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TITLE 1—GENERAL PROVISIONS

Appendix A—Guide to Record Retention Requirements

Note: Appendix A to Title 1 (20 F. R. 2217) is revised to read as follows:

Introduction. The following list was compiled as a guide to generally applicable provisions of Federal laws and regulations relating to the retention of records by the public. The list is derived from the laws contained in the United States Code as amended by the laws enacted in 1955, and from the regulations contained in the Code of Federal Regulations as amended in the daily issues of the FEDERAL REGISTER through December 31, 1955. It represents an effort to show (1) what published requirements there are on the keeping of non-Federal records, (2) what records must be kept and who must keep them, and (3) how long they must be kept.

The list does not have the effect of law, regulation, or ruling. It is merely a guide to requirements that appear to be in effect at the end of 1955.

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

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

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

Arrangement. The list is arranged alphabetically by the names of the Departments, followed by the major agencies imposing or having a special interest in the requirements, and thereafter by the bureau or office immediately concerned with the requirements. Individual items are numbered to simplify indexing, but they are not alphabetically arranged.

Four supplements to the list contain generalized information about certain requirements under the Defense Production Act of 1950 and the Emergency Price Control Act of 1942; a detailed listing of National Production Authority orders and regulations that were still in effect on December 31, 1955; a detailed listing of requirements of the Petroleum Administration for Defense, some of which are still in effect; and detailed information on requirements imposed by the Civil Aeronautics Board relative to the availability of credentials for inspection.

An index to the list follows the last supplement.

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CFR SUPPLEMENTS

(As of January 1, 1956)

The following Supplements are now available:

Title 26 (1954) Part 221 to end (Rev., 1955) (\$2.25)

Title 38 (\$2.00)

Titles 44-45 (\$1.00)

Title 50 (\$0.60)

Previously announced: Title 3, 1955 Supp. (\$2.00); Titles 4 and 5 (\$1.00); Title 6 (\$1.75); Title 7: Parts 1-209 (\$1.25), Parts 210-899 (Rev., 1955) with Supplement (\$4.50), Parts 900-959 (Rev., 1955) (\$6.00), Part 960 to end (Rev., 1955) with Supplement (\$5.85); Title 8 (\$0.50); Title 9 (\$0.70); Titles 10-13 (\$0.70); Title 14: Parts 1-399 (\$2.50), Part 400 to end (\$1.00); Title 15 (\$1.00); Title 16 (\$1.25); Title 17 (\$0.60); Title 18 (\$0.50); Title 19 (\$0.50); Title 20 (\$1.00); Title 21 (Rev., 1955) (\$5.50); Titles 22 and 23 (\$1.00); Title 24 (\$0.75); Title 25 (\$0.50); Title 26 (1954) Parts 1-220 (Rev., 1955) (\$2.00); Title 26: Parts 1-79 (\$0.35), Parts 80-169 (\$0.50), Parts 170-182 (\$0.30), Parts 183-299 (\$0.35), Part 300 to end, Ch. 1, and Title 27 (\$1.00); Titles 28 and 29 (\$1.25); Titles 30 and 31 (\$1.25); Title 32: Parts 1-399 (\$0.60), Parts 400-699 (\$0.65), Parts 700-799 (\$0.35), Parts 800-1099 (\$0.40), Part 1100 to end (\$0.35); Title 32A (Rev., 1955) (\$1.25); Title 33 (\$1.50); Titles 35-37 (\$1.00); Title 39 (Rev., 1955) (\$4.25); Titles 40-42 (\$0.65); Title 43 (\$0.50); Title 46: Parts 1-145 (\$0.60), Part 146 to end (\$1.25); Titles 47 and 48 (\$2.25); Title 49: Parts 1-70 (\$0.60), Parts 71-90 (\$1.00), Parts 91-164 (\$0.50), Part 165 to end (\$0.65)

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I. DEPARTMENT OF AGRICULTURE

1. Office of the Secretary

1.1 *Persons importing certain dairy commodities.* To keep records of importations and of the transactions relating to the procurement and disposition of such commodities.

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

2. Agricultural Conservation Program Service

2.1 *Persons eligible for agricultural conservation payments.* To keep re-

ceipts or invoices of purchases, transportation, and analysis of materials; and records of seed collections and production, labor and equipment expenses, or other services performed or expenditures made as evidence of costs in carrying out conservation practices, including any pH determinations issued by the Extension Service or any other qualified agency.

Retention period: Until presented to the farm inspector at time of inspection. 7 CFR 1102.311-1105.559 containing numerous references to record requirements.

2.2 *Producers of gum naval stores from turpentine trees.* To keep records of faces by tracts and drifts in connection with the Naval Stores and Agricultural Conservation Programs.

