon issuance.

The amendments quarantine a portion of Dona Ana County, N. Mex., because of the existence of hog cholera. This action is deemed necessary to prevent further spread of the disease. 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 apply to the quarantined portion of such County.

The amendments also exclude a portion of Covington County, Ala., and a portion of Forrest County, Miss., from the areas quarantined because of hog cholera. No areas in Covington County, Ala., or in the State of Mississippi remain under the quarantine. 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 areas excluded from quarantine.

The amendments also delete New Mexico from the list of hog cholera eradication States in § 76.2(f) and the special provisions pertaining to the interstate movement of swine and swine products from or to such eradication States are no longer applicable to New Mexico. Further, the amendments add Mississippi to the list of hog cholera eradication States in § 76.2(f) and the special provisions pertaining to the interstate movement of swine and swine products from or to such eradication States are applicable to Mississippi.

Insofar as the amendments impose certain further restrictions necessary to prevent the interstate spread of hog cholera, they must be made effective immediately to accomplish their purpose in the public interest. Insofar as they relieve restrictions, they should be made effective promptly in order to be of maximum benefit to affected persons.

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 amendments are impracticable, unnecessary, and contrary to the public interest, and good cause is found for making them effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 10th day of February 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2065 Filed 2–12–71;8:50 am]

[Docket No. 71–514]

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:

1. In § 76.2, in paragraph (e)(8) relating to the State of North Carolina, a new subdivision (iii) relating to Beaufort County is added to read:

(8) *North Carolina.* * * *

(iii) That portion of Beaufort County bounded by a line beginning at the junction of State Highway 306 and the Beaufort-Craven County line; thence, following the Beaufort-Craven County line in

a northwesterly direction to Secondary Road 1100; thence, following Secondary Road 1100 in a northerly direction to Secondary Road 1951; thence, following Secondary Road 1951 in a northeasterly direction to Secondary Road 1950; thence, following Secondary Road 1950 in a southeasterly direction to Secondary Road 1952; thence, following Secondary Road 1952 in a northerly direction to State Highway 33; thence, following State Highway 33 in a southeasterly direction to Secondary Road 1954; thence, following Secondary Road 1954 in a northeasterly direction to Secondary Road 1932; thence, following Secondary Road 1932 in a northeasterly direction to Bonnerton Road; thence, following Bonnerton Road in an easterly direction to Secondary Road 1936; thence, following Secondary Road 1936 in a southerly direction to Secondary Road 1958; thence, following Secondary Road 1958 in an easterly direction to Secondary Road 1946; thence, following Secondary Road 1946 in a generally southeasterly direction to Secondary Road 1942; thence, following Secondary Road 1942 in an easterly direction to Secondary Road 1937; thence, following Secondary Road 1937 in a southerly direction to Secondary Road 1923; thence, following Secondary Road 1923 in an easterly direction to Secondary Road 1928; thence, following Secondary Road 1928 in a southeasterly direction to Secondary Road 1926; thence, following Secondary Road 1926 in a generally southeasterly direction to Secondary Road 1927; thence, following Secondary Road 1927 in a westerly direction to State Highway 306; thence, following State Highway 306 in a southeasterly direction to its junction with the Beaufort-Craven County line.

2. In § 76.2, the reference to the State of Arizona in the introductory portion of paragraph (e) and paragraph (e) (2) relating to the State of Arizona are deleted.

(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 amendments shall become effective upon issuance.

The amendments quarantine a portion of Beaufort County, N.C., because of the existence of hog cholera. This action is deemed necessary to prevent further spread of the disease. 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 apply to the quarantined portion of such county.

The amendments also exclude a portion of Maricopa County, Ariz., 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 area, 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 area excluded from quarantine. No areas in Arizona remain under the quarantine.

Insofar as the amendments impose certain further restrictions necessary to prevent the interstate spread of hog cholera, they must be made effective immediately to accomplish their purpose in the public interest. Insofar as they relieve restrictions, they should be made effective promptly in order to be of maximum benefit to affected persons.

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 amendments are impracticable, unnecessary and contrary to the public interest, and good cause is found for making them effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 10th day of February 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2066 Filed 2–12–71;8:50 am]

[Docket No. 71–516]

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, in paragraph (e) (3) relating to the State of Florida, a new subdivision (iii) relating to Columbia County is added to read:

(3) *Florida.* * * *

(iii) That portion of Columbia County bounded by a line beginning at the junction of State Highway 25 and State Highway 242; thence, following State Highway 242 in a westerly direction to State Highway 47; thence, following State Highway 47 in a southwesterly direction to Williams Road; thence, following Williams Road in an easterly direction to State Highway 349; thence, following State Highway 349 in an easterly direction to State Highway 25; thence, following State Highway 25 in a northwesterly direction to its junction with State Highway 242.

(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 quarantines a portion of Columbia County, Fla., because of the existence of hog cholera. This action is deemed necessary to prevent further spread of the disease. 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 apply to the quarantined portion of such county.

The amendment imposes certain further restrictions necessary to prevent the interstate spread of hog cholera and must be made effective immediately to accomplish its purpose in the public interest. 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 contrary to the public interest, 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 10th day of February 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2067 Filed 2–12–71;8:50 am]

[Docket No. 71–517]

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:

1. In § 76.2, the introductory portion of paragraph (e) is amended by adding the name of the State of Virginia and a new paragraph (e) (15) relating to the State of Virginia is added to read:

(15) *Virginia.* That portion of Isle of Wight County bounded by a line beginning at the junction of Secondary Highway 620 and the east bank of the Blackwater River; thence, following Secondary Highway 620 in a northeasterly direction to Secondary Highway 637; thence, following Secondary Highway 637 in a southeasterly direction to U.S.

Highway 258; thence, following U.S. Highway 258 in a southwesterly direction to Secondary Highway 605; thence, following Secondary Highway 605 in a southeasterly direction to Secondary Highway 637; thence, following Secondary Highway 637 in a southwesterly direction to Secondary Highway 606; thence, following Secondary Highway 606 in a northwesterly direction to Secondary Highway 603; thence, following Secondary Highway 603 in a generally westerly direction to the Blackwater River; thence, following the east bank of the Blackwater River in a northeasterly direction to its junction with Secondary Highway 620.

2. In § 76.2, the reference to the State of Tennessee in the introductory portion of paragraph (e) and paragraph (e) (12) relating to the State of Tennessee are deleted, and paragraph (f) is amended by adding thereto the name of the State of Tennessee.

(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 amendments shall become effective upon issuance.

The amendments quarantine a portion of Isle of Wight County, Va., because of the existence of hog cholera. This action is deemed necessary to prevent further spread of the disease. 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 apply to the quarantined portion of such county.

The amendments also exclude a portion of Stewart County, Tenn., 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 area, 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 area excluded from quarantine. No areas in Tennessee remain under the quarantine.

The amendments add Tennessee to the list of hog cholera eradication States in § 76.2(f), and the special provisions pertaining to the interstate movement of swine and swine products from or to such eradiction States are applicable to Tennessee.

Insofar as the amendments impose certain further restrictions necessary to prevent the interstate spread of hog cholera, they must be made effective immediately to accomplish their purpose in the public interest. Insofar as they relieve restrictions, they should be made effective promptly in order to be of maximum benefit to affected persons.

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 amendments are impracticable, unnecessary, and contrary to the public interest, and good cause is found for making them effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 10th day of February 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2068 Filed 2–12–71;8:50 am]

[Docket No. 71–518]

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, in paragraph (e) (8) relating to the State of North Carolina, a new subdivision (iv) relating to Beaufort County is added to read:

(8) *North Carolina.* * * *

(iv) That portion of Beaufort County bounded by a line beginning at the junction of Secondary Road 1158 and the Beaufort-Pitt County line; thence, following Secondary Road 1158 in a northeasterly direction to U.S. Highway 264; thence, following U.S. Highway 264 in a southeasterly direction to State Highway 33; thence, following State Highway 33 in a southeasterly direction to Secondary Road 1127; thence, following Secondary Road 1127 in a southwesterly direction to Secondary Road 1128; thence, following Secondary Road 1128 in a southwesterly direction to Secondary Road 1129; thence, following Secondary Road 1129 in a southwesterly direction to the Beaufort-Craven County line; thence, following the Beaufort-Craven County line in a northwesterly direction to the Beaufort-Pitt County line; thence, following the Beaufort-Pitt County line in a northeasterly direction to its junction with Secondary Road 1158.

(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 quarantines a portion of Beaufort County, N.C., because of the existence of hog cholera. This action is deemed necessary to prevent further spread of the disease. 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 apply to the quarantined portion of such county.

The amendment imposes certain further restrictions necessary to prevent the interstate spread of hog cholera and must be made effective immediately to accomplish its purpose in the public interest. 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 contrary to the public interest, 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 10th day of February 1971.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2069 Filed 2–12–71;8:50 am]

PART 78—BRUCELLOSIS

Interstate Movement of Certain Animals

Pursuant to the provisions of sections 4, 5, and 13 of the Act of May 29, 1884, as amended, sections 1 and 2 of the Act of February 2, 1903, as amended, and section 3 of the Act of March 3, 1905, as amended (21 U.S.C. 111–113, 114a–1, 120, 121, 125), § 78.3 of the regulations relating to brucellosis (9 CFR Part 78) is amended to read as follows:

§ 78.3 Certificates or shipping permits pertaining to movement of animals.

(a) Whenever the regulations in this part require a certificate or shipping permit in connection with the movement of animals and the animals are moved by a transportation agency issuing waybills or other forms of billing covering the movement, the certificate or shipping permit shall be delivered to such transportation agency by the shipper at the time the animals are delivered for shipment; shall become the property of the transportation agency; shall be attached to the billing by the transportation agency; shall accompany such billing to the destination of the animals; and shall be filed with such billing for future reference.

(b) Whenever the regulations in this part require a certificate or shipping permit in connection with the movement of animals and the animals are moved by a transportation agency not issuing waybills or other forms of billing, or moved by any other means, the certificate or shipping permit shall accompany

the animals to their destination and be delivered to the consignee, or, in case the consignor and the consignee are the same person, to the first person purchasing during or after such movement, or to the person to whom the animals are delivered.

(c) The person issuing a certificate or shipping permit required for the interstate movement of cattle under paragraph (a), (b), or (c) of § 78.12, or of bison under § 78.20, shall forward a copy thereof to the proper livestock sanitary official of the State of destination of the cattle or bison.

(Secs. 4, 5, 23 Stat. 32, as amended, secs. 1, 2, 32 Stat. 791–792, as amended, sec. 3, 33 Stat. 1265, as amended, 21 U.S.C. 111–113, 114a–1, 120, 121, 125; 29 F.R. 16210, as amended)

Effective date. The foregoing amendment shall become effective upon publication in the FEDERAL REGISTER (2–13–71).

The purpose of the foregoing amendment is to bring the requirements of 9 CFR 78.3 into conformity with recent amendments to this part.

The protection of the livestock industry of the United States requires that this amendment be made effective as soon as possible. Accordingly, pursuant to the administrative procedure provisions in 5 U.S.C. 553, it is found upon good cause that notice and other public procedure concerning the amendment are impracticable and contrary to the public interest, and good cause is found for making the amendment effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 10th day of February 1970.

F. J. MULHERN,
Acting Administrator,
Agricultural Research Service.

[FR Doc.71–2063 Filed 2–12–71;8:50 am]

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Administration, Department of Transportation

[Airspace Docket No. 70–SO–105]

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

Alteration of Control Zone and Transition Area

On December 31, 1970, a notice of proposed rule making was published in the FEDERAL REGISTER (35 F.R. 20013), stating that the Federal Aviation Administration was considering an amendment to Part 71 of the Federal Aviation Regulations that would alter the Fort Myers, Fla., control zone and transition area.

Interested person were afforded an opportunity to participate in the rule making through the submission of comments. All comments received were favorable.

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective 0901 G.m.t., April 29, 1971, as hereinafter set forth.

In § 71.171 (36 F.R. 2055), the Fort Myers, Fla., control zone, is amended to read:

FORT MYERS, FLA.

Within a 5-mile radius of Page Field (lat. 26°35'09" N., long. 81°51'51" W.); within 3 miles each side of Fort Myers VORTAC 126°, 213°, and 318° radials, extending from the 5-mile-radius zone to 8.5 miles southeast, southwest, and northwest of the VORTAC.

In § 71.181 (36 F.R. 2140), the Fort Myers, Fla., transition area is amended to read:

FORT MYERS, FLA.

That airspace extending upward from 700 feet above the surface within an 8.5-mile radius of Page Field (lat. 26°35'09" N., long. 81°51'51" W.); within 3 miles each side of the 219° bearing from Fort Myers RBN, extending from the 8.5-mile-radius area to 8.5 miles southwest of the RBN; within 5 miles each side of Fort Myers VORTAC 126°, 213°, and 318° radials, extending from the 8.5-mile-radius area to 8.5 miles southeast, southwest, and northwest of the VORTAC.

(Sec. 307(a), Federal Aviation Act of 1958, 49 U.S.C. 1248(a); sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in East Point, Ga., on February 5, 1971.

GORDON A. WILLIAMS, JR.,
Acting Director, Southern Region.

[FR Doc.71–2034 Filed 2–12–71;8:47 am]

Title 17—COMMODITY AND SECURITIES EXCHANGES

Chapter II—Securities and Exchange Commission

[Release No. IC–6347]

PART 270—RULES AND REGULATIONS, INVESTMENT COMPANY ACT OF 1940

Sales of Redeemable Securities of Investment Company at Reduced or Eliminated Sales Load to Certain Persons

On June 5, 1970, the Securities and Exchange Commission published notice (Investment Company Act Release No. 6069) (35 F.R. 9860) that it had under consideration an amendment of paragraph (h) of Rule 22d–1 (17 CFR 270.22d–1(h)) under the Investment Company Act of 1940 (15 U.S.C. 80a–1 et seq.) (Act) and invited all interested persons to submit their views and comments upon the proposal. The Commission has considered all the comments and suggestions received and has determined to adopt an amendment of paragraph (h) of Rule 22d–1 in the form set forth below.

Section 22(d) (15 U.S.C. 80a–22(d)) of the Act prohibits a registered investment company, its principal underwriter, or a dealer in its redeemable securities from selling such securities to "any person" except "at a current public offering price described in the prospectus." The purpose of the section, as described in the congressional reports on the Act, is to prohibit investment companies from selling redeemable securities (shares) to any person other than a dealer or principal underwriter at a price less than that at which the security is sold to the public. Section 6(c) (15 U.S.C. 80a–6(c)) of the Act provides that the Commission by rule, regulation, or order may exempt any person or transaction or any class of persons or transactions from any provision of the Act if and to the extent that such exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act. Section 38(a) (15 U.S.C. 80a–37(a)) of the Act authorizes the Commission to issue such rules as are necessary or appropriate to the exercise of the powers conferred upon the Commission in the Act.

In 1958, the Commission adopted Rule 22d–1, which in most respects codified prior administrative interpretations of section 22(d) of the Act as well as exemptive orders granted under section 6(c) of the Act. The rule permits reductions in or eliminations of the sales loads charged upon the sale of shares under certain circumstances. (Investment Company Act of 1940 Release No. 2798, December 2, 1958) (23 F.R. 9603).

The categories of circumstances are in connection with: (1) Quantity purchases, (2) purchases by certain tax-favored employees' trusts, pension and profit-sharing plans and other employee benefit plans or by certain tax exempt organizations, (3) reinvestment of dividends and capital gains distributions, (4) purchases by a registered unit investment trust accumulating the investment company's shares, (5) purchases to satisfy the net worth requirements of the Act for investment companies, and (6) purchases by certain persons connected with the investment company, its investment advisor or principal underwriter. Thus, the rule presently allows reduced or eliminated sales loads to be made available to several classes of persons, both related and unrelated to the functions of the investment company, its investment advisor or principal underwriter.

Paragraph (h) under the rule provided for sales of shares either at a reduced sales load or at no sales load to the directors, officers or partners of the investment company, its investment advisor or principal underwriter, or to the bona fide, full-time employees or sales representatives of any of the foregoing who had acted as such for not less than 90 days, or to any trust, pension, profit-sharing or other benefit plan for such persons: *Provided*, That such sales were made upon the written assurance of the purchaser that the purchase

was made for investment purposes, and that the shares would not be resold except through redemption or repurchase by or on behalf of the issuer. The Commission deemed it appropriate to include paragraph (h) in the rule in response to contentions that such sales serve legitimate corporate purposes by promoting employee incentive and good will, and that, with proper safeguards, no adverse effects upon the interests of other investors result. However, the rule was adopted at a time when most investment advisors and principal underwriters for registered investment companies had relatively few employees.

Because of the way paragraph (h) was written, there were certain anomalies in its applicability. For example, it permitted a life insurance company which may have thousands of employees to offer shares of an investment company for which it acts as investment advisor or for which it is the principal underwriter at a reduced load or at no load to all directors, officers, partners, bona fide, full-time employees or sales representatives of the insurance company—even to those employees whose activities were completely unrelated to the investment advisory or underwriting functions—or to any trust, pension, profit-sharing or other benefit plan for such persons. However, where the same insurance company or its parent company conducted its investment advisory and principal underwriting functions through one or more subsidiaries, it was not able to make the same offer.

As a result of such anomalies, and because in recent years an increasing number of investment advisors and principal underwriters of investment companies have become parts of larger complexes of companies, a number of applications have been filed with the Commission pursuant to section 6(c) of the Act for exemptive orders from the provisions of section 22(d) of the Act to enable an investment company which customarily sells shares to the general public with a sales charge to sell its shares to certain classes of persons connected with such investment company or a related company at a reduced load or at no load. Typically the persons to whom the opportunity has been afforded are officers, directors, full-time employees and sales representatives of the investment company, its investment advisor or principal underwriter (as the rule allowed), and persons holding comparable position with direct and indirect parents or subsidiaries or affiliates of any of the foregoing. The Commission has issued orders granting the exemptions requested in circumstances which did not come strictly within the requirements of Rule 22d–1(h), in all recent cases on the express condition that if an amendment of Rule 22d–1 more restrictive than the order is adopted, the order would automatically terminate and the amended rule would apply. To the extent that the outstanding exemptive orders are inconsistent with the provisions of the amended rule set forth below, revocation or modification of such orders may be necessary or appropriate to assure uniformity in the application of the rule. The Commission, therefore, intends to institute appropriate proceedings looking toward such revocation or modification where the applicants have not consented in advance to such revocation or modification or do not voluntarily seek revocation or modification.

In view of the proliferation of insurance companies and conglomerate complexes in the investment company industry and the many thousands of employees and other persons who would be entitled to special treatment if the Commission continued to grant exemptive orders in this area, the Commission has reconsidered its position and believes that it is desirable at this time to restrict the class of persons eligible for reduced or eliminated sales charges under Rule 22d–1(h).

It is important to note that this rule and the present amendment are necessitated by section 22(d) of the Act, which was not changed by the recent amendments to the Act in Public Law 91–547. However, the Commission, at the request of Congress, is presently studying whether the retail price maintenance requirements of section 22(d) should be amended or deleted from the Act, and the consequences of such amendment or deletion on the investing public and investment company sales organizations. If as a result of that study the Commission recommends that section 22(d) be amended or deleted from the Act and if Congress enacts such recommendation into law, it may not be necessary to restrict the availability of reduced or eliminated sales loads to particular types of purchasers. Until such time as these broader questions are resolved, the Commission has determined to adopt an amendment of paragraph (h) of Rule 22d–1 which will continue to allow sales at a reduced or eliminated load under certain circumstances, but which will eliminate anomalies such as that described above.

The amendment to the rule proposed in Investment Company Act Release No. 6069 would have added the following condition: No natural person described in the rule who was not a director, officer, partner or fulltime employee of the investment company, nor any trust, pension or profitsharing, or other benefit plan for such person would have been entitled to exemptive treatment unless more than one-half of his working time involved (i) rendering investment advisory services to the investment company or (ii) selling the investment company's shares.

After consideration of the comments and suggestions received from interested persons, the Commission has determined to adopt an amendment of the rule which differs from that originally proposed in that:

(1) It permits certain persons connected with fund complexes to be eligible under the rule to purchase shares of any fund within the complex,

(2) It makes it clear that a dually licensed salesman of insurance and mutual fund shares is a "full-time" sales representative meeting the "more than one-half of his working time" test where he is actually offering or is prepared to offer the investment company's shares or the shares of other investment companies having the same principal underwriter full-time, even though actual sales may be completed only during some fraction of his time, and

(3) It includes as eligible under the rule persons who spend more than one-half of their working time supervising other eligible persons. Persons who spend more than one-half of the working time acting in a position necessary for other eligible persons to carry out the qualifying functions are also eligible.

Commission action. The text of the Commission action, pursuant to the authority granted to the Commission in sections 6(c), 22(d), and 38(a) of the Act (15 U.S.C. 80a–6(c); 80a–22(d); 80a–37(a)), is as follows:

Rule 22d–1(h) (§ 270.22d–1(h) of this chapter) under the Investment Company Act of 1940 is amended by adding after the words "such persons" the following: "provided that no natural person described above who is not a director, officer, partner or full-time employee of the investment company, nor any trust, pension, profit-sharing or other benefit plan for such person, shall be entitled to any reduction or elimination of sales load unless more than one-half of his working time involves (1) rendering investment advisory services to the investment company or other investment companies having the same investment adviser or (2) selling or offering for sale the investment company's shares or the shares of other investment companies having the same principal underwriter or (3) supervising persons described in subparagraphs (1) and (2) of this paragraph and entitled to exemptive treatment hereunder or acting in a position necessary for such persons to carry out the functions set forth in such clauses or in this clause, and further * * *."

As so amended, paragraph (h) of § 270.22d–1 of Chapter II of Title 17 of the Code of Federal Regulations reads as follows:

§ 270.22d–1 Variations in sales load permitted for certain sales of redeemable securities.

* * * * *

(h) Upon the sale, pursuant to a uniform offer described in the prospectus, to the directors, officers, or partners of the investment company, its investment adviser or principal underwriter, or to the bona fide, full-time employees or sales representatives of any of the foregoing who have acted as such for not less than 90 days, or to any trust, pension, profit-sharing or other benefit plan for such persons, provided that no natural person described above who is not a director, officer, partner or full-time employee of the investment company, nor any trust, pension, profit-sharing or other benefit plan for such person, shall be entitled to any reduction or elimination of sales load unless more than one-half of his working time involves (1) rendering investment advisory services

to the investment company or other investment companies having the same investment adviser or (2) selling or offering for sale the investment company's shares or the shares of other investment companies having the same principal underwriter or (3) supervising persons described in subparagraphs (1) and (2) of this paragraph and entitled to exemptive treatment hereunder or acting in a position necessary for such persons to carry out the functions set forth in such clauses or in this clause, and further provided that such sales are made upon the written assurance of the purchaser that the purchase is made for investment purposes, and that the securities will not be resold except through redemption or repurchase by or on behalf of the issuer.

In order that investment companies and their distributors may have a reasonable period of time to conform their present practices and current prospectuses to the amended rule, the amendment of Rule 22d-1(h) under the Investment Company Act of 1940 is declared effective at the commencement of business on March 8, 1971.

(Secs. 6(c), 22(d), and 38(a); 54 Stat. 800, 823, 841; 15 U.S.C. 80a-6(c), 80a-22(d); 80a-37(a))

By the Commission, February 8, 1971.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[FR Doc.71-2045 Filed 2-12-71;8:51 am]

Title 21—FOOD AND DRUGS

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

SUBCHAPTER A—GENERAL

PART 8—COLOR ADDITIVES

Subpart E—Listing of Color Additives for Drug Use Subject to Certification

FD&C BLUE NO. 2

The Commissioner of Food and Drugs, based on a petition filed by Davis and Geck Division, American Cyanamid Co., Danbury, Conn. 06810, and other relevant material, finds that FD&C Blue No. 2 (identified below) is safe for use as a color additive in or on nylon surgical sutures for use in general surgery, under the conditions prescribed in this order, and that certification is necessary for the protection of the public health.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 706 (b), (c)(1), (d), 74 Stat. 399-403; 21 U.S.C. 376 (b), (c)(1), (d)) and under authority delegated to the Commissioner (21 CFR 2.120): *It is ordered*, That Part 8 be amended by adding the following new section to Subpart E:

§ 8.4022 FD&C Blue No. 2.

(a) *Identity.* The color additive FD&C Blue No. 2 is principally the disodium salt of 5,5'-disulfo-3,3'-dioxo-$\Delta^{2,2'}$-biindoline with smaller amounts of the isomeric disodium salt of 5,7'-disulfo-3,3'-dioxo-$\Delta^{2,2'}$-biindoline.

(b) *Specifications.* FD&C Blue No. 2 shall conform to the following specifications and shall be free from impurities other than those named to the extent that such impurities may be avoided by good manufacturing practice:

Sum of volatile matter (at 135° C.) and chlorides and sulfates (calculated as sodium salts), not more than 15.0 percent.

Water-insoluble matter, not more than 0.4 percent.

Isatin-5-sulfonic acid, not more than 0.4 percent.

Isomeric colors, not more than 18.0 percent.

Lower sulfonated subsidiary colors, not more than 5.0 percent.

Lead (as Pb), not more than 10 parts per million.

Arsenic (as As), not more than 3 parts per million.

Total color, not less than 85.0 percent.

(c) *Uses and restrictions.* FD&C Blue No. 2 may be safely used for coloring nylon (the copolymer of adipic acid and hexamethylene diamine) surgical sutures for use in general surgery subject to the following restrictions:

(1) The quantity of color additive does not exceed 1 percent by weight of the suture.

(2) The dyed suture shall conform in all respects to the requirements of the U.S.P.

(3) When the sutures are used for the purposes specified in their labeling, the color additive does not migrate to the surrounding tissue.

(4) If the suture is a new drug, an approved new-drug application, pursuant to section 505 of the act, is in effect for it.

(d) *Labeling.* The label of the color additive shall conform to the requirements of § 8.32.

(e) *Certification.* All batches of FD&C Blue No. 2 shall be certified in accordance with regulations in Subpart A of this part.

Any person who will be adversely affected by the foregoing order may at any time within 30 days after its date of publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6-62, 5600 Fishers Lane, Rockville, Md. 20852, written objections thereto. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing and such objections must be supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof. All documents shall be filed in six copies.

Effective date. This order shall become effective 60 days after its date of publication in the FEDERAL REGISTER, except as to any provisions that may be stayed by the filing of proper objections. Notice of the filing of objections or lack thereof will be given by publication in the FEDERAL REGISTER.

(Sec. 706 (b), (c)(1), (d), 74 Stat. 399-403; 21 U.S.C. 376 (b), (c)(1), (d))

Dated: February 4, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-2005 Filed 2-12-71;8:45 am]

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 22—FOOD FLAVORINGS

Confirmation of Effective Date of Order Amending Vanilla Powder Identity Standard To Provide for Use of Gum Acacia

In the matter of amending the definition and standard of identity for vanilla powder (§ 22.8) to permit the optional addition of gum acacia:

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 401, 701, 52 Stat. 1046, 1055, as amended 70 Stat. 919, 72 Stat. 948; 21 U.S.C. 341, 371) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120), notice is given that no objections were filed to the order in the above-identified matter published in the FEDERAL REGISTER of October 24, 1970 (35 F.R. 16586). Accordingly, the amendment promulgated by that order became effective December 23, 1970.

Dated: February 1, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-2006 Filed 2-12-71;8:45 am]

PART 121—FOOD ADDITIVES

Subpart C—Food Additives Permitted in Feed and Drinking Water of Animals or for the Treatment of Food-Producing Animals

SUBCHAPTER C—DRUGS

PART 135e—NEW ANIMAL DRUGS FOR USE IN ANIMAL FEEDS

Novobiocin

The Commissioner of Food and Drugs has evaluated a supplemental new animal drug application (12-375V) filed by The Upjohn Co. regarding the safe and effective use of novobiocin in feed for use in chickens, turkeys, and mink for the purposes set forth below. The supplemental application is approved.

This order also provides for recodification of the existing regulation concerning novobiocin from Part 121 to Part 135e in accordance with § 3.517 (21 CFR 3.517).

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 512(i), 82 Stat. 347; 21 U.S.C. 360b(i)), in accordance with § 3.517, and under authority delegated to the Commissioner (21 CFR 2.120), Parts 121 and 135e are amended as follows:

§ 121.212 [Deleted]

1. Section 121.212 *Novobiocin* is deleted.

2. Part 135e is amended by adding thereto the following new section:

§ 135e.7 Novobiocin.

(a) *Specifications.* Novobiocin is the antibiotic substance produced by growth of *Streptomyces niveus* or the same antibiotic substance produced by any other means.

(b) *Approvals.* Premix level 25 grams of novobiocin activity per pound granted to The Upjohn Co., Kalamazoo, Mich. 49001.

(c) *Assay limits.* Finished feed not less than 80 percent nor more than 120 percent of labeled amount.

(d) *Special considerations.* Finished feeds conforming to the requirements of this section are exempt from the provisions of section 512(m) of the Federal Food, Drug, and Cosmetic Act.

(e) *Related tolerances.* See § 135g.13 of this chapter.

(f) *Conditions of use.* It is used as follows:

	Amount	Limitations	Indications for use
	Mg. per lb. body weight per day		
1. Novobiocin	6–7	For chickens; administer, as sole ration, feed which contains not less than 200 grams of novobiocin activity per ton of feed; not for laying chickens; feed 5 to 7 days; withdraw 4 days before slaughter.	Aid in the treatment of breast blisters associated with staphylococcal infections susceptible to novobiocin.
2. Novobiocin	10–14	For chickens; administer, as sole ration, feed which contains not less than 350 grams of novobiocin activity per ton of feed; not for laying chickens; feed 5 to 7 days; withdraw 4 days before slaughter.	Treatment of staphylococcal synovitis and generalized staphylococcal infections susceptible to novobiocin.
3. Novobiocin	4–5	For turkeys; administer, as sole ration, feed which contains not less than 200 grams of novobiocin activity per ton of feed; not for laying turkeys; feed 5 to 7 days; withdraw 4 days before slaughter.	Aid in the treatment of breast blisters associated with staphylococcal infections susceptible to novobiocin.
4. Novobiocin	5–8	For turkeys; administer, as sole ration, feed which contains not less than 200 grams of novobiocin activity per ton of feed; feed 5 to 7 days; not for laying turkeys; withdraw 4 days before slaughter.	Aid in the control of recurring outbreaks of fowl cholera caused by strains of *Pasteurella multocida* susceptible to novobiocin following initial treatment with 7–8 mg. per pound body weight per day.
5. Novobiocin	7–8	For turkeys; administer, as sole ration, feed which contains not less than 350 grams of novobiocin activity per ton of feed; feed 5 to 7 days; not for laying turkeys; withdraw 4 days before slaughter.	Treatment of staphylococcal synovitis and generalized staphylococcal infection susceptible to novobiocin; treatment of acute outbreaks of fowl cholera caused by strains of *Pasteurella multocida* susceptible to novobiocin.
6. Novobiocin	20	For mink; administer, as sole ration, feed which contains not less than 200 grams of novobiocin activity per ton of feed; feed for 7 days.	For treatment of generalized infections, abcesses, or urinary infections caused by staphylococcal or other novobiocin sensitive organisms.

Effective date. This order shall become effective upon publication in the FEDERAL REGISTER (2–13–71).

(Sec. 512(i), 82 Stat. 347; 21 U.S.C. 360b(i))

Dated: February 1, 1971.

FRED J. KINGMA,
Acting Director,
Bureau of Veterinary Medicine.

[FR Doc.71–2009 Filed 2–12–71;8:45 am]

PENICILLIN, TETRACYCLINE, OR CHLORAMPHENICOL WITH VITAMINS

In the FEDERAL REGISTER of April 2, 1969 (34 F.R. 6007), the Commissioner of Food and Drugs announced the conclusions of the Food and Drug Administration following evaluation of reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, regarding two oral preparations for human use: One containing tetracycline hydrochloride with multiple vitamins and the other containing oxytetracycline with multiple vitamins. The Food and Drug Administration concluded there is a lack of substantial evidence that each component of such combination drugs makes a contribution to the total effects the drugs purport or are represented to have under the conditions of use prescribed, recommended, or suggested in their labeling. In the FEDERAL REGISTER of September 3, 1970 (35 F.R. 13988), an order was published amending the antibiotic drug regulations to delete provision for certification of the drug tetracycline hydrochloride with multiple vitamins. The regulations did not provide for certification of the oxytetracycline-vitamin combinations and reference was made to the announcement of April 2, 1969, which gave notice that samples of such drugs would not be acceptable for certification.

In finding tetracycline-multiple vitamin and oxytetracycline-multiple vitamin preparations ineffective as fixed combinations, the Academy commented that no evidence indicates that vitamins are needed for the management of the patient with the usual acute infection or that their use hastens recovery. The Academy further stated that providing vitamins required for observed deficiency syndromes as individual therapy seems preferable. The Commissioner of Food and Drugs concurred and concluded that this reasoning applied to any fixed antibiotic-vitamin combinations.

Accordingly, the Commissioner published a notice September 3, 1970 (35 F.R. 13998), proposing to amend §§ 146a.27, 146a.99, 146c.205, 146c.221, 146c.222, and 146d.306 of the antibiotic drug regulations to delete provisions for certification of drugs containing penicillin, tetracycline, or chloramphenicol in combination with vitamins for use in humans and to revoke certificates of safety and effectiveness heretofore issued for such drugs. The proposal provided for comments within 30 days, and one response was received.

Lederle Laboratories requested that the amendments to § 146c.221 be modified to permit use of vitamin C (ascorbic acid) in tetracycline hydrochloride intramuscular and intravenous preparations. They stated that vitamin C is utilized in these preparations as a buffering acid and as a solubilizer and stabilizer. The pertinent amendment has been modified to permit use of suitable solubilizers and stabilizers.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 507, 52 Stat. 1050–51, as amended, 59 Stat. 463, as amended; 21 U.S.C. 352, 357) and under authority delegated to the Commissioner (21 CFR 2.120), Parts 146a, 146c, and 146d are amended as follows and certificates previously issued for such drugs under these regulations are revoked:

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

1. In § 146a.27 *Penicillin tablets:*

a. Paragraph (a), by deleting "vitamin substances," from the first sentence.

b. By deleting paragraph (c)(1)(ii) (*b*).

c. By revising paragraph (c)(1)(ii) (*c*), (*d*), and (*e*) to read as follows:

(*c*) If a phenoxymethyl penicillin or potassium phenoxymethyl penicillin is used, 24 months.

(*d*) If a crystalline penicillin other than a phenoxymethyl penicillin is used, 36 months.

(*e*) In lieu of the expiration date prescribed in (*a*), (*c*), and (*d*) of this subdivision, if the person requesting certification has submitted to the Commissioner results of tests and assays that show such drug as prepared by him is stable for 24, 36, 48, or 60 months, such date may be used for such drug.

2. In § 146a.99 *Capsules crystalline penicillin G (capsules crystalline penicillin G potassium, capsules crystalline penicillin G sodium):*

a. Paragraph (a), by deleting "vitamin substances," from the first sentence.

b. By deleting paragraph (b)(2) and (4).

c. By revising paragraph (b)(3) to read as follows:

(3) It shall be labeled with an expiration date that is 36 months after the month during which the batch was certified, except that the date may be 48 or 60 months after the month during which the batch was certified if the person who

requests certification has submitted to the Commissioner results of tests and assays showing that after having been stored for such period of time such drug as prepared by him complies with the standards prescribed by paragraph (a) of this section.

PART 146c—CERTIFICATION OF CHLORTETRACYCLINE (OR TETRACYCLINE) AND CHLORTETRACYCLINE- (OR TETRACYCLINE-) CONTAINING DRUGS

3. In § 146c.205 *Chlortetracycline powder (chlortetracycline hydrochloride powder); tetracycline hydrochloride powder; tetracycline powder:*

a. Paragraph (a), first sentence, by changing "vitamin substances," to read "vitamin substances (if for veterinary use only),".

b. Paragraph (c)(1)(i), by deleting "except that if it contains one or more vitamin substances, the blank is filled in with the date that is 24 months after the month during which the batch was certified."

4. In § 146c.221 *Tetracycline hydrochloride for intramuscular use; tetracycline phosphate complex for intramuscular use:*

a. Paragraph (a), first sentence, by changing "and with or without one or more suitable and harmless vitamin substances" to read "and with or without one or more suitable solubilizers and stabilizers."

"and except that the blank is filled in with the date that is 12 months after the month during which the batch was certified if it contains one or more vitamin substances."

c. By deleting paragraph (c)(1)(ii).

d. Paragraph (c)(1)(iii), by deleting "except that if it contains one or more vitamin substances it shall bear the statement 'Inject immediately after the solution is prepared from the drug.'"

5. In § 146c.222 *Tetracycline hydrochloride oral suspension (tetracycline hydrochloride homogenized mixture); tetracycline phosphate complex oral suspension (tetracycline phosphate complex oral drops); tetracycline hydrochloride oral solution; tetracycline calcium oral suspension; tetracycline oral suspension:*

a. Paragraph (a), by deleting the sentence "If it is tetracycline hydrochloride oral suspension, tetracycline oral suspension, or tetracycline phosphate complex oral suspension, it may contain one or more suitable and harmless vitamin substances."

b. Paragraph (c)(1)(i), by deleting "and except if it contains one or more vitamin substances the blank is filled in with the date that is 12 months after the month during which the batch was certified."

c. By deleting paragraph (c)(1)(ii).

PART 146d—CERTIFICATION OF CHLORAMPHENICOL AND CHLORAMPHENICOL - CONTAINING DRUGS

6. In § 146d.306 *Chloramphenicol palmitate oral suspension:*

a. Paragraph (a), first sentence, by deleting "with or without one or more suitable and harmless vitamin substances,".

b. Paragraph (c)(1)(i)(*b*), by deleting "or with the date that is 24 months after the month during which the batch was certified if it contains one or more vitamin substances."

c. By deleting paragraph (c)(3).

Any person who will be adversely affected by the removal of any such drug from the market may file objections to this order, request a hearing, and show reasonable grounds for the hearing. The statement of reasonable grounds and request for a hearing shall be submitted in writing within 30 days after publication hereof in the FEDERAL REGISTER, shall state the reasons why the antibiotic drug regulations should not be so amended, and shall include a well-organized and full-factual analysis of the clinical and other investigational data the objector is prepared to prove in support of his objections.

A request for a hearing may not rest upon mere allegations or denials, but must set forth specific facts showing that a genuine and substantial issue of fact requires a hearing. When it clearly appears from the data incorporated into or referred to by the objections and from the factual analysis in the request for a hearing that no genuine issue of fact precludes the action taken by this order, the Commissioner will enter an order on these data, making findings and conclusions on such data.

If a hearing is requested and justified by the objections, the issues will be defined and a hearing examiner named to conduct the hearing. The provisions of Subpart F of 21 CFR Part 2 shall apply to such hearing, except as modified by 21 CFR 146.1(f), and to judicial review in accord with section 701 (f) and (g) of the Federal Food, Drug, and Cosmetic Act. (35 F.R. 7250, May 8, 1970)

Objections and requests for a hearing should be filed (preferably in quintuplicate) with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6–62, 5600 Fishers Lane, Rockville, Md. 20852.

Effective date. This order shall become effective 40 days after its date of publication in the FEDERAL REGISTER. If objections are filed, the effective date will be extended for ruling thereon. In so ruling, the Commissioner will specify another effective date and how the oustanding stocks of the affected drugs are to be handled.

(Secs. 502, 507, 52 Stat. 1050–51, as amended, 59 Stat. 463, as amended; 21 U.S.C. 352, 357)

Dated: January 28, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-2007 Filed 2-12-71;8:45 am]

PART 165—HABIT-FORMING DRUGS

Designation of Certain Chemical Derivatives of Barbituric Acid as Habit-Forming Drugs

In the matter of designating certain chemical derivatives of barbituric acid as habit-forming drugs under section 502(d) of the Federal Food, Drug, and Cosmetic Act:

Several comments were received in response to the notice of proposed rule making in the above-identified matter published on the initiative of the Commissioner of Food and Drugs in the FEDERAL REGISTER of September 20, 1966 (31 F.R. 12451).

The American Medical Association and a drug manufacturer stated that the name "butalbital" is obsolete for the compound 5-allyl-5-*sec*-butylbarbituric acid and that "talbutal" is the proper name. They further stated that "butalbital" is now the nonproprietary name assigned by the United States Adopted Name Council and the World Health Organization for 5-allyl-5-isobutylbarbituric acid.

Two drug manufacturers opposed the listing in Part 165 of the ultrashort-acting barbiturates on the basis that potentiality or likelihood of abuse is very limited.

The U.S. Department of Justice, Bureau of Narcotics and Dangerous Drugs, directed attention to the fact that the 5-allyl-5-(1-methylbutyl) derivative of barbituric acid (secobarbital) has never been designated in § 165.1 as habit forming and requested that it be so designated. The Food and Drug Administration wishes to cooperate fully with that agency in its efforts to control drug abuse and has no information suggesting that the habit-forming potential of this derivative is any different from or less than the designated sodium salt.

Having considered the comments received, the request by the Department of Justice, and other relevant material, the Commissioner concludes that the proposal should be adopted with the name "butalbital" replaced by "talbutal," with the item suggested by the Department of Justice added, and with certain technical changes in some of the chemical descriptions.

Therefore, pursuant to provisions of the act (secs. 502(d), 701, 52 Stat. 1050, as amended 53 Stat. 854; 52 Stat. 1055, as amended; 21 U.S.C. 352(d), 371) and under authority delegated to the Commissioner (21 CFR 2.120): *It is ordered,* That § 165.1 be amended in that portion of the table headed "Parent Substance—Barbituric Acid":

1. By deleting the final two items "Sodium-5-allyl-5-(1-methylbutyl)-barbiturate" and "All salts of the foregoing chemical derivatives formed by replacing the sodium with lithium, potassium, magnesium, calcium, strontium, or ammonium radical."

2. By alphabetically inserting seven new items and by adding a new footnote 2, as follows:

PARENT SUBSTANCE—BARBITURIC ACID

Chemical description of derivative	Common or official name of chemical derivative or its salts	Some trade or other names of chemical derivative or its salts [1]
5-Allyl-5-*sec*-butylbarbituric acid.[2]	Talbutal	Lotusate.
5-Allyl-5-(1-methylbutyl)barbituric acid	Secobarbital sodium	Seconal Sodium.
	Soluble secobarbital	Evronal Sodium.
5-Allyl-5-(1-methylbutyl)-2-thiobarbituric acid	Sodium thiamylal	Surital Sodium.
5-Allyl-1-methyl-5-(1-methyl-2-pentynyl)barbituric acid.	Sodium methohexital	Brevital Sodium.
5-(1-Cyclohepten-1-yl)-5-ethylbarbituric acid	Heptabarbital	Medomin.
5,5-Diethyl-1-methylbarbituric acid	Metharbital	Gemonil.
5-(1-Methylbutyl)-5-[2-(methylthio)ethyl]-2-thiobarbituric acid.	Methitural (sodium salt)	Methioturiate. Neraval. Thiogenal.

[1] This list of trade or other names is not a complete list of the many proprietary names under which the designated habit-forming chemical derivatives are distributed.

[2] The name "butalbital" is obsolete for this compound; "butalbital" is the nonproprietary name assigned by the United States Adopted Name Council and the World Health Organization for 5-allyl-5-isobutylbarbituric acid.

Any person who will be adversely affected by the foregoing order may at any time within 30 days after its date of publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6-62, 5600 Fishers Lane, Rockville, Md. 20852, written objections thereto. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing and such objections must be supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof. All documents shall be filed in six copies.

Effective date. This order shall become effective 180 days after its date of publication in the FEDERAL REGISTER, except as to any provisions that may be stayed by the filing of proper objections. Notice of the filing of objections or lack thereof will be given by publication in the FEDERAL REGISTER.

(Secs. 502(d), 701, 52 Stat. 1050, as amended 53 Stat. 854; 52 Stat. 1055, as amended; 21 U.S.C. 352(d), 371)

Dated: January 28, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-2008 Filed 2-12-71;8:45 am]

Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

Chapter 101—Federal Property Management Regulations

SUBCHAPTER G—TRANSPORTATION AND MOTOR VEHICLES

PART 101-40—TRANSPORTATION AND TRAFFIC MANAGEMENT

Expanded Application of Government Rate Tenders

The Interstate Commerce Commission, in its Report and Order No. 34248 (332 I.C.C. 161), dated January 3, 1968, determined that special rates to the Government (section 22 quotations) may be made applicable to transportation for shippers and receivers of freight who are not Government departments or agencies provided the total benefit of such special rates accrues to the Government. This amendment of the Federal Property Management Regulations prescribes regulations and guidelines covering negotiation for, or adaptation of, rate tenders to be made applicable to transportation of such property. Also, the rate tender format recommended for use by carriers in tendering special rates to the Government is revised to reflect this expanded application.

The table of contents for Part 101-40 is amended by the addition of the following new entry:

Sec.
101-40.306-4 Bill of lading endorsements.

Subpart 101-40.3—Freight Rates, Routes, and Services

1. Section 101-40.306-2 is revised to read as follows:

§ 101-40.306-2 Government-wide application.

(a) Rate tenders to the Government under the provisions of section 22 of the Interstate Commerce Act, or other appropriate authority, are applicable on property shipped by or for the Government on (1) Government bills of lading; (2) commercial bills of lading endorsed to show that such bills of lading are to be exchanged for Government bills of lading at destinations or converted to Government bills of lading after delivery to the consignee; (3) commercial bills of lading showing that the Government is either the consignor or the consignee and endorsed with the following legend: "Transportation hereunder is for the _____ (name the specific agency, such as U.S. Department of Defense), and the actual total transportation charges paid to the carrier(s) by the consignor or consignee are assignable to, and are to be reimbursed by, the Government;" or (4) commercial bills of lading endorsed with the following legend: "Transportation hereunder is for the _____ (name the specific agency, such as U.S. Department of Defense), and the actual total transportation charges paid to the carrier(s) by the consignor or consignee are to be reimbursed by the Government, pursuant to cost-reimbursable contract No. _____. This may be confirmed by contacting such agency at _____" (See 332 I.C.C. 161.)

(b) The negotiating officer of an executive agency shall endeavor to have rate tenders made applicable, by their terms, to shipments of the U.S. Government rather than to those of a particular agency. Also, where a rate tender may be potentially applicable to transportation under cost-reimbursement type contracts (see § 1-19.109), provision should be made in the rate tender for such use.

2. Section 101-40.306-4 is added as follows:

§ 101-40.306-4 Bill of lading endorsements.

To insure application of Government rate tenders to all shipments qualifying for their use, bills of lading covering such shipments shall be endorsed with the applicable tender or quotation number and carrier identification; e.g., "Section 22 quotation ABC Transportation Company I.C.C. No. 143." In addition, where commercial bills of lading are used rather than Government bills of lading, such commercial bills of lading shall be endorsed in conformance with the provisions set forth in § 101-40.306-2(a). (For specific regulations covering transportation generated under cost-reimbursement type contracts, see § 1-19.109.)

Subpart 101–40.49—Forms, Formats, and Agreements

The format illustrated in § 101–40.4906–2, Uniform Tender of Rates and/or Charges for Transportation Services, is revised to provide for the additional application of this format in connection with cost-reimbursable contracts.

§ 101–40.4906–2 Uniform Tender of Rates and/or charges for transportation services.

NOTE: The format listed in § 101–40.4906–2 is filed as part of the original document.

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

Effective date. This amendment is effective upon publication in the FEDERAL REGISTER (2–13–71).

Dated: February 5, 1971.

ROD KREGER,
Acting Administrator of General Services.

[FR Doc.71–2016 Filed 2–12–71;8:46 am]

Title 42—PUBLIC HEALTH

Chapter IV—Environmental Protection Agency

PART 481—AIR QUALITY CONTROL REGIONS, CRITERIA, AND CONTROL TECHNIQUES

Designation of Certain Regions in the Northeast

On November 28, 1970, notice of proposed rule making was published in the FEDERAL REGISTER (35 F.R. 18203) to amend Part 481 by designating the Central New York, Genesee-Finger Lakes, Hudson Valley, Southern Tier East, and Southern Tier West Intrastate Air Quality Control Regions, and by revising the boundaries of the New Jersey-New York-Connecticut and Champlain Valley Interstate Air Quality Control Regions.

Interested persons were afforded an opportunity to participate in the rule making through the submission of written comments. A consultation was held on December 4, 1970, with appropriate State and local authorities pursuant to section 107 of the Clean Air Act, as amended (Public Law 91–604). Due consideration has been given to all relevant material presented, with the recomendation that Tompkins County, N.Y., not included in the original proposal under §§ 481.127–481.131, now be added to the Southern Tier West Intrastate Air Quality Control Region.

In consideration of the foregoing and in accordance with the statement in the notice of proposed rule making, § 481.127, as set forth below, designating the Central New York Intrastate Air Quality Control Region; § 481.128, as set forth below, designating the Genesee-Finger Lakes Intrastate Air Quality Control Region; § 481.129, as set forth below, designating the Hudson Valley Intrastate Air Quality Control Region; § 481.130, as set forth below, designating the Southern Tier East Intrastate Air Quality Control Region; and § 481.131, designating the Southern Tier West Intrastate Air Quality Control Region; and § 481.13 as set forth below, revising the boundaries of the New Jersey-New York-Connecticut Interstate Air Quality Control Region; and § 481.48, as set forth below, revising the boundaries of Champlain Valley Interstate Air Quality Control Region, are adopted effective on publication.

§ 481.127 Central New York Intrastate Air Quality Control Region.

The Central New York Intrastate Air Quality Control Region consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f) geographically located within the outermost boundaries of the area so delimited):

In the State of New York:

Cayuga County.	Madison County.
Cortland County.	Oneida County.
Herkimer County.	Onondaga County.
Jefferson County.	Oswego County.
Lewis County.	

§ 481.128 Genesee-Finger Lakes Intrastate Air Quality Control Region.

The Genesee-Finger Lakes Intrastate Air Quality Control Region (New York) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of New York:

Genesee County.	Seneca County.
Livingston County.	Wayne County.
Monroe County.	Wyoming County.
Ontario County.	Yates County.
Orleans County.	

§ 481.129 Hudson Valley Intrastate Air Quality Control Region.

The Hudson Valley Intrastate Air Quality Control Region (New York) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of New York:

Albany County.	Putnam County.
Columbia County.	Rensselaer County.
Dutchess County.	Saratoga County.
Fulton County.	Schenectady County.
Greene County.	Schoharie County.
Montgomery County.	Ulster County.
Orange County.	

§ 481.130 Southern Tier East Intrastate Air Quality Control Region.

The Southern Tier East Intrastate Air Quality Control Region (New York) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of New York:

Broome County.	Otsego County.
Chenango County.	Sullivan County.
Delaware County.	Tioga County.

§ 481.131 Southern Tier West Intrastate Air Quality Control Region.

The Southern Tier West Intrastate Air Quality Control Region (New York) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of New York:

Allegany County.	Schuyler County.
Cattaraugus County.	Steuben County.
Chautauqua County.	Tompkins County.
Chemung County.	

§ 481.13 New Jersey-New York-Connecticut Interstate Air Quality Control Region.

The New Jersey-New York-Connecticut Interstate Air Quality Control Region has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Connecticut:

Bethel Township.	Newton Township.
Bridgeport Township	Norwalk Township.
Brookfield Township.	Redding Township.
Danbury Township.	Ridgefield Township.
Darien Township.	Stamford Township.
Easton Township.	Stratford Township.
Fairfield Township.	Trumbull Township.
Greenwich Township	Weston Township.
Monroe Township.	Westport Township.
New Canaan Township.	Wilton Township.
New Fairfield Township.	

In the State of New York:

Bronx County.	Richmond County.
Kings County.	Rockland County.
Nassau County.	Suffolk County.
New York County.	Westchester County.
Queens County.	

In the State of New Jersey:

Bergen County.	Morris County.
Essex County.	Passaic County.
Hudson County.	Somerset County.
Middlesex County.	Union County.
Monmouth County.	