Retention period: Until requested by the local inspector (area forester). 1953 provisions—7 CFR 1106.402 (17 F. R. 7270); 1954—7 CFR 1106.502; 1955—7 CFR 1109.602; 1956—7 CFR 1106.705

3. Agricultural Marketing Service

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

INDIVIDUAL HANDLERS OF VARIOUS COMMODITIES UNDER MARKETING ORDERS

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

Retention period: At least 2 years. 7 CFR 945.80

3.2 *Central marketing organizations.* To keep records regarding allotment transactions for lemon handlers.

Retention period: Not specified. 7 CFR 953.62

3.3 *Dried fig handlers.* To keep records as prescribed by the Dried Fig Administrative Committee, of all dried figs handled, including dried figs acquired, stored, and disposed.

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

3.4 *Almond handlers.* To keep copies of receipts they have issued for almonds received for their own accounts.

Retention period: Not specified. 7 CFR 909.80

3.5 *Walnut handlers.* To keep storage records of walnuts held or disposed of with respect to Control Board certificates.

Retention period: Not specified. 7 CFR 934.76

3.6 *Raisin handlers.* To keep records as prescribed by the Raisin Administrative Committee, of raisins acquired, stored, and disposed.

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

3.7 *Raisin handlers.* To keep complete, accurate, and current records showing quantity and varieties of raisins handled, identity of producers and de-

hydrators, to whom sold, and other details of activities.

Retention period: 2 years from date of transaction. 7 CFR 989.173, 989.175

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

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

3.9 *Pecan handlers and subsidiaries and affiliates thereof.* To keep books and records showing the details of the respective persons handling unshelled pecans.

Retention period: 2 years after date of transaction. 7 CFR 994.80

3.10 *Filbert handlers.* To keep records of all filberts held or disposed.

Retention period: Not specified. 7 CFR 997.83

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

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

3.12 *Date handlers.* To maintain records of the handling, withholding, and disposition of dates.

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

VALENCIA AND NAVAL ORANGE GROWERS AND HANDLERS UNDER MARKETING ORDERS 22 AND 14

3.13 *Growers and handlers of Valencia and navel oranges under Marketing Orders 22 and 14.* To maintain copies of exemption certificates.

Retention period: Not specified. 7 CFR 914.120, 922.120

3.14 *Handlers—by-product manufacturers, or charitable institutions, handling Valencia oranges under Marketing Order 22.* To maintain a file of orange diversion reports.

Retention period: Not specified. 7 CFR 922.131

SHIPPERS HANDLING EXEMPTED FRUITS AND VEGETABLES

3.15 *Shippers handling fruits and vegetables covered by exemption certificates under marketing order programs.* To keep records of such shipments.

Retention period: Not specified, except for tomatoes (at least 2 years) 7 CFR 936.141, 939.125, 945.80 (tomatoes)

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

DIVERSION, AND EXPORT SUBSIDY PROGRAMS COVERING FRUITS, HONEY, AND IRISH POTATOES UNDER SECTION 32, PUBLIC LAW 320, 74TH CONGRESS, AS AMENDED

3.16 *Orange and grapefruit exporters.* To keep adequate records showing purchases, sales, and deliveries of products exported or to be exported.

Retention period: Fiscal 1955—at least 2 years after November 1, 1954. 6 CFR 517.446

3.17 *Citrus fruit exporters.* To keep adequate records showing purchases, sales, and deliveries of products exported or to be exported.

Retention period: 2 years after effective date of program. 6 CFR 517.466

3.18 *Raisin exporters.* To keep adequate records showing purchases, sales, and deliveries of raisins exported or to be exported.

Retention period: UMX 95a Program (1954)—until September 30, 1956, 6 CFR 518.426 (18 F. R. 5118); VMX 95a Program (1955)—until April 15, 1957, 6 CFR 518.465; VMX 95b Program (1955)—until October 14, 1957, 6 CFR 518.485

3.19 *Exporters of dried apricots under the dried apricot export payment program.* To keep adequate records showing purchases, sales, and deliveries of dried apricots exported or to be exported.

Retention period: For 1953-54 crop, to be kept until August 31, 1956. 6 CFR 518.446 (19 F. R. 2531-2532)

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

Retention period: 1954 marketing season—at least until October 31, 1957, 6 CFR 518.505; 1955 marketing season—at least until October 31, 1958, 6 CFR 518.524

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

Retention period: 1955 crop Irish potatoes, 2 years after date of last payment. 6 CFR 519.115

3.22 *Exporters of honey under the honey export program.* To keep records showing purchases, sales, and deliveries of honey exported, or to be exported, and other documents relating to any transaction in connection with the honey export program.

Retention period: 1953 marketing season—until March 31, 1956, 6 CFR 524.306 (18 F. R. 1958); 1954 marketing season—until March 31, 1957, 6 CFR 524.331 (19 F. R. 4494)

3.23 *Honey diversion payments program applicants and other diverters.* To keep accurate records with respect to honey diverted and sold for diversion, showing quantities, sales prices, date of delivery, and dates of completion of diversion.

Retention period: 1953 marketing season—until March 31, 1956, 6 CFR 524.333 (18 F. R. 1959); 1954 marketing season—until March 31, 1957, 6 CFR 524.353

PERISHABLE AGRICULTURAL COMMODITIES ACT, 1930 (FRUITS AND VEGETABLES)

3.24 *Commission merchants, dealers and brokers.* To keep accounts, records, memoranda, and documents which disclose all business transactions, including ownership of such business by stockholding or otherwise.

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

AGRICULTURAL COMMODITY DISTRIBUTION PROGRAMS

3.25 *Cooperating State agencies and private institutions.* The Agricultural Marketing Service, in carrying out the National School Lunch Program and the Special School Milk Program, and programs for the distribution of various agricultural commodities, considers all pertinent records of cooperating State agencies and private institutions as non-Federal, subject, however, to administrative review by AMS and to fiscal audit by AMS or GAO auditors.

Retention period: School Lunch Program—not less than 3 years, 42 U. S. C. 1760; Special School Milk Program—3 years after the end of each Federal fiscal year's operation, 6 CFR 502.203, 502.210, 502.213; distribution of various agricultural commodities—not less than 2 years, 7 U. S. C. 612c, 7 U. S. C. 1431, 42 U. S. C. 1755

INSPECTION AND GRADING OF MEAT AND DAIRY PRODUCTS

3.26 *Applicants for meat grading service.* To keep official certificates.

Retention period: Until disposition is ordered by the Administrator. 7 CFR 53.21

3.27 *Dairy products manufacturers, processors, and packagers operating approved plants under Department of Agriculture inspection.* To maintain records of quality tests of producers of raw milk and of producers, sellers, and shippers of raw cream; and plant and laboratory tests and analyses of raw materials and finished products.

Retention period: 1 year. 7 CFR 58.143, 58.169

PACKERS AND STOCKYARDS ACT, 1921

Regulations pertaining to interstate and foreign commerce in livestock and poultry as follows:

3.28 *Stockyard owners, market agencies, and licensees under Packers and Stockyards Act regulations.* To keep open for public inspection (and post in the case of licensees) duplicate copies of all schedules of rates and charges and rules or regulations and amendments or supplements thereto.

Retention period: Not specified. 9 CFR 201.22

3.29 *Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.* To keep available for inspection by owners or consignors or purchasers copies of bills covering charges paid for or on behalf of the owner or consignor which were deducted from the gross proceed of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: Not specified. 9 CFR 201.45

3.30 *Stockyard owners, registrants buying or selling livestock, and licensees*

buying or selling live poultry. To keep (in addition to other necessary records) daily accurate records of purchases, sales, shipments, prices, etc.

Retention period: Not specified. 9 CFR 201.46

3.31 *Sellers of live poultry under Packers and Stockyards Act regulations.* To keep copy of ticket prepared by seller at time of sale showing the name of the designated market, the date of the transaction, the names of the seller and buyer, the number of coops, kinds of poultry, price per pound, and such terms and conditions as the parties may agree upon.

Retention period: Not specified. 9 CFR 201.48

3.32 *Stockyard owners, market agencies, or licensees weighing livestock or live poultry for purposes of purchase or sale under Packers and Stockyards Act regulations.* To keep copy of scale ticket of weighing showing for both livestock and live poultry, name of agency performing the service, date of weighing, number of the scale or other information identifying the scale, name of seller, name of buyer, name of consignor, or understandable abbreviations of such names; in case of livestock, also, the number of head, kind, and actual weight, the amount of dockage and name or initials of person weighing it; and, in case of live poultry, also, number of coops weighed, the gross, tare, and net weights, and the name or initials of person operating scale at time of weighing.

Retention period: Not specified. 9 CFR 201.49

3.33 *Stockyard owners, registrants, and licensees.* To keep books, records, documents, or papers which contain, explain, or modify transactions in his business under the Packers and Stockyards Act.