§ 481.48 Champlain Valley Interstate Air Quality Control Region.

The Champlain Valley Interstate Air Quality Control Region (Vermont-New York) has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air

Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Vermont:

Addison County.	Grand Isle County.
Chittenden County.	Rutland County.
Franklin County.	

In the State of New York:

Clinton County.	St. Lawrence County.
Essex County.	Warren County.
Franklin County.	Washington County.
Hamilton County.	

(Sec. 301(a), 81 Stat. 504; 42 U.S.C. 1857g(a) as amended by sec. 15(c)(2) of Public Law 91-604)

Dated: February 9, 1971.

WILLIAM D. RUCKELSHAUS,
Administrator.

[FR Doc.71-2043 Filed 2-12-71;8:48 am]

Title 43—PUBLIC LANDS: INTERIOR

Subtitle A—Office of the Secretary of the Interior

PART 5—MAKING PICTURES, TELEVISION PRODUCTIONS OR SOUND TRACKS ON CERTAIN AREAS UNDER THE JURISDICTION OF THE DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service; National Park Service

Pursuant to the authority contained in the Act of September 6, 1966 (80 Stat. 379, 5 U.S.C. 301), section 10 of the Act of February 18, 1929 (45 Stat. 1224, as amended; 16 U.S.C. 715i), and section 3 of the Act of August 25, 1916 (39 Stat. 535, as amended; 16 U.S.C. 3) § 5.1 is hereby amended.

The purpose of this amendment is to eliminate a condition in the standard application form for permission to make a moving picture, or television production or sound track on areas administered by the Fish and Wildlife Service or the National Park Service, since the condition is no longer considered necessary.

It is the policy of the Department of the Interior, whenever practicable, to afford the public an opportunity to participate in the rule making process. However, since this amendment will not impose any additional restrictions on the public, comment thereon is deemed to be unnecessary and not in the public interest. This amendment will thus take effect upon its publication in the FEDERAL REGISTER (2-13-71).

§ 5.1 Areas administered by U.S. Fish and Wildlife Service or National Park Service.

* * * * *

(d) *Form of application.* * * *

(3) * * *

(iv) [Deleted]

* * * * *

Dated: February 4, 1971.

FRED J. RUSSELL,
Under Secretary of the Interior.

[FR Doc.71-2020 Filed 2-12-71;8:46 am]

Title 50—WILDLIFE AND FISHERIES

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

PART 33—SPORT FISHING

Arapaho National Wildlife Refuge, Colo.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-13-71).

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

COLORADO

ARAPAHO NATIONAL WILDLIFE REFUGE

Sport fishing on the Arapaho National Wildlife Refuge, Colo., is permitted from January 1 through May 31, 1971, inclusive, and from August 1 through December 31, 1971, inclusive, on the area designated by signs as open to fishing. This open area is delineated on maps available at refuge headquarters, Walden, Colo. 80480, and from the Regional Director, Bureau of Sport Fisheries and Wildlife, Post Office Box 1306, Albuquerque, NM 87103. Sport fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

V. CARROL DONNER,
Refuge Manager.

FEBRUARY 1, 1971.

[FR Doc.71-2018 Filed 2-12-71;8:46 am]

PART 33—SPORT FISHING

Pathfinder National Wildlife Refuge, Wyo.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-13-71).

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

WYOMING

PATHFINDER NATIONAL WILDLIFE REFUGE

Sport fishing on the Pathfinder National Wildlife Refuge, Wyo., is permitted from January 1 through December 31, 1971, inclusive, on all areas not designated by signs as closed to fishing. These open areas, comprising 16,807 acres, are delineated on maps available at refuge headquarters, Walden, Colo. 80480, and from the Regional Director, Bureau of Sports Fisheries and Wildlife, Post Office Box 1306, Albuquerque, NM 87103. Sport fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

V. CARROL DONNER,
Refuge Manager.

FEBRUARY 1, 1971.

[FR Doc.71-2019 Filed 2-12-71;8:46 am]

Title 45—PUBLIC WELFARE

Chapter VIII—Civil Service Commission

PART 801—VOTING RIGHTS PROGRAM

Appendix A; Mississippi

Appendix A to Part 801 is amended under the heading "Dates, Times, and Places for Filing" and the subheading "Mississippi" to show a change of location in Rankin County as set out below:

County; Place for filing; Beginning date
* * * * *
Rankin; (1) Brandon—Rankin Building, intersection of U.S. Highway 80 and State Highway 18; April 16, 1966, through August 4, 1966; (2) Brandon—Nettles Drug Store Building, East Government Street; August 5, 1966 through January 31, 1971; (3) Brandon—280 Government Street; February 1, 1971.
* * * * *

(Secs. 7, 9, Voting Rights Act of 1965, as amended; Public Law 89-110, Public Law 91-285)

UNITED STATES CIVIL SERVICE COMMISSION,

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

[FR Doc.71-2088 Filed 2-12-71;8:50 am]

Proposed Rule Making

FEDERAL TRADE COMMISSION

[16 CFR Part 302]

FLAMMABILITY OF CERTAIN CARPETS AND RUGS

Notice of Proposed Reasonable and Representative Tests and Related Recordkeeping Requirements for Guaranty Purposes

Notice is hereby given that the Federal Trade Commission proposes to amend Part 302, Title 16, Chapter I, Subchapter C, Code of Federal Regulations, constituting the rules and regulations under the Flammable Fabrics Act (hereinafter sometimes referred to as "Act,") (67 Stat. 111, 68 Stat. 770, 81 Stat. 568, 15 U.S.C. sec. 1191, et seq.) to add a new section [Rule], § 302.15 [Rule 15] thereto, prescribing reasonable and representative tests and recordkeeping requirements relative to certain carpets and rugs for guaranty purposes pursuant to section 8 of the Act, 15 U.S.C. sec. 1197.

On April 16, 1970, the Department of Commerce caused to be published in the FEDERAL REGISTER a "Standard for the Surface Flammability of Carpets and Rugs," DOC FF 1–70, 35 F.R. 6211, pursuant to authority granted by sec. 4 of the Act, 15 U.S.C. sec. 1193, to become effective 12 months from the above publication date.

Section 3 of the Flammable Fabrics Act, 15 U.S.C. sec. 1192, provides:

(a) The manufacture for sale, the sale, or the offering for sale, in commerce, or the importation into the United States, or the introduction, delivery for introduction, transportation or causing to be transported, in commerce, or the sale or delivery after a sale or shipment in commerce, of any product, fabric, or related material which fails to conform to an applicable standard or regulation issued or amended under the provisions of section 4 of this Act, shall be unlawful and shall be an unfair method of competition and an unfair and deceptive act or practice in commerce under the Federal Trade Commission Act.

(b) The manufacture for sale, the sale, or the offering for sale, of any product made of fabric or related material which fails to conform to an applicable standard or regulation issued or amended under section 4 of this Act, and which has been shipped or received in commerce shall be unlawful and shall be an unfair method of competition and an unfair and deceptive act or practice in commerce under the Federal Trade Commission Act.

Section 8(a) of the Act, 15 U.S.C. sec. 1197(a), provides, in pertinent part:

(a) No person shall be subject to prosecution under section 7 of this Act for a violation of section 3 of this Act if such person (1) establishes a guaranty received in good faith signed by and containing the name and address of the person by whom the product, fabric, or related material guaranteed was manufactured or from whom it was received, to the effect that reasonable and representative tests made in accordance with standards issued or amended under the provisions of section 4 of this Act show that the fabric or related material covered by the guaranty, or used in the product covered by the guaranty, conforms with applicable flammability standards issued or amended under the provisions of section 4 of this Act, and (2) has not, by further processing, affected the flammability of the fabric, related material, or product covered by the guaranty which he received.

In view of the foregoing, the Commission proposes to prescribe reasonable and representative tests relative to those carpets and rugs to which Standard DOC FF 1–70 is applicable so that such tests may be used as bases upon which guaranties relating to such carpets and rugs may be issued pursuant to section 8 of the Act. The Commission also proposes to prescribe recordkeeping requirements applicable to such tests and guaranties.

Interested parties may participate in this proceeding by submitting in writing to the Federal Trade Commission, Washington, D.C. 20580, their views, arguments, or other data, including suggested revisions, additions, or deletions, on or before the 17th day of March 1971. Oral presentation of views, arguments, or other data may also be made on March 17, 1971, beginning at 10 a.m. at Room No. 7314, Seventh Floor, The 1101 Pennsylvania Avenue Building (NW.) (Old Star Building), entrance at 414 11th Street NW., Washington, DC. Written rebuttal may be submitted until and including March 26, 1971. Persons desiring to make oral presentations should advise the Commission's Division of Textiles and Furs, Bureau of Consumer Protection, Washington, D.C. 20580, in writing, at least 5 days before the above date provided for such oral presentation.

Proposed § 302.15 [Rule 15], to be added to Part 302, Title 16, Chapter I, Subchapter C, Code of Federal Regulations, is as follows:

§ 302.15 [Rule 15] Reasonable and representative tests and recordkeeping requirements relating to carpet guaranties.

(a) For the purposes of this section [Rule], the following definitions apply:

(1) "Standard" means the "Standard for the Surface Flammability of Carpets and Rugs," DOC FF 1–70.

(2) "Test" means a test as prescribed by the standard.

(3) "Acceptance criterion" means "acceptance criterion" as defined in the standard.

(4) "Test criterion" means "test criterion" as defined in the standard.

(5) "Carpet" and "rug" mean "carpet" and "rug" as defined in the standard.

(6) "Quality of machine made carpets or rugs" means any line of carpets or rugs, essentially machine made, which are alike in all respects, including, as applicable, constructional units (needles, pitch, rows, shot, stitches, and weight), color, gage, pile levels, pile height, average pile thickness, pile weight, pile yarn, total thickness, total weight, tufts, tuft length, tuft bind, warp yarn, filler yarn, yarn ends per needle, loop length, backing, back coating, primary backing, secondary backing, backing thickness, backing fabric count, backing warp and filler yarns, including stuffer and dead frame yarns, backing weight, fiber and/or other materials content, and fire retardant treatment received including the specifications and quantity of chemicals used.

(7) "Quality of hand made or hide carpets or rugs" means any line of carpets or rugs which are essentially hand made and/or are essentially hides and which are alike in all those respects specified in subparagraph (6) of this paragraph, where applicable, except that such carpets or rugs may vary where unavoidable and/or may vary because of natural variations in hides of the same type, so long as such variations do not affect flammability.

(b) The tests set forth in paragraphs (c), (d), (e), and (f) of this section are reasonable and representative tests with regard to any carpets or rugs or qualities thereof to which they apply, except, however, that any test of any quality whenever performed, which does not show a meeting of the acceptance criterion of the standard shall be considered the reasonable and representative test for that quality and no guaranty with respect thereto shall be issued after the performance of such test. Immediately before conditioning and testing, each carpet or rug specimen tested pursuant to this section [Rule] shall be in the form in which the carpet or rug or quality thereof which it represents is sold or offered for sale to the ultimate consumer.

(c) Reasonable and representative tests with respect to any quality of machine made carpets or rugs are (1) at least one test performed upon commencement of production, importation, or other receipt thereof, (2) at least one test performed after production, importation, or other receipt of the first 25,000 linear yards of the quality, and (3) at least one test after production, importation, or other receipt of every 50,000 linear yards of the quality thereafter. Except, however, that tests need be performed only after production, importation, or receipt of each additional 100,000 linear yards of the quality, so long as all 24 specimens required to be tested in a complete series of three required tests immediately preceding any given test (eight out of eight specimens in each of the three preceding tests) meet the test criterion, rather than seven out of eight specimens, as permitted under the acceptance criterion of the standard.

(d) Reasonable and representative tests with respect to any quality of hand made or hide carpets or rugs are at least

one test performed upon the commencement of production, importation, or other receipt thereof and at least one test after production, importation, or other receipt of every 10,000 square yards of the quality thereafter.

(e) Reasonable and representative tests of a one-of-a-kind carpet or rug, machine made, hand made, or hide, is one test thereof or one test of an identical representative sample.

(f) Guaranties for carpets or rugs in inventory upon the effective date of the standard may be issued in the same manner as other guaranties are issued. Reasonable and representative tests with respect to qualities of such carpets or rugs are at least one test performed upon approximately the first linear yard and one test thereafter for each 25,000 linear yards of a quality of machine made carpets or rugs and at least one test performed upon approximately the first square yard and thereafter for each 10,000 square yards of a category of hand made or hide carpets or rugs, in the order of the production, importation, or receipt by the guarantor of that quality.

(g) Any person issuing a guaranty for one or more carpets or rugs or qualities thereof based on reasonable and representative tests, shall maintain the following records for a period of 3 years from the date the tests were performed, or in the case of paragraph (h) of this section, the date the guaranties were furnished:

(1) All identifying numbers, symbols etc., manufacturing specifications including all other information described in paragraph (a)(6) of this section, as applicable, and source of products or raw materials used therein.

(2) A physical sample of each carpet or rug or quality thereof covered by the quaranty at least 6 inches by 6 inches in size (36 square inches).

(3) The original or a copy of the report of each test performed for purposes of the guaranty (whether or not such report shows a meeting of the acceptance criterion) which shall disclose the date of the test, the results, and sufficient information to clearly identify the carpet or rug tested.

(4) A record applicable to each test in subparagraph (3) of this paragraph showing the approximate yardage at which it was performed.

(h) Persons furnishing guaranties based on guaranties received by them shall maintain records showing the guaranty received and identification of the carpet or rug or quality thereof guaranteed in turn by them.

(i) Any person furnishing a guaranty under section 8(a) of the Act who neglects or refuses to maintain and preserve the records prescribed in this section shall be deemed to have furnished a false guaranty under the provisions of section 8(b) of the Act.

(Sec. 5(c) of the Act, 67 Stat. 112, as amended by 81 Stat. 570, 15 U.S.C. sec. 1194(c); Subpart B of Part 1 of the Commission's procedures and rules of practice, 16 CFR 1.11, et seq.)

Issued: February 11, 1971.

By the Commission.

[SEAL] CHARLES A. TOBIN, *Secretary.*

[FR Doc.71-2155 Filed 2-12-71;8:51 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 3]

SALT AND IODIZED SALT

Label Statements; Proposed Statement of Policy

In its report to the President, the White House Conference on Food, Nutrition, and Health stated that the labeling of salt cartons is very frequently misleading to the consumer and recommended that iodized salt be labeled in such a manner as not to suggest that the choice of the consumer is between free flowing and iodized and that these have equal nutritional value.

For determining whether labeling is misleading, section 201(n) of the Federal Food, Drug, and Cosmetic Act directs that "there shall be taken into account * * * the extent to which the labeling fails to reveal facts material * * * with respect to consequences which may result from the use of the article * * *."

Having considered the recommendation of the White House Conference in light of section 201(n) of the act, the Commissioner of Food and Drugs recognizes that consumers may be misled by the failure of present labeling practices to reveal certain material facts with respect to salt and iodized salt. Accordingly, the Commissioner concludes that said statement and recommendation of the Conference should be implemented by proposing a statement of policy that will require consumer packages of salt and iodized salt to bear certain informative label statements. The label information will assist consumers in making the proper choice between salt and iodized salt.

Therefore, pursuant to provisions of the act (secs. 403 (a), (f), 701(a), 52 Stat. 1047, 1055; 21 U.S.C. 343 (a), (f), 371(a)) and under authority delegated to the Commissioner (21 CFR 2.120), it is proposed that Part 3 be amended by adding to Subpart A a new section, as follows:

§ 3.___ Salt and iodized salt; label statements.

(a) For the purposes of this section, the term "iodized salt" or "iodized table salt" is designated as the name of salt for food use to which iodide has been added in the form of cuprous iodide or potassium iodide permitted by § 121.101 (d)(5) of this chapter. In the labeling of such products, all words in the name shall be equal in prominence and type size. The statement "This salt supplies iodide, a necessary nutrient" shall appear on the label immediately following the name and shall be in letters not less than one-third the height of the largest letter in the name of the food.

(b) Salt or table salt to which iodide has not been added shall bear the statement "This salt does not supply iodide. Use iodized salt for this necessary nutrient," which shall appear immediately following the name of the food and shall be in letters not less than one-third the height of the largest letter in the name of the food.

(c) Salt, table salt, iodized salt, or iodized table salt to which anticaking agents have been added may bear in addition to the ingredient statement designating the anticaking agent(s), a label statement describing the characteristics imparted by such agent(s), (for example, "free flowing"), providing such statement does not appear with greater prominence or in type size larger than any words or statements specified in this section.

(d) All salt, table salt, iodized salt, or iodized table salt in consumer packages shipped in interstate commerce 18 months after the date this section is added to Part 3 by an order published in the FEDERAL REGISTER, shall be labeled as prescribed by this section; and if not so labeled, the Food and Drug Administration will regard them as misbranded within the meaning of section 403 (a) and (f) of the Federal Food, Drug, and Cosmetic Act.

Interested persons may, within 60 days after publication hereof in the FEDERAL REGISTER, file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 6-62, 5600 Fishers Lane, Rockville, Md. 20852, written comments (preferably in quintuplicate) regarding this proposal. Comments may be accompanied by a memorandum or brief in support thereof.

Dated: February 8, 1971.

CHARLES C. EDWARDS, *Commissioner of Food and Drugs.*

[FR Doc.71-2024 Filed 2-12-71;8:47 am]

SMALL BUSINESS ADMINISTRATION

[13 CFR Part 121]

[Rev. 9]

SMALL BUSINESS SIZE STANDARDS

Definition of Small Business for Purpose of Government Procurement for Air Transportation; Extension of Time for Filing Comments

On January 8, 1971, there was published in the FEDERAL REGISTER (36 F.R. 294) a notice of proposal to raise the size standard for Government procurements for air transportation. The final date for filing comments on such proposal is hereby extended to March 1, 1971.

Dated: February 11, 1971.

THOMAS S. KLEPPE, *Administrator.*

[FR Doc.71-2185 Filed 2-12-71;10:17 am]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[26 CFR Part 31]

EMPLOYMENT TAXES

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

Notice is hereby given that the regulations set forth in tentative form below are proposed to be prescribed by the Commisioner of Internal Revenue, with the approval of the Secretary of the Treasury or his delegate. Prior to the final adoption of such regulations, consideration will be given to any comments or suggestions pertaining thereto which are submitted in writing, preferably in quintuplicate, to the Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, D.C. 20224, within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. Any written comments or suggestions not specifically designated as confidential in accordance with 26 CFR 601.601(b) may be inspected by any person upon written request. Any person submitting written comments or suggestions who desires an opportunity to comment orally at a public hearing on these proposed regulations should submit his request, in writing, to the Commissioner within the 30-day period. In such case, a public hearing will be held, and notice of the time, place, and date will be published in a subsequent issue of the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

[SEAL] RANDOLPH W. THROWER,
Commissioner of Internal Revenue.

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:	The amount of income tax to be withheld shall be:
Not over $21	0.
Over $21 but not over $33	21% of excess of $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.

(b) Married Person:

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 $48	21% of excess of $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.

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 $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.

(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 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 $682.
Over $846	$167.17 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:	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 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.

(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 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.

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 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.

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

(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 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:	The amount of income tax to be withheld shall be:
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:

If the amount of wages is:	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:	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 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.

(b) Married Person:

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

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

(b) Married Person:

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 $48	21% of excess over $21.
Over $48 but not over $88	$5.67 plus 15% of excess over $48.
Over $88 but not over $177	$11.67 plus 17% of excess over $88.
Over $177 but not over $346	$26.80 plus 20% of excess over $177.
Over $346 but not over $423	$60.60 plus 25% of excess over $346.
Over $423	$79.85 plus 30% of excess over $423.

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	$15.75 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	$69.29 plus 25% of excess over $383.
Over $458	$88.04 plus 30% of excess over $458.

(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	$138.75 plus 25% of excess over $767.
Over $917	$176.25 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 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 $275	0.
Over $275 but not over $425	21% of excess over $275.
Over $425 but not over $675	$31.50 plus 25% of excess over $425.
Over $675 but not over $1,150	$94.00 plus 17% of excess over $675.
Over $1,150 but not over $2,300	$174.75 plus 21% of excess over $1,150.
Over $2,300 but not over $2,750	$416.25 plus 25% of excess over $2,300.
Over $2,750	$528.75 plus 30% of excess over $2,750.

(b) Married Person:

If the amount of wages is:	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 15% of excess over $625.
Over $1,150 but not over $2,300	$152.25 plus 17% of excess over $1,150.
Over $2,300 but not over $4,500	$347.75 plus 20% of excess over $2,300.
Over $4,500 but not over $5,500	$787.75 plus 25% of excess over $4,500.
Over $5,500	$1,037.75 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:

If the amount of wages is:	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.

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

(b) Married Person:

If the amount of wages is:	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:

If the amount of wages is:	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:

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

(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 $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 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:	The amount of income tax to be withheld shall be:
Not over $20	0.
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:	The amount of income tax to be withheld shall be:
Not over $20	0.
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:	The amount of income tax to be withheld shall be:
Not over $40	0.
Over $40 but not over $62	14% of excess over $40.
Over $62 but not over $100	$3.08 plus 17% of excess over $62.
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:	The amount of income tax to be withheld shall be:
Not over $40	0.
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 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 $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.

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

(b) Married Person:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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.

(b) Married Person:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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 $2,000.
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:	The amount of income tax to be withheld shall be:
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	$2.09 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.

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:	The amount of income tax to be withheld shall be:
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:	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 $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:	The amount of income tax to be withheld shall be:
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	$62.16 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:	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 $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.

(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 $96	14% of excess over $38.
Over $96 but not over $365	$8.12 plus 16% of excess over $96.
Over $365 but not over $538	$51.16 plus 19% of excess over $365.
Over $538 but not over $731	$84.03 plus 21% of excess over $538.
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 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 $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	$84.92 plus 24% 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 $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:	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 $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:	The amount of income tax to be withheld shall be:
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.

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

(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	$1,617.50 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.

(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	$4,195 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	$11.50 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.

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

(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 16% 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	$57.60 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:

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 $250.
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:

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 $5,000.
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:

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 $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.

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 $2,000	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:

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 $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:

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 $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. 686)]

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). The employer may elect to use the percentage method, the wage bracket method, or certain other methods (see § 31.3402(h)(4)-1). Different methods may be used by the employer with respect to different groups of employees.

* * * * *

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 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 the following tables instead of in accordance with the tables set forth in section 3402(a). For purposes of applying such tables, the term "the amount of the 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 contained in paragraph (a)(1) of § 31.3402(b)-2:

(1) In the case of wages paid after 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:

If the amount of wages is:	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	$1.28 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:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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 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 $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:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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 $1,883	$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:

If the amount of wages is:	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.

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

(b) Married Person:

If the amount of wages is:	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	$867.50 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:

If the amount of wages is:	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:

If the amount of wages is:	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	$756.00 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:

If the amount of wages is:	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:

If the amount of wages is:	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 $8,800	$410 plus 19% of excess over $3,000.
Over $8,800 but not over $17,700	$1,512 plus 22% of excess over $8,800.
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:

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 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:

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 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:

If the amount of wages is:	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 $28	$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	$13.80 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:

If the amount of wages is:	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:

If the amount of wages is:	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:

If the amount of wages is:	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 $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:

If the amount of wages is:	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 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	$88.25 plus 30% of excess over $458.

(b) Married Person:

If the amount of wages is:	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 $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:

If the amount of wages is:	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 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:

If the amount of wages is:	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 $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.

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 $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:

If the amount of wages is:	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 $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:

If the amount of wages is:	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 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:

If the amount of wages is:	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 $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:

If the amount of wages is:	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 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.

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 $200	0.
Over $200 but not over $1,200	14% of excess over $200.
Over $1,200 but not over $4,400	$140 plus 15% of excess over $1,200.
Over $4,400 but not over $8,800	$620 plus 17% of excess over $4,400.
Over $8,800 but not over $17,700	$1,368 plus 20% of excess over $8,800.
Over $17,700 but not over $22,000	$3,148 plus 25% of excess over $17,700.
Over $22,000	$4,223 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:	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 17% of excess over $3.30.
Over $12.10 but not over $24.10	$1.91 plus 20% of excess over $12.10.
Over $24.10 but not over $30.10	$4.31 plus 25% of excess over $24.10.
Over $30.10	$5.81 plus 30% of excess over $30.10.

(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 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 $12.10	$0.39 plus 15% of excess over $3.30.
Over $12.10 but not over $24.10	$1.71 plus 17% of excess over $12.10.
Over $24.10 but not over $48.50	$3.75 plus 20% of excess over $24.10.
Over $48.50 but not over $60.30	$8.63 plus 25% of excess over $48.50.
Over $60.30	$11.58 plus 30% of excess 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 claimed, multiplied by the amount of one such exemption as shown in the table contained in paragraph (a)(2) of § 31.3402(b)-2.

PAR. 4. Section 31.3402(b) is amended by revising paragraph (1) of section 3402(b) and adding a historical note to read as follows:

§ 31.3402(b) Statutory provisions; income tax collected at source; percentage method of withholding.

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

(b) *Percentage method of withholding.*

(1) The table referred to in subsection (a) is as follows:

PERCENTAGE METHOD WITHHOLDING TABLE

[Effective with respect to wages paid after December 31, 1969, and before July 1, 1970]

Payroll period:	*Amount of one withholding exemption*
Weekly	$11.50
Biweekly	23.00
Semimonthly	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
Semimonthly	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
Semimonthly	29.20
Monthly	58.30
Quarterly	175.00
Semiannual	350.00
Annual	700.00
Daily or miscellaneous (per day of each period)	1.90

[Effective with respect to wages paid after 1972]

Payroll period:	*Amount of one withholding exemption*
Weekly	$14.40
Biweekly	28.80
Semimonthly	31.30
Monthly	62.50
Quarterly	187.50
Semiannual	375.00
Annual	750.00
Daily or miscellaneous (per day of each 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) (1) 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 married. 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 semimonthly 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 semimonthly 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 semimonthly 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 $1.80)	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
Semimonthly	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
Semimonthly	28.00
Monthly	56.00
Quarterly	167.00
Semiannual	333.00
Annual	667.00
Daily or miscellaneous (per day of 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 semimonthly 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 semimonthly payroll period, the applicable wage bracket withholding table contained in Circular E for a semimonthly 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 $6.25 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 multipyling $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:

If the payroll period with respect to an employee is weekly 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	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$4	$5	.10	0	0	0	0	0	0	0	0	0	0
$5	$6	.20	0	0	0	0	0	0	0	0	0	0
$6	$7	.40	0	0	0	0	0	0	0	0	0	0
$7	$8	.50	0	0	0	0	0	0	0	0	0	0
$8	$9	.70	0	0	0	0	0	0	0	0	0	0
$9	$10	.80	0	0	0	0	0	0	0	0	0	0
$10	$11	.90	0	0	0	0	0	0	0	0	0	0
$11	$12	1.10	0	0	0	0	0	0	0	0	0	0
$12	$13	1.20	0	0	0	0	0	0	0	0	0	0
$13	$14	1.40	0	0	0	0	0	0	0	0	0	0
$14	$15	1.50	0	0	0	0	0	0	0	0	0	0
$15	$16	1.70	0	0	0	0	0	0	0	0	0	0
$16	$17	1.80	0	0	0	0	0	0	0	0	0	0
$17	$18	2.00	0	0	0	0	0	0	0	0	0	0
$18	$19	2.10	.20	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	2.40	.40	0	0	0	0	0	0	0	0	0
$21	$22	2.60	.60	0	0	0	0	0	0	0	0	0
$22	$23	2.70	.70	0	0	0	0	0	0	0	0	0
$23	$24	2.90	.90	0	0	0	0	0	0	0	0	0
$24	$25	3.00	1.00	0	0	0	0	0	0	0	0	0
$25	$26	3.20	1.10	0	0	0	0	0	0	0	0	0
$26	$27	3.40	1.30	0	0	0	0	0	0	0	0	0
$27	$28	3.50	1.40	0	0	0	0	0	0	0	0	0
$28	$29	3.70	1.60	0	0	0	0	0	0	0	0	0
$29	$30	3.90	1.70	0	0	0	0	0	0	0	0	0
$30	$31	4.10	1.90	0	0	0	0	0	0	0	0	0
$31	$32	4.20	2.00	.10	0	0	0	0	0	0	0	0
$32	$33	4.40	2.20	.20	0	0	0	0	0	0	0	0
$33	$34	4.60	2.30	.40	0	0	0	0	0	0	0	0
$34	$35	4.70	2.50	.50	0	0	0	0	0	0	0	0
$35	$36	4.90	2.60	.70	0	0	0	0	0	0	0	0
$36	$37	5.10	2.80	.80	0	0	0	0	0	0	0	0
$37	$38	5.20	3.00	.90	0	0	0	0	0	0	0	0
$38	$39	5.40	3.10	1.10	0	0	0	0	0	0	0	0
$39	$40	5.60	3.30	1.20	0	0	0	0	0	0	0	0
$40	$41	5.80	3.50	1.40	0	0	0	0	0	0	0	0
$41	$42	5.90	3.60	1.50	0	0	0	0	0	0	0	0
$42	$43	6.10	3.80	1.70	0	0	0	0	0	0	0	0
$43	$44	6.30	4.00	1.80	0	0	0	0	0	0	0	0
$44	$45	6.40	4.10	2.00	0	0	0	0	0	0	0	0
$45	$45	6.60	4.30	2.10	.20	0	0	0	0	0	0	0
$46	$47	6.80	4.50	2.30	.30	0	0	0	0	0	0	0
$47	$48	6.90	4.70	2.40	.50	0	0	0	0	0	0	0
$48	$49	7.10	4.80	2.60	.60	0	0	0	0	0	0	0
$49	$50	7.30	5.00	2.70	.70	0	0	0	0	0	0	0
$50	$51	7.50	5.20	2.90	.90	0	0	0	0	0	0	0
$51	$52	7.60	5.30	3.00	1.00	0	0	0	0	0	0	0
$52	$53	7.80	5.50	3.20	1.20	0	0	0	0	0	0	0
$53	$54	8.00	5.70	3.40	1.30	0	0	0	0	0	0	0
$54	$55	8.10	5.80	3.60	1.40	0	0	0	0	0	0	0
$55	$56	8.30	6.00	3.70	1.60	0	0	0	0	0	0	0
$56	$57	8.50	6.20	3.90	1.70	0	0	0	0	0	0	0
$57	$58	8.60	6.40	4.10	1.90	0	0	0	0	0	0	0
$58	$59	8.80	6.50	4.20	2.00	.10	0	0	0	0	0	0
$59	$60	9.00	6.70	4.40	2.20	.30	0	0	0	0	0	0
$60	$62	9.20	6.90	4.70	2.40	.50	0	0	0	0	0	0
$62	$64	9.60	7.30	5.00	2.70	.70	0	0	0	0	0	0
$64	$66	9.90	7.60	5.30	3.10	1.00	0	0	0	0	0	0
$66	$68	10.30	8.00	5.70	3.40	1.30	0	0	0	0	0	0
$68	$70	10.60	8.30	6.00	3.70	1.60	0	0	0	0	0	0
$70	$72	10.90	8.60	6.40	4.10	1.90	0	0	0	0	0	0
$72	$74	11.30	9.00	6.70	4.40	2.20	.30	0	0	0	0	0
$74	$76	11.60	9.30	7.00	4.80	2.50	.50	0	0	0	0	0
$76	$78	12.00	9.70	7.40	5.10	2.80	.80	0	0	0	0	0
$78	$80	12.30	10.00	7.70	5.40	3.10	1.10	0	0	0	0	0
$80	$82	12.60	10.30	8.10	5.80	3.50	1.40	0	0	0	0	0
$82	$84	13.00	10.70	8.40	6.10	3.80	1.70	0	0	0	0	0
$84	$86	13.30	11.00	8.70	6.50	4.20	2.00	.10	0	0	0	0
$86	$88	13.70	11.40	9.10	6.80	4.50	2.30	.30	0	0	0	0
$88	$90	14.10	11.70	9.40	7.10	4.80	2.60	.60	0	0	0	0
$90	$92	14.50	12.00	9.80	7.50	5.20	2.90	.90	0	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—	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—										
$92	$94	$14.90	$12.40	$10.10	$7.80	$5.50	$3.20	$1.20	$0	$0	$0	$0
$94	$96	15.30	12.70	10.40	8.20	5.90	3.60	1.50	0	0	0	0
$96	$98	15.70	13.10	10.80	8.50	6.20	3.90	1.80	0	0	0	0
$98	$100	16.10	13.40	11.10	8.80	6.50	4.30	2.10	.10	0	0	0
$100	$105	16.80	14.10	11.70	9.40	7.10	4.80	2.60	.60	0	0	0
$105	$110	17.80	15.10	12.60	10.30	8.00	5.70	3.40	1.30	0	0	0
$110	$115	18.80	16.10	13.40	11.10	8.80	6.50	4.30	2.10	.10	0	0
$115	$120	19.80	17.10	14.40	12.00	9.70	7.40	5.10	2.80	.80	0	0
$120	$125	20.80	18.10	15.40	12.80	10.50	8.20	6.00	3.70	1.50	0	0
$125	$130	21.80	19.10	16.40	13.80	11.40	9.10	6.80	4.50	2.30	.40	0
$130	$135	22.80	20.10	17.40	14.80	12.20	9.90	7.70	5.40	3.10	1.10	0
$135	$140	23.80	21.10	18.40	15.80	13.10	10.80	8.50	6.20	3.90	1.80	0
$140	$145	24.80	22.10	19.40	16.80	14.10	11.60	9.40	7.10	4.80	2.50	.60
$145	$150	25.80	23.10	20.40	17.80	15.10	12.50	10.20	7.90	5.60	3.30	1.30
$150	$160	27.30	24.60	21.90	19.30	16.60	13.90	11.50	9.20	6.90	4.60	2.40
$160	$170	29.30	26.60	23.90	21.30	18.60	15.90	13.20	10.90	8.60	6.30	4.00
$170	$180	31.60	28.60	25.90	23.30	20.60	17.90	15.20	12.60	10.30	8.00	5.70
$180	$190	34.10	30.80	27.90	25.30	22.60	19.90	17.20	14.50	12.00	9.70	7.40
$190	$200	36.60	33.30	29.90	27.30	24.60	21.90	19.20	16.50	13.80	11.40	9.10
$200	$210	39.10	35.80	32.40	29.30	26.60	23.90	21.20	18.50	15.80	13.10	10.80
$210	$220	41.80	38.30	34.90	31.50	28.60	25.90	23.20	20.50	17.80	15.10	12.50
$220	$230	44.80	40.80	37.40	34.00	30.70	27.90	25.20	22.50	19.80	17.10	14.40
$230	$240	47.80	43.80	39.0	36.50	33.20	29.90	27.20	24.50	21.80	19.10	16.40
$240	$250	50.80	46.80	42.70	39.00	35.70	32.30	29.20	26.50	23.80	21.10	18.40
$250	$260	53.80	49.80	45.70	41.70	38.20	34.80	31.40	28.50	25.80	23.10	20.40
$260	$270	56.80	52.80	48.70	44.70	40.70	37.30	33.90	30.60	27.80	25.10	22.40
$270	$280	59.80	55.80	51.70	47.70	43.60	39.80	36.40	33.10	29.80	27.10	24.40
$280	$290	62.80	58.80	54.70	50.70	46.60	42.60	38.90	35.60	32.20	29.10	26.10
$290	$300	65.80	61.80	57.70	53.70	49.60	45.60	41.60	38.10	34.70	31.30	28.40
$300	$310	68.80	64.80	60.70	56.70	52.60	48.60	44.60	40.60	37.20	33.80	30.50
$310	$320	71.80	67.80	63.70	59.70	55.60	51.60	47.60	43.50	39.70	36.30	33.00
$320	$330	74.80	70.80	66.70	62.70	58.60	54.60	50.60	46.50	42.50	38.80	35.50
$330	$340	77.80	73.80	69.70	65.70	61.60	57.60	53.60	49.50	45.50	41.40	38.00
$340	$350	80.80	76.80	72.70	68.70	64.60	60.60	56.60	52.50	48.50	44.40	40.50
$350	$360	83.80	79.80	75.70	71.70	67.60	63.60	59.60	55.50	51.50	47.40	43.40
		30 percent of the excess over $360 plus—										
$360 and over		85.30	81.30	77.20	73.20	69.10	65.10	61.10	57.00	53.00	48.90	44.90

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	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$4	$5	.10	0	0	0	0	0	0	0	0	0	0
$5	$6	.20	0	0	0	0	0	0	0	0	0	0
$6	$7	.40	0	0	0	0	0	0	0	0	0	0
$7	$8	.50	0	0	0	0	0	0	0	0	0	0
$8	$9	.70	0	0	0	0	0	0	0	0	0	0
$9	$10	.80	0	0	0	0	0	0	0	0	0	0
$10	$11	.90	0	0	0	0	0	0	0	0	0	0
$11	$12	1.10	0	0	0	0	0	0	0	0	0	0
$12	$13	1.20	0	0	0	0	0	0	0	0	0	0
$13	$14	1.40	0	0	0	0	0	0	0	0	0	0
$14	$15	1.50	0	0	0	0	0	0	0	0	0	0
$15	$16	1.60	0	0	0	0	0	0	0	0	0	0
$16	$17	1.80	0	0	0	0	0	0	0	0	0	0
$17	$18	1.90	0	0	0	0	0	0	0	0	0	0
$18	$19	2.10	.20	0	0	0	0	0	0	0	0	0
$19	$20	2.20	.30	0	0	0	0	0	0	0	0	0
$20	$21	2.30	.40	0	0	0	0	0	0	0	0	0
$21	$22	2.50	.60	0	0	0	0	0	0	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—	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—										
$22	$23	$2.60	$0.70	$0	$0	$0	$0	$0	$0	$0	$0	$0
$23	$24	2.80	.90	0	0	0	0	0	0	0	0	0
$24	$25	2.90	1.00	0	0	0	0	0	0	0	0	0
$25	$26	3.10	1.10	0	0	0	0	0	0	0	0	0
$26	$27	3.20	1.30	0	0	0	0	0	0	0	0	0
$27	$28	3.40	1.40	0	0	0	0	0	0	0	0	0
$28	$29	3.50	1.60	0	0	0	0	0	0	0	0	0
$29	$30	3.70	1.70	0	0	0	0	0	0	0	0	0
$30	$31	3.80	1.80	0	0	0	0	0	0	0	0	0
$31	$32	4.00	2.00	.10	0	0	0	0	0	0	0	0
$32	$33	4.10	2.10	.20	0	0	0	0	0	0	0	0
$33	$34	4.30	2.30	.40	0	0	0	0	0	0	0	0
$34	$35	4.40	2.40	.50	0	0	0	0	0	0	0	0
$35	$36	4.60	2.50	.70	0	0	0	0	0	0	0	0
$36	$37	4.70	2.70	.80	0	0	0	0	0	0	0	0
$37	$38	4.90	2.80	.90	0	0	0	0	0	0	0	0
$38	$39	5.00	3.00	1.10	0	0	0	0	0	0	0	0
$39	$40	5.20	3.10	1.20	0	0	0	0	0	0	0	0
$40	$41	5.30	3.30	1.40	0	0	0	0	0	0	0	0
$41	$42	5.50	3.40	1.50	0	0	0	0	0	0	0	0
$42	$43	5.60	3.60	1.60	0	0	0	0	0	0	0	0
$43	$44	5.80	3.70	1.80	0	0	0	0	0	0	0	0
$44	$45	5.90	3.90	1.90	0	0	0	0	0	0	0	0
$45	$46	6.10	4.00	2.10	.20	0	0	0	0	0	0	0
$46	$47	6.20	4.20	2.20	.30	0	0	0	0	0	0	0
$47	$48	6.40	4.30	2.30	.50	0	0	0	0	0	0	0
$48	$49	6.50	4.50	2.50	.60	0	0	0	0	0	0	0
$49	$50	6.70	4.60	2.60	.70	0	0	0	0	0	0	0
$50	$51	6.80	4.80	2.80	.90	0	0	0	0	0	0	0
$51	$52	7.00	4.90	2.90	1.00	0	0	0	0	0	0	0
$52	$53	7.10	5.10	3.10	1.20	0	0	0	0	0	0	0
$53	$54	7.30	5.20	3.20	1.30	0	0	0	0	0	0	0
$54	$55	7.40	5.40	3.40	1.40	0	0	0	0	0	0	0
$55	$56	7.60	5.50	3.50	1.60	0	0	0	0	0	0	0
$56	$57	7.70	5.70	3.70	1.70	0	0	0	0	0	0	0
$57	$58	7.90	5.80	3.80	1.90	0	0	0	0	0	0	0
$58	$59	8.00	6.00	4.00	2.00	.10	0	0	0	0	0	0
$59	$60	8.20	6.10	4.10	2.10	.30	0	0	0	0	0	0
$60	$62	8.40	6.40	4.30	2.30	.50	0	0	0	0	0	0
$62	$64	8.70	6.70	4.60	2.60	.70	0	0	0	0	0	0
$64	$66	9.00	7.00	4.90	2.90	1.00	0	0	0	0	0	0
$66	$68	9.30	7.30	5.20	3.20	1.30	0	0	0	0	0	0
$68	$70	9.60	7.60	5.50	3.50	1.60	0	0	0	0	0	0
$70	$72	9.90	7.90	5.80	3.80	1.90	0	0	0	0	0	0
$72	$74	10.20	8.20	6.10	4.10	2.10	.30	0	0	0	0	0
$74	$76	10.50	8.50	6.40	4.40	2.40	.50	0	0	0	0	0
$76	$78	10.80	8.80	6.70	4.70	2.70	.80	0	0	0	0	0
$78	$80	11.10	9.10	7.00	5.00	3.00	1.10	0	0	0	0	0
$80	$82	11.40	9.40	7.30	5.30	3.30	1.40	0	0	0	0	0
$82	$84	11.70	9.70	7.60	5.60	3.60	1.70	0	0	0	0	0
$84	$86	12.00	10.00	7.90	5.90	3.90	1.90	.10	0	0	0	0
$86	$88	12.30	10.30	8.20	6.20	4.20	2.20	.30	0	0	0	0
$88	$90	12.70	10.60	8.50	6.50	4.50	2.50	.60	0	0	0	0
$90	$92	13.00	10.90	8.80	6.80	4.80	2.80	.90	0	0	0	0
$92	$94	13.30	11.20	9.10	7.10	5.10	3.10	1.20	0	0	0	0
$94	$96	13.70	11.50	9.40	7.40	5.40	3.40	1.50	0	0	0	0
$96	$98	14.00	11.80	9.70	7.70	5.70	3.70	1.70	0	0	0	0
$98	$100	14.40	12.10	10.00	8.00	6.00	4.00	2.00	.10	0	0	0
$100	$105	15.00	12.70	10.60	8.50	6.50	4.50	2.50	.60	0	0	0
$105	$110	15.80	13.50	11.30	9.30	7.30	5.30	3.20	1.30	0	0	0
$110	$115	16.70	14.40	12.10	10.00	8.00	6.00	4.00	2.00	.10	0	0
$115	$120	17.50	15.20	12.90	10.80	8.80	6.80	4.70	2.70	.80	0	0
$120	$125	18.40	16.10	13.80	11.50	9.50	7.50	5.50	3.50	1.50	0	0
$125	$130	19.20	16.90	14.60	12.30	10.30	8.30	6.20	4.20	2.20	.40	0
$130	$135	20.10	17.80	15.50	13.20	11.00	9.00	7.00	5.00	3.00	1.10	0
$135	$140	20.90	18.60	16.30	14.00	11.80	9.80	7.70	5.70	3.70	1.80	0
$140	$145	21.80	19.50	17.20	14.90	12.60	10.50	8.50	6.50	4.50	2.50	.60
$145	$150	22.60	20.30	18.00	15.70	13.50	11.30	9.20	7.20	5.20	3.20	1.30
$150	$160	23.90	21.60	19.30	17.00	14.70	12.40	10.40	8.30	6.30	4.30	2.30
$160	$170	25.60	23.30	21.00	18.70	16.40	14.10	11.90	9.80	7.80	5.80	3.80
$170	$180	27.50	25.00	22.70	20.40	18.10	15.80	13.60	11.30	9.30	7.30	5.30
$180	$190	29.50	26.80	24.40	22.10	19.80	17.50	15.30	13.00	10.80	8.80	6.80

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	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$190	$200	$31.50	$28.80	$26.10	$23.80	$21.50	$19.20	$17.00	$14.70	$12.40	$10.30	$8.30
$200	$210	33.50	30.80	28.10	25.50	23.20	20.90	18.70	16.40	14.10	11.80	9.80
$210	$220	25.50	32.80	30.10	27.40	24.90	22.60	20.40	18.10	15.80	13.50	11.30
$220	$230	37.50	34.80	32.10	29.40	26.70	24.30	22.10	19.80	17.50	15.20	12.90
$230	$240	39.50	36.80	34.10	31.40	28.70	26.00	23.80	21.50	19.20	16.90	14.60
$240	$250	41.50	38.80	36.10	33.40	30.70	28.00	35.50	23.20	20.90	18.60	16.30
$250	$260	43.50	40.80	38.10	35.40	32.70	30.00	27.30	24.90	22.60	20.30	18.00
$260	$270	45.50	42.80	40.10	37.40	34.70	32.00	29.30	26.60	24.30	22.00	19.70
$270	$280	47.50	44.80	42.10	39.40	36.70	34.00	31.30	28.60	26.00	23.70	21.40
$280	$290	49.50	46.80	44.10	41.40	38.70	36.00	33.30	30.60	27.90	25.40	23.10
$290	$300	51.50	48.80	46.10	43.40	40.70	38.00	35.30	32.60	29.90	27.20	24.80
$300	$310	53.50	50.80	48.10	45.40	42.00	40.00	37.30	34.60	31.90	29.20	26.50
$310	$320	55.50	52.80	50.10	47.40	44.70	42.00	39.30	36.60	33.90	31.20	28.50
$320	$330	57.50	54.80	52.10	49.40	46.70	44.00	41.30	38.60	35.90	33.20	30.50
$330	$340	59.50	56.80	54.10	51.40	48.70	46.00	43.30	40.60	37.90	35.20	32.50
$340	$350	61.70	58.80	56.10	53.40	50.70	48.00	45.30	42.60	39.90	37.20	34.50
$350	$360	64.20	60.80	58.10	55.40	52.70	50.00	47.30	44.60	41.90	39.20	36.50
$360	$370	66.70	63.30	60.10	57.40	54.70	52.00	49.30	46.60	43.90	41.20	38.50
$370	$380	69.20	65.80	62.50	59.40	56.70	54.00	51.30	48.60	45.90	43.20	40.50
$380	$390	71.70	68.30	65.00	61.60	58.70	56.00	53.30	50.60	47.90	45.20	42.50
$390	$400	74.20	70.80	67.50	64.10	60.70	58.00	55.30	52.60	49.90	47.20	44.50
$400	$410	76.70	73.30	70.00	66.60	63.20	60.00	57.30	54.90	51.90	49.20	46.50
$410	$420	79.20	75.80	72.50	69.10	65.70	62.40	59.30	56.60	53.90	51.20	48.50
$420	$430	81.80	78.30	75.00	71.60	68.20	64.90	61.50	58.60	55.90	53.20	50.50
$430	$440	84.80	80.80	77.50	74.10	70.70	67.40	64.00	60.60	57.90	55.20	52.50
$440	$450	87.80	83.80	80.00	76.60	73.20	69.90	66.50	63.10	59.90	57.20	54.50
$450	$460	90.80	86.80	82.70	79.10	75.70	72.40	69.00	65.60	62.30	59.20	56.50
$460	$470	93.80	89.80	85.70	81.70	78.20	74.90	71.50	68.10	64.80	61.40	58.50
$470	$480	98.80	92.80	88.70	84.70	80.70	77.40	74.00	70.60	67.30	63.90	60.50
$480	$490	99.80	95.80	91.70	87.70	83.60	79.90	76.50	73.10	69.80	66.40	63.00
$490	$500	102.80	98.80	94.70	90.70	86.60	82.60	79.00	75.60	72.30	68.90	65.50
$500	$510	105.80	101.80	97.70	93.70	89.60	85.60	81.60	78.10	74.80	71.40	68.00
$510	$520	108.80	104.80	100.70	96.70	92.60	88.60	84.60	80.60	77.30	73.90	70.50
$520	$530	111.80	107.80	103.70	99.70	95.60	91.60	87.60	83.50	79.80	76.40	73.00
$530	$540	114.80	110.80	106.70	102.70	98.60	94.60	90.60	86.50	82.50	78.90	75.50
$540	$550	117.80	113.80	109.70	105.70	101.60	97.60	93.60	89.50	85.50	81.40	78.00
$550	$560	120.80	116.80	112.70	108.70	104.60	100.60	96.60	92.50	88.50	84.40	80.50
$560	$570	123.80	119.80	115.70	111.70	107.60	103.60	99.60	95.50	91.50	97.40	83.40
		30 percent of the excess over $570 plus—										
$570 and over		125.30	121.30	117.20	113.20	109.10	105.10	101.10	97.00	93.00	88.90	84.90

If the payroll period with respect to an employee is biweekly 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	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$8	$10	.20	0	0	0	0	0	0	0	0	0	0
$10	$12	.50	0	0	0	0	0	0	0	0	0	0
$12	$14	.70	0	0	0	0	0	0	0	0	0	0
$14	$16	1.00	0	0	0	0	0	0	0	0	0	0
$16	$18	1.30	0	0	0	0	0	0	0	0	0	0
$18	$20	1.60	0	0	0	0	0	0	0	0	0	0
$20	$22	1.90	0	0	0	0	0	0	0	0	0	0
$22	$24	2.10	0	0	0	0	0	0	0	0	0	0
$24	$26	2.40	0	0	0	0	0	0	0	0	0	0
$26	$28	2.70	0	0	0	0	0	0	0	0	0	0
$28	$30	3.00	0	0	0	0	0	0	0	0	0	0
$30	$32	3.30	0	0	0	0	0	0	0	0	0	0
$32	$34	3.60	0	0	0	0	0	0	0	0	0	0
$34	$36	3.90	.10	0	0	0	0	0	0	0	0	0
$36	$38	4.20	.30	0	0	0	0	0	0	0	0	0
$38	$40	4.50	.60	0	0	0	0	0	0	0	0	0