Retention period: Above-mentioned records cannot be destroyed or disposed of without the consent in writing of the Chief of the Packers and Stockyards Branch, AMS, Department of Agriculture. 9 CFR 201.50

3.34 *Stockyard owners, market agencies, or licensees who weigh livestock or live poultry for purposes of purchase and sale under Packers and Stockyards Act regulations.* To keep one copy of form report of tests and inspections of scales and shall cause one copy to be kept by the agency conducting the test and inspection of the scales (a third copy to the District Supervisor of the Service).

Retention period: Not specified. 9 CFR 201.74

3.35 *Authorized State livestock associations and agencies.* To keep adequate detailed records of collection of fees, disbursement, inspections, and brands and marks.

Retention period: Not specified. 9 CFR 201.86

3.36 *Authorized State agencies and livestock associations under Packers and*

Stockyards Act regulations. To keep adequate records showing in detail the income derived from the collection of authorized fees, the disbursement of such funds as expenses for conducting the services, the inspections performed and the results thereof, including records showing a full description of brands, marks, and other identifying characteristics of inspected livestock; and currently maintain records of the brands, marks, and other identifying characteristics of livestock located in the State from which such agency or association will operate and with reference to which the authorization has been granted.

Retention period: Not specified. 9 CFR 201.89

WAREHOUSE ACT OF 1916, AS AMENDED

Regulations pertaining to warehousing agricultural products as follows:

3.37 *Licensed warehousemen.* To keep copies of all receipts issued.

Retention period: Not specified. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 109.17, 110.17, 111.18, 112.17, 113.17, 114.17

3.38 *Licensed warehousemen.* Shall preserve returned and canceled receipts in numerical sequence.

Retention period: Not specified. 7 CFR 101.28, 102.34, 103.28, 104.28d, 105.29, 106.30, 107.31, 108.29, 109.34, 110.29, 111.33, 112.29, 113.29, 114.29

3.39 *Licensed warehousemen.* To keep a copy of his current rules and schedule of charges exposed conspicuously in a place accessible to the public.

Retention period: Required to expose current copy only. 7 CFR 101.29, 102.35, 103.29, 104.31, 105.30, 106.31, 107.32, 108.30, 109.35, 110.30, 111.34, 112.30, 113.30, 114.30

3.40 *Licensed warehousemen.* Shall use for his licensed warehouse a system of accounts approved for the purpose by the Service, and maintain such records as are specified.

Retention period: Not specified. 7 CFR 101.33, 102.37, 103.40, 104.28, 105.33, 106.37, 107.39, 108.33, 109.40, 110.34, 111.41, 112.34, 113.36, 114.34

3.41 *Licensed warehousemen.* Shall keep on file an exact copy of each report required to be submitted by such warehouseman.

Retention period: As may be prescribed by the Department or Service. 7 CFR 101.36, 102.38, 103.41, 104.29, 105.35, 106.39, 107.42, 108.35, 109.42, 110.36, 111.44, 112.36, 113.38, 114.36

3.42 *Licensed warehousemen.* To keep either copies of, or the original inspection, grade and/or weight, certificates covering lots of commodities stored.

Retention period: Not specified. 7 CFR 101.47, 102.29, 103.24, 105.46, 106.54, 107.55, 108.47, 109.25, 111.56, 112.49, 113.52, 114.50

3.43 *Licensed cotton warehousemen.* To keep records of cotton sampling including the written request, if any.

Retention period: Not specified. 7 CFR 101.49

3.44 *Licensed classifiers, inspectors, graders, and weighers of agricultural commodities.* To keep copies of certificates issued by them.

Retention period: 1 year. 7 CFR 101.61, 102.69, 104.57, 105.59, 106.66, 107.68, 108.59, 109.64, 110.61, 111.70, 112.59, 113.65, 114.64

3.45 *Licensed grain warehousemen.* To keep records of weights, kinds, and grades of all lots of nonstorage grain received into and delivered from warehouses.

Retention period: Not specified. 7 CFR 102.30

3.46 *Licensed warehousemen.* To keep inquiries received in writing advising of interest in deteriorating commodities stored in warehouse.

Retention period: Not specified. 7 CFR 102.54, 103.39, 107.51, 108.42, 109.49, 110.46, 111.52, 112.43, 113.47, 114.46

REGULATIONS FOR THE MARKETING ORDER PROGRAM FOR DAIRY PRODUCTS UNDER THE AGRICULTURAL MARKETING ACT OF 1937, AS AMENDED

3.47 *Milk handlers.* To keep detailed accounts and summary records of their operations and facilities with respect to (a) the receipts and utilization of all receipts of producer milk and other source milk; (b) the weights and tests for butterfat and other content of all milk, skim milk, cream and milk products handled; (c) payments to producers and cooperative associations; and (d) the pounds of skim milk and butterfat contained in or represented by all milk, skim milk, cream and milk products.