If the payroll period with respect to an employee is biweekly 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	9	10 or more
		The amount of income tax to be withheld shall be—										
$40	$42	$4.80	$0.90	$0	$0	$0	$0	$0	$0	$0	$0	$0
$42	$44	5.10	1.20	0	0	0	0	0	0	0	0	0
$44	$46	5.40	1.50	0	0	0	0	0	0	0	0	0
$46	$48	5.70	1.70	0	0	0	0	0	0	0	0	0
$48	$50	6.10	2.00	0	0	0	0	0	0	0	0	0
$50	$52	6.40	2.30	0	0	0	0	0	0	0	0	0
$52	$54	6.70	2.60	0	0	0	0	0	0	0	0	0
$54	$56	7.10	2.90	0	0	0	0	0	0	0	0	0
$56	$58	7.40	3.20	0	0	0	0	0	0	0	0	0
$58	$60	7.80	3.50	0	0	0	0	0	0	0	0	0
$60	$62	8.10	3.80	0	0	0	0	0	0	0	0	0
$62	$64	8.40	4.10	.20	0	0	0	0	0	0	0	0
$64	$66	8.80	4.40	.50	0	0	0	0	0	0	0	0
$66	$68	9.10	4.70	.80	0	0	0	0	0	0	0	0
$68	$70	9.50	5.00	1.00	0	0	0	0	0	0	0	0
$70	$72	9.80	5.30	1.30	0	0	0	0	0	0	0	0
$72	$74	10.10	5.60	1.60	0	0	0	0	0	0	0	0
$74	$76	10.50	5.90	1.90	0	0	0	0	0	0	0	0
$76	$78	10.80	6.20	2.20	0	0	0	0	0	0	0	0
$78	$80	11.20	6.60	2.40	0	0	0	0	0	0	0	0
$80	$82	11.50	6.90	2.70	0	0	0	0	0	0	0	0
$82	$84	11.80	7.30	3.00	0	0	0	0	0	0	0	0
$84	$86	12.20	7.60	3.30	0	0	0	0	0	0	0	0
$86	$88	12.50	7.90	3.60	0	0	0	0	0	0	0	0
$88	$90	12.90	8.30	3.90	.10	0	0	0	0	0	0	0
$90	$92	13.20	8.60	4.20	.40	0	0	0	0	0	0	0
$92	$94	13.50	9.00	4.50	.60	0	0	0	0	0	0	0
$94	$96	13.90	9.30	4.80	.90	0	0	0	0	0	0	0
$96	$98	14.20	9.60	5.10	1.20	0	0	0	0	0	0	0
$98	$100	14.60	10.00	5.40	1.50	0	0	0	0	0	0	0
$100	$102	14.90	10.30	5.70	1.80	0	0	0	0	0	0	0
$102	$104	15.20	10.70	6.10	2.00	0	0	0	0	0	0	0
$104	$106	15.60	11.00	6.40	2.30	0	0	0	0	0	0	0
$106	$108	15.90	11.30	6.80	2.60	0	0	0	0	0	0	0
$108	$110	16.30	11.70	7.10	2.90	0	0	0	0	0	0	0
$110	$112	16.60	12.00	7.40	3.20	0	0	0	0	0	0	0
$112	$114	16.90	12.40	7.80	3.50	0	0	0	0	0	0	0
$114	$116	17.30	12.70	8.10	3.80	0	0	0	0	0	0	0
$116	$118	17.60	13.00	8.50	4.10	.20	0	0	0	0	0	0
$118	$120	18.00	13.40	8.80	4.40	.50	0	0	0	0	0	0
$120	$124	18.50	13.90	9.30	4.80	.90	0	0	0	0	0	0
$124	$128	19.20	14.60	10.00	5.40	1.50	0	0	0	0	0	0
$128	$132	19.80	15.30	10.70	6.10	2.00	0	0	0	0	0	0
$132	$136	20.50	15.90	11.40	6.80	2.60	0	0	0	0	0	0
$136	$140	21.20	16.60	12.00	7.50	3.20	0	0	0	0	0	0
$140	$144	21.90	17.30	12.70	8.10	3.80	0	0	0	0	0	0
$144	$148	22.60	18.00	13.40	8.80	4.40	.50	0	0	0	0	0
$148	$152	23.20	18.70	14.10	9.50	5.00	1.10	0	0	0	0	0
$152	$156	23.90	19.30	14.80	10.20	5.60	1.60	0	0	0	0	0
$156	$160	24.60	20.00	15.40	10.90	6.30	2.20	0	0	0	0	0
$160	$164	25.30	20.70	16.10	11.50	7.00	2.80	0	0	0	0	0
$164	$168	26.00	21.40	16.80	12.20	7.60	3.40	0	0	0	0	0
$168	$172	26.70	22.10	17.50	12.90	8.30	4.00	.10	0	0	0	0
$172	$176	27.50	22.70	18.20	13.60	9.00	4.60	.70	0	0	0	0
$176	$180	28.30	23.40	18.80	14.30	9.70	5.20	1.20	0	0	0	0
$180	$184	29.10	24.10	19.50	14.90	10.40	5.80	1.80	0	0	0	0
$184	$188	29.90	24.80	20.20	15.60	11.00	6.50	2.30	0	0	0	0
$188	$192	30.70	25.50	20.90	16.30	11.70	7.10	2.90	0	0	0	0
$192	$196	31.50	26.10	21.60	17.00	12.40	7.80	3.50	0	0	0	0
$196	$200	32.30	26.90	22.20	17.70	13.10	8.50	4.10	.30	0	0	0
$200	$210	33.70	28.30	23.40	18.90	14.30	9.70	5.20	1.20	0	0	0
$210	$220	35.70	30.30	25.10	20.60	16.00	11.40	6.80	2.60	0	0	0
$220	$230	37.70	32.30	26.90	22.30	17.70	13.10	8.50	4.10	.30	0	0
$230	$240	39.70	34.30	28.90	24.00	19.40	14.80	10.20	5.60	1.70	0	0
$240	$250	41.70	36.30	30.90	25.70	21.10	16.50	11.90	7.30	3.10	0	0
$250	$260	43.70	38.30	32.90	27.50	22.80	18.20	13.60	9.00	4.60	.70	0

If the payroll period with respect to an employee is biweekly 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	9	10 or more
		The amount of income tax to be withheld shall be—										
$260	$270	$45.70	$40.30	$34.90	$29.50	$24.50	$19.90	$15.30	$10.70	$6.20	$2.10	$0
$270	$280	47.70	42.30	36.90	31.50	26.20	21.60	17.00	12.40	7.90	3.60	0
$280	$290	49.70	44.30	38.90	33.50	28.10	23.30	18.70	14.10	9.60	5.10	1.10
$290	$300	51.70	46.30	40.90	35.50	30.10	25.00	20.40	15.80	11.30	6.70	2.50
$300	$320	54.70	49.30	43.90	38.50	33.10	27.70	23.00	18.40	13.80	9.20	4.80
$320	$340	58.70	53.30	47.90	42.50	37.10	31.70	26.40	21.80	17.20	12.60	8.10
$340	$360	63.20	57.30	51.90	46.50	41.10	35.70	30.30	25.20	20.60	16.00	11.50
$360	$380	68.20	61.50	55.90	50.50	45.10	39.70	34.30	29.00	24.00	19.40	14.90
$380	$400	73.20	66.50	59.90	54.50	49.10	43.70	38.30	33.00	27.60	22.80	18.30
$400	$420	78.20	71.50	64.80	58.50	53.10	47.70	42.30	37.00	31.60	26.20	21.70
$420	$440	83.60	76.50	69.80	63.00	57.10	51.70	46.30	41.00	35.60	30.20	25.10
$440	$460	89.60	81.50	74.80	68.00	61.30	55.70	50.30	45.00	39.60	34.20	28.80
$460	$480	95.60	87.50	79.80	73.00	66.30	59.70	54.30	49.00	43.60	38.20	32.80
$480	$500	101.60	93.50	85.40	78.00	71.30	64.60	58.30	53.00	47.60	42.20	36.80
$500	$520	107.60	99.50	91.40	83.30	76.30	69.60	62.80	57.00	51.60	46.20	40.80
$520	$540	113.60	105.50	97.40	89.30	81.30	74.60	67.80	61.10	55.60	50.20	44.80
$540	$560	119.60	111.50	103.40	95.30	87.30	79.60	72.80	66.10	59.60	54.20	48.80
$560	$580	125.60	117.50	109.40	101.30	93.30	85.20	77.80	71.10	64.40	58.20	52.80
$580	$600	131.60	123.50	115.40	107.30	99.30	91.20	83.10	76.10	69.40	62.70	56.80
$600	$620	137.60	129.50	121.40	113.30	105.30	97.20	89.10	81.10	74.40	67.70	60.90
$620	$640	143.60	135.50	127.40	119.30	111.30	103.20	95.10	87.00	79.40	72.70	65.90
$640	$660	149.60	141.50	133.40	125.30	117.30	109.20	101.10	93.00	85.00	77.70	70.90
$660	$680	155.60	147.50	139.40	131.30	123.30	115.20	107.10	99.00	91.00	82.90	75.90
$680	$700	161.60	153.50	145.40	137.30	129.30	121.20	113.10	105.00	97.00	88.90	80.90
$700	$720	167.60	159.50	151.40	143.30	135.30	127.20	119.10	111.00	103.00	94.90	86.80
		30 percent o the excess over $720 plus—										
$720 and over		170.60	162.50	154.40	146.30	138.30	130.20	122.10	114.00	106.00	97.90	89.8

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—										
$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$8	$10	.20	0	0	0	0	0	0	0	0	0	0
$10	$12	.50	0	0	0	0	0	0	0	0	0	0
$12	$14	.70	0	0	0	0	0	0	0	0	0	0
$14	$16	1.00	0	0	0	0	0	0	0	0	0	0
$16	$18	1.30	0	0	0	0	0	0	0	0	0	0
$18	$20	1.60	0	0	0	0	0	0	0	0	0	0
$20	$22	1.90	0	0	0	0	0	0	0	0	0	0
$22	$24	2.10	0	0	0	0	0	0	0	0	0	0
$24	$26	2.40	0	0	0	0	0	0	0	0	0	0
$26	$28	2.70	0	0	0	0	0	0	0	0	0	0
$28	$30	3.00	0	0	0	0	0	0	0	0	0	0
$30	$32	3.30	0	0	0	0	0	0	0	0	0	0
$32	$34	3.50	0	0	0	0	0	0	0	0	0	0
$34	$36	3.80	.10	0	0	0	0	0	0	0	0	0
$36	$38	4.10	.30	0	0	0	0	0	0	0	0	0
$38	$40	4.40	.60	0	0	0	0	0	0	0	0	0
$40	$42	4.70	.90	0	0	0	0	0	0	0	0	0
$42	$44	4.90	1.20	0	0	0	0	0	0	0	0	0
$44	$46	5.20	1.50	0	0	0	0	0	0	0	0	0
$46	$48	5.50	1.70	0	0	0	0	0	0	0	0	0
$48	$50	5.80	2.00	0	0	0	0	0	0	0	0	0

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

And the wages are— At least	But less than	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$50	$52	$6.10	$2.30	$0	$0	$0	$0	$0	$0	$0	$0	$0
$52	$54	6.40	2.60	0	0	0	0	0	0	0	0	0
$54	$56	6.70	2.90	0	0	0	0	0	0	0	0	0
$56	$58	7.00	3.10	0	0	0	0	0	0	0	0	0
$58	$60	7.30	3.40	0	0	0	0	0	0	0	0	0
$60	$62	7.60	3.70	0	0	0	0	0	0	0	0	0
$62	$64	7.90	4.00	.20	0	0	0	0	0	0	0	0
$64	$66	8.20	4.30	.50	0	0	0	0	0	0	0	0
$66	$68	8.50	4.50	.80	0	0	0	0	0	0	0	0
$68	$70	8.80	4.80	1.00	0	0	0	0	0	0	0	0
$70	$72	9.10	5.10	1.30	0	0	0	0	0	0	0	0
$72	$74	9.40	5.40	1.60	0	0	0	0	0	0	0	0
$74	$76	9.70	5.70	1.90	0	0	0	0	0	0	0	0
$76	$78	10.00	6.00	2.20	0	0	0	0	0	0	0	0
$78	$80	10.30	6.30	2.40	0	0	0	0	0	0	0	0
$80	$82	10.60	6.60	2.70	0	0	0	0	0	0	0	0
$82	$84	10.90	6.90	3.00	0	0	0	0	0	0	0	0
$84	$86	11.20	7.20	3.30	0	0	0	0	0	0	0	0
$86	$88	11.50	7.50	3.60	0	0	0	0	0	0	0	0
$88	$90	11.80	7.80	3.80	.10	0	0	0	0	0	0	0
$90	$92	12.10	8.10	4.10	.40	0	0	0	0	0	0	0
$92	$94	12.40	8.40	4.40	.60	0	0	0	0	0	0	0
$94	$96	12.70	8.70	4.70	.90	0	0	0	0	0	0	0
$96	$98	13.00	9.00	5.00	1.20	0	0	0	0	0	0	0
$98	$100	13.30	9.30	5.20	1.50	0	0	0	0	0	0	0
$100	$102	13.60	9.60	5.50	1.80	0	0	0	0	0	0	0
$102	$104	13.90	9.90	5.80	2.00	0	0	0	0	0	0	0
$104	$106	14.20	10.20	6.10	2.30	0	0	0	0	0	0	0
$106	$108	14.50	10.50	6.40	2.60	0	0	0	0	0	0	0
$108	$110	14.80	10.80	6.70	2.90	0	0	0	0	0	0	0
$110	$112	15.10	11.10	7.00	3.20	0	0	0	0	0	0	0
$112	$114	15.40	11.40	7.30	3.40	0	0	0	0	0	0	0
$114	$116	15.70	11.70	7.60	3.70	0	0	0	0	0	0	0
$116	$118	16.00	12.00	7.90	4.00	.20	0	0	0	0	0	0
$118	$120	16.30	12.30	8.20	4.30	.50	0	0	0	0	0	0
$120	$124	16.80	12.70	8.70	4.70	.90	0	0	0	0	0	0
$124	$128	17.40	13.30	9.30	5.30	1.50	0	0	0	0	0	0
$128	$132	18.00	13.90	9.90	5.80	2.00	0	0	0	0	0	0
$132	$136	18.60	14.50	10.50	6.40	2.60	0	0	0	0	0	0
$136	$140	19.20	15.10	11.10	7.00	3.20	0	0	0	0	0	0
$140	$144	19.80	15.70	11.70	7.60	3.70	0	0	0	0	0	0
$144	$148	20.40	16.30	12.30	8.20	4.30	.50	0	0	0	0	0
$148	$152	21.00	16.90	12.99	8.80	4.80	1.10	0	0	0	0	0
$152	$156	21.60	17.50	13.50	9.40	5.40	1.60	0	0	0	0	0
$156	$160	22.20	18.10	14.10	10.00	6.00	2.20	0	0	0	0	0
$160	$164	22.80	18.70	14.70	10.60	6.60	2.80	0	0	0	0	0
$164	$168	23.40	19.30	15.30	11.20	7.20	3.30	0	0	0	0	0
$168	$172	24.00	19.90	15.90	11.80	7.80	3.90	.10	0	0	0	0
$172	$176	24.70	20.50	16.50	12.40	8.40	4.40	.70	0	0	0	0
$176	$180	25.30	21.10	17.10	13.00	9.00	5.00	1.20	0	0	0	0
$180	$184	26.00	21.70	17.70	13.60	9.60	5.60	1.80	0	0	0	0
$184	$188	26.70	22.30	18.30	14.20	10.20	6.20	2.30	0	0	0	0
$188	$192	27.40	22.90	18.90	14.80	10.80	6.80	2.90	0	0	0	0
$192	$196	28.10	23.50	19.50	15.40	11.40	7.40	3.50	0	0	0	0
$196	$200	28.70	24.20	20.10	16.00	12.00	8.00	4.00	.30	0	0	0
$200	$210	29.90	25.40	21.10	17.10	13.10	9.00	5.00	1.20	0	0	0
$210	$220	31.60	27.10	22.60	18.60	14.60	10.50	6.50	2.60	0	0	0
$220	$230	33.30	28.80	24.20	20.10	16.10	12.00	8.00	4.00	.30	0	0
$230	$240	35.00	30.50	25.90	21.60	17.60	13.50	9.50	5.40	1.70	0	0
$240	$250	38.70	32.20	27.60	23.10	19.10	15.00	11.00	6.90	3.10	0	0
$250	$260	38.40	33.90	29.30	24.70	20.60	16.50	12.50	8.40	4.50	.70	0
$260	$270	40.10	35.60	31.00	26.40	22.10	18.00	14.00	9.90	5.90	2.10	0
$270	$280	41.80	37.30	32.70	28.10	23.60	19.50	15.50	11.40	7.40	3.50	0
$280	$290	43.50	39.00	34.40	29.80	25.20	21.00	17.00	12.90	8.90	4.90	1.10
$290	$300	45.20	40.70	36.10	31.50	26.90	22.50	18.50	14.40	10.40	6.40	2.50
$300	$320	47.80	43.20	38.60	34.00	29.50	24.90	20.70	16.70	12.70	8.60	4.60
$320	$340	51.20	46.60	42.00	37.40	32.90	28.30	23.70	19.70	15.70	11.60	7.60
$340	$360	54.90	50.00	45.40	40.80	36.30	31.70	27.10	22.70	18.70	14.60	10.60
$360	$380	58.90	53.50	48.80	44.20	39.70	35.10	30.50	25.90	21.70	17.60	13.60
$380	$400	62.90	57.50	52.20	47.60	43.10	38.50	33.90	29.30	24.80	20.60	16.60
$400	$420	66.90	61.50	56.20	51.00	46.50	41.90	37.30	32.70	28.20	23.60	19.60
$420	$440	70.90	65.50	60.20	54.80	49.90	45.30	40.70	36.10	31.60	27.00	22.60

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

And the wages are— At lease	But less than	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$440	$460	$74.90	$69.50	$64.20	$58.80	$53.40	$48.70	$44.10	$39.50	$35.00	$30.40	$25.80
$460	$480	78.90	73.50	68.20	62.80	57.40	52.10	47.50	42.90	38.40	33.80	29.20
$480	$500	82.90	77.50	72.20	66.80	61.40	56.00	50.90	46.30	41.80	37.20	32.60
$500	$520	86.90	81.50	76.20	70.80	65.40	60.00	54.60	49.70	45.20	40.60	36.00
$520	$540	90.90	85.50	80.20	74.80	69.40	64.00	58.60	53.20	48.60	44.00	39.40
$540	$560	94.90	89.50	84.20	78.80	73.40	68.00	62.60	57.20	52.00	47.40	42.80
$560	$580	98.90	93.50	88.20	82.80	77.40	72.00	66.60	61.20	55.80	50.80	46.20
$580	$600	102.90	97.50	92.20	86.80	81.40	76.00	70.60	65.20	59.80	54.50	49.60
$600	$620	106.90	101.50	96.20	90.80	85.40	80.00	74.60	69.20	63.80	58.50	53.10
$620	$640	110.90	105.50	100.20	94.80	89.40	84.00	78.60	73.20	67.80	62.50	57.10
$640	$660	114.90	109.50	104.20	98.80	93.40	88.00	82.60	77.20	71.80	66.50	61.10
$660	$680	118.90	113.50	108.20	102.80	97.40	92.00	86.60	81.20	75.80	70.50	65.10
$680	$700	123.40	117.50	112.20	106.80	101.40	96.00	90.60	85.20	79.80	74.50	69.10
$700	$720	128.40	121.70	116.20	110.80	105.40	100.00	94.60	89.20	83.80	78.50	73.10
$720	$740	133.40	126.70	120.20	114.80	109.40	104.00	98.60	93.20	87.80	82.50	77.10
$740	$760	138.40	131.70	124.90	118.80	113.40	108.00	102.60	97.20	91.80	86.50	81.10
$760	$780	143.40	136.70	129.90	123.20	117.40	112.00	106.60	101.20	95.80	90.50	85.10
$780	$800	148.40	141.70	134.90	128.20	121.50	116.00	110.60	105.20	99.80	94.50	89.10
$800	$820	153.40	146.70	139.90	133.20	126.50	120.00	114.60	109.20	103.80	98.50	93.10
$820	$840	158.40	151.70	144.90	138.20	131.50	124.70	118.60	113.20	107.80	102.50	97.10
$840	$860	163.60	156.70	149.09	143.20	136.50	129.70	123.00	117.20	111.80	106.50	101.10
$860	$880	169.60	161.70	154.90	148.20	141.50	134.70	128.00	121.30	115.80	110.50	105.10
$880	$900	175.60	167.50	159.90	153.20	146.50	139.70	133.00	126.30	119.80	114.50	109.10
$900	$920	181.60	173.50	165.40	158.20	151.50	144.70	138.00	131.30	124.50	118.50	113.10
$920	$940	187.60	179.50	171.40	163.30	156.50	149.70	143.00	136.30	129.50	122.80	117.10
$940	$960	193.60	185.50	177.40	169.30	161.50	154.70	148.00	141.30	134.50	127.80	121.10
$960	$980	199.60	191.50	183.40	175.30	167.30	159.70	153.00	146.30	139.50	132.80	126.10
$980	$1,000	205.60	197.50	189.40	181.30	173.30	165.20	158.00	151.30	144.50	137.80	131.10
$1,000	$1,020	211.60	203.50	195.40	187.30	179.30	171.20	163.10	156.30	149.50	142.80	136.10
$1,020	$1,040	217.60	209.50	201.40	193.30	185.30	177.20	169.10	161.30	154.50	147.80	141.10
$1,040	$1,060	223.60	215.50	207.40	199.30	191.30	183.20	175.10	167.00	159.50	152.80	146.10
$1,060	$1,080	229.60	221.50	213.40	205.30	197.30	189.20	181.10	173.00	165.00	157.80	151.10
$1,080	$1,100	235.60	227.50	219.40	211.30	203.30	195.20	187.10	179.00	171.00	162.90	156.10
$1,100	$1,120	241.60	233.50	225.40	217.30	209.30	201.20	193.10	185.00	177.00	168.90	161.10
$1,120	$1,140	247.60	239.50	231.40	223.30	215.30	207.20	199.10	191.00	183.00	174.90	166.80
		30 percent of the excess over $1,140 plus—										
$1,140 and over		250.60	242.50	234.40	226.30	218.30	210.20	202.10	194.00	186.00	177.90	169.80

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

And the wages are— At least	But less than	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$8	$10	.10	0	0	0	0	0	0	0	0	0	0
$10	$12	.40	0	0	0	0	0	0	0	0	0	0
$12	$14	.70	0	0	0	0	0	0	0	0	0	0
$14	$16	.90	0	0	0	0	0	0	0	0	0	0
$16	$18	1.20	0	0	0	0	0	0	0	0	0	0
$18	$20	1.50	0	0	0	0	0	0	0	0	0	0
$20	$22	1.80	0	0	0	0	0	0	0	0	0	0
$22	$24	2.10	0	0	0	0	0	0	0	0	0	0
$24	$26	2.30	0	0	0	0	0	0	0	0	0	0
$26	$28	2.60	0	0	0	0	0	0	0	0	0	0
$28	$30	2.90	0	0	0	0	0	0	0	0	0	0
$30	$32	3.20	0	0	0	0	0	0	0	0	0	0
$32	$34	3.50	0	0	0	0	0	0	0	0	0	0
$34	$36	3.80	0	0	0	0	0	0	0	0	0	0
$36	$38	4.10	0	0	0	0	0	0	0	0	0	0
$38	$40	4.40	.20	0	0	0	0	0	0	0	0	0
$40	$42	4.70	.50	0	0	0	0	0	0	0	0	0
$42	$44	5.00	.80	0	0	0	0	0	0	0	0	0

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

And the wages are— At least	But less than	And the number of withholding exemptions claimed is— 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	6.60	2.20	0	0	0	0	0	0	0	0	0
$54	$56	6.90	2.50	0	0	0	0	0	0	0	0	0
$56	$58	7.20	2.70	0	0	0	0	0	0	0	0	0
$58	$60	7.60	3.00	0	0	0	0	0	0	0	0	0
$60	$62	7.90	3.30	0	0	0	0	0	0	0	0	0
$62	$64	8.30	3.60	0	0	0	0	0	0	0	0	0
$64	$66	8.60	3.90	0	0	0	0	0	0	0	0	0
$66	$68	8.90	4.20	0	0	0	0	0	0	0	0	0
$68	$70	9.30	4.50	.30	0	0	0	0	0	0	0	0
$70	$72	9.60	4.80	.60	0	0	0	0	0	0	0	0
$72	$74	10.00	5.10	.90	0	0	0	0	0	0	0	0
$74	$76	10.30	5.40	1.20	0	0	0	0	0	0	0	0
$76	$78	10.60	5.70	1.40	0	0	0	0	0	0	0	0
$78	$80	11.00	6.00	1.70	0	0	0	0	0	0	0	0
$80	$82	11.30	6.40	2.00	0	0	0	0	0	0	0	0
$82	$84	11.70	6.70	2.30	0	0	0	0	0	0	0	0
$84	$86	12.00	7.00	2.60	0	0	0	0	0	0	0	0
$86	$88	12.30	7.40	2.80	0	0	0	0	0	0	0	0
$88	$90	12.70	7.70	3.10	0	0	0	0	0	0	0	0
$90	$92	13.00	8.10	3.40	0	0	0	0	0	0	0	0
$92	$94	13.40	8.40	3.70	0	0	0	0	0	0	0	0
$94	$96	13.70	8.70	4.00	0	0	0	0	0	0	0	0
$96	$98	14.00	9.10	4.30	.20	0	0	0	0	0	0	0
$98	$100	14.40	9.40	4.60	.40	0	0	0	0	0	0	0
$100	$102	14.70	9.80	4.90	.70	0	0	0	0	0	0	0
$102	$104	15.10	10.10	5.20	1.00	0	0	0	0	0	0	0
$104	$106	15.40	10.40	5.50	1.30	0	0	0	0	0	0	0
$106	$108	15.70	10.80	5.80	1.60	0	0	0	0	0	0	0
$108	$110	16.10	11.10	6.20	1.80	0	0	0	0	0	0	0
$110	$112	16.40	11.50	6.50	2.10	0	0	0	0	0	0	0
$112	$114	16.80	11.80	6.80	2.40	0	0	0	0	0	0	0
$114	$116	17.10	12.10	7.20	2.70	0	0	0	0	0	0	0
$116	$118	17.40	12.50	7.50	3.00	0	0	0	0	0	0	0
$118	$120	17.80	12.80	7.90	3.30	0	0	0	0	0	0	0
$120	$124	18.30	13.30	8.40	3.70	0	0	0	0	0	0	0
$124	$128	19.00	14.00	9.00	4.30	.10	0	0	0	0	0	0
$128	$132	19.60	14.70	9.70	4.90	.70	0	0	0	0	0	0
$132	$136	20.30	15.40	10.40	5.50	1.30	0	0	0	0	0	0
$136	$140	21.00	16.00	11.10	6.10	1.80	0	0	0	0	0	0
$140	$144	21.70	16.70	11.80	6.80	2.40	0	0	0	0	0	0
$144	$148	22.40	17.40	12.40	7.50	2.90	0	0	0	0	0	0
$148	$152	23.00	18.10	13.10	8.20	3.50	0	0	0	0	0	0
$152	$156	23.70	18.80	13.80	8.80	4.10	0	0	0	0	0	0
$156	$160	24.40	19.40	14.50	9.50	4.70	.50	0	0	0	0	0
$160	$164	25.10	20.10	15.20	10.20	5.30	1.10	0	0	0	0	0
$164	$168	25.80	20.80	15.80	10.90	5.90	1.70	0	0	0	0	0
$168	$172	26.40	21.50	16.50	11.60	6.60	2.20	0	0	0	0	0
$172	$176	27.10	22.20	17.20	12.20	7.30	2.80	0	0	0	0	0
$176	$180	27.80	22.80	17.90	12.90	8.00	3.40	0	0	0	0	0
$180	$184	28.50	23.50	18.60	13.60	8.60	4.00	0	0	0	0	0
$184	$188	29.20	24.20	19.20	14.30	9.30	4.60	.40	0	0	0	0
$188	$192	30.00	24.90	19.90	15.00	10.00	5.20	.90	0	0	0	0
$192	$196	30.80	25.60	20.60	15.60	10.70	5.80	1.50	0	0	0	0
$196	$200	31.60	26.20	21.30	16.30	11.40	6.40	2.10	0	0	0	0
$200	$210	33.00	27.40	22.50	17.50	12.60	7.60	3.00	0	0	0	0
$210	$220	35.00	29.20	24.20	19.20	14.30	9.30	4.50	.40	0	0	0
$220	$230	37.00	31.20	25.90	20.90	16.00	11.00	6.00	1.80	0	0	0
$230	$240	39.00	33.20	27.60	22.60	17.70	12.70	7.70	3.20	0	0	0
$240	$250	41.00	35.20	29.40	24.30	19.40	14.40	9.40	4.70	.50	0	0
$250	$260	43.00	37.20	31.40	26.00	21.10	16.10	11.10	6.20	1.90	0	0
$260	$270	45.00	39.20	33.40	27.70	22.80	17.80	12.80	7.90	3.30	0	0
$270	$280	47.00	41.20	35.40	29.50	24.50	19.50	14.50	9.60	4.80	.60	0
$280	$290	49.00	43.20	37.40	31.50	26.20	21.20	16.20	11.30	6.30	2.00	0
$290	$300	51.00	45.20	39.40	33.50	27.90	22.90	17.90	13.00	8.00	3.40	0
$300	$320	54.00	48.20	42.40	36.50	30.70	25.50	20.50	15.50	10.60	5.70	1.40
$320	$340	58.00	52.20	46.40	40.50	34.70	28.90	23.90	18.90	14.00	9.00	4.30
$340	$360	62.00	56.20	50.40	44.50	38.70	32.90	27.30	22.30	17.40	12.40	7.50
$360	$380	66.20	60.20	54.40	48.50	42.70	36.90	31.00	25.70	20.80	15.80	10.90

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

And the wages are— At least	But less than	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$380	$400	71.20	64.20	58.40	52.50	46.70	40.90	35.00	29.20	24.20	19.20	14.30
$400	$420	76.20	68.90	62.40	56.50	50.70	44.90	39.00	33.20	27.60	22.60	17.70
$420	$440	81.20	73.90	66.60	60.50	54.70	48.90	43.00	37.20	31.40	26.00	21.10
$440	$460	86.20	78.90	71.60	64.50	58.70	52.90	47.00	41.20	35.40	29.50	24.50
$460	$480	91.80	83.90	76.60	69.30	62.70	56.90	51.00	45.20	39.40	33.50	27.90
$480	$500	97.80	89.00	81.60	74.30	67.00	60.90	55.00	49.20	43.40	37.50	31.70
$500	$520	103.80	95.00	86.60	79.30	72.00	64.90	59.00	53.20	47.40	41.50	35.70
$520	$540	109.80	101.00	92.30	84.30	77.00	69.80	63.00	57.20	51.40	45.50	39.70
$540	$560	115.80	107.00	98.30	89.50	82.00	74.80	67.50	61.20	55.40	49.50	43.70
$560	$580	121.80	113.00	104.30	95.50	87.00	79.80	72.50	65.20	59.40	53.50	47.70
$580	$600	127.80	119.00	110.30	101.50	92.80	84.80	77.50	70.20	63.40	57.50	51.70
$600	$620	133.80	125.00	116.30	107.50	98.80	90.00	82.50	75.20	67.90	61.50	55.70
$620	$640	139.80	131.00	122.30	113.50	104.80	96.00	87.50	80.20	72.90	65.60	59.70
$640	$660	145.80	137.00	128.30	119.50	110.80	102.00	93.30	85.20	77.90	70.60	63.70
$660	$680	151.80	143.00	134.30	125.50	116.80	108.00	99.30	90.50	82.90	75.60	68.30
$680	$700	157.80	149.00	140.30	131.50	122.80	114.00	105.30	96.50	87.90	80.60	73.30
$700	$720	163.80	155.00	146.30	137.50	128.80	120.00	111.30	102.50	93.80	85.60	78.30
$720	$740	169.80	161.00	152.30	143.50	134.80	126.00	117.30	108.50	99.80	91.00	83.30
$740	$760	175.80	167.00	158.30	149.50	140.80	132.00	123.30	114.50	105.80	97.00	88.30
		30 percent of the excess over $760 plus—										
$760 and over		178.80	170.00	161.30	152.50	143.80	135.00	126.30	117.50	108.80	100.00	91.30

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

And the wages are— At least	But less than	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$8	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$8	$10	.10	0	0	0	0	0	0	0	0	0	0
$10	$12	.40	0	0	0	0	0	0	0	0	0	0
$12	$14	.70	0	0	0	0	0	0	0	0	0	0
$14	$16	.90	0	0	0	0	0	0	0	0	0	0
$16	$18	1.20	0	0	0	0	0	0	0	0	0	0
$18	$20	1.50	0	0	0	0	0	0	0	0	0	0
$20	$22	1.80	0	0	0	0	0	0	0	0	0	0
$22	$24	2.10	0	0	0	0	0	0	0	0	0	0
$24	$26	2.30	0	0	0	0	0	0	0	0	0	0
$26	$28	2.60	0	0	0	0	0	0	0	0	0	0
$28	$30	2.90	0	0	0	0	0	0	0	0	0	0
$30	$32	3.20	0	0	0	0	0	0	0	0	0	0
$32	$34	3.50	0	0	0	0	0	0	0	0	0	0
$34	$36	3.70	0	0	0	0	0	0	0	0	0	0
$36	$38	4.00	0	0	0	0	0	0	0	0	0	0
$38	$40	4.30	.20	0	0	0	0	0	0	0	0	0
$40	$42	4.60	.50	0	0	0	0	0	0	0	0	0
$42	$44	4.90	.80	0	0	0	0	0	0	0	0	0
$44	$46	5.10	1.10	0	0	0	0	0	0	0	0	0
$46	$48	5.40	1.30	0	0	0	0	0	0	0	0	0
$48	$50	5.70	1.60	0	0	0	0	0	0	0	0	0
$50	$52	6.00	1.90	0	0	0	0	0	0	0	0	0
$52	$54	6.30	2.20	0	0	0	0	0	0	0	0	0
$54	$56	6.60	2.50	0	0	0	0	0	0	0	0	0
$56	$58	6.90	2.70	0	0	0	0	0	0	0	0	0
$58	$60	7.20	3.00	0	0	0	0	0	0	0	0	0
$60	$62	7.50	3.30	0	0	0	0	0	0	0	0	0
$62	$64	7.80	3.60	0	0	0	0	0	0	0	0	0
$64	$66	8.10	3.90	0	0	0	0	0	0	0	0	0
$66	$68	8.40	4.10	0	0	0	0	0	0	0	0	0
$68	$70	8.70	4.40	.30	0	0	0	0	0	0	0	0
$70	$72	9.00	4.70	.60	0	0	0	0	0	0	0	0
$72	$74	9.30	5.00	0.90	0	0	0	0	0	0	0	0
$74	$76	9.60	5.30	1.20	0	0	0	0	0	0	0	0

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

And the wages are— At least—	But less than—	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$76	$78	$9.90	$5.50	$1.40	$0	$0	$0	$0	$0	$0	$0	$0
$78	$80	10.20	5.80	1.70	0	0	0	0	0	0	0	0
$80	$82	10.50	6.10	2.00	0	0	0	0	0	0	0	0
$82	$84	10.80	6.40	2.30	0	0	0	0	0	0	0	0
$84	$86	11.10	6.70	2.60	0	0	0	0	0	0	0	0
$86	$88	11.40	7.00	2.80	0	0	0	0	0	0	0	0
$88	$90	11.70	7.30	3.10	0	0	0	0	0	0	0	0
$90	$92	12.00	7.60	3.40	0	0	0	0	0	0	0	0
$92	$94	12.30	7.90	3.70	0	0	0	0	0	0	0	0
$94	$96	12.60	8.20	4.00	0	0	0	0	0	0	0	0
$96	$98	12.90	8.50	4.20	.20	0	0	0	0	0	0	0
$98	$100	13.20	8.80	4.50	.40	0	0	0	0	0	0	0
$100	$102	13.50	9.10	4.80	.70	0	0	0	0	0	0	0
$102	$104	13.80	9.40	5.10	1.00	0	0	0	0	0	0	0
$104	$106	14.10	9.70	5.40	1.30	0	0	0	0	0	0	0
$106	$108	14.40	10.00	5.60	1.60	0	0	0	0	0	0	0
$108	$110	14.70	10.30	5.90	1.80	0	0	0	0	0	0	0
$110	$112	15.00	10.60	6.20	2.10	0	0	0	0	0	0	0
$112	$114	15.30	10.90	6.50	2.40	0	0	0	0	0	0	0
$114	$116	15.60	11.20	6.80	2.70	0	0	0	0	0	0	0
$116	$118	15.90	11.50	7.10	3.00	0	0	0	0	0	0	0
$118	$120	16.20	11.80	7.40	3.20	0	0	0	0	0	0	0
$120	$124	16.60	12.30	7.90	3.70	0	0	0	0	0	0	0
$124	$128	17.20	12.90	8.50	4.20	.10	0	0	0	0	0	0
$128	$132	17.80	13.50	9.10	4.80	.70	0	0	0	0	0	0
$132	$136	18.40	14.10	9.70	5.30	1.30	0	0	0	0	0	0
$136	$140	19.00	14.70	10.30	5.90	1.80	0	0	0	0	0	0
$140	$144	19.60	15.30	10.90	6.50	2.40	0	0	0	0	0	0
$144	$148	20.20	15.90	11.50	7.10	2.90	0	0	0	0	0	0
$148	$152	20.80	16.50	12.10	7.70	3.50	0	0	0	0	0	0
$152	$156	21.40	17.10	12.70	8.30	4.10	0	0	0	0	0	0
$156	$160	22.00	17.70	13.30	8.00	4.60	.50	0	0	0	0	0
$160	$164	22.60	18.30	13.90	9.50	5.20	1.10	0	0	0	0	0
$164	$168	23.20	18.90	14.50	10.10	5.70	1.70	0	0	0	0	0
$168	$172	23.80	19.50	15.10	10.70	6.30	2.20	0	0	0	0	0
$172	$176	24.40	20.10	15.70	11.30	6.90	2.80	0	0	0	0	0
$176	$180	25.00	20.70	16.30	11.90	7.50	3.30	0	0	0	0	0
$180	$184	25.60	21.30	16.90	12.50	8.10	3.90	0	0	0	0	0
$184	$188	26.30	21.90	17.50	13.10	8.70	4.50	.40	0	0	0	0
$188	$192	27.00	22.50	18.10	13.70	9.30	5.00	.90	0	0	0	0
$192	$196	27.60	23.10	18.70	14.30	9.90	5.60	1.50	0	0	0	0
$196	$200	28.30	23.70	19.30	14.99	10.50	6.20	2.10	0	0	0	0
$200	$210	29.50	24.70	20.30	16.00	11.60	7.20	3.00	0	0	0	0
$210	$220	31.20	26.30	21.80	17.50	13.10	8.70	4.40	.40	0	0	0
$220	$230	32.90	28.00	23.30	19.00	14.60	10.20	5.80	1.80	0	0	0
$230	$240	34.60	29.70	24.80	20.50	16.10	11.70	7.30	3.20	0	0	0
$240	$250	36.30	31.40	26.40	22.00	17.60	13.20	8.80	4.60	.50	0	0
$250	$260	38.00	33.10	28.10	23.50	19.10	14.70	10.30	6.00	1.90	0	0
$260	$270	39.70	34.80	29.80	25.00	20.60	16.20	11.80	7.50	3.30	0	0
$270	$280	41.40	36.50	31.50	26.50	22.10	17.70	13.30	9.00	4.70	.60	0
$280	$290	43.10	38.20	33.20	28.20	23.60	19.20	14.80	10.50	6.10	2.00	0
$290	$300	44.80	39.90	34.90	29.90	25.10	20.70	16.30	12.00	7.60	3.40	0
$300	$320	47.40	42.40	37.50	32.50	27.50	23.00	18.60	14.20	9.80	5.50	1.40
$320	$340	50.80	45.80	40.90	35.90	30.90	26.00	21.60	17.20	12.80	8.50	4.20
$340	$360	54.20	49.20	44.30	39.30	34.30	29.40	24.60	20.20	15.80	11.50	7.10
$360	$380	57.70	52.60	47.70	42.70	37.70	32.80	27.80	23.20	18.80	14.50	10.10
$380	$400	61.70	56.00	51.10	46.10	41.10	36.20	31.20	26.30	21.80	17.50	13.10
$400	$420	65.70	59.80	54.50	49.50	44.50	36.90	34.60	29.70	24.80	20.50	16.10
$420	$440	69.70	63.80	58.00	52.90	47.90	43.00	38.00	33.10	28.10	23.50	19.10
$440	$460	73.70	67.80	62.00	56.30	51.30	46.40	41.40	36.50	31.50	26.50	22.10
$460	$480	77.70	71.80	66.00	60.20	54.70	49.80	44.80	39.90	34.90	29.90	25.10
$480	$500	81.70	75.80	70.00	64.20	58.30	53.20	48.20	43.30	38.30	33.30	28.40
$500	$520	85.70	79.80	74.00	68.20	62.30	56.60	51.60	46.70	41.70	38.70	31.80
$520	$540	89.70	83.80	78.00	72.20	66.30	60.50	55.00	50.10	45.10	40.10	35.20
$540	$560	93.70	87.80	82.00	76.20	70.30	64.50	58.70	53.50	48.50	43.50	36.80
$560	$580	97.70	91.80	86.00	80.20	74.30	68.50	62.70	59.60	51.90	46.90	42.00
$580	$600	101.70	95.80	90.00	84.20	78.30	72.50	66.70	60.80	55.30	50.30	45.40
$600	$620	105.70	99.80	94.00	88.20	92.30	76.50	70.70	64.80	59.00	53.70	48.80
$620	$640	109.70	103.80	98.00	92.20	86.30	80.50	74.70	68.80	63.00	57.20	52.20
$640	$660	113.70	107.80	102.00	96.20	90.30	84.50	78.70	72.80	67.00	61.20	55.60
$660	$680	117.70	111.80	106.00	100.20	94.30	88.50	82.70	76.80	71.00	65.20	59.30
$680	$700	121.70	115.80	110.00	104.20	98.30	92.50	86.70	80.80	75.00	69.20	63.30

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

And the wages are— At least—	But less than—	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$700	$720	$125.70	$119.80	$114.00	$108.20	$102.30	$96.50	$90.70	$84.80	$79.00	$73.20	$67.30
$720	$740	129.70	123.80	118.00	112.20	106.30	100.50	94.70	88.80	83.00	77.20	71.30
$740	$760	134.30	127.80	122.00	116.20	110.30	104.50	98.70	92.80	87.00	81.20	75.30
$760	$780	139.30	132.00	126.00	120.20	114.30	108.50	102.70	96.80	91.00	85.20	79.30
$780	$800	144.30	137.00	130.00	124.20	118.30	112.50	106.70	100.80	95.00	89.20	83.30
$800	$820	149.30	142.00	134.70	128.20	122.30	116.50	110.70	104.80	99.00	93.20	87.30
$820	$840	154.30	147.00	139.70	132.40	126.30	120.50	114.70	108.80	103.00	97.20	91.30
$840	$860	159.30	152.00	144.70	137.40	130.30	124.50	118.70	112.80	107.00	101.20	95.30
$860	$880	164.30	157.00	149.70	142.40	135.10	128.50	122.70	116.80	111.00	105.20	99.30
$880	$900	169.30	162.00	154.70	147.40	140.10	132.80	126.70	120.80	115.00	109.20	103.30
$900	$920	174.30	167.00	159.70	152.40	145.10	137.80	130.70	124.80	119.00	113.20	107.30
$920	$940	180.00	172.00	164.70	157.40	150.10	142.80	135.50	128.80	123.00	117.20	111.30
$940	$960	186.00	177.20	169.70	162.40	155.10	147.80	140.50	133.30	127.00	121.20	115.30
$960	$980	192.00	183.20	174.70	167.40	160.10	152.80	145.50	138.30	131.00	125.20	119.30
$980	$1,000	198.00	189.20	180.50	172.40	165.10	157.80	150.50	143.30	136.00	129.20	123.30
$1,000	$1,020	204.00	195.20	186.50	177.70	170.10	162.80	155.50	148.30	141.00	133.70	127.30
$1,020	$1,040	210.00	201.20	192.50	183.70	175.10	167.80	160.50	153.30	146.00	138.70	131.40
$1,040	$1,060	216.00	207.20	198.50	189.70	181.00	172.80	165.50	158.30	151.00	143.70	136.40
$1,060	$1,080	222.00	213.20	204.50	195.70	187.00	178.20	170.50	163.30	156.00	148.70	141.40
$1,080	$1,100	228.00	219.20	210.50	201.70	193.00	184.20	175.50	168.30	161.00	153.70	146.40
$1,100	$1,120	234.00	225.20	216.50	207.70	199.00	190.20	181.50	173.30	166.00	158.70	151.40
$1,120	$1,140	240.00	231.20	222.50	213.70	205.00	196.20	187.50	178.70	171.00	163.70	156.40
$1,140	$1,160	246.00	237.20	228.50	219.70	211.00	202.20	193.50	184.70	176.00	168.70	161.40
$1,160	$1,180	252.00	243.20	234.50	225.70	217.00	208.20	199.50	190.70	182.00	173.70	166.40
$1,180	$1,200	258.00	249.20	240.50	231.70	223.00	214.20	205.50	196.70	188.00	179.20	171.40
$1,200	$1,220	264.00	255.20	246.50	237.70	229.00	220.20	211.50	202.70	194.00	185.20	176.50
		30 percent of the excess over $1,220 plus—										
$1,220 and over		267.00	258.20	249.50	240.70	232.00	223.20	214.50	205.70	197.00	188.20	179.50

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

And the wages are— At least—	But less than—	And the number of withholding exemptions claimed is— 0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$16	$20	.20	0	0	0	0	0	0	0	0	0	0
$20	$24	.70	0	0	0	0	0	0	0	0	0	0
$24	$28	1.30	0	0	0	0	0	0	0	0	0	0
$28	$32	1.90	0	0	0	0	0	0	0	0	0	0
$32	$36	2.40	0	0	0	0	0	0	0	0	0	0
$36	$40	3.00	0	0	0	0	0	0	0	0	0	0
$40	$44	3.50	0	0	0	0	0	0	0	0	0	0
$44	$48	4.10	0	0	0	0	0	0	0	0	0	0
$48	$52	4.70	0	0	0	0	0	0	0	0	0	0
$52	$56	5.20	0	0	0	0	0	0	0	0	0	0
$56	$60	5.80	0	0	0	0	0	0	0	0	0	0
$60	$64	6.40	0	0	0	0	0	0	0	0	0	0
$64	$68	7.00	0	0	0	0	0	0	0	0	0	0
$68	$72	7.60	0	0	0	0	0	0	0	0	0	0
$72	$76	8.20	0	0	0	0	0	0	0	0	0	0
$76	$80	8.80	.40	0	0	0	0	0	0	0	0	0
$80	$84	9.40	1.00	0	0	0	0	0	0	0	0	0
$84	$88	10.00	1.50	0	0	0	0	0	0	0	0	0
$88	$92	10.60	2.10	0	0	0	0	0	0	0	0	0
$92	$96	11.20	2.70	0	0	0	0	0	0	0	0	0
$96	$100	11.80	3.20	0	0	0	0	0	0	0	0	0
$100	$104	12.40	3.80	0	0	0	0	0	0	0	0	0
$104	$108	13.10	4.30	0	0	0	0	0	0	0	0	0
$108	$112	13.80	4.90	0	0	0	0	0	0	0	0	0
$112	$116	14.50	5.50	0	0	0	0	0	0	0	0	0
$116	$120	15.10	6.00	0	0	0	0	0	0	0	0	0
$120	$124	15.80	6.60	0	0	0	0	0	0	0	0	0

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	9	10 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	$0
$128	$132	17.20	7.80	0	0	0	0	0	0	0	0	0
$132	$136	17.90	8.40	.10	0	0	0	0	0	0	0	0
$136	$140	18.50	9.00	.70	0	0	0	0	0	0	0	0
$140	$144	19.20	9.60	1.20	0	0	0	0	0	0	0	0
$144	$148	19.90	10.20	1.80	0	0	0	0	0	0	0	0
$148	$152	20.60	10.80	2.30	0	0	0	0	0	0	0	0
$152	$156	21.30	11.40	2.90	0	0	0	0	0	0	0	0
$156	$160	21.90	12.00	3.50	0	0	0	0	0	0	0	0
$160	$164	22.60	12.70	4.00	0	0	0	0	0	0	0	0
$164	$168	23.30	13.40	4.60	0	0	0	0	0	0	0	0
$168	$172	24.00	14.10	5.10	0	0	0	0	0	0	0	0
$172	$176	24.70	14.70	5.70	0	0	0	0	0	0	0	0
$176	$180	25.30	15.40	6.30	0	0	0	0	0	0	0	0
$180	$184	26.00	16.10	6.90	0	0	0	0	0	0	0	0
$184	$188	26.70	16.80	7.50	0	0	0	0	0	0	0	0
$188	$192	27.40	17.50	8.10	0	0	0	0	0	0	0	0
$192	$196	28.10	18.10	8.70	.30	0	0	0	0	0	0	0
$196	$200	28.70	18.80	9.30	.90	0	0	0	0	0	0	0
$200	$204	29.40	19.50	9.90	1.40	0	0	0	0	0	0	0
$204	$208	30.10	20.20	10.50	2.00	0	0	0	0	0	0	0
$208	$212	30.80	20.90	11.10	2.60	0	0	0	0	0	0	0
$212	$216	31.50	21.50	11.70	3.10	0	0	0	0	0	0	0
$216	$220	32.10	22.20	12.30	3.70	0	0	0	0	0	0	0
$220	$224	32.80	22.90	13.00	4.20	0	0	0	0	0	0	0
$224	$228	33.50	23.60	13.70	4.80	0	0	0	0	0	0	0
$228	$232	34.20	24.30	14.40	5.40	0	0	0	0	0	0	0
$232	$236	34.90	24.90	15.00	5.90	0	0	0	0	0	0	0
$236	$240	35.50	25.60	15.70	6.50	0	0	0	0	0	0	0
$240	$248	36.60	26.60	16.70	7.40	0	0	0	0	0	0	0
$248	$256	37.90	28.00	18.10	8.60	.30	0	0	0	0	0	0
$256	$264	39.30	29.40	19.50	9.80	1.40	0	0	0	0	0	0
$264	$272	40.60	30.70	20.80	11.00	2.50	0	0	0	0	0	0
$272	$280	42.00	32.10	22.20	12.30	3.60	0	0	0	0	0	0
$280	$288	43.40	33.40	23.50	13.60	4.80	0	0	0	0	0	0
$288	$296	44.70	34.80	24.90	15.00	5.90	0	0	0	0	0	0
$296	$304	46.10	36.20	26.30	16.30	7.10	0	0	0	0	0	0
$304	$312	47.40	37.50	27.60	17.70	8.30	0	0	0	0	0	0
$312	$320	48.80	38.90	29.00	19.10	9.50	1.10		0	0	0	0
$320	$328	50.20	40.20	30.30	20.40	10.70	2.20	0	0	0	0	0
$328	$336	51.50	41.60	31.70	21.80	11.90	3.30	0	0	0	0	0
$336	$344	52.90	43.00	33.10	23.10	13.20	4.40	0	0	0	0	0
$344	$352	54.20	44.30	34.40	24.50	14.60	5.60	0	0	0	0	0
$352	$360	55.60	45.70	35.80	25.90	15.90	6.70	0	0	0	0	0
$360	$368	57.00	47.00	37.10	27.20	17.30	7.90	0	0	0	0	0
$368	$376	58.50	48.40	38.50	28.60	18.70	9.10	.70	0	0	0	0
$376	$384	60.10	49.80	39.90	29.90	20.00	10.30	1.90	0		0	0
$384	$392	61.70	51.10	41.20	31.30	21.40	11.50	3.00	0	0	0	0
$392	$400	63.30	52.50	42.60	32.70	22.70	12.80	4.10	0	0	0	0
$400	$420	66.10	54.90	45.00	35.00	25.10	15.20	6.10	0	0	0	0
$420	$440	70.10	58.40	48.40	38.40	28.50	18.60	9.10	.70	0	0	0
$440	$460	74.10	62.40	51.80	41.80	31.90	22.00	12.10	3.50	0	0	0
$460	$480	78.10	66.40	55.20	45.20	35.30	25.40	15.50	6.30	0	0	0
$480	$500	82.10	70.40	58.80	48.60	38.70	28.80	18.90	9.30	.90	0	0
$500	$520	86.10	74.40	62.80	52.00	42.10	32.20	22.30	12.40	3.70	0	0
$520	$540	90.10	78.40	66.80	55.40	45.50	35.60	25.70	15.80	6.60	0	0
$540	$560	94.10	82.40	70.80	59.10	48.90	39.00	29.10	19.20	9.60	1.20	0
$560	$580	98.10	86.40	74.80	63.10	52.30	42.40	32.50	22.60	12.70	4.00	0
$580	$600	102.10	90.40	78.80	67.10	55.70	45.80	35.90	26.00	16.10	6.80	0
$600	$640	108.10	96.40	84.80	73.10	61.40	50.90	41.00	31.10	21.20	11.30	2.80
$640	$680	116.10	104.40	92.80	81.10	69.40	57.80	47.80	37.90	28.00	18.00	8.60
$680	$720	124.10	112.40	100.80	89.10	77.40	56.80	54.60	44.70	34.80	24.80	14.90
$720	$760	132.40	120.40	108.80	97.10	85.40	65.80	62.10	51.50	41.60	31.60	21.70
$760	$800	142.40	128.40	116.80	105.10	93.40	81.80	70.10	58.40	48.40	38.40	28.50
$800	$840	152.40	137.80	124.80	113.10	101.40	89.80	78.10	66.40	55.20	45.20	35.30
$840	$880	162.40	147.80	133.30	121.10	109.40	97.80	86.10	74.40	62.80	52.00	42.10
$880	$920	172.40	157.80	143.30	129.10	117.40	105.80	94.10	82.40	70.80	59.10	48.90
$920	$960	183.60	167.80	153.30	138.70	125.40	113.80	102.10	90.40	78.80	67.10	55.70
$960	$1,000	195.60	178.10	163.30	148.70	134.10	121.80	110.10	98.40	86.80	75.10	63.40
$1,000	$1,040	207.60	190.10	173.30	158.70	144.10	129.80	118.10	106.40	94.80	83.10	71.40
$1,040	$1,080	219.60	202.10	184.60	168.70	154.10	139.50	126.10	114.40	102.80	91.10	79.40
$1,080	$1,120	231.60	214.10	196.60	179.10	164.10	149.50	134.90	122.40	110.80	99.10	87.40

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	9	10 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	$107.10	$95.40
$1,160	$1,200	255.60	238.10	220.60	203.10	185.60	169.50	154.90	104.30	126.80	115.10	103.40
$1,200	$1,240	267.60	250.10	232.60	215.10	197.60	180.10	164.90	150.30	135.80	123.10	111.40
$1,240	$1,280	279.60	262.10	244.60	227.10	209.60	192.10	174.90	160.30	145.80	131.20	119.40
$1,280	$1,320	291.60	274.10	256.60	239.10	221.60	204.10	186.60	170.30	155.80	141.20	127.40
$1,320	$1,360	303.60	286.10	268.60	251.10	233.60	216.10	198.60	181.10	165.80	151.20	136.60
$1,360	$1,400	315.60	298.10	280.60	263.10	245.60	228.10	210.60	193.10	175.80	161.20	146.60
$1,400	$1,440	327.60	310.10	292.60	275.10	257.60	240.10	222.60	205.10	187.60	171.20	156.60
$1,440	$1,480	339.60	322.10	304.60	287.10	269.60	252.10	234.60	217.10	199.60	182.10	166.60
$1,480	$1,520	351.60	334.10	316.60	299.10	281.60	264.10	246.00	229.10	211.60	194.10	176.60
		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	9	10 or more
		The amount of income tax to be withheld shall be—										
$0	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$16	$20	.20	0	0	0	0	0	0	0	0	0	0
$20	$24	.70	0	0	0	0	0	0	0	0	0	0
$24	$28	1.30	0	0	0	0	0	0	0	0	0	0
$28	$32	1.90	0	0	0	0	0	0	0	0	0	0
$32	$36	2.40	0	0	0	0	0	0	0	0	0	0
$36	$40	3.00	0	0	0	0	0	0	0	0	0	0
$40	$44	3.50	0	0	0	0	0	0	0	0	0	0
$44	$48	4.10	0	0	0	0	0	0	0	0	0	0
$48	$52	4.70	0	0	0	0	0	0	0	0	0	0
$52	$56	5.20	0	0	0	0	0	0	0	0	0	0
$56	$60	5.80	0	0	0	0	0	0	0	0	0	0
$60	$64	6.30	0	0	0	0	0	0	0	0	0	0
$64	$68	6.90	0	0	0	0	0	0	0	0	0	0
$68	$72	7.50	0	0	0	0	0	0	0	0	0	0
$72	$76	8.00	0	0	0	0	0	0	0	0	0	0
$76	$80	8.60	.40	0	0	0	0	0	0	0	0	0
$80	$84	9.10	1.00	0	0	0	0	0	0	0	0	0
$84	$88	9.70	1.50	0	0	0	0	0	0	0	0	0
$88	$92	10.30	2.10	0	0	0	0	0	0	0	0	0
$92	$96	10.80	2.70	0	0	0	0	0	0	0	0	0
$96	$100	11.40	3.20	0	0	0	0	0	0	0	0	0
$100	$104	12.00	3.80	0	0	0	0	0	0	0	0	0
$104	$108	12.60	4.30	0	0	0	0	0	0	0	0	0
$108	$112	13.20	4.90	0	0	0	0	0	0	0	0	0
$112	$116	13.80	5.50	0	0	0	0	0	0	0	0	0
$116	$120	14.40	6.00	0	0	0	0	0	0	0	0	0
$120	$124	15.00	6.60	0	0	0	0	0	0	0	0	0
$124	$128	15.60	7.10	0	0	0	0	0	0	0	0	0
$128	$132	16.20	7.70	0	0	0	0	0	0	0	0	0
$132	$136	16.80	8.30	.10	0	0	0	0	0	0	0	0
$136	$140	17.40	8.80	.70	0	0	0	0	0	0	0	0
$140	$144	18.00	9.40	1.20	0	0	0	0	0	0	0	0
$144	$148	17.60	9.90	1.80	0	0	0	0	0	0	0	0
$148	$152	19.20	10.50	2.30	0	0	0	0	0	0	0	0
$152	$156	19.80	11.10	2.90	0	0	0	0	0	0	0	0
$156	$160	20.40	11.50	3.50	0	0	0	0	0	0	0	0
$160	$164	21.00	12.20	4.00	0	0	0	0	0	0	0	0
$164	$168	21.60	12.80	4.60	0	0	0	0	0	0	0	0
$168	$172	22.20	13.40	5.10	0	0	0	0	0	0	0	0
$172	$176	22.80	14.00	5.70	0	0	0	0	0	0	0	0
$176	$180	23.40	14.60	6.30	0	0	0	0	0	0	0	0
$180	$184	24.00	15.20	6.80	0	0	0	0	0	0	0	0
$184	$188	24.60	15.80	7.40	0	0	0	0	0	0	0	0

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	9	10 or more
		The amount of income tax to be withheld shall be—										
$188	$192	$25.20	$16.40	$7.90	$0	$0	$0	$0	$0	$0	$0	$0
$192	$196	25.80	17.00	8.50	.30	0	0	0	0	0	0	0
$196	$200	26.40	17.60	9.10	.90	0	0	0	0	0	0	0
$200	$204	27.00	18.20	9.60	1.40	0	0	0	0	0	0	0
$204	$208	27.60	18.80	10.20	2.00	0	0	0	0	0	0	0
$208	$212	28.20	19.40	10.70	2.60	0	0	0	0	0	0	0
$212	$216	28.80	20.00	11.30	3.10	0	0	0	0	0	0	0
$216	$220	29.40	20.60	11.90	3.70	0	0	0	0	0	0	0
$220	$224	30.00	21.20	12.50	4.20	0	0	0	0	0	0	0
$224	$228	30.60	21.80	13.10	4.80	0	0	0	0	0	0	0
$228	$232	31.20	22.40	13.70	5.40	0	0	0	0	0	0	0
$232	$236	31.80	23.00	14.30	5.90	0	0	0	0	0	0	0
$236	$240	32.40	23.60	14.90	6.50	0	0	0	0	0	0	0
$240	$248	33.30	24.50	15.80	7.30	0	0	0	0	0	0	0
$248	$256	34.50	25.70	17.00	8.40	.30	0	0	0	0	0	0
$256	$264	35.70	26.90	18.20	9.60	1.40	0	0	0	0	0	0
$264	$272	36.90	28.10	19.40	10.70	2.50	0	0	0	0	0	0
$272	$280	38.10	29.30	20.60	11.80	3.60	0	0	0	0	0	0
$280	$288	39.30	30.50	21.80	13.00	4.80	0	0	0	0	0	0
$288	$296	40.50	31.70	23.00	14.20	5.90	0	0	0	0	0	0
$296	$304	41.70	32.90	24.20	15.40	7.00	0	0	0	0	0	0
$304	$312	42.90	34.10	25.40	16.60	8.10	0	0	0	0	0	0
$312	$320	44.10	35.30	26.60	17.80	9.20	1.10	0	0	0	0	0
$320	$328	45.30	36.50	27.80	19.00	10.40	2.20	0	0	0	0	0
$328	$336	46.50	37.70	29.00	20.20	11.50	3.30	0	0	0	0	0
$336	$344	47.70	38.90	30.20	21.40	12.70	4.40	0	0	0	0	0
$344	$352	48.90	40.10	31.40	22.60	13.90	5.60	0	0	0	0	0
$352	$360	50.10	41.30	32.60	23.80	15.10	6.70	0	0	0	0	0
$360	$368	51.30	42.50	33.80	25.00	16.30	7.80	0	0	0	0	0
$368	$376	52.60	43.70	35.00	26.20	17.50	8.90	.70	0	0	0	0
$376	$384	53.90	44.90	36.20	27.40	18.70	10.00	1.90	0	0	0	0
$384	$392	55.30	46.10	37.40	28.60	19.90	11.20	3.00	0	0	0	0
$392	$400	56.70	47.30	38.60	29.80	21.10	12.30	4.10	0	0	0	0
$400	$420	59.00	49.40	40.70	31.90	23.20	14.40	6.10	0	0	0	0
$420	$440	62.40	52.50	43.70	34.90	26.20	17.40	8.90	.70	0	0	0
$440	$460	65.80	55.90	46.70	37.90	29.20	20.40	11.70	3.50	0	0	0
$460	$480	69.20	59.30	49.70	40.90	32.20	23.40	14.70	6.30	0	0	0
$480	$500	72.60	62.70	52.80	43.90	35.20	26.40	17.70	9.10	.90	0	0
$500	$520	76.00	66.10	56.20	46.90	38.20	29.40	20.70	11.90	3.70	0	0
$520	$540	79.40	69.50	59.60	49.90	41.20	32.40	23.70	14.90	6.50	0	0
$540	$560	82.80	72.90	63.00	53.10	44.20	35.40	26.70	17.90	9.30	1.20	0
$560	$580	86.20	76.30	66.40	56.50	47.20	38.40	29.70	20.90	12.20	4.00	0
$580	$600	89.60	79.70	69.80	59.90	50.20	41.40	32.70	23.90	15.20	6.80	0
$600	$640	94.70	84.80	74.90	65.00	55.10	45.90	37.20	28.40	19.70	11.00	2.80
$640	$680	101.50	91.60	81.70	71.80	61.90	52.00	43.20	34.40	25.70	16.90	8.40
$680	$720	108.30	98.40	88.50	78.60	68.70	58.80	49.20	40.40	31.70	22.90	14.20
$720	$760	115.30	105.20	95.30	85.40	75.50	65.60	55.60	46.40	37.70	28.90	20.20
$760	$800	123.30	112.00	102.10	92.20	82.30	72.40	62.40	52.50	43.70	34.90	26.20
$800	$840	131.30	119.70	108.90	99.00	89.10	79.20	69.20	59.30	49.70	40.90	32.20
$840	$880	139.30	127.70	116.00	105.80	95.90	86.00	76.00	66.10	56.20	46.90	38.20
$880	$920	147.30	135.70	124.00	112.60	102.70	92.80	82.80	72.90	63.00	53.10	44.20
$920	$960	155.30	143.70	132.00	120.30	109.50	99.60	89.60	79.70	69.80	59.90	50.20
$960	$1,000	163.30	151.70	140.00	128.30	116.70	106.40	96.40	86.50	76.60	66.70	56.80
$1,000	$1,040	171.30	159.70	148.00	136.30	124.70	113.20	103.20	93.30	83.40	73.50	63.60
$1,040	$1,080	179.30	167.70	156.00	144.30	132.70	121.00	110.00	100.10	90.20	80.30	70.40
$1,080	$1,120	187.30	175.70	164.00	152.30	140.70	129.00	117.30	106.90	97.00	87.10	77.20
$1,120	$1,160	195.30	183.70	172.00	160.30	148.70	137.00	125.30	113.70	103.80	93.90	84.00
$1,160	$1,200	203.30	191.70	180.00	168.30	156.70	145.00	133.30	121.70	110.60	100.70	90.80
$1,200	$1,240	211.30	199.70	188.00	176.30	164.70	153.00	141.30	129.70	118.00	107.50	97.60
$1,240	$1,280	219.30	207.70	196.00	184.30	172.70	161.00	149.30	137.70	126.00	114.30	104.40
$1,280	$1,320	227.30	215.70	204.00	192.30	180.70	169.00	157.30	145.70	134.00	122.30	111.20
$1,320	$1,360	235.30	223.70	212.00	200.30	188.70	177.00	165.30	153.70	142.00	130.30	118.70
$1,360	$1,400	243.30	231.70	220.00	208.30	196.70	185.00	173.30	161.70	150.00	138.30	126.70
$1,400	$1,440	251.30	239.70	228.00	216.30	204.70	193.00	181.30	169.70	158.00	146.30	134.70
$1,440	$1,480	259.30	247.70	236.00	224.30	212.70	201.00	189.30	177.70	166.00	154.30	142.70
$1,480	$1,520	268.60	255.70	244.00	232.30	220.70	209.00	197.30	185.70	174.00	162.30	150.70
$1,520	$1,560	278.60	264.00	252.00	240.30	228.70	217.00	205.30	193.70	182.00	170.30	158.70
$1,560	$1,600	288.60	274.00	260.00	248.30	236.70	225.00	213.30	201.70	190.00	178.30	166.70
$1,600	$1,640	298.60	284.00	269.40	256.30	244.70	233.00	221.30	209.70	198.00	186.30	174.70
$1,640	$1,680	308.60	294.00	279.40	264.80	252.70	241.00	229.30	217.70	206.00	194.30	182.70
$1,680	$1,720	318.60	304.00	289.40	274.80	260.70	249.00	237.30	225.70	214.00	202.30	190.70
$1,720	$1,760	328.60	314.00	299.40	284.80	270.30	257.00	245.30	233.70	222.00	210.30	198.70

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	9	10 or more
		The amount of income tax to be withheld shall be—										
$1,760	$1,800	338.60	$324.00	$309.40	$294.80	$280.30	$265.70	$253.30	$241.70	$230.00	$218.30	$206.70
$1,800	$1,840	348.60	334.00	319.40	304.80	290.30	275.70	261.30	249.70	238.00	226.30	214.70
$1,840	$1,880	359.90	344.00	329.40	314.80	300.30	285.70	271.10	257.70	246.00	234.30	222.70
$1,880	$1,920	371.90	354.40	339.40	324.80	310.30	295.70	281.10	266.50	254.00	242.30	230.70
$1,920	$1,960	383.90	366.40	349.40	334.80	320.30	305.70	291.10	276.50	262.00	250.30	238.70
$1,960	$2,000	395.90	378.40	360.90	344.80	330.30	315.70	301.10	286.50	271.90	258.30	246.70
$2,000	$2,040	407.90	390.40	372.90	355.40	340.30	325.70	311.10	296.50	281.90	267.30	254.70
$2,040	$2,080	419.90	402.40	384.90	367.40	350.30	335.70	321.10	306.50	291.90	277.30	262.80
$2,080	$2,120	431.90	414.40	396.90	379.40	361.90	345.70	331.10	316.50	301.90	287.30	272.80
$2,120	$2,160	443.90	426.40	408.90	391.40	373.90	356.40	341.10	326.50	311.90	297.30	282.80
$2,160	$2,200	455.90	438.40	420.90	403.40	385.90	368.40	351.10	336.50	321.90	307.30	292.80
$2,200	$2,240	467.90	450.40	432.90	415.40	397.90	380.40	362.90	346.50	331.90	317.30	302.80
$2,240	$2,280	479.90	462.40	444.90	427.40	409.90	392.40	374.90	357.40	341.90	327.30	312.80
$2,280	$2,320	491.90	474.40	456.90	439.40	421.90	404.40	386.90	369.40	351.90	337.30	322.80
$2,320	$2,360	503.90	486.40	468.90	451.40	433.90	416.40	398.90	381.40	363.90	347.30	332.80
$2,360	$2,400	515.90	498.40	480.90	463.40	445.90	428.40	410.90	393.40	375.90	358.40	342.80
$2,400	$2,440	527.90	510.40	492.90	475.40	457.90	440.40	422.90	405.40	387.90	370.40	352.90
		30 percent of the excess over $2,440 plus—										
$2,440 and over		533.90	516.40	498.90	481.40	463.90	446.40	428.90	411.40	393.90	376.40	358.90

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—										
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 the following amount multiplied by the number of days in such periods—										
$0	$0.75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$.75	$1.00	.05	0	0	0	0	0	0	0	0	0	0
$1.00	$1.25	.10	0	0	0	0	0	0	0	0	0	0
$1.25	$1.50	.10	0	0	0	0	0	0	0	0	0	0
$1.50	$1.75	.15	0	0	0	0	0	0	0	0	0	0
$1.75	$2.00	.20	0	0	0	0	0	0	0	0	0	0
$2.00	$2.25	.20	0	0	0	0	0	0	0	0	0	0
$2.25	$2.50	.25	0	0	0	0	0	0	0	0	0	0
$2.50	$2.75	.30	0	0	0	0	0	0	0	0	0	0
$2.75	$3.00	.35	.05	0	0	0	0	0	0	0	0	0
$3.00	$3.25	.35	.10	0	0	0	0	0	0	0	0	0
$3.25	$3.50	.40	.15	0	0	0	0	0	0	0	0	0
$3.50	$3.75	.45	.15	0	0	0	0	0	0	0	0	0
$3.75	$4.00	.50	.20	0	0	0	0	0	0	0	0	0
$4.00	$4.25	.55	.25	0	0	0	0	0	0	0	0	0
$4.25	$4.50	.60	.25	0	0	0	0	0	0	0	0	0
$4.50	$4.75	.60	.30	.05	0	0	0	0	0	0	0	0
$4.75	$5.00	.65	.35	.05	0	0	0	0	0	0	0	0
$5.00	$5.25	.70	.40	.10	0	0	0	0	0	0	0	0
$5.25	$5.50	.75	.45	.15	0	0	0	0	0	0	0	0
$5.50	$5.75	.80	.45	.15	0	0	0	0	0	0	0	0
$5.75	$6.00	.85	.50	.20	0	0	0	0	0	0	0	0
$6.00	$6.25	.90	.55	.25	0	0	0	0	0	0	0	0
$6.25	$6.50	.90	.60	.30	0	0	0	0	0	0	0	0
$6.50	$6.75	.95	.65	.30	.05	0	0	0	0	0	0	0
$6.75	$7.00	1.00	.70	.35	.10	0	0	0	0	0	0	0
$7.00	$7.25	1.05	.70	.40	.10	0	0	0	0	0	0	0
$7.25	$7.50	1.10	.75	.45	.15	0	0	0	0	0	0	0
$7.50	$7.75	1.15	.80	.50	.20	0	0	0	0	0	0	0
$7.75	$8.00	1.20	.85	.55	.20	0	0	0	0	0	0	0
$8.00	$8.25	1.20	.90	.55	.25	0	0	0	0	0	0	0
$8.25	$8.50	1.25	.95	.60	.30	0	0	0	0	0	0	1
$8.50	$8.75	1.30	1.00	.65	.35	.05	0	0	0	0	0	0
$8.75	$9.00	1.35	1.00	.70	.35	.10	0	0	0	0	0	0
$9.00	$9.25	1.40	1.05	.75	.40	.15	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—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least—	But less than—	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such periods—										
$9.25	$9.50	$1.45	$1.10	$.80	$.45	$.15	$0	$0	$0	$0	$0	$0
$9.50	$9.75	1.45	1.15	.80	.50	.20	0	0	0	0	0	0
$9.75	$10.00	1.50	1.20	.85	.55	.25	0	0	0	0	0	0
$10.00	$10.50	1.60	1.25	.95	.60	.30	0	0	0	0	0	0
$10.50	$11.00	1.65	1.35	1.00	.70	.35	.10	0	0	0	0	0
$11.00	$11.50	1.75	1.40	1.10	.75	.45	.15	0	0	0	0	0
$11.50	$12.00	1.85	1.50	1.20	.85	.55	.25	0	0	0	0	0
$12.00	$12.50	1.95	1.60	1.25	.95	.60	.30	.05	0	0	0	0
$12.50	$13.00	2.05	1.70	1.35	1.05	.70	.40	.10	0	0	0	0
$13.00	$13.50	2.15	1.75	1.45	1.10	.80	.45	.15	0	0	0	0
$13.50	$14.00	2.25	1.85	1.50	1.20	.85	.55	.25	0	0	0	0
$14.00	$14.50	2.35	1.95	1.60	1.30	.95	.65	.30	.05	0	0	0
$14.50	$15.00	2.45	2.05	1.70	1.35	1.05	.70	.40	.10	0	0	0
$15.00	$15.50	2.55	2.15	1.80	1.45	1.15	.80	.45	.20	0	0	0
$15.50	$16.00	2.65	2.25	1.85	1.55	1.20	.90	.55	.25	0	0	0
$16.00	$16.50	2.75	2.35	1.95	1.60	1.30	.95	.65	.35	.05	0	0
$16.50	$17.00	2.85	2.45	2.05	1.70	1.40	1.05	.75	.40	.10	0	9
$17.00	$17.50	2.95	2.55	2.15	1.80	1.45	1.15	.80	.50	.20	0	0
$17.50	$18.00	3.05	2.65	2.25	1.90	1.55	1.25	.90	.55	.25	0	0
$18.00	$18.50	3.15	2.75	2.35	2.00	1.65	1.30	1.00	.65	.35	.05	0
$18.50	$19.00	3.25	2.85	2.45	2.10	1.70	1.40	1.05	.75	.40	.15	0
$19.00	$19.50	3.35	2.95	2.55	2.20	1.80	1.50	1.15	.85	.50	.20	0
$19.50	$20.00	3.45	3.05	2.65	2.30	1.90	1.55	1.25	.90	.60	.30	0
$20.00	$21.00	3.60	3.20	2.80	2.45	2.05	1.70	1.35	1.05	.70	.40	.10
$21.00	$22.00	3.80	2.40	3.00	2.65	2.25	1.85	1.55	1.20	.90	.55	.25
$22.00	$23.00	4.00	3.60	3.20	2.85	2.45	2.05	1.70	1.40	1.05	.75	.40
$23.00	$24.00	4.20	3.80	3.40	3.05	2.65	2.25	1.90	1.55	1.25	.90	.55
$24.00	$25.00	4.40	4.00	3.60	3.25	2.85	2.45	2.10	1.70	1.40	1.05	.75
$25.00	$26.00	4.65	4.20	3.80	3.45	3.05	2.65	2.30	1.90	1.55	1.25	.90
$26.00	$27.00	4.90	4.40	4.00	3.65	3.25	2.85	2.50	2.10	1.75	1.40	1.10
$27.00	$28.00	5.15	4.65	4.20	3.85	3.45	3.05	2.70	2.30	1.90	1.60	1.25
$28.00	$29.00	5.40	4.90	4.45	4.05	3.65	3.25	2.90	2.50	2.10	1.75	1.40
$29.00	$30.00	5.65	5.15	4.70	4.25	3.85	3.45	3.10	2.70	2.30	1.90	1.60
$30.00	$31.00	5.90	5.40	4.95	4.45	4.05	3.65	3.30	2.90	2.50	2.10	1.75
$31.00	$32.00	6.20	5.65	5.20	4.70	4.25	3.85	3.50	3.10	2.70	2.30	1.95
$32.00	$33.00	6.50	5.95	5.45	4.95	4.50	4.05	3.70	3.30	2.90	2.50	2.15
$33.00	$34.00	6.80	6.25	5.70	5.20	4.75	4.25	3.90	3.50	3.10	2.70	2.35
$34.00	$35.00	7.10	6.55	5.95	5.45	5.00	4.50	4.10	3.70	3.30	2.90	2.55
$35.00	$36.00	7.40	6.85	6.25	5.70	5.25	4.75	4.30	3.90	3.50	3.10	2.75
$36.00	$37.00	7.70	7.15	6.55	6.00	5.50	5.00	4.50	4.10	3.70	3.30	2.95
$37.00	$38.00	8.00	7.45	6.85	6.30	5.75	5.25	4.75	4.30	3.90	3.50	3.15
$38.00	$39.00	8.30	7.75	7.15	6.60	6.00	5.50	5.00	4.55	4.10	3.70	3.35
$39.00	$40.00	8.60	8.05	7.45	6.90	6.30	5.75	5.25	4.80	4.30	3.90	3.55
$40.00	$41.00	8.90	8.35	7.75	7.20	6.60	6.05	5.50	5.05	4.55	4.10	3.75
$41.00	$42.00	9.20	8.65	8.05	7.50	6.90	6.35	5.75	5.30	4.80	4.35	3.95
$42.00	$43.00	9.50	8.95	8.35	7.80	7.20	6.65	6.05	5.55	5.05	4.60	4.15
$43.00	$44.00	9.80	9.25	8.65	8.10	7.50	6.95	6.35	5.80	5.30	4.85	4.35
$44.00	$45.00	10.10	9.55	8.95	8.40	7.80	7.25	6.65	6.10	5.55	5.10	4.60
$45.00	$46.00	10.40	9.85	9.25	8.70	8.10	7.55	6.95	6.40	5.80	5.35	4.85
$46.00	$47.00	10.70	10.15	9.55	9.00	8.40	7.85	7.25	6.70	6.10	5.60	5.10
$47.00	$48.00	11.00	10.45	9.85	9.30	8.70	8.15	7.55	7.00	6.40	5.85	5.35
$48.00	$49.00	11.30	10.75	10.15	9.60	9.00	8.45	7.85	7.30	6.70	6.15	5.60
$49.00	$50.00	11.60	11.05	10.45	9.90	9.30	8.75	8.15	7.60	7.00	6.45	5.85
		30 percent of the excess over $50 plus—										
$50 and over		11.75	11.20	10.60	10.05	9.45	8.90	8.30	7.75	7.15	6.60	6.00

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

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least—	But less than—	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such periods—										
$0	$0.75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$0.75	$1.00	.05	0	0	0	0	0	0	0	0	0	0
$1.00	$1.25	.10	0	0	0	0	0	0	0	0	0	0
$1.25	$1.50	.10	0	0	0	0	0	0	0	0	0	0
$1.50	$1.75	.15	0	0	0	0	0	0	0	0	0	0
$1.75	$2.00	.20	0	0	0	0	0	0	0	0	0	0
$2.00	$2.25	.20	0	0	0	0	0	0	0	0	0	0
$2.25	$2.50	.25	0	0	0	0	0	0	0	0	0	0
$2.50	$2.75	.30	0	0	0	0	0	0	0	0	0	0
$2.75	$3.00	.35	.05	0	0	0	0	0	0	0	0	0
$3.00	$3.25	.35	.10	0	0	0	0	0	0	0	0	0
$3.25	$3.50	.40	.15	0	0	0	0	0	0	0	0	0
$3.50	$3.75	.45	.15	0	0	0	0	0	0	0	0	0
$3.75	$4.00	.45	.20	0	0	0	0	0	0	0	0	0
$4.00	$4.25	.50	.25	0	0	0	0	0	0	0	0	0
$4.25	$4.50	.55	.25	0	0	0	0	0	0	0	0	0
$4.50	$4.75	.60	.30	.05	0	0	0	0	0	0	0	0
$4.75	$5.00	.60	.35	.05	0	0	0	0	0	0	0	0
$5.00	$5.25	.65	.35	.10	0	0	0	0	0	0	0	0
$5.25	$5.50	.70	.40	.15	0	0	0	0	0	0	0	0
$5.50	$5.75	.75	.45	.15	0	0	0	0	0	0	0	0
$5.75	$6.00	.75	.50	.20	0	0	0	0	0	0	0	0
$6.00	$6.25	.80	.50	.25	0	0	0	0	0	0	0	0
$6.25	$6.50	.85	.55	.30	0	0	0	0	0	0	0	0
$6.50	$6.75	.90	.60	.30	.05	0	0	0	0	0	0	0
$6.75	$7.00	.90	.65	.35	.10	0	0	0	0	0	0	0
$7.00	$7.25	.95	.65	.40	.10	0	0	0	0	0	0	0
$7.25	$7.50	1.00	.70	.40	.15	0	0	0	0	0	0	0
$7.50	$7.75	1.05	.75	.45	.20	0	0	0	0	0	0	0
$7.75	$8.00	1.05	.80	.50	.20	0	0	0	0	0	0	0
$8.00	$8.25	1.10	.80	.55	.25	0	0	0	0	0	0	0
$8.25	$8.50	1.15	.85	.55	.30	0	0	0	0	0	0	0
$8.50	$8.75	1.20	.90	.60	.35	.05	0	0	0	0	0	0
$8.75	$9.00	1.20	.95	.65	.35	.10	0	0	0	0	0	0
$9.00	$9.25	1.25	.95	.70	.40	.15	0	0	0	0	0	0
$9.25	$9.50	1.30	1.00	.70	.45	.15	0	0	0	0	0	0
$9.50	$9.75	1.35	1.05	.75	.45	.20	0	0	0	0	0	0
$9.75	$10.00	1.35	1.10	.80	.50	.25	0	0	0	0	0	0
$10.00	$10.50	1.45	1.15	.85	.55	.30	0	0	0	0	0	0
$10.50	$11.00	1.50	1.20	.95	.65	.35	.10	0	0	0	0	0
$11.00	$11.50	1.60	1.30	1.00	.70	.45	.15	0	0	0	0	0
$11.50	$12.00	1.65	1.35	1.10	.80	.50	.25	0	0	0	0	0
$12.00	$12.50	1.75	1.45	1.15	.85	.60	.30	.05	0	0	0	0
$12.50	$13.00	1.80	1.50	1.25	.95	.65	.35	.10	0	0	0	0
$13.00	$13.50	1.90	1.60	1.30	1.00	.75	.45	.15	0	0	0	0
$13.50	$14.00	2.00	1.65	1.40	1.10	.80	.50	.25	0	0	0	0
$14.00	$14.50	2.05	1.75	1.45	1.15	0.90	0.60	0.30	0.05	0	0	0
$14.50	$15.00	2.15	1.85	1.55	1.25	.95	.65	.40	.10	0	0	0
$15.00	$15.50	2.25	1.90	1.60	1.30	1.05	.75	.45	.20	0	0	0
$15.50	$16.00	2.35	2.00	1.70	1.40	1.10	.80	.55	.25	0	0	0
$16.00	$16.50	2.40	2.10	1.75	1.45	1.20	.90	.60	.30	.05	0	0
$16.50	$17.00	2.50	2.15	1.85	1.55	1.25	.95	.70	.40	.10	0	0
$17.00	$17.50	2.60	2.25	1.95	1.60	1.35	1.05	.75	.45	.20	0	0
$17.50	$18.00	2.65	2.35	2.00	1.70	1.40	1.10	.85	.55	.25	0	0
$18.00	$18.50	2.75	2.45	2.10	1.75	1.50	1.20	.90	.60	.35	.05	0
$18.50	$19.00	2.85	2.50	2.20	1.85	1.55	1.25	1.00	.70	.40	.15	0
$19.00	$19.50	2.90	2.60	2.25	1.95	1.65	1.35	1.05	.75	.50	.20	0
$19.50	$20.00	3.00	2.70	2.35	2.05	1.70	1.40	1.15	.85	.55	.25	0
$20.00	$21.00	3.15	2.80	2.50	2.15	1.85	1.55	1.25	.95	.65	.40	.10

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

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
		The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such periods—										
$21.00	$22.00	$3.30	$3.00	$2.65	$2.35	$2.00	$1.70	$1.40	$1.10	$0.80	$0.55	$0.25
$22.00	$23.00	3.45	3.15	2.80	2.50	2.15	1.85	1.55	1.25	.95	.70	.40
$23.00	$24.00	3.65	3.30	3.00	2.65	2.35	2.00	1.70	1.40	1.10	.85	.55
$24.00	$25.00	3.85	3.50	3.15	2.85	2.50	2.20	1.85	1.55	1.25	1.00	.70
$25.00	$26.00	4.05	3.65	3.35	3.00	2.70	2.35	2.05	1.70	1.40	1.15	.85
$26.00	$27.00	4.25	3.85	3.50	3.20	2.85	2.50	2.20	1.85	1.55	1.30	1.00
$27.00	$28.00	4.45	4.05	3.65	3.35	3.00	3.70	2.35	2.05	1.70	1.45	1.15
$28.00	$29.00	4.65	4.25	3.85	3.50	3.20	2.85	2.55	2.20	1.90	1.60	1.30
$29.00	$30.00	4.85	4.45	4.05	3.70	3.35	3.05	2.70	2.40	2.05	1.75	1.45
$30.00	$31.00	5.05	4.65	4.25	3.90	3.55	3.20	2.90	2.55	2.25	1.90	1.60
$31.00	$32.00	5.25	4.85	4.45	4.10	3.70	3.35	3.05	2.70	2.40	2.05	1.75
$32.00	$33.00	5.45	5.05	4.65	4.30	3.90	3.55	3.20	2.90	2.55	2.25	1.90
$33.00	$34.00	5.65	5.25	4.85	4.50	4.10	3.70	3.40	3.05	2.75	2.40	2.10
$34.00	$35.00	5.85	5.45	5.05	4.70	4.30	3.90	3.55	3.25	2.90	2.60	2.25
$35.00	$36.00	6.05	5.65	5.25	4.90	4.50	4.10	3.75	2.40	3.10	2.75	2.40
$36.00	$37.00	6.25	5.85	5.45	5.10	4.70	4.30	3.90	3.55	3.25	2.90	2.60
$37.00	$38.00	6.45	6.05	5.65	5.30	4.90	4.50	4.10	3.75	3.40	3.10	2.75
$38.00	$39.00	6.65	6.25	5.85	5.50	5.10	4.70	4.30	3.95	3.60	3.25	2.95
$39.00	$40.00	6.85	6.45	6.05	5.70	5.30	4.90	4.50	4.15	3.75	3.45	3.10
$40.00	$41.00	7.05	6.65	6.25	5.90	5.50	5.10	4.70	4.35	3.95	3.60	3.25
$41.00	$42.00	7.25	6.85	6.45	6.10	5.70	5.30	4.90	4.55	4.15	3.75	3.45
$42.00	$43.00	7.45	7.05	6.65	6.30	5.90	5.50	5.10	4.75	4.35	3.95	3.60
$43.00	$44.00	7.65	7.25	6.85	6.50	6.10	5.70	5.30	4.95	4.55	4.15	3.80
$44.00	$45.00	7.85	7.45	7.05	6.70	6.30	5.90	5.50	5.15	4.75	4.35	4.00
$45.00	$46.00	8.05	7.65	7.25	6.90	6.50	6.10	5.70	5.35	4.95	4.55	4.20
$46.00	$47.00	8.25	7.85	7.45	7.10	6.70	6.30	5.90	5.55	5.15	4.75	4.40
$47.00	$48.00	8.45	8.05	7.65	7.30	6.90	6.50	6.10	5.75	5.35	4.95	4.60
$48.00	$49.00	8.65	8.25	7.85	7.50	7.10	6.70	6.30	5.95	5.55	5.15	4.80
$49.00	$50.00	8.90	8.45	8.05	7.70	7.30	6.90	6.50	6.15	5.75	5.35	5.00
$50.00	$51.00	9.15	8.65	8.25	7.90	7.50	7.10	6.70	6.35	5.95	5.55	5.20
$51.00	$52.00	9.40	8.90	8.45	8.10	7.70	7.30	6.90	6.55	6.15	5.75	5.40
$52.00	$53.00	9.65	9.15	8.65	8.30	7.90	7.50	7.10	6.75	6.35	5.95	5.60
$53.00	$54.00	9.90	9.40	8.90	8.50	8.10	7.70	7.30	6.95	6.55	6.15	5.80
$54.00	$55.00	10.15	9.65	9.15	8.70	8.30	7.90	7.50	7.15	6.75	6.35	6.00
$55.00	$56.00	10.40	9.90	9.40	8.95	8.50	8.10	7.70	7.35	6.95	6.55	6.20
$56.00	$57.00	10.65	10.15	9.65	9.20	8.70	8.30	7.90	7.55	7.15	6.75	6.40
$57.00	$58.00	10.90	10.40	9.90	9.45	8.95	8.50	8.10	7.75	7.35	6.95	6.60
$58.00	$59.00	11.15	10.65	10.15	9.70	9.20	8.75	8.30	7.95	7.55	7.15	6.80
$59.00	$60.00	11.40	10.90	10.40	9.95	9.45	9.00	8.50	8.15	7.75	7.35	7.00
$60.00	$61.00	11.65	11.15	10.65	10.20	9.70	9.25	8.75	8.35	7.95	7.55	7.20
$61.00	$62.00	11.95	11.40	10.90	10.45	9.95	9.50	9.00	8.55	8.15	7.75	7.40
$62.00	$63.00	12.25	11.65	11.15	10.70	10.20	9.75	9.25	8.75	8.35	7.95	7.60
$63.00	$64.00	12.55	11.95	11.40	10.95	10.45	10.00	9.50	9.00	8.55	8.15	7.80
$64.00	$65.00	12.85	12.25	11.70	11.20	10.70	10.25	9.75	9.25	8.80	8.35	8.00
$65.00	$66.00	13.15	12.55	12.00	11.45	10.95	10.50	10.00	9.50	9.05	8.55	8.20
$66.00	$67.00	13.45	12.85	12.30	11.70	11.20	10.75	10.25	9.75	9.30	8.80	8.40
$67.00	$68.00	13.75	12.15	12.60	12.00	11.45	11.00	10.50	10.00	9.55	9.05	8.60
$68.00	$69.00	14.05	13.45	12.90	12.30	11.75	11.25	10.75	10.25	9.80	9.30	8.85
$69.00	$70.00	14.35	13.75	13.20	12.60	12.05	11.50	11.00	10.50	10.05	9.55	9.10
$70.00	$71.00	14.65	14.05	13.50	12.90	12.35	11.75	11.25	10.75	10.30	9.80	9.35
$71.00	$72.00	14.95	14.35	13.80	13.20	12.65	12.05	11.50	11.00	10.55	10.05	9.60
$72.00	$73.00	15.25	14.65	14.10	13.50	12.95	12.35	11.80	11.25	10.80	10.30	9.85
$73.00	$74.00	15.55	14.95	14.40	13.80	13.25	12.65	12.10	11.50	11.05	10.55	10.10
$74.00	$75.00	15.85	15.25	14.70	14.10	13.55	12.95	12.40	11.80	11.30	10.80	10.35
$75.00	$76.00	16.15	15.55	15.00	14.40	13.85	13.25	12.70	12.10	11.55	11.05	10.60
$76.00	$77.00	16.45	15.85	15.30	14.70	14.15	13.55	13.00	12.40	11.85	11.30	10.85
$77.00	$78.00	16.75	16.15	15.60	15.00	14.45	13.85	13.30	12.70	12.15	11.55	11.10
$78.00	$79.00	17.05	16.45	15.90	15.30	14.75	14.15	13.60	13.00	12.45	11.85	11.35
$79.00	$80.00	17.35	16.75	16.20	15.60	15.05	14.45	13.90	13.30	12.75	12.15	11.60
		30 percent of the excess over $80 plus—										
$80 and over		17.50	16.90	16.35	15.75	15.20	14.60	14.05	13.45	12.90	12.30	11.75

(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	10 or more
		The amount of tax to be withheld shall be—										
$0	$13	14% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$13	$14	$1.90	.10	0	0	0	0	0	0	0	0	0
$14	$15	2.00	.20	0	0	0	0	0	0	0	0	0
$15	$16	2.20	.40	0	0	0	0	0	0	0	0	0
$16	$17	2.30	.50	0	0	0	0	0	0	0	0	0
$17	$18	2.50	.70	0	0	0	0	0	0	0	0	0
$18	$19	2.60	.80	0	0	0	0	0	0	0	0	0
$19	$20	2.70	.90	0	0	0	0	0	0	0	0	0
$20	$21	2.90	1.10	0	0	0	0	0	0	0	0	0
$21	$22	3.00	1.20	0	0	0	0	0	0	0	0	0
$22	$23	3.20	1.40	0	0	0	0	0	0	0	0	0
$23	$24	3.30	1.50	0	0	0	0	0	0	0	0	0
$24	$25	3.40	1.60	0	0	0	0	0	0	0	0	0
$25	$26	3.60	1.80	0	0	0	0	0	0	0	0	0
$26	$27	3.70	1.90	.10	0	0	0	0	0	0	0	0
$27	$28	3.90	2.10	.30	0	0	0	0	0	0	0	0
$28	$29	4.00	2.20	.40	0	0	0	0	0	0	0	0
$29	$30	4.10	2.30	.50	0	0	0	0	0	0	0	0
$30	$31	4.30	2.50	.70	0	0	0	0	0	0	0	0
$31	$32	4.40	2.60	.80	0	0	0	0	0	0	0	0
$32	$33	4.60	2.80	1.00	0	0	0	0	0	0	0	0
$33	$34	4.70	2.90	1.10	0	0	0	0	0	0	0	0
$34	$35	4.80	3.00	1.20	0	0	0	0	0	0	0	0
$35	$36	5.00	3.20	1.40	0	0	0	0	0	0	0	0
$36	$37	5.10	3.30	1.50	0	0	0	0	0	0	0	0
$37	$38	5.30	3.50	1.70	0	0	0	0	0	0	0	0
$38	$39	5.40	3.60	1.80	0	0	0	0	0	0	0	0
$39	$40	5.50	3.70	1.90	.10	0	0	0	0	0	0	0
$40	$41	5.70	3.90	2.10	.30	0	0	0	0	0	0	0
$41	$42	5.80	4.00	2.20	.40	0	0	0	0	0	0	0
$42	$43	6.00	4.20	2.40	.60	0	0	0	0	0	0	0
$43	$44	6.10	4.30	2.50	.70	0	0	0	0	0	0	0
$44	$45	6.20	4.40	2.60	.80	0	0	0	0	0	0	0
$45	$46	6.40	4.60	2.80	1.00	0	0	0	0	0	0	0
$46	$47	6.50	4.70	2.90	1.10	0	0	0	0	0	0	0
$47	$48	6.70	4.90	3.10	1.30	0	0	0	0	0	0	0
$48	$49	6.80	5.00	3.20	1.40	0	0	0	0	0	0	0
$49	$50	6.90	5.10	3.30	1.50	0	0	0	0	0	0	0
$50	$51	7.10	5.30	3.50	1.70	0	0	0	0	0	0	0
$51	$52	7.20	5.40	3.60	1.80	0	0	0	0	0	0	0
$52	$53	7.40	5.60	3.80	2.00	.20	0	0	0	0	0	0
$53	$54	7.50	5.70	3.90	2.10	.30	0	0	0	0	0	0
$54	$55	7.60	5.80	4.00	2.20	.50	0	0	0	0	0	0
$55	$56	7.80	6.00	4.20	2.40	.60	0	0	0	0	0	0
$56	$57	7.90	6.10	4.30	2.50	.70	0	0	0	0	0	0
$57	$58	8.10	6.30	4.50	2.70	.90	0	0	0	0	0	0
$58	$59	8.20	6.40	4.60	2.80	1.00	0	0	0	0	0	0
$59	$60	8.30	6.50	4.70	2.90	1.20	0	0	0	0	0	0
$60	$62	8.50	6.70	5.00	3.20	1.40	0	0	0	0	0	0
$62	$64	8.80	7.00	5.20	3.40	1.60	0	0	0	0	0	0
$64	$66	9.10	7.30	5.50	3.70	1.90	.10	0	0	0	0	0
$66	$68	9.40	7.60	5.80	4.00	2.20	.40	0	0	0	0	0
$68	$70	9.70	7.90	6.10	4.30	2.50	.70	0	0	0	0	0
$70	$72	9.90	8.10	6.40	4.60	2.80	1.00	0	0	0	0	0
$72	$74	10.20	8.40	6.60	4.80	3.00	1.20	0	0	0	0	0
$74	$76	10.50	8.70	6.90	5.10	3.30	1.50	0	0	0	0	0
$76	$78	10.80	9.00	7.20	5.40	3.60	1.80	0	0	0	0	0
$78	$80	11.10	9.30	7.50	5.70	3.90	2.10	.30	0	0	0	0
$80	$82	11.30	9.50	7.80	6.00	4.20	2.40	.60	0	0	0	0
$82	$84	11.60	9.80	8.00	6.20	4.40	2.60	.90	0	0	0	0
$84	$86	11.90	10.10	8.30	6.50	4.70	2.90	1.10	0	0	0	0
$86	$88	12.20	10.40	8.60	6.80	5.00	3.20	1.40	0	0	0	0
$88	$90	12.50	10.70	8.90	7.10	5.30	3.50	1.70	0	0	0	0
$90	$92	12.70	10.90	9.20	7.40	5.60	3.80	2.00	.20	0	0	0

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	10 or more
		The amount of income 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
$94	$96	13.30	11.50	9.70	7.90	6.10	4.30	2.50	.70	0	0	0
$96	$98	13.60	11.80	10.00	8.20	6.40	4.60	2.80	1.00	0	0	0
$98	$100	13.90	12.10	10.30	8.50	6.70	4.90	3.10	1.30	0	0	0
$100	$105	14.40	12.60	10.80	9.00	7.20	5.40	3.60	1.80	0	0	0
$105	$110	15.10	13.30	11.50	9.70	7.90	6.10	4.30	2.50	.70	0	0
$110	$115	15.80	14.00	12.20	10.40	8.60	6.80	5.00	3.20	1.40	0	0
$115	$120	16.50	14.70	12.90	11.10	9.30	7.55	5.70	3.90	2.10	.30	0
$120	$125	17.20	15.40	13.60	11.80	10.00	8.20	6.40	4.60	2.80	1.00	0
$125	$130	17.90	16.10	14.30	12.50	10.70	8.90	7.10	5.30	3.50	1.70	0
$130	$135	18.60	16.80	15.00	13.20	11.40	9.60	7.80	6.00	4.20	2.40	.60
$135	$140	19.30	17.50	15.70	13.90	12.10	10.30	8.50	6.70	4.90	3.10	1.30
$140	$145	20.00	18.20	16.40	14.60	12.80	11.00	9.20	7.40	5.60	3.80	2.00
$145	$150	20.70	18.90	17.10	15.30	13.50	11.70	9.90	8.10	6.30	4.50	2.70
$150	$160	21.70	19.90	18.10	16.30	14.50	12.70	10.90	9.10	7.30	5.50	3.80
$160	$170	23.10	21.30	19.50	17.70	15.90	14.10	12.30	10.50	8.70	6.90	5.20
$170	$180	24.50	22.70	20.90	19.10	17.30	15.50	13.70	11.90	10.10	8.30	6.60
$180	$190	25.90	24.10	22.30	20.50	18.70	16.90	15.10	13.30	11.50	9.70	8.00
$190	$200	27.30	25.50	23.70	21.90	20.10	18.30	16.50	14.70	12.90	11.10	9.40
		14 percent of the excess over $200 plus—										
$200 and over		28.00	26.20	24.40	22.60	20.80	19.00	17.20	15.40	13.60	11.80	10.10

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—										
$0	$26	14% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$26	$28	$3.80	.20	0	0	0	0	0	0	0	0	0
$28	$30	4.10	.50	0	0	0	0	0	0	0	0	0
$30	$32	4.30	.80	0	0	0	0	0	0	0	0	0
$32	$34	4.60	1.00	0	0	0	0	0	0	0	0	0
$34	$36	4.90	1.30	0	0	0	0	0	0	0	0	0
$36	$38	5.20	1.60	0	0	0	0	0	0	0	0	0
$38	$40	5.50	1.90	0	0	0	0	0	0	0	0	0
$40	$42	5.70	2.20	0	0	0	0	0	0	0	0	0
$42	$44	6.00	2.40	0	0	0	0	0	0	0	0	0
$44	$46	6.30	2.70	0	0	0	0	0	0	0	0	0
$46	$48	6.60	3.00	0	0	0	0	0	0	0	0	0
$48	$50	6.90	3.30	0	0	0	0	0	0	0	0	0
$50	$52	7.10	3.60	0	0	0	0	0	0	0	0	0
$52	$54	7.40	3.80	.20	0	0	0	0	0	0	0	0
$54	$56	7.70	4.10	.50	0	0	0	0	0	0	0	0
$56	$58	8.00	4.40	.80	0	0	0	0	0	0	0	0
$58	$60	8.30	4.70	1.10	0	0	0	0	0	0	0	0
$60	$62	8.50	5.00	1.40	0	0	0	0	0	0	0	0
$62	$64	8.80	5.20	1.60	0	0	0	0	0	0	0	0
$64	$66	9.10	5.50	1.90	0	0	0	0	0	0	0	0
$66	$68	9.40	5.80	2.20	0	0	0	0	0	0	0	0
$68	$70	9.70	6.10	2.50	0	0	0	0	0	0	0	0
$70	$72	9.90	6.40	2.80	0	0	0	0	0	0	0	0
$72	$74	10.20	6.60	3.00	0	0	0	0	0	0	0	0
$74	$76	10.50	6.90	3.30	0	0	0	0	0	0	0	0

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	10 or more
		The amount of income 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	.10	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	15.50	12.00	8.40	4.80	1.20	0	0	0	0	0	0
$112	$114	15.80	12.20	8.60	5.10	1.50	0	0	0	0	0	0
$114	$116	16.10	12.50	8.90	5.30	1.70	0	0	0	0	0	0
$116	$118	16.40	12.80	9.20	5.60	2.00	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	$124	17.10	13.50	9.90	6.30	2.70	0	0	0	0	0	0
$124	$128	17.60	14.10	10.50	6.90	3.30	0	0	0	0	0	0
$128	$132	18.20	14.60	11.00	7.40	3.80	.30	0	0	0	0	0
$132	$136	18.80	15.20	11.60	8.00	4.40	.80	0	0	0	0	0
$136	$140	19.30	15.70	12.10	8.60	5.00	1.40	0	0	0	0	0
$140	$144	19.90	16.30	12.70	9.10	5.50	1.90	0	0	0	0	0
$144	$148	20.40	16.90	13.30	9.70	6.10	2.50	0	0	0	0	0
$148	$152	21.00	17.40	13.80	10.20	6.60	3.10	0	0	0	0	0
$152	$156	21.60	18.00	14.40	10.80	7.20	3.60	0	0	0	0	0
$156	$160	22.10	18.50	14.90	11.40	7.80	4.20	.60	0	0	0	0
$160	$164	22.70	19.10	15.50	11.90	8.30	4.70	1.10	0	0	0	0
$164	$168	23.20	19.70	16.10	12.50	8.90	5.30	1.70	0	0	0	0
$168	$172	23.80	20.20	16.60	13.00	9.40	5.90	2.30	0	0	0	0
$172	$176	24.40	20.80	17.20	13.60	10.00	6.40	2.80	0	0	0	0
$176	$180	24.90	21.30	17.70	14.20	10.60	7.00	3.40	0	0	0	0
$180	$184	25.50	21.90	18.30	14.70	11.10	7.50	3.90	.40	0	0	0
$184	$188	26.00	22.50	18.90	15.30	11.70	8.10	4.50	.90	0	0	0
$188	$192	26.60	23.00	19.40	15.80	12.20	8.70	5.10	1.50	0	0	0
$192	$196	27.20	23.60	20.00	16.40	12.80	9.20	5.60	2.00	0	0	0
$196	$200	27.70	24.10	20.50	17.00	13.40	9.80	6.20	2.60	0	0	0
$200	$210	28.70	25.10	21.50	17.90	14.30	10.80	7.20	3.60	0	0	0
$210	$220	30.10	26.50	22.90	19.30	15.70	12.20	8.60	5.00	1.40	0	0
$220	$230	31.50	27.90	24.30	20.70	17.10	13.60	10.00	6.40	2.80	0	0
$230	$240	32.90	29.30	25.70	22.10	18.50	15.00	11.40	7.80	4.20	.60	0
$240	$250	34.30	30.70	27.10	23.50	19.90	16.40	12.80	9.20	5.60	2.00	0
$250	$260	35.70	32.10	28.50	24.90	21.30	17.80	14.20	19.60	7.00	3.40	0
$260	$270	37.10	33.50	29.90	26.30	22.70	19.20	15.60	12.00	8.40	4.80	1.20
$270	$280	38.50	34.90	31.30	27.70	24.10	20.60	17.00	13.49	9.80	6.20	2.60
$280	$290	39.90	36.30	32.70	29.10	25.50	22.00	18.40	14.80	11.20	7.60	4.00
$290	$300	41.30	37.70	34.10	30.50	26.90	23.40	19.80	16.20	12.60	9.00	5.40
$300	$320	43.40	39.80	36.20	32.60	29.00	25.50	21.90	18.30	14.70	11.10	7.50
$320	$340	46.20	42.60	39.00	35.40	31.80	28.30	24.70	21.10	17.50	13.90	10.30
$340	$360	49.00	45.40	41.80	38.20	34.60	31.10	27.50	23.90	29.30	16.70	13.10
$360	$380	51.80	48.20	44.60	41.00	37.40	33.90	30.30	26.70	23.10	19.50	15.90
$380	$400	54.60	51.00	47.40	43.80	49.20	36.70	33.10	29.50	25.90	22.30	18.70
		14 percent of the excess over $400 plus—										
$400 and over		56.00	52.40	48.80	45.20	41.60	38.10	34.50	30.90	27.30	23.70	20.10