Retention period: Shall be retained for a period of 3 years to begin at the end of the calendar month to which such books and receipts pertain except when ordered to be held for a longer period by the Marketing Administrator. 7 CFR Parts 903-1009 (see specific milk marketing area).

3.48 *Operators of milk transferee plants.* To keep books and records showing the utilization of all skim milk and butterfat in any form at such plants.

Retention period: Not specified. 7 CFR 903.43, 916.43, 924.43

3.49 *Operators of unapproved milk plants.* To keep books and records showing the receipts and utilization of all skim milk and butterfat at such plants.

Retention period: Not specified. 7 CFR 905.44, 928.44, 949.44, 991.44

3.50 *Operators of nonfluid milk plants.* To keep books and records showing the utilization of milk and milk products (skim milk and butterfat) received at such plants.

Retention period: Not specified. 7 CFR 907.45, 942.43, 952.44, 966.44, 978.43, 988.43, 998.44

3.51 *Receivers and operators of non-pool milk plants.* To keep books and records showing utilization of all skim milk and butterfat at their plants.

Retention period: Not specified. 7 CFR 908.43, 911.44, 932.44, 943.44, 963.44, 967.44, 973.43, 975.53, 977.43, 985.43, 1002.43, 1004.43, 1009.43

3.52 *Nonhandlers of milk manufacturing or processing plants.* To keep books and records showing utilization of all skim milk and butterfat at their plants.

Retention period: Not specified. 7 CFR 912.4, 930.42, 944.44

3.53 *Buyers (purchasers).* To keep books and records showing utilization of all skim milk and butterfat at their plants.

Retention period: Not specified. 7 CFR 921.44, 929.43, 931.44, 972.34

FEDERAL SEED ACT

Regulations pertaining to handlers, shippers, and procurers of seeds as follows:

3.54 *Persons handling agricultural seeds subject to the Federal Seed Act regulations.* To keep complete records of each lot of agricultural seed handled.

Retention period: 3 years. 7 CFR 201.4

3.55 *Country shippers of agricultural seeds subject to the Federal Seed Act regulations.* To keep copies of declarations they have issued and records showing names and addresses of growers or country shippers from whom seeds were purchased, quantity, and date of delivery, and records of purity and germination tests.

Retention period: 3 years. 7 CFR 201.5, 201.6, 201.7 (retention: 201.4)

3.56 *Procurers of seeds from growers subject to the Federal Seed Act regulations.* To obtain and keep the grower's declaration.

Retention period: 3 years. 7 CFR 201.7 (retention: 201.4)

3.57 *Growers of seeds subject to the Federal Seed Act regulations.* To keep copy of the growers declaration.

Retention period: 3 years. 7 CFR 201.7 (retention: 201.4)

REGULATIONS PERTAINING TO THE ADMINISTRATION OF THE COTTON ACTS

3.58 *Cotton quotation committees.* To keep records of spot markets cotton sales.

Retention period: Not specified. 7 CFR 27.98

3.59 *Licensed cotton classifiers.* To keep copies of certificates issued by them.

Retention period: 1 year. 7 CFR 28.83

3.60 *Licensed cotton classifiers.* To keep records of bale classifications, provided that cotton is actually owned, re-

ceived, or handled by the person for whom such service is performed.

Retention period: At least 1 year. 7 CFR 28.84

3.61 *Licensed cotton samplers and classifiers.* To keep books, papers, records, and accounts relating to the performance of their duties available for inspection or examination by the Department or their representatives.

Retention period: Not specified. CFR 28.84, 28.108, 61.35

3.62 *Licensed cottonseed chemists.* To keep records of the analysis of each individual sample of cottonseed graded as well as books, papers, records, and accounts relating to the performance of their duties under the Agricultural Marketing Act of 1946 and the regulations made under the act by the Secretary of Agriculture.

Retention period: At least 1 year. 7 CFR 61.15

NAVAL STORES ACT OF 1923, AS AMENDED

3.63 *Accredited turpentine and rosin processors for naval stores.* To keep such records as may be necessary to submit correct reports.

Retention period: Not specified. 7 CFR 160.50

4. Agricultural Research Service

4.1 *Alaskan fur farmers.* To keep books and records for inspection by the Alaska Game Commission.

Retention period: Not specified. 9 CFR 160.3

4.2 *Aircraft operators affected by the Japanese beetle quarantine and the regulations thereunder.* To make suitable records of required treatments for disinsectization in the aircraft log, weight and balance manifest, or cargo manifest, as evidence of compliance with instructions.