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	10 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	$0
$28	$30	$4.10	.20	0	0	0	0	0	0	0	0	0
$30	$32	4.30	.50	0	0	0	0	0	0	0	0	0
$32	$34	4.60	.70	0	0	0	0	0	0	0	0	0
$34	$36	4.90	1.00	0	0	0	0	0	0	0	0	0
$36	$38	5.20	1.30	0	0	0	0	0	0	0	0	0
$38	$40	5.50	1.60	0	0	0	0	0	0	0	0	0
$40	$42	5.70	1.90	0	0	0	0	0	0	0	0	0
$42	$44	6.00	2.10	0	0	0	0	0	0	0	0	0
$44	$46	6.30	2.40	0	0	0	0	0	0	0	0	0
$46	$48	6.60	2.70	0	0	0	0	0	0	0	0	0
$48	$50	6.90	3.00	0	0	0	0	0	0	0	0	0
$50	$52	7.10	3.30	0	0	0	0	0	0	0	0	0
$52	$54	7.40	3.50	0	0	0	0	0	0	0	0	0
$54	$56	7.70	3.80	0	0	0	0	0	0	0	0	0
$56	$58	8.00	4.10	.20	0	0	0	0	0	0	0	0
$58	$60	8.30	4.40	.50	0	0	0	0	0	0	0	0
$60	$62	8.50	4.70	.80	0	0	0	0	0	0	0	0
$62	$64	8.80	4.90	1.00	0	0	0	0	0	0	0	0
$64	$66	9.10	5.20	1.30	0	0	0	0	0	0	0	0
$66	$68	9.40	5.50	1.60	0	0	0	0	0	0	0	0
$68	$70	9.70	5.80	1.90	0	0	0	0	0	0	0	0
$70	$72	9.90	6.10	2.20	0	0	0	0	0	0	0	0
$72	$74	10.20	6.30	2.40	0	0	0	0	0	0	0	0
$74	$76	10.50	6.60	2.70	0	0	0	0	0	0	0	0
$76	$78	10.80	6.90	3.00	0	0	0	0	0	0	0	0
$78	$80	11.10	7.20	3.30	0	0	0	0	0	0	0	0
$80	$82	11.30	7.50	3.60	0	0	0	0	0	0	0	0
$82	$84	11.60	7.70	3.80	0	0	0	0	0	0	0	0
$84	$86	11.90	8.00	4.10	.20	0	0	0	0	0	0	0
$86	$88	12.20	8.30	4.40	.50	0	0	0	0	0	0	0
$88	$90	12.50	8.60	4.70	.80	0	0	0	0	0	0	0
$90	$92	12.70	8.90	5.00	1.10	0	0	0	0	0	0	0
$92	$94	13.00	9.10	5.20	1.40	0	0	0	0	0	0	0
$94	$96	13.30	9.40	5.50	1.60	0	0	0	0	0	0	0
$96	$98	13.60	9.70	5.80	1.90	0	0	0	0	0	0	0
$98	$100	13.90	10.00	6.10	2.20	0	0	0	0	0	0	0
$100	$102	14.10	10.30	6.40	2.50	0	0	0	0	0	0	0
$102	$104	14.40	10.50	6.60	2.80	0	0	0	0	0	0	0
$104	$106	14.70	10.80	6.90	3.00	0	0	0	0	0	0	0
$106	$108	15.00	11.10	7.20	3.30	0	0	0	0	0	0	0
$108	$110	15.30	11.40	7.50	3.60	0	0	0	0	0	0	0
$110	$112	15.50	11.70	7.80	3.90	0	0	0	0	0	0	0
$112	$114	15.80	11.90	8.00	4.20	.30	0	0	0	0	0	0
$114	$116	16.10	12.20	8.30	4.40	.50	0	0	0	0	0	0
$116	$118	16.40	12.50	8.60	4.70	.80	0	0	0	0	0	0

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	9	10 or more
		The amount of income tax to be withheld shall be—										
$118	$120	$16.70	$12.80	$8.90	$5.00	$1.10	$0	$0	$0	$0	$0	$0
$120	$124	17.10	13.20	9.30	5.40	1.50	0	0	0	0	0	0
$124	$128	17.60	13.80	9.90	6.00	2.10	0	0	0	0	0	0
$128	$132	18.20	14.30	10.40	6.50	2.60	0	0	0	0	0	0
$132	$136	18.80	14.90	11.90	7.10	3.20	0	0	0	0	0	0
$136	$140	19.30	15.40	11.50	7.70	3.80	0	0	0	0	0	0
$140	$144	19.90	16.00	12.10	8.20	4.30	.40	0	0	0	0	0
$144	$148	20.40	16.60	12.70	8.80	4.90	1.00	0	0	0	0	0
$148	$152	21.00	17.10	13.20	9.30	5.40	1.60	0	0	0	0	0
$152	$156	21.60	17.70	13.80	9.90	6.00	2.10	0	0	0	0	0
$156	$160	22.10	18.20	14.30	10.50	6.60	2.70	0	0	0	0	0
$160	$164	22.70	18.80	14.90	11.00	7.10	3.20	0	0	0	0	0
$164	$168	23.20	19.40	15.50	11.60	7.70	3.80	0	0	0	0	0
$168	$172	23.80	19.90	16.00	12.10	8.20	4.40	.50	0	0	0	0
$172	$176	24.40	20.50	16.60	12.70	8.80	4.90	1.00	0	0	0	0
$176	$180	24.90	21.00	17.10	13.30	9.40	5.50	1.60	0	0	0	0
$180	$184	25.50	21.60	17.70	13.80	9.90	6.00	2.10	0	0	0	0
$184	$188	26.00	22.20	18.30	14.40	10.50	6.60	2.70	0	0	0	0
$188	$192	26.60	22.70	18.80	14.90	11.00	7.20	3.30	0	0	0	0
$192	$196	27.20	23.30	19.40	15.50	11.60	7.70	3.80	0	0	0	0
$196	$200	27.70	23.80	19.90	16.10	12.20	8.30	4.40	.50	0	0	0
$200	$210	28.70	24.80	20.90	17.00	13.10	9.30	5.40	1.50	0	0	0
$210	$220	30.10	26.20	22.30	18.40	14.50	10.70	6.80	2.90	0	0	0
$220	$230	31.50	27.60	23.70	19.80	15.90	12.10	8.20	4.30	.40	0	0
$230	$240	32.90	29.00	25.10	21.20	17.30	13.50	9.60	5.70	1.80	0	0
$240	$250	34.30	30.40	26.50	22.60	18.70	14.90	11.00	7.10	3.20	0	0
$250	$260	35.70	31.80	27.90	24.00	20.10	16.30	12.40	8.50	4.60	.70	0
$260	$270	37.10	33.20	29.30	25.40	21.50	17.70	13.80	9.90	6.00	2.10	0
$270	$280	38.50	34.60	30.70	26.80	22.90	19.10	15.20	11.30	7.40	3.50	0
$280	$290	39.90	36.00	32.10	28.20	24.30	20.50	16.60	12.70	8.80	4.96	1.00
$290	$300	41.30	37.40	33.50	29.60	25.70	21.90	18.00	14.10	10.20	6.30	2.40
$300	$320	43.40	39.50	35.60	31.70	27.80	24.00	20.10	16.20	12.30	8.40	4.50
$320	$340	46.20	42.30	38.40	34.50	30.60	26.80	22.90	19.00	15.10	11.20	7.30
$340	$360	49.00	45.10	41.20	37.30	33.40	29.60	25.70	21.80	17.90	14.00	10.10
$360	$380	51.80	47.90	44.00	40.10	36.20	32.40	28.50	24.60	20.70	16.80	12.90
$380	$400	54.60	50.70	46.80	42.90	39.00	35.20	31.30	27.40	23.50	19.60	15.70
$400	$420	57.40	53.50	49.60	45.70	41.80	38.00	34.10	30.20	26.30	22.40	18.50
$420	$440	60.20	56.30	52.40	48.50	44.60	40.80	36.90	33.00	29.10	25.20	21.30
$440	$460	63.00	59.10	55.20	51.30	47.40	43.60	39.70	35.80	31.90	28.00	24.10
$460	$480	65.80	61.90	58.00	54.10	50.20	46.40	42.50	38.60	34.70	30.80	26.09
$480	$500	68.60	64.70	60.80	56.90	53.00	49.20	45.30	41.40	37.50	33.60	29.70
		14 percent of the excess over $500 plus—										
$500 and over		70.00	66.10	62.20	58.30	54.40	50.60	46.70	42.80	38.90	35.00	31.10

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 tax to be withheld shall be—										
$0	$56	14% of wage	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$56	$60	$8.10	.30	0	0	0	0	0	0	0	0	0
$60	$64	8.70	.90	0	0	0	0	0	0	0	0	0
$64	$68	9.20	1.50	0	0	0	0	0	0	0	0	0
$68	$72	9.80	2.00	0	0	0	0	0	0	0	0	0
$72	$76	10.40	2.60	0	0	0	0	0	0	0	0	0
$76	$80	10.90	3.10	0	0	0	0	0	0	0	0	0
$80	$84	11.50	3.70	0	0	0	0	0	0	0	0	0
$84	$88	12.00	4.30	0	0	0	0	0	0	0	0	0
$88	$92	12.60	4.80	0	0	0	0	0	0	0	0	0
$92	$96	13.20	5.40	0	0	0	0	0	0	0	0	0
$96	$100	13.70	5.90	0	0	0	0	0	0	0	0	0
$100	$104	14.30	6.50	0	0	0	0	0	0	0	0	0
$104	$108	14.80	7.10	0	0	0	0	0	0	0	0	0
$108	$112	15.40	7.60	0	0	0	0	0	0	0	0	0
$112	$116	16.00	8.20	.40	0	0	0	0	0	0	0	0
$116	$120	16.50	8.70	1.00	0	0	0	0	0	0	0	0
$120	$124	17.10	9.30	1.50	0	0	0	0	0	0	0	0
$124	$128	17.60	9.90	2.10	0	0	0	0	0	0	0	0
$128	$132	18.20	10.40	2.60	0	0	0	0	0	0	0	0
$132	$136	18.80	11.00	3.20	0	0	0	0	0	0	0	0
$136	$140	19.30	11.50	3.80	3	0	0	0	0	0	0	0
$140	$144	19.90	12.10	4.30	0	0	0	0	0	0	0	0
$144	$148	20.40	12.70	4.90	0	0	0	0	0	0	0	0
$148	$152	21.00	13.20	5.40	0	0	0	0	0	0	0	0
$152	$156	21.60	13.80	6.00	0	0	0	0	0	0	0	0
$156	$160	22.10	14.30	6.60	0	0	0	0	0	0	0	0
$160	$164	22.70	14.90	7.10	0	0	0	0	0	0	0	0
$164	$168	23.20	15.50	7.70	0	0	0	0	0	0	0	0
$168	$172	23.80	16.00	8.20	.50	0	0	0	0	0	0	0
$172	$176	24.40	16.60	8.80	1.00	0	0	0	0	0	0	0
$176	$180	24.90	17.10	9.40	1.60	0	0	0	0	0	0	0
$180	$184	25.50	17.70	9.90	2.10	0	0	0	0	0	0	0
$184	$188	26.00	18.30	10.50	2.70	0	0	0	0	0	0	0
$188	$192	26.60	18.80	11.00	3.30	0	0	0	0	0	0	0
$192	$196	27.20	19.40	11.60	3.80	0	0	0	0	0	0	0
$196	$200	27.70	19.90	12.20	4.40	0	0	0	0	0	0	0
$200	$204	28.30	20.50	12.70	4.90	0	0	0	0	0	0	0
$204	$208	28.80	21.10	13.30	5.50	0	0	0	0	0	0	0
$208	$212	29.40	21.60	13.80	6.10	0	0	0	0	0	0	0
$212	$216	30.00	22.20	14.40	6.60	0	0	0	0	0	0	0
$216	$220	30.50	22.70	15.00	7.20	0	0	0	0	0	0	0
$220	$224	31.10	23.30	15.50	7.70	0	0	0	0	0	0	0
$224	$228	31.60	23.90	16.10	8.30	.50	0	0	0	0	0	0
$228	$232	32.20	24.40	16.60	8.90	1.10	0	0	0	0	0	0
$232	$236	32.80	25.00	17.20	9.40	1.60	0	0	0	0	0	0

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	9	10 or more
		The amount of income tax to be withheld shall be—										
$236	$240	$33.30	$25.50	$17.80	$10.00	$2.20	$0	$0	$0	$0	$0	$0
$240	$248	34.20	26.40	18.60	10.80	3.00	0	0	0	0	0	0
$248	$256	35.30	27.50	19.70	11.90	4.20	0	0	0	0	0	0
$256	$264	36.40	28.60	20.80	13.10	5.30	0	0	0	0	0	0
$264	$272	37.50	29.70	22.00	14.20	6.40	0	0	0	0	0	0
$272	$280	38.60	30.90	23.10	15.30	7.50	0	0	0	0	0	0
$280	$288	39.80	32.00	24.20	16.40	8.60	.90	0	0	0	0	0
$288	$296	40.90	33.10	25.30	17.50	9.80	2.00	0	0	0	0	0
$296	$304	42.00	34.20	26.40	18.70	10.90	3.10	0	0	0	0	0
$304	$312	43.10	35.30	27.60	19.80	12.00	4.20	0	0	0	0	0
$312	$320	44.20	36.50	28.70	20.90	13.10	5.40	0	0	0	0	0
$320	$328	45.40	37.60	29.80	22.00	14.20	6.50	0	0	0	0	0
$328	$336	46.50	38.70	30.90	23.10	15.40	7.60	0	0	0	0	0
$336	$344	47.60	39.80	32.00	24.30	16.50	8.70	.90	0	0	0	0
$344	$352	48.70	40.90	33.20	25.40	17.60	9.80	2.10	0	0	0	0
$352	$360	49.80	42.10	34.30	26.50	18.70	11.00	3.20	0	0	0	0
$360	$368	51.00	43.20	35.40	27.60	19.80	12.10	4.30	0	0	0	0
$368	$376	52.10	44.30	36.50	28.70	21.00	13.20	5.40	0	0	0	0
$376	$384	53.20	45.40	37.60	29.90	22.10	14.30	6.50	0	0	0	0
$384	$392	54.30	46.50	38.80	31.00	23.20	15.40	7.70	0	0	0	0
$392	$400	55.40	47.70	39.90	32.10	24.30	16.60	8.80	1.00	0	0	0
$400	$420	57.40	49.60	41.80	34.10	26.30	18.50	10.70	3.00	0	0	0
$420	$440	60.20	52.40	44.60	36.90	29.10	21.30	13.50	5.80	0	0	0
$440	$460	63.00	55.20	47.40	39.70	31.90	24.10	16.30	8.60	.80	0	0
$460	$480	65.80	58.00	50.20	42.50	34.70	26.90	19.10	11.40	3.60	0	0
$480	$500	68.60	60.80	53.00	45.30	37.50	29.70	21.90	14.20	6.40	0	0
$500	$520	71.40	63.60	55.80	48.10	40.30	32.50	24.70	17.00	9.20	1.40	0
$520	$540	74.20	66.40	58.60	50.90	43.10	35.30	27.50	19.80	12.00	4.20	0
$540	$560	77.00	69.20	61.40	53.70	45.90	38.10	30.30	22.60	14.80	7.00	0
$560	$580	79.80	72.00	64.20	56.50	48.70	40.90	33.10	25.40	17.60	9.80	2.00
$580	$600	82.60	74.80	67.00	59.30	51.50	43.70	35.90	28.20	20.40	12.60	4.80
$600	$640	86.80	79.00	71.20	63.50	55.70	47.90	40.10	32.40	24.60	16.80	9.00
$640	$680	92.40	84.60	76.80	69.10	61.30	53.50	45.70	38.00	30.20	22.40	14.60
$680	$720	98.00	90.20	82.40	74.70	66.90	59.10	51.30	43.60	35.80	28.00	20.20
$720	$760	103.60	95.80	88.00	80.30	72.50	64.70	56.90	49.20	41.40	33.60	25.80
$760	$800	109.20	109.40	93.60	85.90	78.10	70.30	62.50	54.80	47.00	39.20	31.40
$800	$840	114.80	107.00	99.20	91.50	83.70	75.90	68.10	60.40	52.60	44.80	37.00
$840	$880	120.40	112.60	104.80	97.10	89.30	81.50	73.70	66.00	58.20	50.40	42.60
$880	$920	126.00	118.20	110.40	102.70	94.90	87.10	79.30	71.60	63.80	56.00	48.20
$920	$960	131.60	123.80	116.00	108.30	100.50	92.70	84.90	77.20	69.40	61.60	53.80
$960	$1,000	137.20	129.40	121.60	113.90	106.10	98.30	90.50	82.80	75.00	67.20	59.40
		14 percent of the excess over $1,000 plus—										
$1,000 and over		140.00	132.20	124.40	116.70	108.90	101.10	93.30	85.60	77.80	70.00	62.20

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
		The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period—										
		14% of wages										
$0	$2.00	$.30	$.05	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2.00	$2.25	.35	.10	0	0	0	0	0	0	0	0	0
$2.25	$2.50	.35	.10	0	0	0	0	0	0	0	0	0
$2.50	$2.75	.40	.15	0	0	0	0	0	0	0	0	0
$2.75	$3.00	.45	.20	0	0	0	0	0	0	0	0	0
$3.00	$3.25	.45	.20	0	0	0	0	0	0	0	0	0
$3.25	$3.50	.50	.25	0	0	0	0	0	0	0	0	0
$3.50	$3.75	.55	.30	.05	0	0	0	0	0	0	0	0
$3.75	$4.00	.60	.30	.05	0	0	0	0	0	0	0	0
$4.00	$4.25	.60	.35	.10	0	0	0	0	0	0	0	0
$4.25	$4.50	.65	.40	.15	0	0	0	0	0	0	0	0
$4.50	$4.75	.70	.45	.15	0	0	0	0	0	0	0	0
$4.75	$5.00	.70	.45	.20	0	0	0	0	0	0	0	0
$5.00	$5.25	.75	.50	.25	0	0	0	0	0	0	0	0
$5.25	$5.50	.80	.55	.30	0	0	0	0	0	0	0	0
$5.50	$5.75	.80	.55	.30	.05	0	0	0	0	0	0	0
$5.75	$6.00	.85	.60	.35	.10	0	0	0	0	0	0	0
$6.00	$6.25	.90	.65	.40	.15	0	0	0	0	0	0	0
$6.25	$6.50	.95	.65	.40	.15	0	0	0	0	0	0	0
$6.50	$6.75	.95	.70	.45	.20	0	0	0	0	0	0	0
$6.75	$7.00	1.00	.75	.50	.25	0	0	0	0	0	0	0
$7.00	$7.25	1.05	.80	.50	.25	0	0	0	0	0	0	0
$7.25	$7.50	1.05	.80	.55	.30	.05	0	0	0	0	0	0
$7.50	$7.75	1.10	.85	.60	.35	.10	0	0	0	0	0	0
$7.75	$8.00	1.15	.90	.65	.35	.10	0	0	0	0	0	0
$8.00	$8.25	1.15	.90	.65	.40	.15	0	0	0	0	0	0
$8.25	$8.50	1.20	.95	.70	.45	.20	0	0	0	0	0	0
$8.50	$8.75	1.25	1.00	.75	.50	.20	0	0	0	0	0	0
$8.75	$9.00	1.30	1.00	.75	.50	.25	0	0	0	0	0	0
$9.00	$9.25	1.30	1.05	.80	.55	.30	.05	0	0	0	0	0
$9.25	$9.50	1.35	1.10	.85	.60	.30	.05	0	0	0	0	0
$9.50	$9.75	1.40	1.15	.85	.60	.35	.10	0	0	0	0	0
$9.75	$10.00	1.45	1.20	.90	.65	.40	.15	0	0	0	0	0
$10.00	$10.50	1.50	1.25	1.00	.75	.50	.25	0	0	0	0	0
$10.50	$11.00	1.60	1.30	1.05	.80	.55	.30	.05	0	0	0	0
$11.00	$11.50	1.65	1.40	1.15	.90	.60	.35	.10	0	0	0	0
$11.50	$12.00	1.70	1.45	1.20	.95	.70	.45	.20	0	0	0	0
$12.00	$12.50	1.80	1.55	1.25	1.00	.75	.50	.25	0	0	0	0
$12.50	$13.00	1.85	1.60	1.35	1.10	.85	.60	.30	.05	0	0	0
$13.00	$13.50	1.95	1.65	1.40	1.15	.90	.65	.40	.15	0	0	0
$13.50	$14.00	2.00	1.75	1.50	1.25	.95	.70	.45	.20	0	0	0
$14.00	$14.50	2.05	1.80	1.55	1.30	1.05	.80	.55	.30	0	0	0
$14.50	$15.00	2.15	1.90	1.60	1.35	1.10	.85	.60	.35	.10	0	0
$15.00	$15.50	2.20	1.95	1.70	1.45	1.20	.95	.65	.40	.15	0	0
$15.50	$16.00	2.30	2.00	1.75	1.50	1.25	1.00	.75	.50	.25	0	0
$16.00	$16.50	2.35	2.10	1.85	1.60	1.30	1.05	.80	.55	.30	.05	0
$16.50	$17.00	2.40	2.15	1.90	1.65	1.40	1.15	.90	.65	.35	.10	0
$17.00	$17.50	2.50	2.25	1.95	1.70	1.45	1.20	.95	.70	.45	.20	0
$17.50	$18.00	2.55	2.30	2.05	1.80	1.55	1.30	1.00	.75	.50	.25	0
$18.00	$18.50	2.65	2.35	2.10	1.85	1.60	1.35	1.10	.85	.60	.30	.05
$18.50	$19.00	2.70	2.45	2.20	1.95	1.65	1.40	1.15	.90	.65	.40	.15
$19.00	$19.50	2.75	2.50	2.25	2.00	1.75	1.50	1.25	1.00	.70	.45	.20
$19.50	$20.00	2.85	2.60	2.35	2.10	1.85	1.60	1.35	1.10	.80	.55	.30
$20.00	$21.00	3.00	2.75	2.50	2.25	2.00	1.75	1.50	1.20	.95	.70	.45
$21.00	$22.00	3.15	2.90	2.65	2.40	2.15	1.85	1.60	1.35	1.10	.85	.60
$22.00	$23.00	3.30	3.05	2.80	2.50	2.25	2.00	1.75	1.50	1.25	1.00	.75
$23.00	$24.00	3.45	3.15	2.90	2.65	2.40	2.15	1.90	1.65	1.40	1.15	.85
$24.00	$25.00	3.55	3.30	3.05	2.80	2.55	2.30	2.05	1.80	1.50	1.25	1.00
$25.00	$26.00	3.70	3.45	3.20	2.95	2.70	2.45	2.20	1.90	1.65	1.40	1.15
$26.00	$27.00	3.85	3.60	3.35	3.10	2.85	2.55	2.30	2.05	1.80	1.55	1.30
$27.00	$28.00	4.00	3.75	3.50	3.20	2.95	2.70	2.45	2.20	1.95	1.70	1.45
$28.00	$29.00	4.15	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.10	1.85	1.55
		14 percent of the excess over $30 plus—										
$30 and over		4.20	3.95	3.70	3.45	3.20	2.90	2.65	2.40	2.15	1.90	1.65

(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	10 or more
		The amount of income tax to be withheld shall be—										
		18% of wages										
$0	$13	$2.40	$.10	$0	$0	$0	$0	$0	$0	$0	$0	$0
$13	$14	2.60	.30	0	0	0	0	0	0	0	0	0
$14	$15	2.80	.50	0	0	0	0	0	0	0	0	0
$15	$16	3.00	.70	0	0	0	0	0	0	0	0	0
$16	$17	3.20	.80	0	0	0	0	0	0	0	0	0
$17	$18	3.30	1.00	0	0	0	0	0	0	0	0	0
$18	$19	3.50	1.20	0	0	0	0	0	0	0	0	0
$19	$20	3.70	1.40	0	0	0	0	0	0	0	0	0
$20	$21	3.90	1.60	0	0	0	0	0	0	0	0	0
$21	$22	4.10	1.70	0	0	0	0	0	0	0	0	0
$22	$23	4.20	1.90	0	0	0	0	0	0	0	0	0
$23	$24	4.40	2.10	0	0	0	0	0	0	0	0	0
$24	$25	4.60	2.30	0	0	0	0	0	0	0	0	0
$25	$26	4.80	2.50	.20	0	0	0	0	0	0	0	0
$26	$27	5.00	2.60	.30	0	0	0	0	0	0	0	0
$27	$28	5.10	2.80	.50	0	0	0	0	0	0	0	0
$28	$29	5.30	3.00	.70	0	0	0	0	0	0	0	0
$29	$30	5.50	3.20	.90	0	0	0	0	0	0	0	0
$30	$31	5.70	3.40	1.10	0	0	0	0	0	0	0	0
$31	$32	5.90	3.50	1.20	0	0	0	0	0	0	0	0
$32	$33	6.00	3.70	1.40	0	0	0	0	0	0	0	0
$33	$34	6.20	3.90	1.60	0	0	0	0	0	0	0	0
$34	$35	6.40	4.10	1.80	0	0	0	0	0	0	0	0
$35	$36	6.60	4.30	2.00	0	0	0	0	0	0	0	0
$36	$37	6.80	4.40	2.10	0	0	0	0	0	0	0	0
$37	$38	6.90	4.60	2.30	0	0	0	0	0	0	0	0
$38	$39	7.10	4.80	2.50	.20	0	0	0	0	0	0	0
$39	$40	7.30	5.00	2.70	.40	0	0	0	0	0	0	0
$40	$41	7.50	5.20	2.90	.50	0	0	0	0	0	0	0
$41	$42	7.70	5.30	3.00	.70	0	0	0	0	0	0	0
$42	$43	7.80	5.50	3.20	.90	0	0	0	0	0	0	0
$43	$44	8.00	5.70	3.40	1.10	0	0	0	0	0	0	0
$44	$45	8.20	5.90	3.60	1.30	0	0	0	0	0	0	0
$45	$46	8.40	6.10	3.80	1.40	0	0	0	0	0	0	0
$46	$47	8.60	6.20	3.90	1.60	0	0	0	0	0	0	0
$47	$48	8.70	6.40	4.10	1.80	0	0	0	0	0	0	0
$48	$49	8.90	6.60	4.30	2.00	0	0	0	0	0	0	0
$49	$50	9.10	6.80	4.50	2.20	0	0	0	0	0	0	0
$50	$51	9.30	7.00	4.70	2.30	0	0	0	0	0	0	0
$51	$52	9.50	7.10	4.80	2.50	.20	0	0	0	0	0	0
$52	$53	9.60	7.30	5.00	2.70	.40	0	0	0	0	0	0
$53	$54	9.80	7.50	5.20	2.90	.60	0	0	0	0	0	0
$54	$55	10.10	7.70	5.40	3.10	.80	0	0	0	0	0	0
$55	$56	10.20	7.90	5.60	3.20	.90	0	0	0	0	0	0
$56	$57	10.40	8.00	5.70	3.40	1.10	0	0	0	0	0	0
$57	$58	10.50	8.20	5.90	3.60	1.30	0	0	0	0	0	0
$58	$59	10.70	8.40	6.10	3.80	1.50	0	0	0	0	0	0
$59	$60	11.00	8.70	6.40	4.10	1.70	0	0	0	0	0	0
$60	$62	11.30	9.00	6.70	4.40	2.10	0	0	0	0	0	0
$62	$64	11.70	9.40	7.10	4.80	2.50	.20	0	0	0	0	0
$64	$66	12.10	9.80	7.40	5.10	2.80	.50	0	0	0	0	0
$66	$68	12.40	10.10	7.80	5.50	3.20	.90	0	0	0	0	0
$68	$70	12.80	10.50	8.20	5.90	3.50	1.20	0	0	0	0	0
$70	$72	13.10	10.80	8.50	6.20	3.90	1.69	0	0	0	0	0
$72	$74	13.50	11.20	8.90	6.60	4.30	2.00	0	0	0	0	0
$74	$76	13.90	11.60	9.20	6.90	4.60	2.30	0	0	0	0	0
$76	$78	14.20	11.90	9.60	7.30	5.00	2.70	.40	0	0	0	0
$78	$80	14.60	12.30	10.00	7.70	5.30	3.00	.70	0	0	0	0
$80	$82	14.90	12.60	10.30	8.00	5.70	3.40	1.10	0	0	0	0
$82	$84	15.30	13.00	10.70	8.40	6.10	3.80	1.50	0	0	0	0
$84	$86	15.70	13.40	11.00	8.70	6.40	4.10	1.80	0	0	0	0
$86	$88	16.00	13.70	11.40	9.10	6.80	4.50	2.20	0	0	0	0
$88	$90	16.40	14.10	11.80	9.50	7.10	4.80	2.50	.20	0	0	0
$90	$92	16.70	14.40	12.10	9.80	7.50	5.20	2.90	.60	0	0	0
$92	$94	17.10	14.80	12.50	10.20	7.90	5.60	3.30	.90	0	0	0
$94	$96											

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	10 or more
		The amount of income tax to be withheld shall be—										
$96	$98	$17.50	$15.20	$12.80	$10.50	$8.20	$5.90	$3.60	$1.30	$0	$0	$0
$98	$100	17.80	15.50	13.20	10.90	8.60	6.30	4.00	1.70	0	0	0
$100	$105	18.50	16.10	13.80	11.50	9.20	6.90	4.60	2.30	0	0	0
$105	$110	19.40	17.00	14.70	12.40	10.10	7.80	5.50	3.20	.90	0	0
$110	$115	20.30	17.90	15.60	13.30	11.00	8.70	6.40	4.10	1.80	0	0
$115	$120	21.20	18.80	16.50	14.20	11.90	9.60	7.30	5.00	2.70	.40	0
$120	$125	22.10	19.70	17.40	15.10	12.80	10.50	8.20	5.90	3.60	1.30	0
$125	$130	23.00	20.60	18.30	16.00	13.70	11.40	9.10	6.80	4.50	2.20	0
$130	$135	23.90	21.50	19.20	16.90	14.60	12.30	10.00	7.70	5.40	3.10	.80
$135	$140	24.80	22.40	20.10	17.80	15.50	13.20	10.90	8.60	6.30	4.00	1.70
$140	$145	25.70	23.30	21.00	18.70	16.40	14.10	11.80	9.50	7.20	4.90	2.60
$145	$150	26.60	24.20	21.90	19.60	17.30	15.00	12.70	10.40	8.10	5.80	3.50
$150	$160	27.90	25.60	23.30	21.00	18.70	16.40	14.10	11.70	9.40	7.10	4.80
$160	$170	29.70	27.40	25.10	22.80	20.50	18.20	15.90	13.50	11.20	8.90	6.60
$170	$180	31.50	29.20	26.90	24.60	22.30	20.00	17.70	15.30	13.00	10.70	8.40
$180	$190	33.30	31.00	28.70	26.40	24.10	21.80	19.50	17.10	14.80	12.50	10.20
$190	$200	35.10	32.80	30.50	28.20	25.90	23.60	21.30	18.90	16.60	14.30	12.00
		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

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 income tax to be withheld shall be—										
$0	$26	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$26	$28	$4.90	.20	0	0	0	0	0	0	0	0	0
$28	$30	5.20	.60	0	0	0	0	0	0	0	0	0
$30	$32	5.60	1.00	0	0	0	0	0	0	0	0	0
$32	$34	5.90	1.30	0	0	0	0	0	0	0	0	0
$34	$36	6.30	1.70	0	0	0	0	0	0	0	0	0
$36	$38	6.70	2.00	0	0	0	0	0	0	0	0	0
$38	$40	7.00	2.40	0	0	0	0	0	0	0	0	0
$40	$42	7.40	2.80	0	0	0	0	0	0	0	0	0
$42	$44	7.70	3.10	0	0	0	0	0	0	0	0	0
$44	$46	8.10	3.50	0	0	0	0	0	0	0	0	0
$46	$48	8.50	3.80	0	0	0	0	0	0	0	0	0
$48	$50	8.80	4.20	0	0	0	0	0	0	0	0	0
$50	$52	9.20	4.60	0	0	0	0	0	0	0	0	0
$52	$54	9.50	4.90	.30	0	0	0	0	0	0	0	0
$54	$56	9.90	5.30	.70	0	0	0	0	0	0	0	0
$56	$58	10.30	5.60	1.00	0	0	0	0	0	0	0	0
$58	$60	10.60	6.00	1.40	0	0	0	0	0	0	0	0
$60	$62	11.00	6.40	1.70	0	0	0	0	0	0	0	0
$62	$64	11.30	6.70	2.10	0	0	0	0	0	0	0	0
$64	$66	11.70	7.10	2.50	0	0	0	0	0	0	0	0
$66	$68	12.10	7.40	2.80	0	0	0	0	0	0	0	0
$68	$70	12.40	7.80	3.20	0	0	0	0	0	0	0	0
$70	$72	12.80	8.20	3.50	0	0	0	0	0	0	0	0
$72	$74	13.10	8.50	3.90	0	0	0	0	0	0	0	0
$74	$76	13.50	8.90	4.30	0	0	0	0	0	0	0	0
$76	$78	13.90	9.20	4.60	0	0	0	0	0	0	0	0
$78	$80	14.20	9.60	5.00	.40	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 income tax to be withheld shall be—										
$80	$82	$14.60	$10.00	$5.30	$0.70	$0	$0	$0	$0	$0	$0	$0
$82	$84	14.90	10.30	5.70	1.10	0	0	0	0	0	0	0
$84	$86	15.30	10.70	6.10	1.50	0	0	0	0	0	0	0
$86	$88	15.70	11.00	6.40	1.80	0	0	0	0	0	0	0
$88	$90	16.00	11.40	6.80	2.20	0	0	0	0	0	0	0
$90	$92	16.40	11.80	7.10	2.50	0	0	0	0	0	0	0
$92	$94	16.70	12.10	7.50	2.90	0	0	0	0	0	0	0
$94	$96	17.10	12.50	7.90	3.30	0	0	0	0	0	0	0
$96	$98	17.50	12.80	8.20	3.60	0	0	0	0	0	0	0
$98	$100	17.80	13.20	8.60	4.00	0	0	0	0	0	0	0
$100	$102	18.20	13.60	8.90	4.30	0	0	0	0	0	0	0
$102	$104	18.50	13.90	9.30	4.70	.10	0	0	0	0	0	0
$104	$106	18.90	14.30	9.70	5.10	.40	0	0	0	0	0	0
$106	$108	19.30	14.60	10.00	5.40	.80	0	0	0	0	0	0
$108	$110	19.60	15.00	10.40	5.80	1.20	0	0	0	0	0	0
$110	$112	20.00	15.40	10.70	6.10	1.50	0	0	0	0	0	0
$112	$114	20.30	15.70	11.10	6.50	1.90	0	0	0	0	0	0
$114	$116	20.70	16.10	11.50	6.90	2.20	0	0	0	0	0	0
$116	$118	21.10	16.40	11.80	7.20	2.60	0	0	0	0	0	0
$118	$120	21.40	16.80	12.20	7.60	3.00	0	0	0	0	0	0
$120	$124	22.00	17.30	12.70	8.10	3.50	0	0	0	0	0	0
$124	$128	22.70	18.10	13.40	8.80	4.20	0	0	0	0	0	0
$128	$132	23.40	18.80	14.20	9.60	4.90	.30	0	0	0	0	0
$132	$136	24.10	19.50	14.90	10.30	5.70	1.00	0	0	0	0	0
$136	$140	24.80	20.20	15.60	10.90	6.40	1.80	0	0	0	0	0
$140	$144	25.60	20.90	16.30	11.70	7.10	2.50	0	0	0	0	0
$144	$148	26.30	21.70	17.00	12.40	7.80	3.20	0	0	0	0	0
$148	$152	27.00	22.40	17.80	13.20	8.50	3.90	0	0	0	0	0
$152	$156	27.70	23.10	18.50	13.90	9.30	4.60	0	0	0	0	0
$156	$160	28.40	23.80	19.20	14.60	10.00	5.40	.70	0	0	0	0
$160	$164	29.20	24.50	19.90	15.30	10.70	6.10	1.50	0	0	0	0
$164	$168	29.90	25.30	20.60	16.00	11.40	6.80	2.20	0	0	0	0
$168	$172	30.60	26.00	21.40	16.80	12.10	7.50	2.90	0	0	0	0
$172	$176	31.30	26.70	22.10	17.50	12.90	8.20	3.60	0	0	0	0
$176	$180	32.00	27.40	22.80	18.20	13.60	9.00	4.30	0	0	0	0
$180	$184	32.80	28.10	23.50	18.90	14.30	9.70	5.10	.50	0	0	0
$184	$188	33.50	28.90	24.20	19.60	15.00	10.40	5.80	1.20	0	0	0
$188	$192	34.20	29.60	25.00	20.40	15.70	11.10	6.50	1.90	0	0	0
$192	$196	34.90	30.30	25.70	21.10	16.50	11.80	7.20	2.60	0	0	0
$196	$200	35.60	31.00	26.40	21.80	17.20	12.60	7.90	3.30	0	0	0
$200	$210	36.90	32.30	27.70	23.10	18.40	13.80	9.20	4.60	0	0	0
$210	$220	38.70	34.10	29.50	24.90	20.20	15.60	11.00	6.40	1.80	0	0
$220	$230	40.50	35.90	31.30	26.70	22.00	17.40	12.80	8.20	3.60	0	0
$230	$240	42.30	37.70	33.10	28.50	23.80	19.20	14.60	10.00	5.40	.80	0
$240	$250	44.10	39.50	34.90	30.30	25.60	21.00	16.40	11.80	7.20	2.60	0
$250	$260	45.90	41.30	36.70	32.10	27.40	22.80	18.20	13.60	9.00	4.40	0
$260	$270	47.70	43.10	38.50	33.90	29.20	24.60	20.00	15.40	10.80	6.20	1.50
$270	$280	49.50	44.90	40.30	35.70	31.00	26.40	21.80	17.20	12.60	8.00	3.30
$280	$290	51.30	46.70	42.10	37.50	32.80	28.20	23.60	19.00	14.40	9.80	5.10
$290	$300	53.10	48.50	43.90	39.30	34.60	30.00	25.40	20.80	16.20	11.60	6.90
$300	$320	55.80	51.20	46.60	42.00	37.30	32.70	28.10	23.50	18.90	14.30	9.60
$320	$340	59.40	54.80	50.20	45.60	40.90	36.30	31.70	27.10	22.50	17.90	13.20
$340	$360	63.00	58.40	53.80	49.20	44.50	39.90	35.30	30.70	26.10	21.50	16.80
$360	$380	66.60	62.00	57.40	52.80	48.10	43.50	38.90	34.30	29.70	25.10	20.40
$380	$400	70.20	65.60	61.00	56.40	51.70	47.10	42.50	37.90	33.30	28.70	24.00
		18 percent of the excess over $400 plus—										
$400 and over		72.00	67.40	62.80	58.20	53.50	48.90	44.30	39.70	35.10	30.50	25.80

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	10 or more
		The amount of tax to be withheld shall be—										
$0	$28	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$28	$30	$5.20	.20	0	0	0	0	0	0	0	0	0
$30	$32	5.60	.60	0	0	0	0	0	0	0	0	0
$32	$34	5.90	.90	0	0	0	0	0	0	0	0	0
$34	$36	6.30	1.30	0	0	0	0	0	0	0	0	0
$36	$38	6.70	1.70	0	0	0	0	0	0	0	0	0
$38	$40	7.00	2.00	0	0	0	0	0	0	0	0	0
$40	$42	7.40	2.40	0	0	0	0	0	0	0	0	0
$42	$44	7.70	2.70	0	0	0	0	0	0	0	0	0
$44	$46	8.10	3.10	0	0	0	0	0	0	0	0	0
$46	$48	8.50	3.50	0	0	0	0	0	0	0	0	0
$48	$50	8.80	3.80	0	0	0	0	0	0	0	0	0
$50	$52	9.20	4.20	0	0	0	0	0	0	0	0	0
$52	$54	9.50	4.50	0	0	0	0	0	0	0	0	0
$54	$56	9.90	4.90	0	0	0	0	0	0	0	0	0
$56	$58	10.30	5.30	.30	0	0	0	0	0	0	0	0
$58	$60	10.60	5.60	.60	0	0	0	0	0	0	0	0
$60	$62	11.00	6.00	1.00	0	0	0	0	0	0	0	0
$62	$64	11.30	6.30	1.30	0	0	0	0	0	0	0	0
$64	$66	11.70	6.70	1.70	0	0	0	0	0	0	0	0
$66	$68	12.10	7.10	2.10	0	0	0	0	0	0	0	0
$68	$70	12.40	7.40	2.40	0	0	0	0	0	0	0	0
$70	$72	12.80	7.80	2.80	0	0	0	0	0	0	0	0
$72	$74	13.10	8.10	3.10	0	0	0	0	0	0	0	0
$74	$76	13.50	8.50	3.50	0	0	0	0	0	0	0	0
$76	$78	13.90	8.90	3.90	0	0	0	0	0	0	0	0
$78	$80	14.20	9.20	4.20	0	0	0	0	0	0	0	0
$80	$82	14.60	9.60	4.60	0	0	0	0	0	0	0	0
$82	$84	14.90	9.90	4.90	0	0	0	0	0	0	0	0
$84	$86	15.30	10.30	5.30	.30	0	0	0	0	0	0	0
$86	$88	15.70	10.70	5.70	.70	0	0	0	0	0	0	0
$88	$90	16.00	11.00	6.00	1.10	0	0	0	0	0	0	0
$90	$92	16.40	11.40	6.40	1.40	0	0	0	0	0	0	0
$92	$94	16.70	11.70	6.70	1.70	0	0	0	0	0	0	0
$94	$96	17.10	12.10	7.10	2.10	0	0	0	0	0	0	0
$96	$98	17.50	12.50	7.50	2.50	0	0	0	0	0	0	0
$98	$100	17.80	12.80	7.80	2.80	0	0	0	0	0	0	0
$100	$102	18.20	13.20	8.20	3.20	0	0	0	0	0	0	0
$102	$104	18.50	13.50	8.50	3.50	0	0	0	0	0	0	0
$104	$106	18.90	13.90	8.90	3.90	0	0	0	0	0	0	0
$106	$108	19.30	14.30	9.30	4.30	0	0	0	0	0	0	0
$108	$110	19.60	14.60	9.60	4.60	0	0	0	0	0	0	0
$110	$112	20.00	15.00	10.00	5.00	0	0	0	0	0	0	0
$112	$114	20.30	15.30	10.30	5.30	.30	0	0	0	0	0	0
$114	$116	20.70	15.70	10.70	5.70	.70	0	0	0	0	0	0
$116	$118	21.10	16.10	11.10	6.10	1.10	0	0	0	0	0	0

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	9	10 or more
		The amount of income tax to be withheld shall be—										
$118	$120	$21.40	$16.40	$11.40	$6.40	$1.40	$0	$0	$0	$0	$0	$0
$120	$124	22.00	17.00	12.00	7.00	2.00	0	0	0	0	0	0
$124	$128	22.70	17.70	12.70	7.70	2.70	0	0	0	0	0	0
$128	$132	23.40	18.40	13.40	8.40	3.40	0	0	0	0	0	0
$132	$136	24.10	19.10	14.10	9.10	4.10	0	0	0	0	0	0
$136	$140	24.80	19.80	14.80	9.80	4.80	0	0	0	0	0	0
$140	$144	25.60	20.60	15.60	10.60	5.60	.60	0	0	0	0	0
$144	$148	26.30	21.30	16.30	11.30	6.30	1.30	0	0	0	0	0
$148	$152	27.00	22.00	17.00	12.00	7.00	2.00	0	0	0	0	0
$152	$156	27.70	22.70	17.70	12.70	7.70	2.70	0	0	0	0	0
$156	$160	28.40	23.40	18.40	13.40	8.40	3.40	0	0	0	0	0
$160	$164	29.20	24.20	19.20	14.20	9.20	4.20	0	0	0	0	0
$164	$168	29.90	24.99	19.90	14.90	9.90	4.90	0	0	0	0	0
$168	$172	30.60	25.60	20.60	15.60	10.60	5.60	.60	0	0	0	0
$172	$176	31.30	26.30	21.30	16.30	11.30	6.30	1.30	0	0	0	0
$176	$180	32.00	27.00	22.00	17.00	12.00	7.00	2.00	0	0	0	0
$180	$184	32.80	27.80	22.80	17.80	12.80	7.80	2.80	0	0	0	0
$184	$188	33.50	28.50	23.50	18.50	13.50	8.50	3.50	0	0	0	0
$188	$192	34.20	29.20	24.20	19.20	14.20	9.20	4.20	0	0	0	0
$192	$196	34.00	29.90	24.90	19.90	14.90	9.90	4.90	0	0	0	0
$196	$200	35.60	30.60	25.60	20.60	15.60	10.60	5.60	.60	0	0	0
$200	$210	36.90	31.90	26.90	21.90	16.90	11.90	6.90	1.90	0	0	0
$210	$220	38.70	33.70	28.70	23.70	18.70	13.70	8.70	3.70	0	0	0
$220	$230	40.50	35.50	30.50	25.50	20.50	15.50	10.50	5.50	.50	0	0
$230	$240	42.30	37.30	32.30	27.30	22.30	17.30	12.30	7.30	2.30	0	0
$240	$250	44.10	39.10	34.10	29.10	24.10	19.10	14.10	9.10	4.10	0	0
$250	$260	45.90	40.90	35.90	30.90	25.90	20.90	15.90	10.90	5.90	.90	0
$260	$270	47.70	42.70	37.70	32.70	27.70	22.70	17.70	12.70	7.70	2.70	0
$270	$280	49.50	44.50	39.50	34.50	29.50	24.50	19.50	14.50	9.50	4.50	0
$280	$290	51.30	46.30	41.30	36.30	31.30	26.30	21.30	16.30	11.30	6.30	1.30
$290	$300	53.10	48.10	43.10	38.10	33.10	28.10	23.10	18.10	13.10	8.10	3.10
$300	$320	55.80	50.80	45.80	40.80	35.80	30.80	25.80	20.80	15.80	10.80	5.80
$320	$340	59.40	54.40	49.40	44.40	39.40	34.40	29.40	24.40	19.40	14.40	9.40
$340	$360	63.00	58.00	53.00	48.00	43.00	38.00	33.00	28.00	23.00	18.00	13.00
$360	$380	66.60	61.60	56.60	51.60	46.60	41.60	36.60	31.60	26.60	21.60	16.60
$380	$400	70.20	65.20	60.20	55.20	50.20	45.20	40.20	35.20	30.20	25.20	20.20
$400	$420	73.80	68.80	63.80	58.80	53.80	48.80	43.80	38.80	33.80	28.80	23.80
$420	$440	77.40	72.40	67.40	62.40	57.40	52.40	47.40	42.40	37.40	32.40	27.40
$440	$460	81.00	76.00	71.00	66.00	61.00	56.00	51.00	46.00	41.00	36.00	31.00
$460	$480	84.60	79.60	74.60	69.60	64.60	59.60	54.60	49.60	44.60	39.60	34.60
$480	$500	88.20	83.20	78.20	73.20	68.20	63.20	58.20	53.20	48.20	43.20	38.20
		18 percent of the excess over $500 plus—										
$500 and over		90.00	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	45.00	4.00

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—										
$0	$56	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$56	$60	$10.40	.40	0	0	0	0	0	0	0	0	0
$60	$64	11.20	1.20	0	0	0	0	0	0	0	0	0
$64	$68	11.90	1.90	0	0	0	0	0	0	0	0	0
$68	$72	12.60	2.60	0	0	0	0	0	0	0	0	0
$72	$76	13.30	3.30	0	0	0	0	0	0	0	0	0
$76	$80	14.00	4.00	0	0	0	0	0	0	0	0	0
$80	$84	14.80	4.80	0	0	0	0	0	0	0	0	0
$84	$88	15.50	5.50	0	0	0	0	0	0	0	0	0
$88	$92	16.20	6.20	0	0	0	0	0	0	0	0	0
$92	$96	16.90	6.90	0	0	0	0	0	0	0	0	0
$96	$100	17.60	7.60	0	0	0	0	0	0	0	0	0
$100	$104	18.40	8.40	0	0	0	0	0	0	0	0	0
$104	$108	19.10	9.10	0	0	0	0	0	0	0	0	0
$108	$112	19.80	9.80	0	0	0	0	0	0	0	0	0
$112	$116	20.50	10.50	.50	0	0	0	0	0	0	0	0
$116	$120	21.20	11.20	1.20	0	0	0	0	0	0	0	0
$120	$124	22.00	12.00	2.00	0	0	0	0	0	0	0	0
$124	$128	22.70	12.70	2.70	0	0	0	0	0	0	0	0
$128	$132	23.40	13.40	3.40	0	0	0	0	0	0	0	0
$132	$136	24.10	14.10	4.10	0	0	0	0	0	0	0	0
$136	$140	24.80	14.80	4.80	0	0	0	0	0	0	0	0
$140	$144	25.60	15.60	5.60	0	0	0	0	0	0	0	0
$144	$148	26.30	16.30	6.30	0	0	0	0	0	0	0	0
$148	$152	27.00	17.00	7.00	0	0	0	0	0	0	0	0
$152	$156	27.70	17.70	7.70	0	0	0	0	0	0	0	0
$156	$160	28.40	18.40	8.40	0	0	0	0	0	0	0	0
$160	$164	29.20	19.20	9.20	0	0	0	0	0	0	0	0
$164	$168	29.90	19.90	9.90	0	0	0	0	0	0	0	0
$168	$172	30.60	20.60	10.60	.60	0	0	0	0	0	0	0
$172	$176	31.30	21.30	11.30	1.30	0	0	0	0	0	0	0
$176	$180	32.00	22.00	12.00	2.00	0	0	0	0	0	0	0
$180	$184	32.80	22.80	12.80	2.80	0	0	0	0	0	0	0
$184	$188	33.50	23.50	13.50	3.50	0	0	0	0	0	0	0
$188	$192	34.20	24.20	14.20	4.20	0	0	0	0	0	0	0
$192	$196	34.90	24.90	14.90	4.90	0	0	0	0	0	0	0
$196	$200	35.60	25.60	15.60	5.60	0	0	0	0	0	0	0
$200	$204	36.40	26.40	16.40	6.40	0	0	0	0	0	0	0
$204	$208	37.10	27.10	17.10	7.10	0	0	0	0	0	0	0
$208	$212	37.80	27.80	17.80	7.80	0	0	0	0	0	0	0
$212	$216	38.50	28.50	18.50	8.50	0	0	0	0	0	0	0
$216	$220	39.20	29.20	19.20	9.20	0	0	0	0	0	0	0
$220	$224	40.00	30.00	20.00	10.00	0	0	0	0	0	0	0
$224	$228	40.70	30.70	20.70	10.70	.70	0	0	0	0	0	0
$228	$232	41.40	31.40	21.40	11.40	1.40	0	0	0	0	0	0
$232	$236	42.10	32.10	22.10	12.10	2.10	0	0	0	0	0	0
$236	$240	42.80	32.80	22.80	12.80	2.80	0	0	0	0	0	0
$240	$248	43.90	33.90	23.90	13.90	3.90	0	0	0	0	0	0
$248	$256	45.40	35.40	25.40	15.40	5.40	0	0	0	0	0	0
$256	$264	46.80	36.80	26.80	16.80	6.80	0	0	0	0	0	0
$264	$272	48.20	38.20	28.20	18.20	8.20	0	0	0	0	0	0
$272	$280	49.70	39.70	29.70	19.70	9.70	0	0	0	0	0	0
$280	$288	51.10	41.10	31.10	21.10	11.10	1.10	0	0	0	0	0
$288	$296	52.60	42.60	32.60	22.60	12.60	2.60	0	0	0	0	0
$296	$304	54.00	44.00	34.00	24.00	14.00	4.00	0	0	0	0	0
$304	$312	55.40	45.40	35.40	25.40	15.40	5.40	0	0	0	0	0
$312	$320	56.90	46.90	36.90	26.90	16.90	6.90	0	0	0	0	0
$320	$328	58.30	48.30	38.30	28.30	18.30	8.30	0	0	0	0	0
$328	$336	59.80	49.80	39.80	29.80	19.80	9.80	0	0	0	0	0
$336	$344	61.20	51.20	41.20	31.20	21.20	11.20	1.20	0	0	0	0
$344	$352	62.60	52.60	42.60	32.60	22.60	12.60	2.60	0	0	0	0
$352	$360	64.10	54.10	44.10	34.10	24.10	14.10	4.10	0	0	0	0
$360	$368	65.50	55.50	45.50	35.50	25.50	15.50	5.50	0	0	0	0
$368	$376	67.00	57.00	47.00	37.00	27.00	17.00	7.00	0	0	0	0
$376	$384	68.40	58.40	48.40	38.40	28.40	18.40	8.40	0	0	0	0
$384	$392	69.80	59.80	49.80	39.80	29.80	19.80	9.80	0	0	0	0
$392	$400	71.30	61.30	51.30	41.30	31.30	21.30	11.30	1.30	0	0	0
$400	$420	73.80	63.80	53.80	43.80	33.80	23.80	13.80	3.80	0	0	0

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	9	10 or more
		The amount of income tax to be withheld shall be—										
$420	$440	$77.40	$67.40	$57.40	$47.40	$37.40	$27.40	$17.40	$7.40	$0	$0	$0
$440	$460	81.00	71.00	61.00	51.00	41.00	31.00	21.00	11.00	1.00	0	0
$460	$480	84.60	74.60	64.60	54.60	44.60	34.60	24.60	14.60	4.60	0	0
$480	$500	88.20	78.20	68.20	58.20	48.20	38.20	28.20	18.20	8.20	0	0
$500	$520	91.80	81.80	71.80	61.80	51.80	41.80	31.80	21.80	11.80	1.80	0
$520	$540	95.40	85.40	75.40	65.40	55.40	45.40	35.40	25.40	15.40	5.40	0
$540	$560	99.00	89.00	79.00	69.00	59.00	49.00	39.00	29.00	19.00	9.00	0
$560	$580	102.60	92.60	82.60	72.60	62.60	52.60	42.60	32.60	22.60	12.60	2.60
$580	$600	106.20	96.20	86.20	76.20	66.20	56.20	46.20	36.20	26.20	16.20	6.20
$600	$640	111.60	101.60	91.60	81.60	71.60	61.60	51.60	41.60	31.60	21.60	11.60
$640	$680	118.80	108.80	98.80	88.80	78.80	68.80	58.80	48.80	38.80	28.80	18.80
$680	$720	126.00	116.00	106.00	96.00	86.00	76.00	66.00	56.00	46.00	36.00	26.00
$720	$760	133.20	123.20	113.20	103.20	93.20	83.20	73.20	63.20	53.20	43.20	33.20
$760	$800	140.40	130.40	120.40	110.40	100.40	90.40	80.40	70.40	60.40	50.40	40.40
$800	$840	147.60	137.60	127.60	117.60	107.60	97.60	87.60	77.60	67.60	57.60	47.60
$840	$880	154.80	144.80	134.80	124.80	114.80	104.80	94.80	84.80	74.80	64.80	54.80
$880	$920	162.00	152.00	142.00	132.00	122.00	112.00	102.00	92.00	82.00	72.00	62.00
$920	$960	169.20	159.20	149.20	139.20	129.20	119.20	109.20	99.20	89.20	79.20	69.20
$960	$1,000	176.40	166.40	156.40	146.40	136.40	126.40	116.40	106.40	96.40	86.40	76.40
		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

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
		The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period—										
$0	$2.00	18% of wages	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
$2.00	$2.25	$0.40	.05	0	0	0	0	0	0	0	0	0
$2.25	$2.50	.45	.10	0	0	0	0	0	0	0	0	0
$2.50	$2.75	.45	.15	0	0	0	0	0	0	0	0	0
$2.75	$3.00	.50	.20	0	0	0	0	0	0	0	0	0
$3.00	$3.25	.55	.25	0	0	0	0	0	0	0	0	0
$3.25	$3.50	.60	.30	0	0	0	0	0	0	0	0	0
$3.50	$3.75	.65	.30	0	0	0	0	0	0	0	0	0
$3.75	$4.00	.70	.35	.05	0	0	0	0	0	0	0	0
$4.00	$4.25	.75	.40	.10	0	0	0	0	0	0	0	0
$4.25	$4.50	.80	.45	.15	0	0	0	0	0	0	0	0
$4.50	$4.75	.85	.50	.15	0	0	0	0	0	0	0	0
$4.75	$5.00	.90	.55	.20	0	0	0	0	0	0	0	0
$5.00	$5.25	.90	.60	.25	0	0	0	0	0	0	0	0
$5.25	$5.50	.95	.65	.30	0	0	0	0	0	0	0	0
$5.50	$5.75	1.00	.70	.35	.05	0	0	0	0	0	0	0
$5.75	$6.00	1.05	.75	.40	.05	0	0	0	0	0	0	0
$6.00	$6.25	1.10	.75	.45	.10	0	0	0	0	0	0	0
$6.25	$6.50	1.15	.80	.50	.15	0	0	0	0	0	0	0
$6.50	$6.75	1.20	.85	.55	.20	0	0	0	0	0	0	0
$6.75	$7.00	1.25	.90	.60	.25	0	0	0	0	0	0	0
$7.00	$7.25	1.30	.95	.60	.30	0	0	0	0	0	0	0
$7.25	$7.50	1.35	1.00	.65	.35	0	0	0	0	0	0	0
$7.50	$7.75	1.35	1.05	.70	.40	.05	0	0	0	0	0	0
$7.75	$8.00	1.40	1.10	.75	.45	.10	0	0	0	0	0	0
$8.00	$8.25	1.45	1.15	.80	.50	.15	0	0	0	0	0	0
$8.25	$8.50	1.50	1.20	.85	.50	.20	0	0	0	0	0	0
$8.50	$8.75	1.55	1.20	.90	.55	.25	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 the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed is—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least—	But less than—	The amount of tax to be withheld shall be the following amount multiplied by the number of days in such period—										
$8.75	$9.00	$1.60	$1.25	$0.95	$0.60	$0.30	$0	$0	$0	$0	$0	$0
$9.00	$9.25	1.65	1.30	1.00	.65	.35	0	0	0	0	0	0
$9.25	$9.50	1.70	1.35	1.05	.70	.35	.05	0	0	0	0	0
$9.50	$9.75	1.75	1.40	1.05	.75	.40	.10	0	0	0	0	0
$9.75	$10.00	1.80	1.45	1.10	.80	.45	.15	0	0	0	0	0
$10.00	$10.50	1.85	1.50	1.20	.85	.55	.20	0	0	0	0	0
$10.50	$11.00	1.95	1.60	1.30	.95	.60	.30	0	0	0	0	0
$11.00	$11.50	2.05	1.70	1.35	1.05	.70	.40	.05	0	0	0	0
$11.50	$12.00	2.10	1.80	1.45	1.15	.80	.45	.15	0	0	0	0
$12.00	$12.50	2.20	1.90	1.55	1.20	.90	.55	.25	0	0	0	0
$12.50	$13.00	2.30	1.95	1.65	1.30	1.00	.65	.30	0	0	0	0
$13.00	$13.50	2.40	2.05	1.75	1.40	1.05	.75	.40	.10	0	0	0
$13.50	$14.00	2.50	2.15	1.80	1.50	1.15	.85	.50	.15	0	0	0
$14.00	$14.50	2.55	2.25	1.90	1.60	1.25	.90	.60	.25	0	0	0
$14.50	$15.00	2.65	2.35	2.00	1.65	1.35	1.00	.70	.35	0	0	0
$15.00	$15.50	2.75	2.40	2.10	1.75	1.45	1.10	.75	.45	.10	0	0
$15.50	$16.00	2.85	2.50	2.20	1.85	1.50	1.20	.85	.55	.20	0	0
$16.00	$16.50	2.95	2.60	2.25	1.95	1.60	1.30	.95	.60	.30	0	0
$16.50	$17.00	3.00	2.70	2.35	2.05	1.70	1.35	1.05	.70	.40	.05	0
$17.00	$17.50	3.10	2.80	2.45	2.10	1.80	1.45	1.15	.80	.45	.15	0
$17.50	$18.00	3.20	2.85	2.55	2.20	1.90	1.55	1.20	.90	.55	.25	0
$18.00	$18.50	3.30	2.95	2.65	2.30	1.95	1.65	1.30	1.00	.65	.35	0
$18.50	$19.00	3.40	3.05	2.70	2.40	2.05	1.75	1.40	1.05	.75	.40	.10
$19.00	$19.50	3.45	3.15	2.80	2.50	2.15	1.80	1.50	1.15	.85	.50	.20
$19.50	$20.00	3.55	3.25	2.90	2.55	2.25	1.90	1.60	1.25	.90	.60	.25
$20.00	$21.00	3.70	3.35	3.05	2.70	2.35	2.05	1.70	1.40	1.05	.75	.40
$21.00	$22.00	3.85	3.55	3.20	2.90	2.55	2.25	1.90	1.55	1.25	.90	.60
$22.00	$23.00	4.05	3.70	3.40	3.05	2.75	2.40	2.10	1.75	1.40	1.10	.75
$23.00	$24.00	4.25	3.90	3.55	3.25	2.90	2.60	2.25	1.95	1.60	1.25	.95
$24.00	$25.00	4.40	4.10	3.75	3.40	3.10	2.75	2.45	2.10	1.80	1.45	1.10
$25.00	$26.00	4.60	4.25	3.95	3.60	3.25	2.95	2.60	2.30	1.95	1.65	1.30
$26.00	$27.00	4.75	4.45	4.10	3.80	3.45	3.15	2.80	2.45	2.15	1.80	1.50
$27.00	$28.00	4.95	4.60	4.30	3.95	3.65	3.30	3.00	2.65	2.30	2.00	1.65
$28.00	$29.00	5.15	4.80	4.45	4.15	3.80	3.50	3.15	2.85	2.50	2.15	1.85
$29.00	$30.00	5.30	5.00	4.65	4.30	4.00	3.65	3.35	3.00	2.70	2.35	2.00
		18 percent of the excess over $30 plus—										
$30.00 and over		5.40	5.05	4.75	4.40	4.10	3.75	3.45	3.10	2.75	2.45	2.10

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 persons 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.* * * *

(l) *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, or 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)(ii) 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(e)(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, or on any preceding day within the same calender 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.71-1100 Filed 2-12-71;8:45 am]

DEPARTMENT OF AGRICULTURE

Consumer and Marketing Service

[7 CFR Part 1061]

[Docket No. AO-367-A2]

MILK IN SOUTHEASTERN MINNESOTA-NORTHERN IOWA (DAIRYLAND) MARKETING AREA

Decision on Proposed Amendments to Marketing Agreement and to Order

A public hearing was held upon proposed amendments to the marketing agreement and the order regulating the handling of milk in the Southeastern Minnesota-Northern Iowa (Dairyland) marketing area. The hearing was held, pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice (7 CFR Part 900), at Rochester, Minn., August 19, 1970, pursuant to notice thereof issued on August 3, 1970 (35 F.R. 12613).

Upon the basis of the evidence introduced at the hearing and the record thereof, the Deputy Administrator, Regulatory Programs, on January 6, 1971 (36 F.R. 370), filed with the Hearing Clerk, U.S. Department of Agriculture, his recommended decision containing notice of the opportunity to file written exceptions thereto.

The material issues, findings and conclusions, rulings, and general findings of the recommended decision are hereby approved and adopted and are set forth in full herein subject to the following modifications:

Under heading "2. *Pool plant performance standards.*", paragraphs 15 and 16 are revised.

The material issues on the record relate to:

1. Class I price level after October 31, 1970.
2. Pool plant performance standards.
3. Basis for making producer payments.
4. Charges on overdue accounts.
5. Miscellaneous, administrative and conforming changes.

Under Issue 5, no testimony was received concerning proposals 7, 8, and 9 as published in the notice of hearing, and no other basis exists in the record for considering the changes proposed. Accordingly, no action on such proposals is taken in this decision.

A final order concerning Issue No. 1 was made effective November 1, 1970 (35 F.R. 16790). This decision deals with the remaining issues.

FINDINGS AND CONCLUSIONS

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

2. *Pool plant performance standards.* No change should be made in the monthly shipping percentages for pooling distributing and supply type plants, or in the number of months for qualifying a supply plant for automatic pooling. The pool plant provisions should be changed to substitute the term "route disposition" for the presently provided "route", to revise the method of pooling a supply plant operated by a cooperative association, and to clarify the status of "reload" points.

Currently, the order provides that a pool distributing plant must dispose of not less than 10 percent of its Grade A receipts (excluding packaged fluid milk products) for the month as Class I milk in the marketing area either on routes or to another plant from which it then is disposed of in the marketing area on routes. The order further provides that during the months of February through August, not less than 15 percent (20 percent in all other months) of such receipts be disposed of as Class I milk either on routes or in the form of packaged fluid milk products moved to other plants.

A cooperative association proposed that performance standards for pool distributing plants be increased to provide that a minimum of 25 percent of a handler's Grade A receipts (excluding packaged fluid milk products) be distributed as Class I milk during the month (as route disposition), except during the months of September through January when such Class I distribution percentage should be one-third of the Grade A receipts in the distributing plant. No change was proposed for the 10 percent in-area requirement.

Proponent based the claim for establishing higher performance standards on the stated necessity for distributing plants and supply plants to have a greater degree of association with the market than at present. The witness pointed out that the standards presently

provided by the order are below those generally provided in Federal orders.

The proposal was opposed by a cooperative association operating in the market. If adopted, the proposal would result in depooling the association's distributing plant. Another cooperative association serving the market supported this association in its opposition to the proposal, contending that no plant regularly associated with the pool should be deprived of that status.

Pool plant performance standards identify plants that are associated with the market as regular suppliers of milk needed for fluid use. The standards provided in the order were established as the minimum requirements such plants must meet to acquire pool plants status. Because pool supply plants and pool distributing plants follow different marketing practices, and because they serve different functions in the market, performance standards have been provided for each type of plant. Basically, pooling standards are intended to accommodate a sharing of the Class I sales of the regulated market among those dairy farmers who constitute its regular sources of milk supply. Otherwise, dairy farmers who have no regular affiliation could casually, or in an incidental manner, associate with the market when it is to their advantage to do so, but without intention of providing it with a dependable supply over time.

At the inception of the order there were 15 distributing plants pooled. Two additional distributing plants have been pooled since then, one of them discontinuing operations at the end of June 1970. At the time of the hearing in August there were ten remaining pool distributing plants, of which nine have been pooled since the inception of the order. The decrease in the number of pool distributing plants has resulted primarily from plant closings.

In the promulgation decision for the order, the Under Secretary concluded that the performance standards for distributing plants should be such that all plants serving the market at that time could qualify as pool plants. Some of the distributing plants in this area of heavy milk production carry on extensive manufacturing operations. In such plants, the total Grade A milk received normally exceeds substantially the quantity needed for fluid sales alone. In April 1968, before the order was established, at least one of the distributing plants serving the market had Class I route disposition only slightly more than 15 percent of the plant's Grade A milk receipts. At the time of the August 1970 hearing, the proportion was about the same.

The present pooling standards have accommodated, as intended, the pooling of all distributing plants regularly associated with the market. The testimony that was presented to change the standards did not substantiate a need to do so at this time. It is concluded that more stringent provisions for qualifying pool distributing plants should not be adopted.

Proponent proposed also that the requirements for pool supply plant qualification be increased. Specifically, it was proposed that not less than one-third of a supply plant's total Grade A producer receipts be delivered during each month to pool distributing plants. The order requires, currently, that at least 15 percent of such receipts be delivered to pool distributing plants. The qualifying period for automatic pooling status in other months now includes the months of September through November. Proponent would add the months of December and January.

The main thrust of proponent's testimony, again, was that neighboring Federal milk orders provide for higher standards for pooling supply plants than does the Dairyland order.

Originally, there were two pool supply plants serving the market. As a result of mergers and acquisitions since the inception of the order there was only one pool supply plant at the time of the hearing. The operator of the one remaining pool supply plant did not testify on the proposal to increase the performance standards for pool supply plants.

One witness, representing a large cooperative, testified in opposition to the proposed increase in pool supply plant standards because the cooperative already had organized its operation for the purpose of pooling a supply plant during the September through November 1970 qualifying period. This is additional to the supply plant previously mentioned. Prior to July 1, 1970, this cooperative received member-producer milk at its bottling plant, a pool distributing plant under the order. On July 1, 1970, this plant was closed and the cooperative entered into a custom bottling arrangement with another handler, also with a pool distributing plant under the order.

After July 1, 1970, the milk of the member-producers was received directly at the latter plant. During the 1970 fall qualifying period, however, the cooperative will have shipped such milk through its own supply plant, which it planned to add to the market September 1, 1970.

The performance standards for pool supply plants recognize the dual marketing function of supply plants in this market, which is to ship milk to distributing plants when it is needed and to manufacture the excess when it is not needed by distributing plants. Local outlets for Grade A milk have not expanded in proportion to the Grade A milk supply. When local and out-of-market sales do not absorb the excess it must be manufactured. In this respect, marketing conditions are substantially the same now as when the order was established.

If the pooling qualification standards for supply plants were revised, as proposed, one of the supply plants serving the market would be disqualified from pooling, and possibly the planned one also. The chief result would be to disqualify from pooling a substantial number of producers who were supplying the market at the inception of the order and who have remained associated with the market since. The proposed change would not be conducive to orderly marketing and cannot be justified for this market on the basis that neighboring orders have higher pooling standards for supply plants.

When the order was established, the Under Secretary determined that supply plant milk is most likely to be needed in the months of September, October, and November. These months were selected as the months during which supply plants would make the necessary shipments for pooling, after which they could retain pool status during the following months of December through August regardless of further shipments. Proponent proposed that the months of December and January be added to the qualifying months now provided. However, no testimony substantiating the need to provide 2 additional months was presented.

The months during which supply plant milk is most likely to be needed has not changed since the inception of the order. In 1969, September, October, and November were the months during which the greatest proportion of producer milk was used in Class I. The percentages were 69 percent, 70 percent, and 64 percent respectively. Prior to September, and after November, the proportion of producer milk used in Class I was substantially less. The proposal to add additional months would not be appropriate and, accordingly, is denied.

In its posthearing brief, a cooperative association proposed that when a distributing plant qualifies for pooling it should be pooled automatically in the following month. No factual data was presented to substantiate the need for such provision in the order. Accordingly, it also is denied.

Another cooperative association proposed that the reference to "route" in the pool distributing plant provision be revised so that the provision refers to "route disposition". This clarifying change should be made to comport with the definition now provided in the order. As provided, route disposition means a delivery from a plant (including delivery from a retail store at such plant and delivery through vendors or distribution points) of any fluid milk product classified as Class I under § 1061.41(a) to a retail or wholesale outlet other than a milk plant.

The order provides that in the case of a supply plant operated by a cooperative association, the milk which the association causes to be delivered to distributing pool plants directly from the farms of member producers may be considered as a receipt at the supply plant of the association for the purpose of determining the qualification of such plant as a pool supply plant. Proponent proposed that the order be amended to make this provision mandatory rather than optional as at present.

Proponent contended that any supply plant which a cooperative association qualifies for pooling under this provision should be subject to regulation under the Dairyland order for as long as such association supplies the major portion of its producer members' milk to handlers regulated by the order, and any shipments from the plant to pool plants in other order markets are only occasional

and incidental to the handling of reserve supplies of the Dairyland market. Otherwise, proponent contended, such plant might become subject to regulation under different orders in succeeding months, possibly creating disorderly marketing conditions. With the proximity of the Dairyland order to other Federal orders in this general area, such shifting could occur readily.

The purpose of the provision currently provided is to facilitate the pooling of reserve milk handled by the "balancing plant" of any cooperative association whose member producers have their milk delivered from their farms to pool distributing plants. The supply plant of a cooperative association may be the most efficient outlet for manufacturing the reserve milk of such plants. This method of providing for the handling of reserve milk serves a purpose similar to that of diversion, and it should continue to be provided in the order as an alternate means of pooling a supply plant of a cooperative association.

Heretofore, such designation has been optional. A cooperative association that is primarily engaged in supplying milk directly from the farms of its members to pool distributing plants it does not operate should be permitted to pool a plant which it operates as an adjunct to this primary function. Such association would be performing valuable services for the market in maintaining an adequate supply of milk for the market's needs and assuming the responsibility for marketing all milk produced by its member producers that is in excess of handlers' requirements. Permitting a cooperative association, under these conditions, to pool the returns from the sale of milk that moves directly to the association's plant may contribute materially to orderly marketing. For these reasons, a cooperative association should continue to have the option of designating its plant as a balancing plant for the market.

In this connection, the order should provide further that the cooperative may designate the particular plants for which it desires pooling on this basis. The designation would remain in force so long as the requirement for pooling is met or until the cooperative requests nonpool status for the plant.

Such plant should not be prevented from shifting to regulation under another order if the cooperative develops sufficient outlets in another order market to pool the plant there. This would be especially true if it would result in better returns than may be obtained under the Dairyland order where a relatively high proportion of the milk that is pooled is utilized in Class II.

It is recognized that the regulation of such plant under different orders in succeeding months could create disorderly marketing conditions. Nevertheless, the nominal provisions for pooling a balancing plant under the Dairyland order should not lock the plant into regulation under the order. In this area of heavy production a cooperative association should not be inhibited from terminating the balancing plant function of a plant for the Dairyland market when it is advantageous to do so. When this is done, however, it should not be possible to requalify the plant immediately thereafter for pool status under the Dairyland order unless it meets the same shipping requirements as other plants for the ensuing 12 months (a full production year).

A facility used only for transferring bulk milk from one tank truck to another should not be considered a plant, or part of a plant. Such truck transfers should be regarded as in transit from the farm to the plant, at which stationary handling facilities such as holding tanks are maintained. The provision provided herein will clarify the order language in line with this intended application, set forth in the promulgation decision (34 F.R. 3812).

3. *Basis for paying producers.* A provision to limit the form of payments under the order to cash, checks, or money orders should not be adopted.

A cooperative association proposed that payments under the order be in the form of cash, checks, or money orders. The witness for the association stated that no other form of payment should be accepted to fulfill order obligations. Although no specific problem was cited under the order, proponent testified that the proposal would improve the effective administration of the producer-settlement fund and would assist the market administrator in determining whether payments under the order have been made to producers and to cooperative associations.

Basic purposes of the order are to fix minimum prices that all handlers must pay for producer milk in accordance with the manner in which it is used and to return to producers the uniform price based on the utilization of all producer milk in the market.

Money is paid into the producer-settlement fund by those handlers whose obligation for producer milk received during the month is more than the amount they are required to pay for such milk at the uniform price. A handler whose utilization is below the average for the market, and whose obligation for producer milk received during the month is less than the uniform price value, receives payment of the difference from the producer-settlement fund. This equalization process enables all handlers to pay their producers the uniform price for milk delivered.

One of the duties of the market administrator is to verify that handlers have paid producers and cooperative associations the applicable minimum price for milk received from them. If a handler fails to pay his obligation to the producer-settlement fund, or fails to pay producers or cooperative associations the full minimum uniform price value for milk received from them, by the dates provided in the order, he is in violation of the order. Should this occur, whether he receives payment from or makes payment to, the producer-settlement fund, he is subject to normal legal procedures to obtain compliance.

Since the producer-settlement fund is a clearing house for the receipt and disbursement of funds obligated under the order, it must function, necessarily, on the basis of prompt payment as prescribed. Even temporary defaults by some handlers would work "unfairness to others, encourage wider noncompliance, and effect producers adversely. Proponent's proposal could not be expected to improve the effective administration of the producer-settlement fund. Payments by handlers to the producer-settlement fund customarily are being made by check and proponent's proposal would not change this.

While payment of obligations to the producer-settlement fund is under the immediate security of the market administrator, it is not so readily apparent whether payments to producers or to cooperative associations have been made by the dates provided in the order. A complaint of nonpayment may be made to the market administrator by a producer or by a cooperative association and an investigation undertaken. In the absence of such complaint, the market administrator normally will not discover whether a handler is in violation of the payment provisions until the handler's reports have been examined and the information reported has been verified.

Proponent indicated that the proposed requirement would assist in a determination by the market administrator that payments to a producer or to a cooperative association had been accomplished. Payment by cash, check, or money order would not necessarily reflect the ultimate transaction. While payment made by any of these means might appear to discharge a particular obligation, we know of no way of ascertaining whether such payments properly have been made other than by the verification process. The market administrator must do this now, and it is not readily apparent that proponent's proposal would aid significantly in this determination.

The proposed provision would appear to apply uniformly to all handlers. It seems clear, however, from the testimony that uniform application is not intended. Instead, proponent would have the market administrator apply the provision selectively at the discretion of the cooperative association supplying the particular handler. Such a condition would be incompatible with the responsibility and authority of the Secretary in administering and enforcing order provisions. Such action, therefore, may not be authorized.

For the foregoing reasons, the proposal is denied.

4. *Charges on overdue accounts.* The present four-tenths of 1 percent per month charge prescribed under the order on overdue obligations to the producer-settlement fund should be increased to three-fourths of 1 percent per month.

A witness for a cooperative association testified that a charge of only four-tenths of 1 percent per month is unrealistic in light of present day commercial rates for carrying charges. By withholding obligations to the producer-settlement fund, handlers could obtain a source of short-term operating funds at

an unduly low rate. Proponent testified that the lower rate now provided could encourage delinquency in payment of producer-settlement fund obligations.

Proponent cited varying rates currently being charged by lenders for a range of credit transactions. However, in borrowing money for guaranteeing payment to producers, proponent testified that the association currently must pay about 10 percent interest on an annual basis.

The charge made on unpaid obligations is not a substitute for prompt payment as required by the Act and the order. Its purpose is to encourage prompt settlement of accounts by counteracting any failure by handlers to make prompt payments.

It is essential that payments to the producer-settlement fund be made promptly so that the market administrator will have funds to make required payments out of the producer-settlement fund. A charge to encourage such payment should apply not only to original obligations payable to the producer-settlement fund, but also to overdue obligations to the fund stemming from audit adjustments. If a handler refuses or fails to file a report from which his obligation to the producer-settlement fund is computed, a charge for unpaid obligations should be made on any payments due the market administrator as though the report had been filed when due. Otherwise, handlers would be provided an incentive to be delinquent in filing their reports.

Also, some handlers can have an advantage over other handlers when such obligations are not paid on the due date, because they can then use such monies as an inexpensive source of operating capital. Other persons are affected also in that payments from the producer-settlement fund would have to be reduced pro rata until the obligations to such fund were paid.

A charge of three-fourths of 1 percent per month is a reasonable rate to encourage prompt settlement of accounts when due. It is in line with the prevailing annual rate of 10 percent on short-term commercial borrowings in this area.

5. *Miscellaneous provisions*—(a) *Duties.* The duties of the market administrator should provide for the announcement of the producer butterfat differential presently computed pursuant to § 1061.81. This information is available at the same time as the uniform price, and it is currently being announced with the uniform price even though its announcement is not specifically provided among the market administrator's duties at this time.

(b) *Reports.* The market administrator should report by the 20th day after the end of the month to each cooperative association, which so requests, the amount and classification of milk received by each handler from cooperative association member producers. The report should show the quantity of milk received by a handler from producer members of the association and the quantity assigned to each class in the proportion that the total producer milk in each class is to the total receipts of producer milk by such handler.

One of the chief purposes of a Federal milk order is to insure an adequate supply of Class I milk to the handlers regulated by the order. If one handler is short of milk and another handler is using relatively large quantities of milk in Class II, the cooperative associations supplying the market should be able to shift member producer milk supplies within the market. This aids in maintaining the highest possible Class I utilization for the market. The information provided by the report proposed herein will assist the cooperative associations in marketing milk more effectively.

The order also defines the obligations of a handler operating a partially regulated distributing plant. In order for the market administrator to determine the obligation of such person under the order, it is necessary that such handler file his producer payroll report with the market administrator if he elects the option provided in the order of having his order obligation computed as though his plant were a pool plant. Provision for such report is made herein.

(c) *Supply plant.* A supply plant should be defined as any plant approved by an appropriate health authority to supply fluid milk for distribution as Grade A milk in the marketing area and from which Grade A milk is moved to a distributing plant. At present, the order provides for the movement of such milk to a "plant". The change proposed herein will designate more specifically the intent of the definition as indicated in the decision promulgating the order (34 F.R. 3812).

(d) *Other source milk.* A modification of the "other source milk" definition should be provided. Among the items included under the other source milk definition of the order are plant receipts, from any source, of manufactured dairy products (principally Class II), which are reprocessed, repackaged, or converted to another product during the month.

This provision is designed to require handlers to keep records and to account for the nonfluid products from other sources under the circumstances described in order that, to the extent that they are converted in the handler's plant to a higher valued use, the increment of increased value will be reflected in the total value of producer milk. Without such requirement, for example, a handler by failing to keep records of the nonfat dry milk and similar products which can be reconstituted into skim milk or other fluid milk products could gain a competitive advantage over other handlers in the market. The provision should be clarified to include any disappearance of products other than fluid milk products that are in a form which may be converted into fluid milk products and for which specific use cannot be verified by the administrator.

(e) *Allocation.* The order should provide that there shall be no obligation on milk received at a pool plant from an unregulated supply plant if such milk has been priced as Class I milk under this or any other Federal order.

Bulk milk could be transferred, for example, from a pool plant under this or another order to a nonfederally regulated plant and, on the basis of its ultimate utilization, be classified and priced as Class I milk. The unregulated plant, in turn, could transfer bulk or packaged milk to a Dairyland order pool plant.

To the extent that this or an equivalent amount of milk has been priced as Class I milk under a Federal order, the Dairyland regulated handler receiving the milk should not have a further pool obligation on such milk. On any unpriced milk received from an unregulated supply plant the Dairyland handler would continue to have an obligation to the producer-settlement fund at the difference between the Class I price and the uniform price, as now provided by the order.

(f) *Computation of the uniform price.* In the computation of the uniform price, the provision instructing the market administrator to exclude the report of a handler who had not paid his producers individually the uniform price announced the previous month should be deleted.

Procedures are established to assure that all handlers comply with each provision of the order, including the requirement for the payment of the uniform price to producers by specified dates. These procedures include, among others, legal action against violations. However, the fact that some handler had not paid his producers the previous month's uniform price does not affect directly the operation of the producer-settlement fund or the ability of the market administrator to compute the uniform price.

The computation of the uniform price normally cannot await until a handler has paid producers, and, therefore, should not be a determining factor in whether the handler is performing in a manner to have his receipts of milk reflected in the current price computation.

(g) *Administrative expense.* The Act provides that the administrative cost of an order shall be borne by handlers, including cooperative associations in their capacity as handlers.

In this market, a number of cooperative associations operate plant facilities and they are handlers under the order. In this capacity they are quite similar in operation to proprietary handlers operating plants. Nevertheless, it is readily apparent, in the competitive situation existing in this market, that if the administrative assessment on bulk transfers from such a cooperative plant to a proprietary handler were levied only on the operating cooperative, this value would become a bargaining tool whereby all such cooperatives simply would outbid any bargaining cooperative for outlets with proprietary handlers. Thus, any proprietary handler could avoid the burden of administrative cost simply by purchasing milk only from a cooperative association which also happens to be a handler.

Under such circumstances, the bargaining cooperative might be forced to absorb the administrative cost (even though levied directly on the handler), risking violation of the order as the only practical means of retaining its accounts.

For the reasons stated above, it is concluded that the administrative expense provisions should be changed to provide that a handler shall pay the administrative expense on milk received from a cooperative association in its capacity as a handler on farm bulk tank milk and on milk transferred in bulk to a pool plant from a plant owned and operated by the cooperative association. A cooperative association would pay the administrative assessment only on its receipts for which the assessment is applicable and for which such assessment is not to be paid by other handlers.

(h) *Conforming changes.* The proposed changes contained herein include certain conforming and qualifying changes, including the deletion of obsolete provisions. These changes are necessary to effectuate the findings and conclusions made herein. Except for the terms of the order previously discussed, these changes of conforming nature will not affect the scope of the order or its application to any handler subject therewith.

RULINGS ON PROPOSED FINDINGS AND CONCLUSIONS

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

GENERAL FINDINGS

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

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

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

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

RULINGS ON EXCEPTIONS

In arriving at the findings and conclusions, and the regulatory provisions of this decision, each of the exceptions received was carefully and fully considered in conjunction with the record evidence. To the extent that the findings and conclusions, and the regulatory provisions of this decision are at variance with any of the exceptions, such exceptions are hereby overruled for the reasons previously stated in this decision.

MARKETING AGREEMENT AND ORDER

Annexed hereto and made a part hereof are two documents, a marketing agreement regulating the handling of milk, and an order amending the order regulating the handling of milk in the Southeastern Minnesota-Northern Iowa (Dairyland) marketing area which have been decided upon as the detailed and appropriate means of effectuating the foregoing conclusions.

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

DETERMINATION OF PRODUCER APPROVAL AND REPRESENTATIVE PERIOD

November 1970 is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of the order, as amended and as hereby proposed to be amended, regulating the handling of milk in the Southeastern Minnesota-Northern Iowa (Dairyland) marketing area is approved or favored by producers, as defined under the terms of the order, as amended and as hereby proposed to be amended, and who, during such representative period, were engaged in the production of milk for sale within the aforesaid marketing area.

Signed at Washington, D.C., on February 9, 1971.

RICHARD E. LYNG,
Assistant Secretary.

Order[1] Amending the Order, Regulating the Handling of Milk in the Southeastern Minnesota-Northern Iowa (Dairyland) Marketing Area.

FINDINGS AND DETERMINATIONS

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

(a) *Findings.* A public hearing was held upon certain proposed amendments to the tentative marketing agreement and to the order regulating the handling of milk in the Southeastern Minnesota-Northern Iowa (Dairyland) marketing area. The hearing was held pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice and procedure (7 CFR Part 900).

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

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

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

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

Order relative to handling. It is therefore ordered that on and after the effective date hereof the handling of milk in the Southeastern Minnesota-Northern Iowa (Dairyland) marketing area shall be in conformity to and in compliance with the terms and conditions of the order, as amended, and as hereby amended, as follows:

The provisions of the proposed marketing agreement and order amending the order contained in the recommended decision issued by the Deputy Administrator, Regulatory Programs, on January 6, 1971, and published in the FEDERAL REGISTER on January 12, 1971 (36 F.R. 370), shall be and are the terms and provisions of this order, amending the order, and are set forth in full herein subject to modifications in §§ 1061.44 and 1061.61.

1. Section 1061.10 is revised as follows:

§ 1061.10 **Supply plant.**

"Supply plant" means a plant from which a Grade A fluid milk product is shipped during the month to a distributing plant.

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

2. In § 1061.11, paragraph (b)(3) is revoked, and the introductory text, paragraph (a) (1) and (2), and paragraph (b)(2) are revised as follows:

§ 1061.11 Pool plant.

"Pool plant" means any plant meeting the conditions of paragraph (a) or (b) of this section except an exempt distributing plant, the plant of a handler exempted pursuant to § 1061.60 or the plant of a producer-handler: *Provided*, That if a portion of a plant is operated separately from the Grade A portion of such plant and is not approved by any health authority for the receiving, processing, or packaging of any fluid milk product for Grade A disposition, it shall not be considered as part of a pool plant pursuant to this section: *And provided further*, That facilities used only as a reload point for transferring bulk milk from one tank truck to another shall not be a pool plant or part of a pool plant pursuant to this section.

(a) * * *

(1) Not less than 10 percent of such receipts is disposed of from such plant as Class I milk in the marketing area either as route disposition or moved as packaged fluid milk products to other plants from which it is disposed of in the marketing area as route disposition. Such disposition is to be exclusive of receipts of packaged fluid milk products from other pool distributing plants; and

(2) Not less than 15 percent during the months of February–August and 20 percent during the months September–January of such receipts is disposed of as Class I milk either as route disposition or moved in the form of packaged fluid milk products to other plants. Such disposition is to be exclusive of receipts of packaged fluid milk products from other pool distributing plants.

(b) * * *

(2) In determining the pool plant qualifications of a cooperative association's plant, member producer milk of such association which is delivered directly to plants described in paragraph (a) of this section shall be considered for purposes of this paragraph as having been first received at the cooperative's plant subject to the following conditions:

(i) Written request is made to the market administrator by the cooperative association prior to or during the month, designating the plant to be a pool plant pursuant to this subparagraph for the month, and for each month thereafter, until such request is withdrawn or terminated pursuant to subdivision (ii) of this subparagraph;

(ii) Any such plant which in a succeeding month is pooled under the provisions of another order issued pursuant to the Act shall not be pooled under this subparagraph for the ensuing 12 months.

* * * * *

3. Section 1061.12(c) is revised as follows:

§ 1061.12 Nonpool plant.

* * * * *

(c) "Partially regulated distributing plant" means a nonpool plant that is not an other order plant, a producer-handler plant or an exempt governmental plant and from which fluid milk products eligible for sale as Grade A in consumer-type packages or dispenser units are disposed of as route disposition in the marketing area during the month.

* * * * *

4. Section 1061.13(e) is revised as follows:

§ 1061.13 Handler.

* * * * *

(e) Any person in his capacity as the the operator of an other order plant from which during the month fluid milk products are either disposed of as route disposition in the marketing area or shipped to a pool plant; and

* * * * *

5. Section 1061.14 is revised as follows:

§ 1061.14 Producer-handler.

"Producer-handler" means any person who operates a dairy farm and a distributing plant from which Class I milk of his own production is disposed of as route disposition in the marketing area, and who receives no milk or fluid milk products from the farms of other dairy farmers nor from any other source, except receipts by plant transfer from pool plants and who receives no nonfluid milk products from any source for use in reconstituted fluid milk products: *Provided*, That such person provides proof satisfactory to the market administrator that the care and management of all dairy animals and other resources necessary to produce the entire volume of fluid milk and milk products handled (excluding receipts from pool plants) and the operation of the processing and packaging business are wholly the personal enterprise and risk of such person.

6. In § 1061.18, paragraph (b) is revised as follows:

§ 1061.18 Other source milk.

* * * * *

(b) Products other than fluid milk products from any source (including those produced at the plant) which are reprocessed, converted into, or combined with another product in the plant during the month and any disappearance of products other than fluid milk products which are in a form in which they may be converted into fluid milk products and for which specific use cannot be verified by the market administrator.

§ 1061.22 [Amended]

7. In § 1061.22, paragraph (i) is revised as follows:

(i) On or before the 12th day after the end of each month, announce the uniform price computed pursuant to § 1061.71 and the producer butterfat differential pursuant to § 1061.81, and notify each handler of his obligations to the producer-settlement fund;

8. In § 1061.22, delete "and" at the end of paragraph (k), replace the period at the end of paragraph (l) with a semicolon, and add a new paragraph (m) as follows:

(m) On or before the 20th day of each month, report to each cooperative association which so requests the amount and class utilization of milk received by each handler during the immediately preceding month from such cooperative association in its capacity as a handler pursuant to § 1061.13(c) and directly from members of such cooperative association. For the purpose of this report, the milk so received shall be prorated to each class in proportion to the utilization by such handler in each class remaining after allocation pursuant to § 1061.46(a) (1) through (10) and the corresponding steps of § 1061.46(b).

9. Section 1061.30(b) is revised as follows:

§ 1061.30 Monthly reports of receipts and utilization.

* * * * *

(b) The utilization of all skim milk and butterfat required to be reported pursuant to this section, including a separate statement showing the respective amounts of skim milk and butterfat disposed of as route disposition inside and outside the marketing area that are classified as Class I; and

* * * * *

10. In § 1061.44(d), subparagraph (3) is revised as follows:

§ 1061.44 Transfers.

* * * * *

(d) * * *

(3) The skim milk and butterfat so transferred or diverted shall be classified on the basis of the following assignment of utilization at such nonpool plant in excess of receipts of packaged fluid milk products from all pool plants and other order plants:

(i) Any route disposition in the marketing area, then any transfers from such nonpool plant to pool plants which are assigned to Class I pursuant to § 1061.46(a)(8) and the corresponding step of § 1061.46(b), shall be assigned first to the skim milk and butterfat in fluid milk products so transferred or diverted from pool plants, and thereafter pro rata to such receipts from other order plants;

(ii) Any route disposition in the marketing area of another order issued pursuant to the Act, then any transfers from such nonpool plant to an other order plant which are assigned to Class I pursuant to the provisions of such other order, shall be assigned first to receipts of fluid milk products from plants fully regulated by such order, and thereafter pro rata to such receipts from pool plants and other order plants not regulated by such order.

(iii) Class I utilization in excess of that assigned pursuant to subdivisions (i) and (ii) of this subparagraph (exclusive of transfers of fluid milk products to pool plants and other order plants) shall be assigned first to remaining receipts from dairy farmers who the market administrator determines constitute the regular source of supply for such nonpool plant and all remaining Class I utilization (including transfers of fluid milk products to pool plants and

other order plants) shall be assigned pro rata to unassigned receipts at such nonpool plant from all pool and other order plants; and

* * * * *

§ 1061.46 [Amended]

11. In § 1061.46(a), subparagraphs (1), (3), (6), (7), (8), and the introductory text of (5)(i) are revised as follows:

(a) * * *

(1) Substract from the total pounds of skim milk classified:

(i) From Class I the pounds of skim milk in receipts of packaged fluid milk products from an unregulated supply plant to the extent that an equivalent amount of skim milk disposed of to such plant by handlers under this or any other order issued pursuant to the Act is classified and priced as Class I milk and is not used as an offset on any other payment obligation under this or any other order;

(ii) From Class II the pounds of skim milk classified as Class II pursuant to § 1061.41(b)(6);

* * * * *

(3) Subtract from the remaining pounds of skim milk in Class I, the pounds of skim milk in inventory of packaged fluid milk products on hand at the beginning of the month;

* * * * *

(5) * * *

(i) The pounds of skim milk in receipts of fluid milk products from an unregulated supply plant that were not subtracted pursuant to subparagraph (1)(i) of this paragraph;

* * * * *

(6) Subtract from the pounds of skim milk remaining in each class, in series beginning with Class II, the pounds of skim milk in inventory of bulk fluid milk products on hand at the beginning of the month;

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

(8) Subtract from the pounds of skim milk remaining in each class, pro rata to such quantities, the pounds of skim milk in receipts of fluid milk products from unregulated supply plants which were not subtracted pursuant to subparagraph (1)(i) or (5)(i) of this paragraph;

12. In subdivision (i) of paragraph (a)(9) of § 1061.46 change "1061.22(i)" to "§ 1061.22(j)".

13. Section 1061.60 is revised as follows:

§ 1061.60 Plants subject to other Federal orders.

The provisions of this order shall not apply with respect to the plant of a handler that is fully subject to the pricing and pooling provisions of another order issued pursuant to the Act, unless such plant is qualified as a pool plant pursuant to § 1061.11 and a greater volume of fluid milk products is disposed of from such plant as route disposition in this marketing area and to pool plants qualified on the basis of route disposition in this marketing area than is so disposed of in the marketing area regulated pursuant to such other order.

§ 1061.61 [Amended]

14. In § 1061.61, paragraphs (a)(1) and (2) and (b)(1) and (2) are revised as follows:

(a) * * *

(1) Determine the obligation that would have been computed pursuant to § 1061.70 for the partially regulated distributing plant if the plant had been a pool plant, subject to the following modifications:

(i) Receipts at the partially regulated distributing plant from a pool plant or an other order plant shall be allocated at the partially regulated distributing plant to the same class in which such products were classified at the fully regulated plants;

(ii) Transfers from the partially regulated distributing plant to a pool plant or an other order plant shall be classified at the nonpool plant in the class to which allocated at the fully regulated plant;

(iii) Any transfers described in subdivision (ii) of this subparagraph that are classified as Class I milk shall be priced as follows:

(*a*) Such Class I transfers shall not be subject to obligation at the partially regulated distributing plant if the operator of the transferee pool plant or other order plant is not obligated under the applicable order because such transfer is treated under such order as milk received at the partially regulated distributing plant from a plant fully regulated by an order issued pursuant to the Act where it has been priced as Class I milk and not used as an offset on any other payment obligation in this or any other order; and

(*b*) Remaining Class I transfers, to the extent that such do not exceed Grade A receipts from dairy farmers at the partially regulated distributing plant and at a plant described pursuant to subdivision (v) of this subparagraph shall be priced at the uniform price of the respective order (or at the weighted average price if the order provides such price).

(iv) Unless subdivision (v) of this subparagraph applies, the obligation for the partially regulated distributing plant shall include the charge specified in § 1061.70(f) and the credit specified in § 1061.83(b)(2) with respect to receipts of Class I milk from another nonpool plant (not another order plant) which serves as a supply plant for such partially regulated distributing plant: *Provided*, That if Class I transfers to fully regulated plants pursuant to subdivision (iii) of this subparagraph remain after the application of subdivision (iii)(*b*), the charge pursuant to § 1061.70(f) and the credit pursuant to § 1061.83(b)(2) shall not apply pursuant to this paragraph to such remaining amount.

(v) If the operator of the partially regulated distributing plant so requests, the obligation for such plant shall include a similar obligation for each nonpool plant (not another order plant) which serves as a supply plant for such partially regulated distributing plant by making shipments to such plant during the month equivalent to the requirements of § 1061.11(b), subject to the following conditions:

(*a*) The operator of the partially regulated distributing plant submits with his reports filed pursuant to § 1061.31(c) similar reports for such nonpool supply plant;

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

(*c*) The obligation for such nonpool plant shall be determined in the same manner prescribed for computing the obligation of such partially regulated distributing plant; and

(2) From the obligation computed pursuant to subparagraph (1) of this paragraph, subtract:

(i) The gross payments by the operator of such partially regulated distributing plant for Grade A milk received at the plant during the month from dairy farmers;

(ii) If subparagraph (1)(v) of this paragraph applies, the gross payments by the operator of such nonpool supply plant for Grade A milk received at the plant during the month from dairy farmers; and

(iii) The payments by the operator of the partially regulated distributing plant to the producer-settlement fund of another order under which such plant is also a partially regulated distributing plant and like payments by the operator of an unregulated supply plant if subparagraph (1)(v) of this paragraph applies to such plant.

(b) * * *

(1) Determine the respective amounts of skim milk and butterfat disposed of as Class I route disposition (other than to pool plants) in the marketing area;

(2) Deduct the respective amounts of skim milk and butterfat received at the plant;

(i) As Class I milk from pool plants and other order plants except that deducted under a similar provision of another order issued pursuant to the Act; and

(ii) From a nonpool plant that is not an other order plant to the extent that an equivalent amount of skim milk or butterfat disposed of to such nonpool plant by handlers fully regulated under this or any other order issued pursuant to the Act is classified and priced as Class I milk and is not used as an offset on any other payment obligation under this or any other order;

15. In the introductory paragraph of § 1061.61, change "§ 1061.31(c)" to "§ 1061.31 (c) and (d)".

16. In § 1061.70, paragraph (f) is revised as follows:

§ 1061.70 Computation of the net pool obligation of each handler.

* * * * *

(f) Add the value at the Class I price with respect to skim milk and butterfat

subtracted from Class I pursuant to § 1061.46(a)(8) and the corresponding step of § 1061.46(b), excluding such skim milk or butterfat in bulk receipts of fluid milk products from an unregulated supply plant to the extent that an equivalent amount of skim milk or butterfat disposed of to such plant by handlers fully regulated under this or any other order issued pursuant to the Act is classified and priced as Class I milk and is not used as an offset on any other payment obligation under this or any other order.

17. In § 1061.71, paragraph (a) is revised as follows:

§ 1061.71 Computation of uniform price.

* * * * *

(a) Combine into one total the values computed pursuant to § 1061.70 for all handlers who filed reports pursuant to §§ 1061.30 and 1061.31(b) for the month and who made payments pursuant to § 1061.83 for the preceding month;

* * * * *

18. Section 1061.90 is revised as follows:

§ 1061.90 Expense of administration.

As his pro rata share of the expense of administration, each handler shall pay to the market administrator on or before the 14th day after the end of the month, 4 cents per hundredweight, or such lesser amount as the Secretary may prescribe with respect to milk handled during the month as follows:

(a) Each handler (excluding a cooperative association as the operator of a pool plant with respect to milk transferred in bulk to a pool plant of another handler) with respect to his receipts of producer milk (including such handler's own-farm production, and milk received in bulk from a pool plant owned and operated by a cooperative association) and other source milk allocated to Class I pursuant to § 1061.46(a) (4) and (8) and the corresponding steps of § 1061.46 (b);

(b) Each handler in his capacity as the operator of a partially regulated distributing plant with respect to his route disposition in the marketing area in excess of his receipts of Class I milk from pool plants, cooperative associations as handlers pursuant to § 1004.10(b), and other order plants assigned to such disposition.

19. Section 1061.92 is revised as follows:

§ 1061.92 Adjustment of overdue accounts.

The unpaid obligation of a handler pursuant to §§ 1061.61, 1061.83, and 1061.85 shall be increased three-fourths of 1 percent for each month or portion thereof that such obligation is overdue: *Provided*, That,

(a) The amounts payable pursuant to this section shall be computed monthly on each unpaid obligation, which shall include any unpaid charges previously made pursuant to this section; and

(b) For the purpose of this section, any obligation that was determined at a date later than prescribed by the order because of a handler's failure to submit a report to the market administrator when due, shall be considered to have been payable by the date it would have been due if the report had been filed when due.

[FR Doc.71-2028 Filed 2-12-71;8:47 am]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 71]

[Airspace Docket No. 71-CE-2]

TRANSITION AREA

Proposed Alteration

The Federal Aviation Administration is considering amending Part 71 of the Federal Aviation Regulations so as to alter the transition area at Detroit Lakes, Minn.

Interested persons may participate in the proposed rule making by submitting such written data, views, or arguments as they may desire. Communications should be submitted in triplicate to the Director, Central Region, Attention: Chief, Air Traffic Division, Federal Aviation Administration, Federal Building, 601 East 12th Street, Kansas City, MO 64106. All communications received within 45 days after publication of this notice in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No public hearing is contemplated at this time, but arrangements for informal conferences with Federal Aviation Administration officials may be made by contacting the Regional Air Traffic Division Chief. Any data, views, or arguments presented during such conferences must also be submitted in writing in accordance with this notice in order to become part of the record for consideration. The proposal contained in this notice may be changed in the light of comments received.

A public docket will be available for examination by interested persons in the Office of the Regional Counsel, Federal Aviation Administration, Federal Building, 601 East 12th Street, Kansas City, MO 64106.