Retention period: Not specified. 7 CFR 301.48-8a

4.3 *Licensed manufacturers (domestic and foreign), distributors, and importers of biological products.* To keep detailed records of the results of tests for purity and potency and of the methods of preservation of each batch of biological products; and of the sale, shipment, or other disposition of the products.

Retention period: Permanent. 9 CFR 116.1

4.4 *Licensees preparing anti-hog-cholera serum and hog-cholera virus.* To keep records as specified in the sections cited.

Retention period: Permanent. 9 CFR 116.2, 116.3

5. Commodity Exchange Authority

5.1 *Futures commission merchants.* To keep an exact copy of each application for registration (Form 1-R), financial statement (Form 1-RF), and supplemental statement (Form 3-R), filed with the CEA.

Retention period: 5 years.¹ 17 CFR 1.10, 1.14 (retention: 1.31)

5.2 *Floor brokers.* To keep an exact copy of each application (Form 2-R) and supplemental statement (Form 3-R) filed with the CEA.

Retention period: 5 years.¹ 17 CFR 1.10, 1.14 (retention: 1.31)

5.3 *Futures commission merchants depositing customers' monies in a bank or trust company.* Must secure a written waiver agreement from such bank or trust company and keep as a permanent record an executed copy of this agreement.

Retention period: 5 years from date of closing of such bank account.¹ 17 CFR 1.20 (retention: 1.31)

5.4 *Futures commission merchants investing customers' money or loaning customers' money on the security of negotiable warehouse receipts.* To deposit such obligations, securities and warehouse receipts in safekeeping with a bank, trust company or clearing organization and keep an executed copy of agreement with bank, trust company, or clearing organization as specified in the section cited.

Retention period: 5 years after termination of agreement.¹ 17 CFR 1.26 (retention: 1.31)

5.5 *Futures commission merchants.* To keep the following records re obligations and investment securities, date investments made, name of person from whom obligations bought, amount of money paid, description of obligations, date disposition made and amount received therefor, name of person to whom sold; and the following records re warehouse receipts, date loan made, name of person to whom funds loaned, amount loaned, description of warehouse receipts, date on which loan repaid.

Retention period: 5 years after investment liquidated or loan paid.¹ 17 CFR 1.27 (retention: 1.31)

5.6 *Futures commission merchants.* To keep a permanent record of the daily computation of money, securities and property which must be segregated for customers.

Retention period: 5 years.¹ 17 CFR 1.32 (retention: 1.31)

5.7 *Futures commission merchants.* To keep record showing position of each customer in each future of each commodity on each contract market as of last business day of each calendar month.

Retention period: 5 years.¹ 17 CFR 1.33 (retention: 1.31)

5.8 *Futures commission merchants.* To keep a "point balance" record of all

¹ After 3 years the person required to keep such books and records may at his option substitute photographic reproductions thereof on film, together with facilities for the projection of such film in a manner which will permit it to be readily inspected or examined.

open trades or contracts of customers as of last day of business of each calendar month.

Retention period: 5 years.¹ 17 CFR 1.34 (retention: 1.31)

5.9 *Futures commission merchants.* To keep statement to show as of close of last business day of fiscal year and semiannually thereafter, net profit or loss from combined open trades, credit or debit balance of commodity margin account of each customer, whether or not customer has open trades or contracts, description of all securities and property in segregated account received from each customer to margin, guarantee or secure trades or contracts.

Retention period: 5 years.¹ 17 CFR 1.34 (retention: 1.31)

5.10 *Futures commission merchants and members of contract market.* To keep full and complete record of all futures and cash transactions including all orders, trading cards, signature cards, street books, journals, ledgers, cancelled checks, copies of confirmations, statements of purchase and sale, together with all other data and memoranda and records of any sort pertaining to cash and future transactions.

Retention period: 5 years.¹ 17 CFR 1.35 (retention: 1.31)

5.11 *Futures commission merchants and clearing members of contract markets.* To prepare and keep in permanent form the following: (a) A financial ledger record showing all charges against and credits to each customer's account; (b) a record of transactions showing for each account all commodity futures transactions executed for such account, including date, price, quantity, market, commodity, and future; (c) a record or journal showing for each day complete details of all commodity futures transactions executed, including date, price, quantity, market, commodity, future, and the person for whom such transaction was made (in the case of clearing members, the record or journal should also show the floor broker or other person executing each transaction and the opposite clearing member with whom it was made).

Retention period: 5 years.¹ 17 CFR 1.35 (retention: 1.31)

5.12 *Futures commission merchants.* To keep record of all securities and property (other than money) received from customers to margin, guarantee or secure trades and contracts including description of securities, name and address of customer, date received and returned or otherwise disposed of.

Retention period: 5 years from date of return of property.¹ 17 CFR 1.36 (retention: 1.31)

5.13 *Futures commission merchants.* To keep record showing for each futures account name, address and principal occupation of person for whom account is carried and names of persons guarantee-

ing account or exercising trading control over account.

Retention period: 5 years from date account closed.¹ 17 CFR 1.37 (retention: 1.31)

5.13a *Contract markets.* To keep record of each transaction wherein a member acts for both a buyer and a seller, including the date, price, quantity, kind of commodity, delivery month, by whom executed, and the exact time of execution.

Retention period: 5 years. 17 CFR 1.39 (retention: 1.31)

5.14 *Contract markets shall require warehouse operators whose receipts are deliverable in satisfaction of futures contracts.* To keep records showing stocks traded for future delivery on contract market, in store by kind, class, and grade including lots and parcels stored specially or separately.

Retention period: 5 years.¹ 17 CFR 1.44 (retention: 1.31)

5.15 *Persons having or controlling open contracts in futures in excess of amounts specified.* To keep books and records showing details of such contracts and related transactions, names and addresses of all futures commission merchants, and board of trade members with whom contracts held, all persons having a participating financial interest, name and address of partners, stockholders controlling 20 percent or more of capital stock of corporation, persons participating in management or having financial or beneficial interest in trading operations of associations or trusts.

Retention period: 5 years.¹ 17 CFR 2.14, 2.15, 3.14, 3.15, 4.14, 4.15, 5.14, 5.15, 6.14, 6.15, 7.14, 7.15, 8.14, 8.15, 9.14, 9.15, 10.14, 10.15, 11.14, 11.15 (retention: 1.31)

6. Commodity Stabilization Service

MARKETING QUOTAS FOR COTTON, WHEAT, TOBACCO, PEANUTS, AND RICE

6.1 *Ginners of upland cotton.* To keep for each bale of cotton or lot less than a bale ginned by him records showing (a) date of ginning; (b) name of operator of farm on which cotton produced; (c) name of producer of cotton; (d) county and State in which farm located; (e) gin bale number or mark; (f) serial number of the gin ticket or receipt; (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale; and (h) kind and bagging and ties used on each bale.

Retention period:² 1954 crop—until December 31, 1956, 7 CFR 722.576; 1955 crop—until December 31, 1957, 7 CFR 722.676

6.2 *Buyers and transferees of upland cotton.* To keep for each bale of cotton or lot less than a bale purchased from a producer records showing (a) name and address of the producer; (b) date purchased; (c) original gin bale number

² As specified, or longer if requested by the Director, Cotton Division, CSS.

or equivalent; (d) number of pounds of lint cotton in each bale and lot; (e) amount of penalties to be collected, if any; and (f) serial number of the marketing card or certificate or brief description of the loan document by which the cotton was identified when marketed.

Retention period: ² 1954 crop—until December 31, 1956, 7 CFR 722.577, 722.578; 1955 crop—until December 31, 1957, 7 CFR 722.677, 722.678

6.3 *Buyers and transferees of upland cotton not identified by marketing cards, marketing certificates, or loan documents.* To keep copy of report showing (a) name and address of producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or lot less than a bale; and (e) amount of penalty collected, if any.

Retention period: 1954 crop—until December 31, 1956, 7 CFR 722.577, 722.578; 1955 crop—until December 31, 1957, 7 CFR 722.677, 722.678

6.4 *Buyers and transferees of upland cotton identified by marketing certificates.* To keep copy of report of transactions (Form MQ91—Cotton (Upland)).

Retention period: Not specified. 1954 crop—7 CFR 722.577, 722.578; 1955 crop—7 CFR 722.677, 722.678

6.5 *Warehousemen, processors, common carriers, and other persons handling upland cotton.* To keep records concerning such cotton so that the accuracy of any reports or other records that may be required can be checked.

Retention period: Not specified. 1954 crop—7 CFR 722.579; 1955 crop—7 CFR 722.679

6.6 *Producers of upland cotton marketed to persons not within the United States.* To keep copy of certificate showing names and address of buyer or transferee.

Retention period: Not specified. 1954 crop—7 CFR 722.580; 1955 crop—7 CFR 722.680

6.7 *Ginners of extra long staple cotton.* To keep for each bale or lot less than a bale records showing (a) date of ginning; (b) name of the operator of the farm on which produced; (c) name of the producer; (d) county and State in which produced; (e) gin bale number or mark; (f) serial number of the gin ticket or receipt; (g) gross weight of each bale and net weight of each lot less than a bale; and (h) kind of bagging and ties used.