A new public instrument approach procedure has been developed for the Detroit Lakes Municipal Airport, Detroit Lakes, Minn. In addition, the criteria for designation of transition areas have been changed. Accordingly, it is necessary to alter the Detroit Lakes transition area to adequately protect the aircraft executing the new approach procedure and to comply with the new transition area criteria.

In consideration of the foregoing, the Federal Aviation Administration proposes to amend Part 71 of the Federal Aviation Regulations as hereinafter set forth:

In § 71.181 (35 F.R. 2134), the following transition area is amended to read:

DETROIT LAKES, MINN.

That airspace extending upward from 700 feet above the surface within a 6½-mile radius of Detroit Lakes Municipal Airport (latitude 46°49'35" N., longitude 95°53'05" W.); and within 3 miles each side of the 315° bearing from the Detroit Lakes Municipal Airport, extending from the 6½-mile-radius area to 7½ miles northwest of the airport; and that airspace extending upward from 1,200 feet above the surface within 4½ miles northeast and 9½ miles southwest of the 315° and 135° bearings from the Detroit Lakes Municipal Airport, extending from 6 miles southeast of the airport to 18½ miles northwest of the airport; and within 5 miles each side of the 135° bearing of the Detroit Lakes Municipal Airport, extending from the airport to 12 miles southeast of the airport excluding the portion that overlies the Fargo, N. Dak., transition area.

This amendment is proposed under the authority of section 307(a) of the Federal Aviation Act of 1958 (49 U.S.C. 1348), and of section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Kansas City, Mo., on January 13, 1971.

DANIEL E. BARROW,
Acting Director, Central Region.

[FR Doc.71-2035 Filed 2-12-71;8:48 am]

[14 CFR Part 71]

[Airspace Docket No. 71-SO-9]

TRANSITION AREA

Proposed Designation

The Federal Aviation Administration is considering an amendment to Part 71 of the Federal Aviation Regulations that would designate the Drew, Miss., transition area.

Interested persons may submit such written data, views, or arguments as they may desire. Communications should be submitted in triplicate to the Federal Aviation Administration, Area Manager, Memphis Area Office, Air Traffic Branch, Post Office Box 18097, Memphis, TN 38118. All communications received within 30 days after publication of this notice in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements for informal conferences with Federal Aviation Administration officials may be made by contacting the Chief, Air Traffic Branch. Any data, views, or arguments presented during such conferences must also be submitted in writing in accordance with this notice in order to become part of the record for consideration. The proposal contained in this notice may be changed in light of comments received.

The official docket will be available for examination by interested persons at the Federal Aviation Administration, Southern Region, Room 724, 3400 Whipple Street, East Point, GA.

The Drew transition area would be designated as:

That airspace extending upward from 700 feet above the surface within a 6.5-mile radius of Ruleville-Drew Airport (lat. 33°46'39" N., long. 90°31'27" W.).

The proposed designation is required to provide controlled airspace protection for IFR operations at Ruleville-Drew Airport. A prescribed instrument approach to this airport, utilizing the Greenwood, Miss., VORTAC, is proposed in conjunction with the designation of this transition area.

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 of section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in East Point, Ga., on February 5, 1971.

GORDON A. WILLIAMS, Jr.,
Acting Director, Southern Region.

[FR Doc.71-2036 Filed 2-12-71;8:48 am]

[14 CFR Part 71]

[Airspace Docket No. 71-EA-3]

TRANSITION AREA

Proposed Alteration

The Federal Aviation Administration is considering amending § 71.181 of Part 71 of the Federal Aviation Regulations so as to alter the Baltimore, Md., transition area (35 F.R. 2143).

The NDB RWY 28 instrument approach procedure for Tipton Army Airfield, Fort Meade, Md., requires alteration of the 700-foot-floor transition area to provide controlled airspace protection for aircraft executing the instrument approach procedure.

Interested persons may submit such written data or views as they may desire. Communications should be submitted in triplicate to the Director, Eastern Region, Attention: Chief, Air Traffic Division, Department of Transportation, Federal Aviation Administration, Federal Building, John F. Kennedy International Airport, Jamaica, NY 11430. All communications received within 30 days after publication in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements may be made for informal conferences with Federal Aviation Administration officials by contacting the Chief, Airspace and Procedures Branch, Eastern Region.

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

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

The Federal Aviation Administration, having completed a review of the airspace requirements for the terminal area of Baltimore, Md., proposes the airspace action hereinafter set forth:

Amend § 71.181 of Part 71 of the Federal Aviation Regulations so as to alter the Baltimore, Md., 700-foot floor transition area as follows:

In the description of the 700-foot floor transition area, following: "to the 035° radial", add: "; within a 6.5-mile radius of the center, 39°05'04" N., 76°45'37" W., of Tipton AAF, Fort Meade, Md., and within 3 miles each side of the 091° bearing from the Fort Meade, Md., RBN, 39°05'04" N., 76°45'37" W., extending from the 6.5-mile-radius area to 8.5 miles east of the RBN."

This amendment is proposed under section 307(a) of the Federal Aviation Act of 1958 (72 Stat. 749; 49 U.S.C. 1348), and section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Jamaica, N.Y., on February 1, 1971.

LOUIS J. CARDINALI,
Acting Director, Eastern Region.

[FR Doc.71-2037 Filed 2-12-71;8:48 am]

[14 CFR Part 71]

[Airspace Docket No. 71-EA-4]

TRANSITION AREA

Proposed Designation

The Federal Aviation Administration is considering amending § 71.181 of Part 71 of the Federal Aviation Regulations so as to designate a Tangier, Va., transition area.

A new VOR/DME Runway 1 instrument approach procedure for Tangier Island, Virginia Airport will require the designation of a 700-foot-floor transition area to provide protection for aircraft executing this procedure.

Interested persons may submit such written data or views as they may desire. Communications should be submitted in triplicate to the Director, Eastern Region, Attention: Chief, Air Traffic Division, Department of Transportation, Federal Aviation Administration, Federal Building, John F. Kennedy International Airport, Jamaica, NY 11430. All communications received within 30 days after publication in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements may be made for informal conferences with Federal Aviation Administration officials by contacting the Chief, Airspace and Procedures Branch, Eastern Region.

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

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

The Federal Aviation Administration, having completed a review of the airspace requirements for the terminal area of Tangier, Va., proposes the airspace action hereinafter set forth:

Amend § 71.181 of Part 71 of the Federal Aviation Regulations so as to designate the Tangier, Va., transition area described as follows:

TANGIER, VA.

That airspace extending upward from 700 feet above the surface within a 5-mile radius of the center of Tangier Island Airport, 37°49'30" N., 75°59'55" W.; within 3 miles each side of the Cape Charles, Va., VORTAC 360° radial extending from the 5-mile-radius area to 26 miles north of the VORTAC.

This amendment is proposed under section 307(a) of the Federal Aviation Act of 1958 (72 Stat. 749; 49 U.S.C. 1348), and section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Jamaica, N.Y., on February 1, 1971.

LOUIS J. CARDINALI,
Acting Director, Eastern Region.

[FR Doc.71-2038 Filed 2-12-71;8:48 am]

[14 CFR Part 71]

[Airspace Docket No. 71-EA-7]

CONTROL ZONE AND TRANSITION AREA

Proposed Alteration

The Federal Aviation Administration is considering amending §§ 71.171 and 71.181 of Part 71 of the Federal Aviation Regulations so as to alter the Pittsburgh, Pa. (Greater Pittsburgh and Allegheny County), control zones (35 F.R. 2112) and the Pittsburgh, Pa. (35 F.R. 2244), transition area.

The U.S. Standard for Terminal Instrument Procedures requires the alteration of the Greater Pittsburgh and Allegheny County Airport control zones and the Pittsburgh, Pa., 700-foot-floor transition area. The transition area modification also includes the airspace required to protect recently authorized terminal procedures at Campbell Airport, Bridgeville, Pa.

Interested persons may submit such written data or views as they may desire. Communications should be submitted in triplicate to the Director, Eastern Region, Attention: Chief, Air Traffic Division, Department of Transportation, Federal Aviation Administration, Federal Building, John F. Kennedy International Airport, Jamaica, NY 11430. All communications received within 30 days after publication in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements may be made for informal conferences with Federal Aviation Administration officials by contacting the Chief, Airspace and Procedures Branch, Eastern Region.

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

contained in this notice may be changed in the light of comments received.

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

The Federal Aviation Administration, having completed a review of the airspace requirements for the terminal area of Pittsburgh, Pa., proposes the airspace action hereinafter set forth:

1. Amend § 71.171 of Part 71 of the Federal Aviation Regulations so as to delete the description of the Pittsburgh, Pa. (Greater Pittsburgh), control zone and insert the following:

Within an 8-mile radius of the center, 40°29'37" N., 80°13'54" W. of Greater Pittsburgh Airport, Pittsburgh, Pa., excluding a 1-mile-radius area of the center 40°35'30" N., 80°17'30" W. of Aliquippa-Hopewell Airport, Aliquippa, Pa.

2. Amend § 71.171 of Part 71 of the Federal Aviation Regulations so as to delete the description of the Pittsburgh, Pa. (Allegheny County), control zone and insert the following:

Within a 5-mile radius of the center 40°21'17" N., 79°55'48" W. of Allegheny County Airport, Pittsburgh, Pa., and within 3.5 miles each side of the 257° bearing from the Allegheny RBN extending from the 5-mile-radius area to 8.5 miles west of the RBN.

3. Amend § 71.181 of Part 71 of the Federal Aviation Regulations so as to delete the description of the Pittsburgh, Pa., 700-foot transition area and inserting the following:

That airspace extending upward from 700 feet above the surface within a 12-mile radius of the center, 40°29'37" N., 80°13'54" W. of Greater Pittsburgh Airport, Pittsburgh, Pa.; within an 8.5 mile-radius of the center, 40°21'17" N., 79°55'48" W. of Allegheny County Airport, Pittsburgh, Pa., and within 3.5 miles each side of the 257° bearing from the Allegheny RBN extending from the 8.5-mile-radius area to 11 miles west of the RBN; and within a 7-mile-radius of the center, 40° 21'15" N., 80°11'16" W. of Campbell Airport, Bridgeville, Pa.

This amendment is proposed under section 307(a) of the Federal Aviation Act of 1958 (72 Stat. 749; 49 U.S.C. 1348), and section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Jamaica, N.Y., on February 1, 1971.

LOUIS J. CARDINALI,
Acting Director, Eastern Region.

[F.R. Doc.71-2039 Filed 2-12-71;8:48 am]

[14 CFR Part 71]

[Airspace Docket No. 71-EA-8]

TRANSITION AREA

Proposed Designation

The Federal Aviation Administration is considering amending § 71.181 of Part 71 of the Federal Aviation Regulations so as to designate a Wooster, Ohio, transition area.

The NDB (ADF) RWY 27 instrument approach procedure for Wayne County Airport, Wooster, Ohio, requires designation of a 700-foot-floor transition area to provide controlled airspace protection for aircraft executing the instrument approach procedure.

Interested persons may submit such written data or views as they may desire. Communications should be submitted in triplicate to the Director, Eastern Region, Attention: Chief, Air Traffic Division, Department of Transportation, Federal Aviation Administration, Federal Building, John F. Kennedy International Airport, Jamaica, N.Y. 11430. All communications received within 30 days after publication in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements may be made for informal conferences with Federal Aviation Administration officials by contacting the Chief, Airspace and Procedures Branch, Eastern Region.

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

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

The Federal Aviation Administration, having completed a review of the airspace requirements for the terminal area of Wooster, Ohio, proposes the airspace action hereinafter set forth.

Amend § 71.181 of Part 71 of the Federal Aviation Regulations so as to designate a Wooster, Ohio, 700-foot-floor transition area described as follows:

WOOSTER, OHIO

That airspace extending upward from 700 feet above the surface within a 7-mile radius of the center, 40°52'29" N., 81°53'14" W., of Wayne County Airport, Wooster, Ohio, and within 3.5 miles each side of the 090° bearing from the Smithville RBN, 40°52'30" N., 81°50'00" W., extending from the 7-mile-radius area to 11.5 miles east of the RBN.

This amendment is proposed under section 307(a) of the Federal Aviation Act of 1958 (72 Stat. 749; 49 U.S.C. 1348), and section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Jamaica, N.Y., on February 1, 1971.

LOUIS J. CARDINALI,
Acting Director, Eastern Region.

[FR Doc.71-2040 Filed 2-12-71;8:48 am]

[14 CFR Part 71]

[Airspace Docket No. 71-EA-1]

TRANSITION AREA

Proposed Designation

The Federal Aviation Administration is considering amending § 71.181 of Part 71 of the Federal Aviation Regulations so as to designate a State of Delaware transition area and revoke the Baltimore, Md. (35 F.R. 2143), Patuxent River, Md. (NAS) (35 F.R. 2241) and Chincoteague, Va., (35 F.R. 2160) 1200-foot-transition areas.

The designation of the State of Delaware transition area would consolidate the Baltimore, Md.; Patuxent River, Md.; and Chincoteague, Va., 1200-foot AGS transition areas with those portions of the Dover, Del., and the State of Pennsylvania transition areas which lie within the State of Delaware. There are two unrelated areas of uncontrolled airspace north and south of Restricted Area 2801, Bethany Beach, Del., adjoining 1200-foot AGL controlled airspace. It is proposed to include these areas within the Delaware transition area as such action would not appear to derogate VFR operations.

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

All communications received within 30 days after publication in the FEDERAL REGISTER will be considered before action is taken on the proposed amendment. No hearing is contemplated at this time, but arrangements may be made for informal conferences with Federal Aviation Administration officials by contacting the Chief, Airspace and Procedures Branch, Eastern Region.

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

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

The Federal Aviation Administration, having completed a review of the airspace requirements for the terminal area of Baltimore, Md.; Patuxent River, Md., NAS; and Chincoteague, Va., proposes the airspace action hereinafter set forth:

Amend § 71.181 of Part 71 of the Federal Aviation Regulations as follows:

1. The Delaware transition area is added as follows:

DELAWARE

That airspace extending upward from 1,200 feet above the surface within the boundary of the State of Delaware including the offshore airspace within 3 nautical miles and parallel to the shoreline.

2. The following transition areas are altered by deleting the portions which designate airspace with a floor of 1,200 feet above the surface:

Baltimore, Md.
Patuxent River, Md., NAS.
Chincoteague, Va.

This amendment is proposed under section 307(a) of the Federal Aviation Act of 1958 (72 Stat. 749; 49 U.S.C. 1348), and section 6(c) of the Department of Transportation Act (49 U.S.C. 1655(c)).

Issued in Jamaica, N.Y., on January 29, 1971.

WAYNE HENDERSHOT,
Acting Director, Eastern Region.

[FR Doc.71-2041 Filed 2-12-71;8:48 am]

Notices

DEPARTMENT OF THE TREASURY

Bureau of Customs

[T.D. 71-54]

POLYVINYL CHLORIDE FIBERS

Domestic Manufacturer's Protest Regarding Classification

FEBRUARY 8, 1971.

Approval of practice of classification of certain polyvinyl chloride fibers under the provision for fibers (in noncontinuous form), not carded, not combed, and not otherwise processed, in item 309.43, Tariff Schedules of the United States (TSUS). Complaint of domestic producer of such fibers under section 516(b), Tariff Act of 1930, as amended.

In a letter of December 5, 1968, pursuant to the provisions of section 516 (b), Tariff Act of 1930, as amended, Polymers, Inc., which identified itself as a domestic manufacturer of polyvinyl chloride fibers, requested the classification and rate of duty imposed upon certain polyvinyl chloride fibers claimed to be used chiefly in the manufacture of artificial Christmas tree foliage. On April 1, 1969, the domestic manufacturer was advised the merchandise was classifiable under the provision for fibers (in noncontinuous form), not carded, not combed, and not otherwise processed, in item 309.43, TSUS, with duty at the then applicable modified rate of 12 percent ad valorem.

Subsequently, the domestic manufacturer filed a complaint against the classification and rate of duty imposed upon imports of polyvinyl chloride fibers, submitted that the merchandise should be classifiable under the provision for parts of artificial trees, wholly or almost wholly of plastics, in item 748.20, TSUS, or, alternatively, under the provision for textile fibers, of manmade fibers, combed or otherwise processed but not spun, in item 309.90, TSUS, and stated that it intended to protest the classification pursuant to section 516, Tariff Act of 1930, as amended.

The domestic manufacturer was informed that its complaint had been considered and that the Bureau remained of the opinion that the classification of the subject polyvinyl chloride fibers under item 309.43, TSUS, is correct.

In accordance with the provisions of section 516, Tariff Act of 1930, as amended, notice is hereby given that the named domestic manufacturer has given the notice contemplated by the statute that it desires to protest the classification of polyvinyl chloride fibers. However, under section 516, Tariff Act of 1930, as amended, the practice will be continued so long as no decision of the U.S. Customs Court or the U.S. Court of Customs and Patent Appeals not in harmony with this decision is published.

[SEAL] MYLES J. AMBROSE,
Commissioner of Customs.

[FR Doc.71-2051 Filed 2-12-71;8:49 am]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Serial No. Idaho-3874]

IDAHO

Notice of Proposed Withdrawal and Reservation of Lands

FEBRUARY 8, 1971.

The Department of Agriculture has filed an application, Serial No. I-3874, for the withdrawal of the lands described below, from all forms of appropriation under the public land laws, including the mining laws but not the mineral leasing laws, subject to valid existing rights.

The applicant desires the land for public purposes as recreation areas in the Boise, Challis, and Sawtooth National Forests.

For a period of 30 days from the date of publication of this notice all persons who wish to submit comments, suggestions, or objections in connection with the proposed withdrawal may present their views in writing to the undersigned officer of the Bureau of Land Management, Department of the Interior, Room 334 Federal Building, 550 West Fort Street, Boise, ID 83702.

The authorized officer of the Bureau of Land Management will undertake such investigations as are necessary to determine the existing and potential demand for the lands and their resources. He will also undertake negotiations with the applicant agency with the view of adjusting the application to reduce the area to the minimum essential to meet the applicant's needs, to provide for the maximum concurrent utilization of the lands for purposes other than the applicant's, to eliminate lands needed for purposes more essential than the applicant's and to reach agreement on the concurrent management of the lands and their resources.

He will also prepare a report for consideration by the Secretary of the Interior who will determine whether or not the lands will be withdrawn as requested by the Department of Agriculture.

The determination of the Secretary on the application will be published in the FEDERAL REGISTER. A separate notice will be sent to each interested party of record.

If circumstances warrant it, a public hearing will be held at a convenient time and place which will be announced.

The lands involved in the application are:

BOISE MERIDIAN, IDAHO

SAWTOOTH NATIONAL FOREST

Five Points Recreation Area

T. 2 N., R. 14 E.,
Sec. 5, lot 3.

Containing 39.78 acres in Camas County.

Worswick Hot Springs Recreation Area

T. 3 N., R. 14 E.,
Sec. 28, S½SW¼NE¼, S½SE¼NW¼, NE¼SW¼, NW¼SE¼, N½SW¼SE¼.

Totaling 140 acres in Camas County.

BOISE AND CHALLIS NATIONAL FORESTS

Middle Fork Salmon Scenic River Area

T. 14 N., R. 9 E.,
Sec. 24.

T. 14 N., R. 10 E. (Unsurveyed),
Secs. 19, 29 and 30, a metes and bounds survey as follows: Beginning at the east quarter section corner, sec. 24, T. 14 N., R. 9 E., Boise Meridian, Idaho (an iron post/brass-capped monument of the U.S. Public Land Survey, in place), with coordinates X=160, 973.52; Y=1,048,180.52, thence along the east-west centerline of sec. 24, T. 14 N., R. 9 E., Boise Meridian, to a point intersecting the westerly boundary of the Middle Fork Salmon Wild River area, thence in a southeasterly direction along the Wild River area boundary to an intersecting point with Dagger Creek, thence on a course approximating the alignment of Dagger Creek to the Middle Fork Salmon River, thence on a direct line to point 120 on the easterly boundary of the Middle Fork Salmon Wild River Area, thence northwesterly along the Wild River Area boundary to a point intersecting the east-west centerline of unsurveyed sec. 19, T. 14 N., R. 10 E., Boise Meridian, thence along the east-west centerline to the point of beginning, and more particularly described as follows:

Angle points		Bearing	Distance (feet)
From	To		
East ¼ sec. cor., sec. 24, T. 14 N., R. 9 E.,	A	N. 89°05′ W.	1,994
A	99	S. 60°26′ E.	3,541
99	C	S. 32°26′ E.	4,238
C	99a	N. 64°59′ E.	357
99a	99b	N. 26°15′ E.	415
99b	99c	N. 37°17′ E.	334
99c	99d	N. 62°22′ E.	364
99d	99e	N. 80°37′ E.	352
99e	120	N. 55°26′ E.	1,922
120	121	N. 43°26′ W.	3,117
121	B	N. 10°51′ W.	875
B	East ¼ sec. cor.	N. 89°05′ W.	4,013

Said quarter section corner (east), sec. 24, T. 14 N., R. 9 E., Boise Meridian, being the point of beginning.

Containing 421 acres, more or less, in Custer and Valley Counties.

The areas described aggregate 600.78 acres.

ORVAL G. HADLEY,
Manager, Land Office.

[FR Doc.71-2017 Filed 2-12-71;8:46 am]

Dept. Interior
Bur. Land Mgmt.

PROPOSED TRANS-ALASKA PIPELINE

Notice of Public Hearing; Correction

FEBRUARY 11, 1971.

On January 15, 1971, there appeared in the FEDERAL REGISTER (36 F.R. 622) a notice of public hearings on the environmental impact of granting a right-of-way for a crude oil pipeline across Federal lands in Alaska. Because of the public response and interest in these hearings, the Washington hearing will be moved to a larger auditorium and will be held in the Auditorium of the Department of Commerce, Commerce Building, 14th Street between Constitution Avenue and E Street on the same days as previously announced.

The hearings on Tuesday, February 16, will commence at 9 a.m. The hearing on Wednesday, February 17, will commence at 8:30 a.m.

ORME LEWIS, Jr.,
Deputy Assistant Secretary, of the Interior.

[FR Doc.71-2153 Filed 2-12-71;8:51 am]

DEPARTMENT OF COMMERCE

Bureau of Domestic Commerce

UNIVERSITY OF LOUISVILLE ET AL.

Notice of Consolidated Decision on Applications for Duty-Free Entry of Scientific Articles

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

A copy of the record pertaining to this consolidated decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C. 20230.

Decision: Applications denied. Applicants have failed to establish that instruments or apparatus of equivalent scientific value to the foreign articles, for such purposes as the foreign articles are intended to be used, are not being manufactured in the United States.

Reasons: Section 602.5(e) of the regulations provides in pertinent part:

> The applicant shall on or before the 20th day following the date of such notice [of denial without prejudice to resubmission], inform the Administrator whether it intends to resubmit another application for the same article to which the denied application relates. The applicant shall then resubmit the new application on or before the 90th day following the date of the notice of denial without prejudice to resubmission, unless an extension of time is granted by the Administrator in writing prior to the expiration of the 90-day period. * * * If the applicant fails within the applicable time periods specified above, to either (1) inform the Administrator whether it intends to resubmit another application for the same article to which the denial without prejudice to resubmission relates, or (2) resubmit the new application, the prior denial without prejudice to resubmission shall have the effect of a final decision by the Administrator on the application within the context of the paragraph (d) of this section.

The meaning of the section is that should an applicant either fail to notify the Administrator of its intent to resubmit another application for the same article to which the denial without prejudice relates within the 20-day period, or fails to resubmit a new application within the 90-day period, the prior denial without prejudice to resubmission will have the effect of a final denial of the application.

None of the applicants to which this consolidated decision relates has satisfied the requirements set forth above, therefore, the prior denials without prejudice have the effect of a final decision denying their respective applications.

Section 602.5(e) further provides:

> * * * the Administrator shall submit a summary of the prior denial without prejudice to resubmission to the FEDERAL REGISTER for publication, to the Commissioner of Customs, and to the applicant.

Each of the prior denials without prejudice to resubmission to which this consolidated decision relates was based on the failure of the respective applicants to submit the required documentation, including a completely executed application form, in sufficient detail to allow the issue of "scientific equivalency" to be determined by the Administrator.

Docket No. 70-00300-33-68300. Applicant: University of Louisville, School of Medicine, 511 South Floyd Street, Louisville, KY 40202. Article: Microperfusion pump and assessories. Date of denial without prejudice to resubmission: April 28, 1970.

Docket No. 70-00301-89-43000. Applicant: University of Tennessee, Knoxville, TN 37916. Article: Portable magnetometer, Model GM-102. Date of denial without prejudice to resubmission: May 5, 1970.

Docket No. 70-00306-33-46500. Applicant: Jersey City State College, 2039 Kennedy Boulevard, Jersey City, NJ 07305. Article: Ultramicrotome, LKB 8800A. Date of denial without prejudice to resubmission: December 23, 1969.

Docket No. 70-00304-33-46500. Applicant: Boston University Hospital, Boston University Research Building, 15 Stoughton Street, Room 312, Boston, MA 02118. Article: Ultramicrotome, LKB 8800. Date of denial without prejudice to resubmission: December 23, 1969.

Docket No. 70-00312-65-51800. Applicant: University of California, Purchasing Department, Post Office Box 1500, Berkeley, CA 94701. Article: Permaran-permeability specific surface apparatus. Date of denial without prejudice to resubmission: April 28, 1970.

Docket No. 70-00321-33-46040. Applicant: University of California, San Francisco Medical Center, Purchasing Department, 1438 South 10th Street, Richmond, CA 94804. Article: Electron microscope, Elmiskop 101. Date of denial without prejudice to resubmission: August 31, 1970.

Docket No. 70-00326-62-46500. Applicant: University of Minnesota, Department of Entomology, Fisheries and Wildlife, St. Paul, MN 55101. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: December 23, 1969.

Docket No. 70-00327-33-28200. Applicant: University of California, Post Office Box 1500, Berkeley, CA 94701. Article: Electron spin resonance spectrometer, Model JES-ME-1X. Date of denial without prejudice to resubmission: July 23, 1970.

Docket No. 70-00335-33-46500. Applicant: University of Virginia Medical School, Neurosurgical Research Laboratory, Charlottesville, VA 22903. Article: Ultramicrotome, LKB 8800A. Date of denial without prejudice to resubmission: April 6, 1970.

Docket No. 70-00345-16-61800. Applicant: Collier County Board of Public Instruction, Building "D", Government Complex, Collier County, Naples, FL 33940. Article: Planetarium and auxiliary projectors, Model Mercury. Date of denial without prejudice to resubmission: July 8, 1970.

Docket No. 70-00349-00-61800. Applicant: New Milford School Building Committee, 40 Main Street, New Milford, CT 06776. Article: Hemispherical assembly. Date of denial without prejudice to resubmission: May 12, 1970.

Docket No. 70-00361-33-46040. Applicant: University of Southwestern Louisiana, Department of Microbiology, Lafayette, LA 70501. Article: Electron microscope, EM6B. Date of denial without prejudice to resubmission: May 12, 1970.

Docket No. 70-00364-33-02700. Applicant: The Arthritis Foundation, 654 Utica Square Medical Center, Tulsa, OK 74114. Article: Arthroscope, Type No. 21. Date of denial without prejudice to resubmission: May 14, 1970.

Docket No. 70-00365-33-46500. Applicant: Harvard University, 75 Mount Auburn Street, Purchasing Department, Cambridge, MA 02138. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: April 6, 1970.

Docket No. 70-00367-01-77030. Applicant: Eastern Washington State College, Department of Chemistry, Cheney, WA 99004. Article: NMR spectrometer Model R-20A. Date of denial without prejudice to resubmission: August 31, 1970.

Docket No. 70-00382-33-46040. Applicant: Syracuse University, 201 Marshall Street, Syracuse, N.Y. 13210. Article: Mirror-type electron microscope. Date of denial without prejudice to resubmission: May 14, 1970.

Docket No. 70-00385-33-46500. Applicant: University of Illinois, Purchasing Division, 223 Administration Building, Urbana, IL 61801. Article: Ultramicrotome "Om U2". Date of denial without prejudice to resubmission: January 8, 1970.

Docket No. 70–00399–01–77030. Applicant: University of Texas at El Paso, El Paso, TX 79999. Article: NMR spectrometer, Model MD 1, R–12. Date of denial without prejudice to resubmission: June 29, 1970.

Docket No. 70–00414–33–46500. Applicant: The Pennsylvania State University, 107 Whitmore Laboratory, University Park, PA 16802. Article: Ultramicrotome, LKB 8800. Date of denial without prejudice to resubmission: April 6, 1970.

Docket No. 70–00416–01–43000. Applicant: Brown University, 68 Waterman Street, Providence, RI 02912. Article: Cryogenic equipment. Date of denial without prejudice to resubmission: May 20, 1970.

Docket No. 70–00418–99–29100. Applicant: Corning Community College, Corning NY 14830. Article: Copperwheel engraving device. Date of denial without prejudice to resubmission: May 14, 1970.

Docket No. 70–00425–01–77030. Applicant: Morehead State University, Morehead, KY 40351. Article: NMR spectrometer, JNM–C–60HL. Date of denial without prejudice to resubmission: September 18, 1970.

Docket No. 70–00440–01–86300. Applicant: Princeton University, Purchasing Department, Post Office Box 33, Princeton, NJ 08540. Article: Rheovibron viscoelastometer. Date of denial without prejudice to resubmission: April 2, 1970.

Docket No. 70–00468–99–43500. Applicant: State University of New York at Buffalo, Office of Facilities Planning, 3258 Main Street, Buffalo, NY 14214. Article: Manometer. Date of denial without prejudice to resubmission: June 17, 1970.

Docket No. 70–00477–33–46500. Applicant: Texas Technological University, Department of Biology, Lubbock, TX 79409. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: April 6, 1970.

Docket No. 70–00492–98–75000. Applicant: University of Nebraska, Department of Horticulture and Forestry, Lincoln, NE 68502. Article: Soil heat flux disk. Date of denial without prejudice to resubmission: July 10, 1970.

Docket No. 70–00511–16–19095. Applicant: Yale University, Purchasing Division, 20 Ashmun Street, New Haven, CT 06520. Article: Recording microdensitometer, Type M autodensidater. Date of denial without prejudice to resubmission: June 29, 1970.

Docket No. 70–00554–33–71200. Applicant: The University of Chicago, 950 East 59th Street, Chicago, IL 60637. Article: Freeze drying plant. Date of denial without prejudice to resubmission: July 8, 1970.

Docket No. 70–00565–33–46500. Applicant: Albert Einstein College of Medicine, Yeshiva University, 1300 Morris Park Avenue, Bronx, NY 10461. Article: Ultramicrotome, LKB 8800A. Date of denial without prejudice to resubmission: April 9, 1970.

Docket No. 70–00587–33–46500. Applicant: The Massachusetts General Hospital, Orthopedic Research, Fruit Street, Boston, MA 02114. Article: Ultramicrotome, LKB 8800A. Date of denial without prejudice to resubmission: September 8, 1970.

Docket No. 70–00594–33–46500. Applicant: Yale University, Purchasing Department, 20 Ashmun Street, New Haven, CT 06520. Article: Ultramicrotome, LKB 8800A. Date of denial without prejudice to resubmission: July 22, 1970.

Docket No. 70–00595–33–77030. Applicant: University of Vermont, Department of Biochemistry, Given Medical Building, Burlington, VT 05401. Article: NMR spectrometer, Model R–12. Date of denial without prejudice to resubmission: August 31, 1970.

Docket No. 70–00605–01–77030. Applicant: The Colorado College, Department of Chemistry, Colorado Springs, CO 80903. Article: NMR spectrometer, R–12. Date of denial without prejudice to resubmission: September 25, 1970.

Docket No. 70–00622–33–46500. Applicant: New York University, Department of Biology, 100 Washington Square East, New York, NY 10003. Article: Cylindrical microelectrophoresis apparatus. Date of denial without prejudice to resubmission: September 25, 1970.

Docket No. 70–00622–33–46500. Applicant: University of California at Irvine, Department of Human Morphology, California College of Medicine, Irvine, CA 92664. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: September 4, 1970.

Docket No. 70–00622–33–46500. Applicant: Albert Einstein College of Medicine, 1300 Morris Park Avenue, Bronx, NY 10461. Article: Ultramicrotome, LKB 8800A. Date of denial without prejudice to resubmission: September 4, 1970.

Docket No. 70–00627–56–61300. Applicant: Oregon State University, Department of Oceanography, Corvallis, OR 97331. Article: Micropipet and 10 tips. Date of denial without prejudice to resubmission: June 29, 1970.

Docket No. 70–00642–33–46040. Applicant: The Connecticut Agricultural Experiment Station, 123 Huntington Street, New Haven, CT 06511. Article: Electron microscope, EM9S. Date of denial without prejudice to resubmission: September 8, 1970.

Docket No. 70–00645–12–07730. Applicant: National Aeronautics and Space Administration, Goddard Space Flight Center, Glenn Dale Road, Greenbelt, MD 20771. Article: Guinier camera. Date of denial without prejudice to resubmission: July 1, 1970.

Docket No. 70–00655–01–77030. Applicant: University of Illinois, Purchasing Department, 223 Administration Building, Urbana, IL 61801. Article: NMR spectrometer, Model JNM–C–60H. Date of denial without prejudice to resubmission: September 8, 1970.

Docket No. 71–00102–99–25100. Applicant: University of Hawaii, Foreign Language Laboratory, 2528 The Mall, Room 303, Honolulu, HI 96822. Article: Language learning machines. Date of denial without prejudice to resubmission: September 16, 1970.

Docket No. 71–00106–65–46070. Applicant: The Franklin Institute, 20th and Parkway, Philadelphia, PA 19103. Article: Scanning electron microscope, JSM–1. Date of denial without prejudice to resubmission: September 18, 1970.

Docket No. 71–00121–01–77030. Applicant: Kalamazoo Valley Community College, 6767 West O Avenue, Kalamazoo, MI 49001. Article: NMR spectrometer, JNM–MH–60. Date of denial without prejudice to resubmission: January 8, 1971.

CHARLEY M. DENTON,
Bureau of Domestic Commerce.

[FR Doc.71–2029 Filed 2–12–71;8:47 am]

Bureau of International Commerce

[File No. 26(69)–6]

COMP-DATA G.m.b.H.

Notice of Related Party Determination

In the matter of Comp-Data G.m.b.H., 83 Untermainkai, Frankfurt/Main, Federal Republic of Germany, Case No. 412.

An order dated October 13, 1970 was entered by the Office of Export Control, Bureau of International Commerce, against Comp-Data G.m.b.H. and Johann Nitschinger of Vienna, Austria, denying them all privileges of participating in any manner or capacity in exportations from the United States of commodities or technical data for a period of 5 years. This order was published in the FEDERAL REGISTER on October 23, 1970 (35 F.R. 16551). Said order, as stated therein, continued in effect restrictions that had been imposed against the above named parties on April 10, 1970.

Section 388.1(b) of the Export Control Regulations provides, in part, that to the extent necessary to prevent evasion of any order denying export privileges, said order may be made applicable to parties other than those named in the order with whom said named parties may then or thereafter be related by ownership, control, position of responsibility, affiliation, or other connection in the conduct of trade or related services. It has been determined by the Office of Export Control, Bureau of International Commerce, that within the purview of said section the firm Comp-Data G.m.b.H., located at the above address, is a related party to said Comp-Data G.m.b.H. and Johann Nitschinger. Under this determination the terms and restrictions of the order of October 13, 1970, are effective against said related party.

The said related party is being notified of this determination and advised that if it contends that the ruling is not justified it may make application to have the ruling reconsidered or terminated. Due notice will be given of any termination or change in this related party determination.

Dated: February 8, 1971.

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

[FR Doc.71–2110 Filed 2–12–71;8:51 am]

[File No. 22(70)-10]

LOGATRONIK G.m.b.H.

Notice of Related Party Determination

In the matter of Logatronik G.m.b.H., Felix Mottl Strasse 6, Vienna XIX, Austria, Case No. 412.

On December 14, 1970, an order temporarily denying export privileges was issued against the above firm at its former address, Andreasgasse 4, Vienna, Austria. This order was published in the FEDERAL REGISTER on December 19, 1970 (35 F.R. 19278). One of the reasons for the issuance of said orders, as stated therein, is as follows:

> * * * an individual in Vienna, Austria, who is subject to an order issued by the Director, Office of Export Control, denying all U.S. export privileges, may have a significant interest in said firm or may be in a position to direct or control its operations and policies.

The individual referred to is Johann Nitschinger of the firm Comp-Data G.m.b.H. On October 13, 1970, an order was issued against said Nitschinger and Comp-Data G.m.b.H. denying them all privileges of participating in any manner or capacity in exportations from the United States of commodities or technical data for a period of 5 years. This order was published in the FEDERAL REGISTER on October 23, 1970 (35 F.R. 16551).

Section 388.1(b) of the Export Control Regulations provides in part that, to the extent necessary to prevent evasion of any order denying export privileges, said order may be made applicable to parties other than those named in the order with whom said named parties may then or thereafter be related by ownership, control, position of responsibility, affiliation, or other connection in the conduct of trade or related services. It has been determined by the Office of Export Control that within the purview of said section the above named Logatronik G.m.b.H. is a related party to said Nitschinger and Comp-Data G.m.b.H. By virtue of this determination the terms and restrictions of the denial order of October 13, 1970 are effective against and with regard to Logatronik G.m.b.H.

The above named related party is being notified of this determination and advised that if it contends that the ruling is not justified it may make application to have the ruling reconsidered or terminated. Due notice will be given of any termination or change in this related party determination.

Dated: February 8, 1971.

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

[FR Doc.71-2111 Filed 2-12-71;8:51 am]

National Oceanic and Atmospheric Administration

[Docket No. B-503]

CLIFFORD LEROY NORTON, JR., AND CLIFFORD LEROY NORTON, SR.

Notice of Loan Application

FEBRUARY 9, 1971.

Clifford Leroy Norton, Jr., and Clifford Leroy Norton, Sr., West Jonesport, Maine 04649, have applied for a loan from the Fisheries Loan Fund to aid in financing the purchase of a new 36-foot length overall fiber glass vessel to engage in the fishery for lobsters and shrimp.

Notice is hereby given, pursuant to the provisions of 16 U.S.C. 742c, Fisheries Loan Fund Procedures (50 CFR Part 250, as revised), and Reorganization Plan No. 4 of 1970, that the above-entitled application is being considered by the National Marine Fisheries Service, National Oceanic and Atmospheric Administration, Department of Commerce, Interior Building, Washington, DC 20235. Any person desiring to submit evidence that the contemplated operation of such vessel will cause economic hardship or injury to efficient vessel operators already operating in that fishery must submit such evidence in writing to the Director, National Marine Fisheries Service, within 30 days from the date of publication of this notice. If such evidence is received it will be evaluated along with such other evidence as may be available before making a determination that the contemplated operation of the vessel will or will not cause such economic hardship or injury.

JAMES F. MURDOCK,
Chief,
Division of Financial Assistance.

[FR Doc.71-2044 Filed 2-12-71;8:48 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

COLLOIDAL PRODUCTS CORP.

Notice of Filing of Petition for Food Additives

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that a petition (FAP 1H2624) has been filed by Colloidal Products Corp., Post Office Box 621, Petaluma, Calif. 94952, proposing that § 121.1225 *Adjuvants for pesticide use dilutions* (21 CFR 121.1225) be amended to provide for the safe use of *a*-[*p*(1,1,3,3 - tetramethylbutyl) phenyl]-*omega*-hydroxypoly(oxyethylene) produced by the condensation of 1 mole of *p*-(1,1,3,3-tetramethylbutyl) phenol with 1 mole of ethylene oxide as an adjuvant for making pesticide use dilutions by a grower or applicator prior to application to the growing crop.

Dated: February 2, 1971.

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

[FR Doc.71-2010 Filed 2-12-71;8:45 am]

E. I. DU PONT DE NEMOURS & CO.

Notice of Withdrawal of Petition for Food Additives

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), E. I. du Pont de Nemours & Co., 1007 Market Street, Wilmington, Del. 19898, has withdrawn its petition (FAP 9B2333), notice of which was published in the FEDERAL REGISTER of October 1, 1968 (33 F.R. 14658), proposing that § 121.2514 *Resinous and polymeric coatings* (21 CFR 121.2514) be amended to provide for the safe use of butadiene-acrylonitrile copolymers and butadiene-methacrylonitrile copolymers as optional components of resinous and polymeric coatings for food-contact surfaces.

Dated: February 3, 1971.

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

[FR Doc.71-2011 Filed 2-12-71;8:46 am]

HAZLETON LABORATORIES, INC.

Notice of Filing of Petition for Food Additives

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that a petition (FAP 1B2628) has been filed by Hazleton Laboratories, Inc., Post Office Box 30, Falls Church, Va. 22046, proposing that § 121.2566 *Antioxidants and/or stabilizers for polymers* (21 CFR 121.2566) be amended in paragraph (b) to provide for the safe use of trisnonyl phenyl phosphite/formaldehyde polymer as a stabilizer in impact polystyrene intended for food-contact use.

Dated: February 2, 1971.

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

[FR Doc.71-2012 Filed 2-12-71;8:46 am]

RATH PACKING CO.

Notice of Withdrawal of Color Additive Petition Regarding Dried Beef Blood

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 706(d), 74 Stat. 402; 21 U.S.C. 376(d)), notice is given that the color additive petition (CAP No. 93), notice of filing of which was published in the FEDERAL REGISTER of August 13, 1969 (34 F.R. 13120), has been withdrawn by the petitioner without prejudice to a future filing. The Rath Packing Co., Post Office Box 330, Waterloo, Iowa 50704, petitioned for the issuance of a color additive regulation (21 CFR Part 8) to provide for the safe use and exemption from certification of dried beef blood as a color for pet foods at a level not to exceed 1 percent by weight of the pet food.

Dated: February 5, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-2013 Filed 2-12-71;8:46 am]

ROHM & HAAS CO.

Notice of Filing of Petition for Food Additives

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that a petition (FAP 1A2638) has been filed by Rohm & Haas Co., Independence Mall West, Philadelphia, Pa. 19105, proposing that § 121.1148 *Ion-exchange resins* (21 CFR 121.1148) be amended to provide for the safe use in the purification of foods (including potable water) of cross-linked polystyrene, first chloromethylated then aminated with dimethylamine and oxidized with hydrogen peroxide.

Dated: February 3, 1971.

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

[FR Doc.71-2014 Filed 2-12-71;8:46 am]

STEIN, HALL & CO., INC.

Notice of Withdrawal of Petition for Food Additives

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), Stein, Hall & Co., Inc., 605 Third Avenue, New York, N.Y. 10016, has withdrawn its petition (FAP OA 2524), notice of which was published in the FEDERAL REGISTER of April 11, 1970 (35 F.R. 6017), proposing that § 121.1174 *Arabinogalactan* (21 CFR 121.1174) be amended to provide for the safe use of arabinogalactan as a foam stabilizing agent in fermented malt beverages.

Dated: February 3, 1971.

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

[FR Doc.71-2015 Filed 2-12-71;8:46 am]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[OE Docket No. 70-SO-3]

ATLANTA INTERNATIONAL CENTER

Notice of Public Hearing

On January 14, 1971 (36 F.R. 947; F.R. Doc. 71-769), notice was given that a public hearing concerning the above subject matter would be held on February 24, 1971, at the Airport Holiday Inn, Atlanta, Ga.

At the request of Atlanta International Center, sponsors of the proposed center, and with the concurrence of the other parties to the hearing, the hearing is hereby reset for 9 a.m., March 25, 1971. The hearing will convene in the Lindbergh Room, Airport Holiday Inn, Atlanta, Ga.

Each designated party shall by March 16, 1971, submit a brief written statement in triplicate to the Presiding Officer setting forth the evidence he intends to provide through witnesses and exhibits at the hearing. Statements should be sent to Mr. Harold B. Helstrom, Airspace and Air Traffic Rules Division, AT-200, 800 Independence Avenue SW., Washington, DC 20590.

The Presiding Officer and the Legal Officer will be available the afternoon of March 24, 1971, in the Presiding Officer's room at the Airport Holiday Inn for the purpose of discussing hearing procedures with any interested party. Contact the Presiding Officer, Telephone 426-3731, Area Code 202, to make arrangements.

Issued in Washington, D.C., on February 8, 1971.

HAROLD B. HELSTROM,
Presiding Officer.

[FR Doc.71-2042 Filed 2-12-71;8:48 am]

Federal Railroad Administration

[FRA-Pet. Nos. 17, 19]

UNITED TRANSPORTATION UNION

Petition for Reconsideration of Decision and Orders of the Hearing Examiner

Correction

In F.R. Doc. 71-1810 appearing at page 2814 in the issue of Wednesday, February 10, 1971, the headings should read as set forth above.

Hazardous Materials Regulations Board

SPECIAL PERMITS ISSUED

FEBRUARY 8, 1971.

Pursuant to Docket No. HM-1, Rule-making Procedures of the Hazardous Materials Regulations Board, issued May 22, 1968 (33 F.R. 8277), 49 CFR Part 170, following is a list of new Department of Transportation Special Permits upon which Board action was completed during January 1971:

Special permit No.	Issued to—Subject	Mode or modes of transportation
6361	Stauffer Chemical Co. to ship sulfur trioxide, unstabilized in AAR206W tank car complying with proposed DOT Specification 115A60W6.	Rail.
6370	Shippers registered with this Board for shipments of hypochlorite solutions containing not more than 15% available chlorine by weight in DOT-12B fiberboard box having inside one 5-gallon plastic bag.	Highway, Rail.
6372	Shippers registered with this Board for shipments of nitrogen in non-DOT specification non-refillable steel inside spherical containers charged to not over 8,000 p.s.i. at 70° F.	Highway, Rail, Cargo-only aircraft.
6377	Shippers registered with this Board for shipments of hydrogen chloride in 3AAX cylinders or modified 3AAX cylinders forming part of a tube trailer.	Highway.
6378	Shippers registered with this Board for shipments of fissile and large quantities of radioactive materials, n.o.s. in PM-3A. Irradiated Fuel Cask.	Highway, Rail. Water
6379	Shippers registered with this Board for shipments of compressed air in non-DOT specification seamless aluminum cylinders not exceeding 60 cubic inches volumetric capacity overpacked in wooden or fiberboard boxes.	Highway, Passenger-carrying aircraft, Cargo-only aircraft.
6384	Lif-O-Gen to ship certain non-flammable compressed gases in non-DOT specification welded steel cylinders, not over 96 cubic inches volumetric capacity, overpacked in wooden or fiberboard boxes.	Highway, Rail.
6385	Shippers registered with this Board for shipments of fissile radioactive materials, n.o.s. in the Naval Reactor SIW New Core Shipping and Installation Container.	Highway, Rail, Water.
6386	Shippers registered with this Board for shipments of fissile radioactive materials, n.o.s. in AIG/A1W-3 container.	Highway, Rail, Water, Cargo-only aircraft.
6389	McDonnell Douglas Astronautics Co. to ship pentaborane in non-DOT specification composite steel pressure vessels.	Highway.
6390	So. Cal Welding supply to ship certain compressed gases in DOT-3A, 3AA cylinders having a 10-year hydrostatic retest period.	Highway, Rail.
6392	Shippers registered with this Board for shipments of liquefied ethylene in tank cars having tanks complying with AAR specification 113C120W.	Rail.
6394	Shippers registered with this Board for shipments of non-flammable compressed gases in non-DOT specification stainless steel pressure vessels.	Highway, Passenger-carrying aircraft, Cargo-only aircraft.

Special permit No.	Issued to—Subject	Mode or modes of transportation
6395	Nuclear Fuel Services to make one shipment of large quantities of fissile radioactive materials in containers prescribed in Special Permit 5061 with the polyethylene bottle storage restriction waived.	Highway.
6400	Shippers registered with this Board for shipments of fissile and large quantities of radioactive materials, n.o.s. in composite "supertiger" overpack with inner Type A packagings.	Cargo vessel, Highway, Rail.
6404	Shippers registered with this Board for shipments of various commodities in DOT-111A100W1 tank cars made of AAR TC-128 Grade B steel or ASTM A-515, Grade 70 steel.	Rail.
6406	Shippers registered with this Board for shipments of fissile radioactive materials, n.o.s. in type Fissile Class III packaging.	Rail.

WILLIAM K. BYRD,
Chairman.

[FR Doc.71-2021 Filed 2-12-71;8:46 am]

ATOMIC ENERGY COMMISSION

[Dockets Nos. 50-382, 50-383]

LOUISIANA POWER & LIGHT CO.

Notice of Receipt of Application for Construction Permits and Facility Licenses; Time for Submission of Views on Antitrust Matter

Louisiana Power & Light Co., 142 Delaronde Street, New Orleans, LA 70114, pursuant to section 103 of the Atomic Energy Act of 1954, as amended, has filed an application dated December 28, 1970, for two construction permits and facility licenses to authorize construction and operation of two pressurized water reactors on the applicant's approximately 100-acre part of the 3,600-acre site on the west bank of the Mississippi River near the town of Taft, La. The site is located in St. Charles Parish, about 20 miles west of New Orleans, La.

The proposed reactors are designated by the applicant as the Waterford Steam Electric Station, Units 3 and 4. Unit No. 3 is designed for a maximum expected output of 3,580 megawatts (thermal) with a net output of about 1,165 megawatts (electrical). The final decision to construct Unit No. 4 has not been made with any supplier or engineering consultant.

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 February 13, 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 at the office of the President of St. Charles Parish Police Jury, Hahnsville, La.

Dated at Bethesda, Md., this 10th day of February 1971.

For the Atomic Energy Commission.

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

[FR Doc.71-2084 Filed 2-12-71;8:50 am]

[Docket No. 50-220]

NIAGARA MOHAWK POWER CORP.

Order Extending Provisional Operating License Expiration Date

By petition notarized January 8, 1971, the Niagara Mohawk Power Corporation of Syracuse, N.Y., requested an extension of the expiration date of Provisional Operating License No. DPR-17 which authorizes possession, use and operation of its Nine Mile Point Nuclear Power Station located in Oswego County, N.Y., at power levels up to a maximum of 1,538 megawatts (thermal).

Good cause having been shown in the petition for this extension pursuant to 10 CFR Part 50 and the provision of paragraph 5 of the license: *It is hereby ordered,* That the expiration date of Provisional Operating License No. DPR-17 is extended from February 22, 1971, to August 22, 1972.

Dated at Bethesda, Md., this 2d day of February 1971.

For the Atomic Energy Commission.

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

[FR Doc.71-1822 Filed 2-12-71;8:45 am]

[Docket No. 50-344]

PORTLAND GENERAL ELECTRIC CO. ET AL.

Notice of Issuance of Construction Permit

Notice is hereby given that, pursuant to the Initial Decision of the Atomic Safety and Licensing Board, dated January 28, 1971, the Director of the Division of Reactor Licensing has issued Construction Permit No. CPPR-79 to the Portland General Electric Co., the city of Eugene, Oreg., and the Pacific Power and Light Co. for construction of a pressurized water nuclear reactor at Portland General Electric Co.'s site in Columbia County, Oreg. The approximately 623-acre site is located on the west bank of the Columbia River, about 31 miles north of Portland, Oreg., 4 miles south-southwest of Rainer, Oreg., and 3 miles northwest of Kalama, Wash., in Columbia County, Oreg. The proposed reactor, known as the Trojan Nuclear Plant is designed for initial operation at approximately 3,423 thermal megawatts with a net electrical output of approximately 1,106 megawatts.

A copy of the initial decision is on file in the Commission's Public Document Room, 1717 H Street NW., Washington, DC.

Dated at Bethesda, Md., this 8th day of February 1971.

For the Atomic Energy Commission.

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

[FR Doc.71-1821 Filed 2-12-71;8:45 am]

CIVIL AERONAUTICS BOARD

[Dockets Nos. 19236, 21509, 21538; Order 71-2-43]

AERODYNE, INC., ET AL.

Order Revoking Exemptions

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 9th day of February 1971.

The following persons hold exemptions, pursuant to the Board orders indicated, from section 401 of the Federal Aviation Act and Part 298 of the Board's economic regulations, to permit the use of large aircraft in air taxi operations:

Aerodyne Inc. (Aerodyne).	69-11-103, Nov. 24, 1969.
Amherst Airways, Inc. (Amherst).	70-3-61, Mar. 12, 1970.
Coastal Aviation Co. (Coastal).	E-26112, Dec. 13, 1967.

One condition of each of these exemptions is that the carrier comply with the provisions of Part 298 of the economic regulations. Section 298.50 of that part states that all air taxis engaging in air transportation are required to register and to file a copy of their currently effective certificates of insurance. None of the aforementioned carriers has complied with these requirements.

By certified letter dated December 8, 1970, the above-named persons were reminded of the requirements of Part 298 and further advised that if such requirements were not met within 30 days, proceedings would be instituted to revoke their large aircraft exemption authority. The above time has now elapsed. One letter was returned to the Board unclaimed; no other responses have been received.

On the basis of the foregoing, it appears that the above-named persons are no longer interested in holding their large aircraft exemptions. Under the circumstances, the Board concludes that it is no longer in the public interest to continue such exemption authorizations and that they should be revoked.

Accordingly, it is ordered, That the exemptions granted in Orders 69-11-103, 70-3-61, and E-26112 be and they hereby are revoked without prejudice to the filing by the holders thereof, at a later date, of appropriate applications for similar authority to use large aircraft.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] HARRY J. ZINK,
Secretary.

[FR Doc.71-2059 Filed 2-12-71;8:50 am]

[Docket No. 23027; Order 71-2-47]

BUCKEYE AIR SERVICE, INC.

Order To Show Cause

Issued under delegated authority February 9, 1971.

The Postmaster General filed a notice of intent January 19, 1971, pursuant to 14 CFR Part 298, petitioning the Board to establish for the above captioned air taxi operator, a final service mail rate of 66 cents per great circle aircraft mile for the transportation of mail by aircraft between Cleveland, Ohio, and South Bend, Ind., via Columbus, Ohio, and Indianapolis, Ind., based on five round trips per week.

No protest or objection was filed against the proposed services during the time for filing such objections. The Postmaster General states that the Department and the carrier agree that the above rate is a fair and reasonable rate of compensation for the proposed services. The Postmaster General believes these services will meet postal needs in the market. He states the air taxi plans to initiate mail service with Beechcraft C-45 aircraft.

It is in the public interest to fix, determine, and establish the fair and reasonable rate of compensation to be paid by the Postmaster General for the proposed transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, between the aforesaid points. Upon consideration of the notice of intent and other matters officially noticed, it is proposed to issue an order[1] to include the following findings and conclusions:

The fair and reasonable final service mail rate to be paid to Buckeye Air Service, Inc., in its entirety by the Postmaster General pursuant to section 406 of the Act for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, shall be 66 cents per great circle aircraft mile between Cleveland, Ohio, and South Bend, Ind., via Columbus, Ohio, and Indianapolis, Ind., based on five round trips per week.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a) and 406 thereof, and regulations promulgated in 14 CFR Part 302, 14 CFR Part 298, and 14 CFR 385.16(f):

It is ordered, That:

1. Buckeye Air Service, Inc., the Postmaster General, Allegheny Airlines, Inc., American Airlines, Inc., Delta Air Lines, Inc., Eastern Air Lines, Inc., Trans World Airlines, Inc., United Air Lines, Inc., and all other interested persons are directed to show cause why the Board should not adopt the foregoing proposed findings and conclusions and fix, determine, and publish the final rate specified above for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith as specified above as the fair and reasonable rate of compensation to be paid to Buckeye Air Service, Inc.;

2. Further procedures herein shall be in accordance with 14 CFR Part 302, and notice of any objection to the rate or to the other findings and conclusions proposed herein, shall be filed within 10 days, and if notice is filed, written answer and supporting documents shall be filed within 30 days after service of this order;

3. If notice of objection is not filed within 10 days after service of this order, or if notice is filed and answer is not filed within 30 days after service of this order, all persons shall be deemed to have waived the right to a hearing and all other procedural steps short of a final decision by the Board, and the Board may enter an order incorporating the findings and conclusions proposed herein and fix and determine the final rate specified herein;

4. If answer is filed presenting issues for hearing, the issues involved in determining the fair and reasonable final rate shall be limited to those specifically raised by the answer, except insofar as other issues are raised in accordance with Rule 307 of the rules of practice (14 CFR 302.307); and

5. This order shall be served upon Buckeye Air Service, Inc., the Postmaster General, Allegheny Airlines, Inc., American Airlines, Inc., Delta Air Lines, Inc., Eastern Air Lines, Inc., Trans World Airlines, Inc., and United Air Lines, Inc.

This order will be published in the FEDERAL REGISTER.

[SEAL] HARRY J. ZINK,
Secretary.

[FR Doc.71-2060 Filed 2-12-71;8:50 am]

[1] As this order to show cause is not a final action, it is not regarded as subject to the review provisions of 14 CFR Part 385. These provisions will apply to final action taken by the staff under authority delegated in § 385.16(g).

[Docket No. 23041]

CAYMAN AIRWAYS, LTD.

Notice of Postponement of Prehearing Conference

Notice is hereby given that the prehearing conference in the above-entitled proceeding, now assigned to be held on February 16, 1971, is postponed to March 1, 1971. The prehearing conference will be held in Room 911, Universal Building, 1825 Connecticut Avenue NW., Washington, DC, beginning at 10 a.m.

Dated at Washington, D.C., February 10, 1971.

[SEAL] GREER M. MURPHY,
Hearing Examiner.

[FR Doc.71-2054 Filed 2-12-71;8:49 am]

[Docket No. 22956]

CHICAGO-ACAPULCO NONSTOP SERVICE INVESTIGATION

Notice of Prehearing Conference

Notice is hereby given that a prehearing conference in the above-entitled matter is assigned to be held on March 3, 1971, at 10 a.m., e.s.t., in Room 911, Universal Building, 1825 Connecticut Avenue NW., Washington, DC, before Examiner Robert L. Park.

Requests for information and evidence, statements of proposed issues, and proposed procedural dates shall be filed with the Examiner, and served on Bureau Counsel and the applicants on or before February 24, 1971.

Dated at Washington, D.C., February 10, 1971.

[SEAL] THOMAS L. WRENN,
Chief Examiner.

[FR Doc.71-2055 Filed 2-12-71;8:49 am]

[Dockets Nos. 19708, 20148, 21364; Order 71-2-42]

LONGHORN AIRWAYS, INC., ET AL.

Order Revoking Exemptions

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 9th day of February 1971.

The following persons hold exemptions, pursuant to the Board orders indicated, from section 401 of the Federal Aviation Act and Part 298 of the Board's economic regulations, to permit the use of large aircraft in air taxi operations:

Longhorn Airways, Inc. (Longhorn).	69-2-131, Feb. 26, 1969.
Midwestern Airlines, Inc. (Midwestern).	69-10-31, Oct. 7, 1969.
Sammy Davis, Jr., d.b.a. World Jet, Inc. (World Jet).	E-26852, May 29, 1968.

By letters dated May 1, November 9, and December 17, 1970, World Jet, Midwestern, and Longhorn, respectively, informed the Board that they were no longer engaging in air taxi operations.

On the basis of the foregoing, it appears that the aforementioned carriers are not now implementing their exemption authority and have no firm plans to do so in the near future. Under the circumstances, the Board concludes that it is no longer in the public interest to continue such exemption authorizations and that they should be revoked.

Accordingly, it is ordered, That the exemptions granted in Orders 69-2-131, 69-10-31, and E-26852 be and they hereby are revoked without prejudice to the filing by the holders thereof, at a later date, of appropriate applications for similar authority to use large aircraft.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] HARRY J. ZINK,
Secretary.

[FR Doc.71-2058 Filed 2-12-71;8:50 am]

[Docket No. 23035]

SWISSAIR, SWISS AIR TRANSPORT CO., LTD.

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 is

assigned to be held on February 25, 1971, at 10 a.m. e.s.t., in Room 805, Universal Building, 1825 Connecticut Avenue NW., Washington, DC, before the undersigned Examiner.

Dated at Washington, D.C., February 10, 1971.

[SEAL] RICHARD M. HARTSOCK,
Hearing Examiner.

[FR Doc.71-2056 Filed 2-12-71;8:49 am]

[Docket No. 22034, etc.]

WRIGHT-TAG MERGER CASE

Notice of Prehearing Conference

The Board by Order 70-9-135 (September 24, 1970) remanded this proceeding to the undersigned Examiner for a further hearing and a Supplemental Initial Decision. In accordance with the Board's directive, notice is hereby given that a prehearing conference will be held on February 19, 1971, at 10 a.m., e.s.t., in Room 726, Universal Building, 1825 Connecticut Avenue NW., Washington, DC.

Dated at Washington, D.C., February 10, 1971.

[SEAL] ROSS I. NEWMANN,
Hearing Examiner.

[FR Doc.71-2057 Filed 2-12-71;8:49 am]

FEDERAL MARITIME COMMISSION

SUN LINE GREECE SPECIAL SHIPPING CO., INC.

Notice of Application for Casualty Certificate

Security for the protection of the public; financial responsibility to meet liability incurred for death or injury to passengers or other persons on voyages.

Notice is hereby given that the following persons have applied to the Federal Maritime Commission for a certificate of financial responsibility to meet liability incurred for death or injury to passengers or other persons on voyages pursuant to the provisions of section 2, Public Law 89-777 (80 Stat. 1356, 1357) and Federal Maritime Commission General Order 20, as amended (46 CFR Part 540):

Sun Line Greece Special Shipping Company, Inc., 2 Karageorgi Servias Street, Athens 125, Greece.

Dated: February 10, 1971.

FRANCIS C. HURNEY,
Secretary.

[FR Doc.71-2052 Filed 2-12-71;8:49 am]

SUN LINE GREECE SPECIAL SHIPPING CO., INC.

Notice of Application for Performance Certificate

Security for the protection of the public; indemnification of passengers for nonperformance of transportation.

Notice is hereby given that the following persons have applied to the Federal Maritime Commission for a certificate of financial responsibility for indemnification of passengers for nonperformance of transportation pursuant to the provisions of section 3, Public Law 89-777 (80 Stat. 1357, 1358) and Federal Maritime Commission General Order 20, as amended (46 CFR Part 540):

Sun Line Greece Special Shipping Company, Inc., 2 Karageorgi Servias Street, Athens 125, Greece.

Dated: February 10, 1971.

FRANCIS C. HURNEY,
Secretary.

[FR Doc.71-2053 Filed 2-12-71;8:49 am]

SECURITIES AND EXCHANGE COMMISSION

[File No. 1-3421]

CONTINENTAL VENDING MACHINE CORP.

Order Suspending Trading

FEBRUARY 9, 1971.

It appearing to the Securities and Exchange Commission that the summary suspension of trading in the common stock, 10 cents par value of Continental Vending Machine Corp., and the 6 percent convertible subordinated debentures due September 1, 1976, being traded otherwise than on a national securities exchange is required in the public interest and for the protection of investors:

It is ordered, Pursuant to section 15(c)(5) of the Securities Exchange Act of 1934, that trading in such securities otherwise than on a national securities exchange be summarily suspended, this order to be effective for the period February 10, 1971, through February 19, 1971, both dates inclusive.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[FR Doc.71-2046 Filed 2-12-71;8:49 am]

[File No. 1-5948]

NEW JERSEY LIFE CO.

Notice of Application To Withdraw From Listing and Registration

FEBRUARY 8, 1971.

The above named issuer (Common Stock, $0.01 Par Value) has filed an application with the Securities and Exchange Commission pursuant to section 12(d) of the Securities Exchange Act of 1934 and Rule 12d2-2(d) promulgated thereunder, to withdraw the specified security from listing and registration on the National Stock Exchange.

The reasons alleged in the application for withdrawing this security from listing and registration include the following:

Due to the limited trading activity on the Exchange. In a letter dated January 28, 1971, which is on file with the delisting application, the Exchange does not agree with the company's conclusions with respect to advisability of continued listing of the above security.

Any interested person may, on or before February 24, 1971, submit by letter to the Secretary of the Securities and Exchange Commission, Washington, D.C. 20549, facts bearing upon whether the application has been made in accordance with the rules of the Exchange and what terms, if any, should be imposed by the Commission for the protection of investors. An order granting the application will be issued after the date mentioned above, on the basis of the application and any other information furnished to the Commission, unless it orders a hearing on the matter.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DUBOIS,
Secretary.

[FR Doc.71-2047 Filed 2-12-71;8:49 am]

DEPARTMENT OF LABOR

Office of the Secretary

CARESSA, INC.

Notice of Certification of Eligibility of Workers To Apply for Adjustment Assistance

Under date of January 5, 1971, the U.S. Tariff Commission made a report of the results of an investigation (TEA-W-32) under section 301(c)(2) of the Trade Expansion Act of 1962 (76 Stat. 884) in response to a petition for determination of eligibility to apply for adjustment assistance submitted on behalf of the workers of the Caressa, Inc., plant located in Miami, Fla. The report contained the Commission's affirmative finding that, as a result in major part of concessions granted under trade agreements, articles like or directly competitive with the women's leather shoes produced by Caressa, Inc., are being imported into the United States in such increased quantities as to cause, or threaten to cause, unemployment or underemployment of a significant number or proportion of the workers of that firm.

Upon receipt of the Commission's report, the Department's Director of the Office of Foreign Economic Policy, Bureau of International Labor Affairs, instituted an investigation following which he made a recommendation to me relating to the matter of certification (Notice of Delegation of Authority and Notice of Investigation, 34 F.R. 18342; 26 F.R. 812; 29 CFR Part 90). He found that unemployment resulting in major part from increased imports began May 13, 1970. He further reported that by August 31, 1970, Caressa had ceased to produce shoes in its Miami factory and all remaining personnel were employed in support of its import and related operations. After due consideration, I make the following certification:

All hourly, piecework, and salaried workers of Caressa, Inc., Miami, Fla., who became unemployed or underemployed after May 13,

1970, and before August 31, 1970, are eligible to apply for adjustment assistance under Title III, Chapter 3, of the Trade Expansion Act of 1962.

Signed at Washington, D.C., this 8th day of February 1971.

GEORGE H. HILDEBRAND,
Deputy Under Secretary, International Affairs.

[FR Doc.71-2030 Filed 2-12-71;8:47 am]

C P ELECTRONICS, INC.

Notice of Certification of Eligibility of Former Workers To Apply for Adjustment Assistance

Under date of January 4, 1971, the U.S. Tariff Commission made its report to the President of the results of an investigation (TEA-W-31) under section 301(c)(2) of the Trade Expansion Act of 1962 (76 Stat. 884) in response to a petition for determination of eligibility to apply for adjustment assistance submitted on behalf of former production and maintenance workers of C P Electronics, Inc., Columbus, Ind. The report contained the Commission's affirmative finding that as a result in major part of concessions granted under trade agreements, articles like or directly competitive with the electronic transformers produced by C P Electronics, Inc., Columbus, Ind., are being imported into the United States in such increased quantities as to cause, or threaten to cause, the unemployment or underemployment of a significant number or proportion of the workers of the Columbus plant.

Upon receipt of the Commission's report, the Department's Director of the Office of Foreign Economic Policy, Bureau of International Labor Affairs, instituted an investigation, following which he made a recommendation to me relating to the matter of certification (Notice of Delegation of Authority and Notice of Investigation, 34 F.R. 18342; 36 F.R. 390; 29 CFR Part 90). In that recommendation he noted that there were some layoffs of workers in early February 1970. Soon thereafter the company, having decided to discontinue operations, proceeded with its layoffs of hourly and salaried workers. The plant was closed in early April 1970. After due consideration, I make the following certification:

All hourly and salaried workers of the C P Electronics, Inc. plant, located at Columbus, Ind., who became or will become unemployed or underemployed after February 6, 1970, are eligible to apply for adjustment assistance under Title III, Chapter 3, of the Trade Expansion Act of 1962.

Signed at Washington, D.C., this 8th day of February 1971.

GEORGE H. HILDEBRAND,
Deputy Under Secretary, International Affairs.

[FR Doc.71-2031 Filed 2-12-71;8:47 am]

WOOD & BROOKS CO.

Notice of Certification of Eligibility of Workers To Apply for Adjustment Assistance

Under date of January 4, 1971, the U.S. Tariff Commission made a report of the results of an investigation (TEA-W-33) under section 301(c)(2) of the Trade Expansion Act of 1962 (76 Stat. 884) in response to a petition for determination of eligibility to apply for adjustment assistance submitted on behalf of the production and maintenance workers of the Buffalo plant of the Wood & Brooks Co., Buffalo, N.Y. The report contained the Commission's affirmative finding that, as a result in major part of concessions granted under trade agreements, articles like or directly competitive with piano keyboards produced by the Buffalo plant of the Wood & Brooks Co., Buffalo, N.Y., are being imported into the United States in such increased quantities as to cause, or threaten to cause, the unemployment or underemployment of a significant number or proportion of the workers of that plant.

Upon receipt of the Commission's report, the Department's Director of the Office of Foreign Economic Policy, Bureau of International Labor Affairs, instituted an investigation following which he made a recommendation to me relating to the matter of certification (Notice of Delegation of Authority and Notice of Investigation, 34 F.R. 18342; 36 F.R. 391; 29 CFR Part 90).

In that recommendation he noted that an announcement that the plant would close permanently was made to the employees on January 30, 1970. On the same date the company started to lay off hourly and salaried workers, and such layoffs continued until shortly after the plant was closed on May 29, 1970. After due consideration, I make the following certification:

All hourly and salaried workers of the Buffalo plant of the Wood & Brooks Co., Buffalo, N.Y., who became unemployed or underemployed after January 30, 1970, are eligible to apply for adjustment assistance under Title III, Chapter 3, of the Trade Expansion Act of 1962.

Signed at Washington, D.C., this 8th day of February 1971.

GEORGE H. HILDEBRAND,
Deputy Under Secretary, International Affairs.

[FR Doc.71-2032 Filed 2-12-71;8:47 am]

INTERSTATE COMMERCE COMMISSION

[Rev. S.O. 994; ICC Order 51]

GRAND TRUNK WESTERN RAILROAD CO.

Rerouting or Diversion of Traffic

In the opinion of Robert D. Pfahler, agent, the Grand Trunk Western Railroad Co. is unable to transport traffic over its car ferry between Milwaukee, Wis., and Muskegon, Mich., because of ice conditions in Lake Michigan.

It is ordered, That:

(a) The Grand Trunk Western Railroad Co., being unable to transport traffic over its car ferry between Milwaukee, Wis., and Muskegon, Mich., because of ice conditions in Lake Michigan, that line and its connections are hereby authorized to reroute and divert such traffic via any available route, to expedite the movement.

(b) Concurrence of receiving road to be obtained. The railroad diverting the traffic shall receive the concurrence of the lines over which the traffic is rerouted or diverted before the rerouting or diversion is ordered.

(c) Notification to shippers: Each carrier rerouting cars in accordance with this order shall notify each shipper at the time each car is rerouted or diverted and shall furnish to such shipper the new routing provided under this order.

(d) Inasmuch as the diversion or rerouting of traffic by said Agent is deemed to be due to carrier's disability, the rates applicable to traffic diverted or rerouted by said agent shall be the rates which were applicable at the time of shipment on the shipments as originally routed.

(e) In executing the directions of the Commission and of such agent provided for in this order, the common carriers involved shall proceed even though no contracts, agreements, or arrangements now exist between them with reference to the divisions of the rates of transportation applicable to said traffic; divisions shall be, during the time this order remains in force, those voluntarily agreed upon by and between said carriers; or upon failure of the carriers to so agree, said divisions shall be those hereafter fixed by the Commission in accordance with pertinent authority conferred upon it by the Interstate Commerce Act.

(f) Effective date: This order shall become effective at 3 p.m., February 9, 1971.

(g) Expiration date: This order shall expire at 11:59 p.m., February 28, 1971, unless otherwise modified, changed, or suspended.

It is further ordered, That this order shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement, and upon the American Short Line Railroad Association; and that it be filed with the Director, Office of the Federal Register.

Issued at Washington, D.C., February 9, 1971.

INTERSTATE COMMERCE COMMISSION,
[SEAL] ROBERT D. PFAHLER,
Agent.

[FR Doc.71-2050 Filed 2-12-71;8:49 am]

[Notice 245]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

FEBRUARY 10, 1971.

The following are notices of filing of applications for temporary authority under section 210a(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67 (49 CFR Part 1131), published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, within 15 calendar days after the date of notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 76032 (Sub-No. 276 TA), filed February 4, 1971. Applicant: NAVAJO FREIGHT LINES, INC., 1205 South Platte River Drive, Denver, CO 80223. Applicant's representative: John T. Coon (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts, dairy products, articles distributed by meat packinghouses, and such commodities as are used by meatpackers in the conduct of their business when destined to and for use by meatpackers*, as described in sections A, B, C, and D of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, from Greeley, Colo., to points in Connecticut, Illinois, Maryland, Massachusetts, Michigan, New Jersey, New York, Ohio, Pennsylvania, Wisconsin, and the District of Columbia for 180 days. Supporting shipper: Monfort Packing Co., Box G, Greeley, CO 80631. Send protests to: District Supervisor Roger L. Buchanan, Bureau of Operations, Interstate Commerce Commission, 2022 Federal Building, Denver, CO 80202.

No. MC 111729 (Sub-No. 308 TA), filed February 4, 1971. Applicant: AMERICAN COURIER CORPORATION, 2 Nevada Drive, Lake Success, NY 11040 (NHP-PO). Applicant's representative: John M. Delany (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Business papers and records, audit and accounting media;* (a) between Metropolitan Airport, Detroit (Wayne County), Mich., on the one hand, and, on the other, points in Kent County, Mich., on traffic having an immediately prior or subsequent movement by air; (b) between New York, N.Y., on the one hand, and, on the other, points in Bergen and Camden Counties, N.J., and Delaware County, Pa.; and (c) between White Plains, Westchester County, N.Y., on the one hand, and, on the other, points in Massachusetts (except points in Middlesex County), N.J., and points in Bucks, Chester, Delaware, Montgomery, and Northampton Counties, Pa.; (2) *radiopharmaceuticals, radioactive drugs and medical isotopes;* (a) between points in New Jersey, on the one hand, and, on the other, points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York (except New York, N.Y.), Ohio, Pennsylvania, Rhode Island, Virginia, West Virginia, and Washington, D.C.; and (b) between points in New Jersey, on the one hand, and, on the other, points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New York (except New York, N.Y.), Ohio, Pennsylvania (except Philadelphia, Pa.), Rhode Island, Virginia, West Virginia, and Washington, D.C., on traffic having an immediately prior or subsequent movement by air;

(3) *radiopharmaceuticals, radioactive materials, biological products, blood specimens and other specimens for laboratory testing, laboratory supplies used for drawing and storing specimens, and documents relating thereto;* (a) between New Orleans, La., on the one hand, and, on the other, points in Mississippi, Mobile and Baldwin Counties, Ala.; and (b) between New Orleans, La., on the one hand, and, on the other, points in Alabama, Florida, Louisiana, and Mississippi, on traffic having an immediately prior or subsequent movement by air; (4) *blood, urine and tissue specimens and documents pertaining thereto*, between Meriden, Conn., on the one hand, and, on the other, Springfield, Mass., and New York, N.Y.; and (5) *microfilm*, exposed, unexposed, and processed, *microfilm containers and spools used for storing and transporting the microfilm;* (a) between Flora, Miss., on the one hand, and, on the other, points in Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, and Tennessee; and (b) between Jackson, Miss., on the one hand, and, on the other, points in Alabama, Arkansas, Florida, Georgia, and Louisiana, on traffic having an immediately prior or subsequent movement by air, for 180 days. Supporting shippers: There are approximately nine statements of support attached to the application, which may be examined here at the Interstate Commerce Commission in Washington, D.C., or copies thereof which may be examined at the field office named below: Send protests to: Anthony Chiusano, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 26 Federal Plaza, New York, NY 10007.

No. MC 114632 (Sub-No. 35 TA), filed February 4, 1971. Applicant: APPLE LINES, INC., Mailing: Post Office Box 507, 225 South Van Eps Avenue, Madison, SD 57042 (Nebraska corporation). Applicant's representative: Robert A. Appelwick (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Agricultural chemicals* (other than in bulk), from the plantsite and/or warehouse facilities of Monsanto Co. at Muscatine, Iowa, to points in Iowa, Illinois, Indiana, Michigan, Missouri, Nebraska, Minnesota, and points in Wisconsin on and south of a line traversing Wisconsin from La Crosse over Interstate 90 to Musston, thence along Wisconsin Highway 82 to U.S. Highway 51, thence over Wisconsin Highway 23 to Sheboygan, Wis., for 180 days. Supporting shipper: Monsanto Co., 800 North Lindbergh Boulevard, St. Louis MO 63166, R. E. Schrick, Senior Transportation Analyst. Send protests to: J. L. Hammond, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 369, Federal Building, Pierre, SD 57501.

No. MC 116791 (Sub-No. 22 TA) (Correction), filed January 27, 1971, published in the FEDERAL REGISTER issue of February 4, 1971, corrected and republished in part, as corrected this issue. Applicant: FARMERS ELEVATOR OF KENSINGTON MINNESOTA, INC., Kensington, Minn. 56343. Applicant's representative: Leonard R. Green (same address as applicant). NOTE: The purpose of this partial republication is to correctly set forth the commodity description as follows: *Animal and poultry feeds and feed ingredients*. The rest of the application remains the same.

No. MC 124373 (Sub-No. 10 TA), filed February 4, 1971. Applicant: NELMAR TRUCKING CO., 735 Rahway Avenue, Union, NJ 07083. Applicant's representative: George Olsen, 69 Tonnele Avenue, Jersey City, NJ 07306. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Beverages and beverage preparations*, other than malt, and *equipment, materials, and supplies* used or useful in the sale of beverages and operations of a beverage plant, between points in Baltimore County, Md., on the one hand, and, on the other, points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Virginia, District of Columbia, Vermont, West Virginia, North Carolina, and Kentucky, for 150 days. Supporting shipper: Yoo-Hoo Chocolate Beverage Corp., Yoo-Hoo of Maryland, Inc., 600 Commercial Avenue, Carlstadt, NJ 07072. Send protests to: District Supervisor Robert E. Johnson, Bureau of Operations, Interstate Commerce Commission, 970 Broad Street, Newark, NJ 07102.

No. MC 127115 (Sub-No. 2 TA) (Correction), filed January 14, 1971, and published FEDERAL REGISTER issue January 22, 1971, and republished in part as corrected this issue. Applicant: MILLER TRANSPORT, INC., 510 West Fourth

North Street, Hyrum, UT 84319. Applicant's representative: Harry D. Pugsley, 400 El Paso Gas Building, Salt Lake City, UT 84111. NOTE: The purpose of this partial republication is to show Weber County, Utah, in lieu of Wener County, shown erroneously in previous publication, the rest of the application remains the same.

No. MC 128879 (Sub-No. 14 TA), filed February 4, 1971. Applicant: C–B TRUCK LINES, INC., Post Office Box 1774, 400 South Hull, Clovis, NM 88101. Applicant's representative: Jerry R. Murphy, 708 La Veta Drive NE., Aubuquerque, NM 87108. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Manganese ore*, from the General Services Administration stockpile at or near Wenden, Ariz., to El Paso, Tex., and from El Paso, Tex., to Denver, Colo., the American Potash plant at or near Henderson, Nev., and the Anaconda Copper Co. plant at or near Grants, N. Mex., for 120 days. Supporting shipper: American Minerals, Inc., 3666 Doniphan Drive, El Paso, TX 79922. Send protests to: William R. Murdoch, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 10515 Federal Building, U.S. Courthouse Building, 500 Gold Avenue SW., Albuquerque, NM 87101.

No. MC 133967 (Sub-No. 5 TA) (Correction), filed January 27, 1971, published in the FEDERAL REGISTER issue of February 4, 1971, corrected and republished in part, as corrected this issue. Applicant: JOHN R. McCORMICK, doing business as McCORMICK TRUCKING, Route No. 1, Catawba, WI 54515. Applicant's representative: Rolfe E. Hanson, 121 West Doty Street, Madison, WI 53703. NOTE: The purpose of this partial republication is to reflect Iowa as a destination State in lieu of Louisiana in (1), and as an origin State in (2), which was shown erroneously in the previous publication. The rest of the application remains the same.

No. MC 134730 (Sub-No. 1 TA), filed February 4, 1971. Applicant: METALS TRANSPORT, INC., 2469 North 100 Street, Wauwatosa, WI 53226. Applicant's representative: Nancy J. Johnson, 111 South Fairchild Street, Madison, WI 53703. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Liquid aluminum*, from Oak Creek, Wis., to points in Illinois and Minnesota, for 180 days. Supporting Shipper: Vulcan Materials Co., A & M Division, 9100 South Fifth Avenue, Oak Creek, WI 53154. Send protests to: District Supervisor Lyle D. Helfer, Bureau of Operations, Interstate Commerce Commission, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 134922 (Sub-No. 4 TA), filed February 4, 1971. Applicant: B. J. McADAMS, INC., Route 6, Box 15, North Little Rock, AR 72118. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts*, as described in sections A and C of appendix 1 to the report in *Description in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk) from Huron, S. Dak., to points in North Carolina, South Carolina, and Georgia, for 180 days. Supporting shipper: Armour and Co., 111 East Wacker Drive, Box 9222, Chicago, IL 60690. Send protests to: District Supervisor William H. Land, Jr., Interstate Commerce Commission, Bureau of Operations, 2519 Federal Office Building, 700 West Capitol, Little Rock, AR 72201.

No. MC 135282 TA, filed February 4, 1971. Applicant: JOSEPH E. DAVIS, U.S. Route 309, Mountaintop, Pa. 18707. Applicant's representative: Kenneth R. Davis, 999 Union Street, Taylor, PA 18517. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products and meat byproducts and articles distributed by meat packinghouses;* as described in sections A and C of appendix I to the Report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities in bulk in tank vehicles), from Pittsburgh, Pa., to New York, N.Y.; Elizabeth, S. Kearney, Englewood, Westville, Hawthorne, and Woodbridge, N.J.; the District of Columbia, and Baltimore, Md., for 180 days. Supporting shipper: Western Packers, Herrs Island, Pittsburgh, Pa. 15222. Send protests to: Paul J. Kenworthy, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 309 U.S. Post Office Building, Scranton, PA 18503.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.71–2048 Filed 2–12–71;8:49 am]

[Notice 645A]

MOTOR CARRIER TRANSFER PROCEEDINGS

FEBRUARY 10, 1971.

Application filed for temporary authority under section 210(a)(b) in connection with transfer application under section 212(b) and Transfer Rules, 49 CFR Part 1132:

No. MC–FC–72676. By application filed February 8, 1971, SCHMIDT, INC., doing business as HOLLSTEIN TRANSFER, 1119–1133 Watson Street, Baltimore, MD 21201, seeks temporary authority to lease the operating rights of THE HOLLSTEIN TRANSFER COMPANY, 1119–1133 Watson Street, Baltimore, MD 21201, under section 210a(b). The transfer to SCHMIDT, INC., doing business as HOLLSTEIN TRANSFER, of the operating rights of THE HOLLSTEIN TRANSFER COMPANY, is presently pending.

By the Commission.

[SEAL] ROBERT L. OSWALD,
Secretary.

[FR Doc.71–2049 Filed 2–12–71;8:49 am]

CUMULATIVE LIST OF PARTS AFFECTED—FEBRUARY

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

3 CFR

Page

PROCLAMATIONS:
4029 ... 2475
4030 ... 2775

EXECUTIVE ORDERS:
July 2, 1910 (revoked in part by PLO 5017) ... 2784
July 10, 1913 (revoked in part by PLO 5017) ... 2784
July 30, 1916 (revoked in part by PLO 5017) ... 2784
Oct. 2, 1916 (revoked in part by PLO 5009) ... 1895
July 30, 1917 (revoked in part by PLO 5017) ... 2784
1641 (revoked by PLO 5006) ... 1532
3373 (revoked by PLO 5016) ... 2784
8877 (see PLO 5001) ... 1532
9526 (see PLO 5001) ... 1532
10358 (revoked by EO 11582) ... 2958
11226 (revoked by EO 11582) ... 2958
11272 (revoked by EO 11582) ... 2958
11582 ... 2957

5 CFR

213 ... 1877, 2591, 2959
2412 ... 2909

7 CFR

41 ... 1877
52 ... 2859
58 ... 2910
202 ... 2959
301 ... 1877
401 ... 2591
723 ... 2395
724 ... 1521, 2396, 2397
905 ... 1522, 2860
907 ... 1878, 2398, 2861
908 ... 1878
910 ... 1523, 2553, 2777
959 ... 1523
989 ... 2910
1032 ... 2959
1064 ... 1524
1101 ... 2960
1421 ... 2399, 2593, 2594
1474 ... 2960

PROPOSED RULES:
29 ... 1901, 1904
Ch. IX ... 1535, 1541
914 ... 2512
980 ... 2512
1030 ... 1540
1061 ... 3008
1076 ... 2629
1120 ... 2916
1121 ... 2916
1126 ... 2916
1127 ... 2916
1128 ... 2916
1129 ... 2916
1130 ... 2916

8 CFR

204 ... 2861
205 ... 2861

8 CFR—Continued

Page

214 ... 2553
242 ... 2553

PROPOSED RULES:
214 ... 2513

9 CFR

76 ... 1879, 1883, 2553, 2594, 2961–2964
78 ... 2964
201 ... 2777

10 CFR

PROPOSED RULES:
40 ... 2567
50 ... 1544
73 ... 1914
150 ... 2567

12 CFR

1 ... 2595
206 ... 2862
220 ... 2777
224 ... 2477
541 ... 2911
545 ... 2911, 2912
556 ... 2912
561 ... 2913
563 ... 2913
745 ... 2477

PROPOSED RULES:
220 ... 2412
221 ... 2412

13 CFR

121 ... 2629, 2974

PROPOSED RULES:
121 ... 2629

14 CFR

23 ... 2862
39 ... 2400, 2479, 2562, 2864
61 ... 2864
63 ... 2865
65 ... 2865
71 ... 1884–1886, 2002, 2480, 2481, 2778, 2865, 2866, 2965
73 ... 1886, 2002
75 ... 2002
91 ... 2481
95 ... 2562
97 ... 2564, 2866
135 ... 2481
143 ... 2865
202 ... 2779
203 ... 2779
206 ... 2565
207 ... 2482
208 ... 2486
212 ... 2498
213 ... 2779
214 ... 2502
249 ... 2505
295 ... 2505
302 ... 2780
376 ... 2781

14 CFR—Continued

Page

378 ... 2505
385 ... 2566
399 ... 2506

PROPOSED RULES:
39 ... 2514
71 ... 1910, 1911, 2404, 2789–2791, 2871, 3015–3017
73 ... 1911
75 ... 1911, 1912
Ch. II ... 2514

15 CFR

PROPOSED RULES:
1200 ... 1541

16 CFR

13 ... 1886, 1888

PROPOSED RULES:
302 ... 2973

17 CFR

230 ... 1525
231 ... 1525, 2600
240 ... 1889
241 ... 2600
249 ... 1889
251 ... 2600
261 ... 2600
270 ... 2965
271 ... 2600, 2867
276 ... 2600

18 CFR

PROPOSED RULES:
101 ... 1545, 2803
104 ... 1545, 2803
105 ... 2803
141 ... 2803
154 ... 2629
201 ... 1545, 2803
204 ... 1545, 2803
205 ... 2803
260 ... 2803
615 ... 2516

19 CFR

4 ... 1891
19 ... 1892
111 ... 1892

21 CFR

8 ... 2967
22 ... 2967
27 ... 2554
45 ... 2400
121 ... 2967
133 ... 2400
135e ... 2967
135g ... 1893
141 ... 1526
141a ... 2401
141b ... 2401
146a ... 2401, 2968
146b ... 2401

21 CFR—Continued Page

146c 2969
146d 2969
148v 1526
149c 1527
165 2969
302 2506
320 2555

PROPOSED RULES:

3 2974
17 1909

22 CFR

201 2596

24 CFR

201 2781
236 2401
242 2401
1000 2402
1700 2597
1914 2597
1915 2598

PROPOSED RULES:

71 2786

26 CFR

PROPOSED RULES:

1 2569, 2607
13 2607
31 2975
301 2607

28 CFR

0 2601

29 CFR

4 1893
50 1893
60 2462
70 1893
463 2781
1601 2506

PROPOSED RULES:

1518 1802

31 CFR

225 2507
257 2507

32A CFR

OIA (Ch. X):
OI Reg. 1 1898

PROPOSED RULES:

Ch. X 1909, 2916

33 CFR

207 2507

PROPOSED RULES:

117 1909
209 2567
401 2518

38 CFR Page

2 2913
17 2914
21 2507

39 CFR

124 2510
958 2868

41 CFR

4-3 2868
5A-73 2402
9-1 1894
9-4 2782
9-9 1894
9-51 2783
9-59 2783
101-26 2600
101-40 2970
114-1 2600
114-43 2601
114-47 2601

42 CFR

481 2601, 2602, 2971

PROPOSED RULES:

481 1544, 1545, 2406, 2407, 2518, 2791, 2872

43 CFR

5 2972

PUBLIC LAND ORDERS:

1404 (amended by PLO 5001) 1532
1946 (revoked by PLO 5011) 1533
3379 (revoked in part by PLO 5014) 2783
3836 (amended by PLO 5013) 1896
4434 (see PLO 5013) 1896
4477 (revoked by PLO 5002) 1532
4992 1529
4993 1530
4994 1894
4995 1530
4996 1530
4997 1530
4998 1531
4999 1531
5000 1532
5001 1532
5002 1532
5003 1894
5004 1895
5005 1895
5006 1532
5007 1533
5008 1533
5009 1895
5010 1895
5011 1533
5012 1533
5013 1896

43 CFR—Continued Page

PUBLIC LAND ORDERS—Continued

5014 2783
5015 2783
5016 2784
5017 2784
5018 2784
5019 2785
5020 2785
5021 2914
5022 2915

PROPOSED RULES:

3100 2871

45 CFR

142 2869
181 2785
205 3034
249 2870
801 2972

PROPOSED RULES:

175 2403
176 2403
233 2567

47 CFR

0 2561
21 2562
23 2562
25 2562

PROPOSED RULES:

1 2793, 2799
2 2793
21 2407, 2793
63 2933
73 2568, 2801, 2802
74 2793, 2802
89 2407, 2793
91 2407, 2793
93 2407, 2793
95 2793

49 CFR

178 1533
235 2510
553 2511
571 1896, 2511

PROPOSED RULES:

170-189 2934
172 2404
173 2404
176 2404
178 2404
179 2404
392 2934
393 2934
571 1543, 1913, 1914
1047 1915

50 CFR

28 1899, 2915
29 2402
33 1899, 2604-2606, 2915, 2972

LIST OF FEDERAL REGISTER PAGES AND DATES—FEBRUARY

Pages	*Date*
1517-1870	Feb. 2
1871-2390	3
2391-2467	4
2469-2547	5
2549-2586	6
2587-2768	9
2769-2853	10
2855-2903	11
2905-2951	12
2953-3035	13

FEDERAL REGISTER

VOLUME 36 • NUMBER 31

Saturday, February 13, 1971 • Washington, D.C.

PART II

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Social and Rehabilitation Service

•

PUBLIC ASSISTANCE PROGRAMS

Fair Hearings



Title 45—PUBLIC WELFARE

Chapter II—Social and Rehabilitation Service (Assistance Programs), Department of Health, Education, and Welfare

PART 205—GENERAL ADMINISTRATION—PUBLIC ASSISTANCE PROGRAMS

Fair Hearings

Notice of proposed rule making for the programs administered under titles I, IV–A, X, XIV, XVI, and XIX of the Social Security Act, relating to fair hearings in public assistance programs, was published in the FEDERAL REGISTER on May 29, 1970 (35 F.R. 8448). After consideration of the views presented by interested organizations, agencies, and individuals, the following changes were made:

1. Section 205.10(a)(5) now requires that the State agency shall determine whether the issue is one of fact or judgment or of State agency policy; that assistance will continue until such determination is made, and—where the issue is one of fact or judgment—until a fair hearing decision is reached. It incorporates the substance of the proposed § 206.11 (which has been omitted) and requires a minimum advance period of 15 days rather than 7 days. It clarifies the State's option of continuing assistance regardless of the nature of the issue, and even if the request for a hearing is made after expiration of the advance notice period.

2. Section 205.10(a)(3)(v) is changed to provide that any claimant scheduled for a group hearing may withdraw and be given an individual hearing instead.

3. Clarifying changes are also made in § 205.10(a)(3), first paragraph (opportunity for a fair hearing regarding suspension of assistance), § 205.10(a)(9) (medical assessment from a source satisfactory to a claimant) and § 205.10(a)(10)(i) (opportunity to examine hearing evidence in advance).

4. The requirement for provision of legal services contained in §§ 205.10 and 220.25 was separately revoked (see 35 F.R. 10591, June 30, 1970).

Accordingly, § 205.10, Part 205, Chapter II, Title 45 of the Code of Federal Regulations is revised to read as follows:

§ 205.10 Fair hearings.

(a) *State plan requirements.* A State plan under title I, IV–A, X, XIV, XVI or XIX of the Social Security Act must provide for a system of fair hearings under which:

(1) The single State agency responsible for the program will be responsible for fulfillment of fair hearings provisions.

(2) Every claimant will be informed in writing at the time of application and at the time of any action affecting his claim:

(i) Of his right to fair hearing;

(ii) Of the method by which he may obtain a hearing;

(iii) That he may be represented by legal counsel, or by a relative, friend, or other spokesman, or he may represent himself; and

(iv) Of any provision for payment of legal fees by the agency.

(3) An opportunity for a fair hearing before the State agency will be granted to any individual requesting a hearing because his claim for financial or medical assistance is denied, or is not acted upon with reasonable promptness, or because he is aggrieved by any other agency action affecting receipt, suspension, reduction, or termination of such assistance or by agency policy as it affects his situation. Under this requirement:

(i) A request for a hearing is defined as any clear expression (oral or written) by the claimant (or person acting for him, such as his legal representative, relative, or friend) to the effect that he wants the opportunity to present his case to higher authority.

(ii) The freedom to make such a request must not be limited or interfered with in any way, and agency emphasis must be on helping the claimant to submit and process his request, and in preparing his case, if needed.

(iii) The claimant must be provided reasonable time in which to appeal an agency action.

(iv) The fair hearing shall include consideration of:

(*a*) Any agency action, or failure to act with reasonable promptness, on a claim for financial or medical assistance, which includes undue delay in reaching a decision on eligibility or in making a payment, refusal to consider a request for or undue delay in making an adjustment in payment, and suspension or discontinuance of such assistance in whole or in part;

(*b*) The agency's interpretation of the law, and the reasonableness and equitableness of the policies promulgated under the law, if the claimant is aggrieved by their application to his situation;

(*c*) Agency decision regarding:

(*1*) Eligibility for financial or medical assistance in both initial and subsequent determinations,

(*2*) Amount of financial or medical assistance or change in payments,

(*3*) The manner or form of payment, including restricted or protective payments, even though no Federal financial participation is claimed, and

(*4*) Conditions of payment, including work requirements.

(v) States may respond to a series of individual requests for fair hearings by conducting a single group hearing. States may only consolidate cases in which the sole issue involved is one of an agency policy. In such a situation, each individual must be given the right to withdraw from the group hearing in favor of an individual hearing. If recipients request a group hearing on such an issue the State must grant it. In all group hearings, whether initiated by the State or by the claimants, the policies governing fair hearings must be followed. Thus, each individual claimant must be permitted to present his own case and be represented by his own lawyer.

(vi) The agency shall not deny or dismiss a request for a hearing except where it has been withdrawn by claimant in writing, or abandoned.

(4) Hearing procedures will be issued and publicized by the State agency for the guidance of all concerned.

(5) In cases of any proposed action to terminate, suspend or reduce assistance:

(i) The State or local agency will give timely and adequate advance notice detailing the reasons for the proposed action. Under this requirement:

(*a*) "Timely" means that the notice is mailed at least 15 days before the action is to be taken.

(*b*) "Adequate advance notice" means a written notice that includes details of reasons for the proposed agency action, explanation of the individual's right to conference, his right to request a fair hearing and the circumstances under which assistance is continued if a fair hearing is requested.

(ii) If, within the advance notice period, the individual responds by indicating his wish for an agency conference, an opportunity is provided for the recipient (or his representative) to discuss his situation with agency staff, obtain an explanation of the reasons for the proposed action, and present information to show that the proposed action is incorrect. Under this requirement:

(*a*) During this conference, the recipient is given the opportunity to speak for himself or be represented by legal counsel or by a friend or other spokesman.

(*b*) The opportunity for a conference does not in any way diminish the recipient's right to a fair hearing.

(iii)(*a*) In cases in which there is a request for a fair hearing within the advance notice period:

(*1*) Assistance is continued until the fair hearing decision is rendered and through a period consistent with the State's established policies for issuance of payments unless a determination is made by the State agency, in accordance with criteria issued by the Social and Rehabilitation Service, that the issue is one of State agency policy and not one of fact or judgment relating to the individual case, including a question of whether the State agency rules or policies were correctly applied to the facts of the particular case.

(*2*) The agency promptly informs the claimant in writing if assistance will be discontinued, based on the State agency's determination.

(*b*) Alternatively, the State may provide for continuing assistance in all cases.

In cases in which a fair hearing is requested after expiration of the advance notice period, the State may provide for an additional period during which time the request for a hearing will result in reinstatement of assistance to be continued until the fair hearing decision.

(6) Information and referral services are provided to help claimants make use of any legal services available in the

community that can provide legal representation at the hearing.

(7) The hearing will be conducted at a time, date and place convenient to the claimant, and adequate preliminary written notice will be given.

(8) The hearings will be conducted by an impartial official (or officials) of the State agency. Under this requirement, the hearing official must not have been involved in any way with the action in question.

(9) When the hearing involves medical issues such as those concerning a diagnosis, or an examining physician's report, or the medical review team's decision, a medical assessment other than that of the person or persons involved in making the original decision will be obtained at agency expense from a source satisfactory to the claimant and made part of the record if the hearing officer or the appellant considers it necessary.

(10) The claimant, or his representative, will have adequate opportunity:

(i) To examine all documents and records used at the hearing at a reasonable time before the date of the hearing as well as during the hearing;

(ii) At his option, to present his case himself or with the aid of others including legal counsel;

(iii) To bring witnesses;

(iv) To establish all pertinent facts and circumstances;

(v) To advance any arguments without undue interference;

(vi) To question or refute any testimony or evidence, including opportunity to confront and cross-examine adverse witnesses.

(11) Prompt, definitive, and final administrative action will be taken within 60 days from the date of the request for a fair hearing, except where the claimant requests a delay in the hearing.

(12) The claimant will be notified of the decision, in writing, in the name of the State agency and, to the extent it is available to him, of his right to judicial review.

(13) When the hearing decision is favorable to the claimant, or when the agency decides in favor of the claimant prior to the hearing, the agency will make corrective payments retroactively to the date the incorrect action was taken or such earlier date as is provided under State policy.

(14) Recommendations of the hearing officer or panel shall be based exclusively on evidence and other material introduced at the hearing. The verbatim transcript of testimony and exhibits, or an official report containing the substance of what transpired at the hearing, together with all papers and requests filed in the proceeding, and the recommendations of the hearing officer or panel will constitute the exclusive record for decision by the hearing authority and will be available to the claimant at a place accessible to him or his representative at any reasonable time.

(15) Decisions by the hearing authority, rendered in the name of the State agency, shall specify the reasons for the decision and identify the supporting evidence. They shall be binding on the State and local agency. Under this requirement:

(i) No person who participated in the local decision being appealed will participate in a final administrative decision on such a case;

(ii) The State agency is responsible for seeing that the decision is carried out promptly.

(16) The State agency will establish and maintain a method for informing, at least in summary form, all local agencies of all fair hearing decisions by the hearing authority and the decisions will be accessible to the public (subject to provisions of safeguarding public assistance information).

(17) In respect to title XIX, when the appeal has been taken on the basis of eligibility determination, the agency responsible for the determination of eligibility for medical assistance, if different from the single State agency administering the medical assistance plan, shall participate in the conduct of the fair hearing.

(b) *Federal financial participation.* Federal financial participation is available for the following items:

(1) Payments of assistance continued pending a hearing decision;

(2) Payments of assistance made to carry out hearing decisions, or to take corrective action after an appeal but prior to hearing, or to extend the benefit of a hearing decision or court order to others in the same situation as those directly affected by the decision or order. Such payments may be retroactive in accordance with applicable Federal policies on corrective payments.

(3) Payments of assistance within the scope of Federally aided public assistance programs made in accordance with a court order.

(4) Service costs incurred by the agency, at the applicable matching rates, for:

(i) Providing legal counsel to represent clients at hearings or in judicial review;

(ii) Providing transportation for the claimant, his representative and witnesses to and from the place of the hearing;

(iii) Meeting other expenditures incurred by the client in connection with the hearing.

(5) Administrative costs incurred by the agency in carrying out the hearing procedures, including expenses of obtaining an additional medical assessment.

(Sec. 1102, 49 Stat. 647, 42 U.S.C. 1302)

Effective date. These regulations shall become effective 60 days from the date of their publication in the FEDERAL REGISTER.

Dated: November 23, 1970.

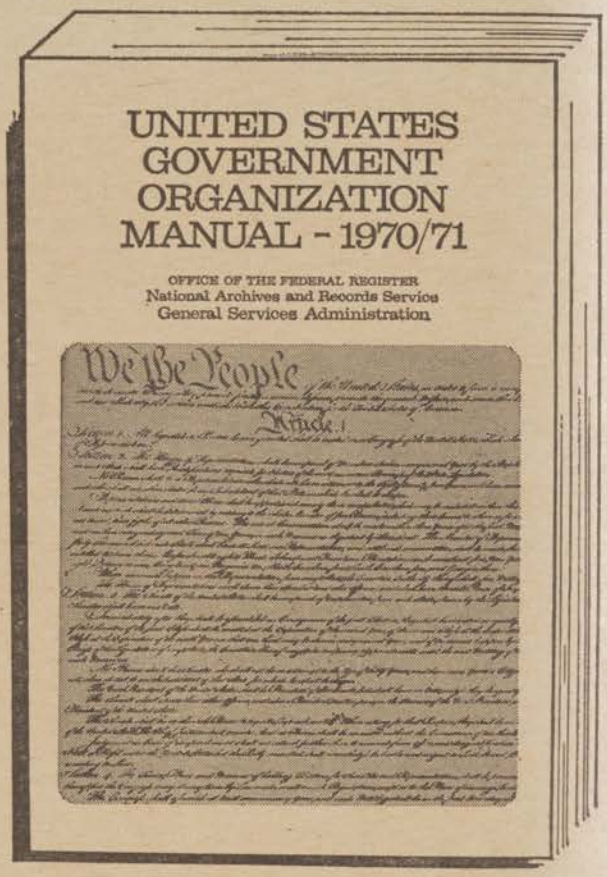
JOHN D. TWINAME,
Administrator, Social and Rehabilitation Service.

Approved: February 6, 1971.

ELLIOT L. RICHARDSON,
Secretary.

[FR Doc.71-1981 Filed 2-12-71;8:45 am]

know your government



UNITED STATES GOVERNMENT ORGANIZATION MANUAL 1970/71

presents essential information about Government agencies (updated and republished annually). Describes the creation and authority, organization, and functions of the agencies in the legislative, judicial, and executive branches. This handbook is an indispensable reference tool for teachers, students, librarians, researchers, businessmen, and lawyers who need current official information about the U.S. Government. The United States Government Organization Manual is the official guide to the functions of the Federal Government, published by the Office of the Federal Register, GSA.

$3.00 per copy. Paperbound, with charts

Order from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402