Retention period: ² 1954 crop—until December 31, 1956, 7 CFR 722.1176; 1955 crop—until December 31, 1957, 7 CFR 722.1276

6.8 *Buyers and transferees of extra long staple cotton.* To keep for each bale or lot less than a bale records showing

² As specified, or longer if requested by the Director, Cotton Division, CSS.

(a) name and address of producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing origin and weight of cotton; (d) number of pounds in each bale and lot purchased; and (e) penalties to be collected, if any.

Retention period: ² 1954 crop—until December 31, 1956, 7 CFR 722.1177, 722.1178; 1955 crop—until December 31, 1957, 7 CFR 722.1277, 722.1278

6.9 *Buyers and transferees of extra long staple cotton not identified by marketing cards, marketing certificates, or loan documents.* To keep copy of report showing (a) name and address of the producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or lot less than a bale; and (e) amount of penalty collected, if any.

Retention period: Not specified. 1954 crop—7 CFR 722.1177, 722.1178; 1955 crop—7 CFR 722.1277, 722.1278

6.10 *Buyers and transferees of extra long staple cotton identified by marketing certificates.* To keep copy of report of transaction (Form MQ 91—Cotton (ELS)).

Retention period: Not specified. 1954 crop—7 CFR 722.1177, 722.1178; 1955 crop—7 CFR 722.1277, 722.1278

6.11 *Warehousemen, processors, common carriers, and other persons handling extra long staple cotton.* To keep records concerning such cotton, so that the accuracy of any reports or other records that may be required can be checked.

Retention period: Not specified. 1954 crop—7 CFR 722.1179; 1955 crop—7 CFR 722.1279

6.12 *Producers of extra long staple cotton marketed to persons not within the United States.* To keep copy of certificate showing name and address of buyer or transferee.

Retention period: Not specified. 1954 crop—7 CFR 722.1180; 1955 crop—7 CFR 722.1280

6.13 *Producers and producer-manufacturers of cigar-filler tobacco and cigar-filler and binder tobacco under marketing quota regulations.* To keep copies of specified reports on disposition of tobacco.

Retention period: ² 1953-54 marketing year—until September 30, 1956, 7 CFR 723.450, 723.458 (18 F. R. 3308, 3309); 1954-55 year—until September 30, 1957, 7 CFR 723.550, 723.558; 1955-56 year—until September 30, 1958, 7 CFR 723.652, 723.661

6.14 *Buyers of cigar-filler tobacco and cigar-filler and binder tobacco under marketing quota regulations.* To keep records with respect to each sale of tobacco made by producer to buyer, and

² As specified, or longer if requested by the State administrative officer or the Director, Tobacco Division, CSS.

to furnish the name of the farm operator and the amount of each grade of tobacco obtained from the grading of tobacco from each farm; also to record other specified information and maintain records of sale and disposition of tobacco; and to keep copies of required reports.

Retention period: ² 1953-54 marketing year—until September 30, 1956, 7 CFR 723.451-723.452, 723.458 (18 F. R. 3308, 3309); 1954-55 year—until September 30, 1957, 7 CFR 723.551-723.552, 723.558; 1955-56 year—until September 30, 1958, 7 CFR 723.653, 723.654, 723.661

6.15 *Truckers and persons engaged in sorting, stemming, packing, or otherwise processing cigar-filler tobacco and cigar-filler and binder tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: ² 1953-54 marketing year—until September 30, 1956, 7 CFR 723.454, 723.458 (18 F. R. 3309); 1954-55 year—until September 30, 1957, 7 CFR 723.554, 723.558; 1955-56 year—until September 30, 1958, 7 CFR 723.656, 723.661

6.16 *Producers of burley and flue-cured tobacco.* To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period: ² 1953-54 marketing year—until June 30, 1956, for flue-cured tobacco and until September 30, 1956, for burley tobacco, 7 CFR 725.450, 725.458 (18 F. R. 3108, 3110); 1954-55 year—until June 30, 1957, for flue-cured tobacco and until September 30, 1957, for burley tobacco, 7 CFR 725.550, 725.558; 1955-56 year—until June 30, 1958, for flue-cured tobacco and until September 30, 1958, for burley tobacco, 7 CFR 725.652, 725.661

6.17 *Warehousemen handling burley and flue-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period: ² 1953-54 marketing year—until June 30, 1956, for flue-cured tobacco and until September 30, 1956, for burley tobacco, 7 CFR 725.451, 725.458 (18 F. R. 3108, 3110); 1954-55 year—until June 30, 1957, for flue-cured tobacco and until September 30, 1957, for burley tobacco, 7 CFR 725.551, 725.558; 1955-56 year—until June 30, 1958, for flue-cured tobacco, and until September 30, 1958, for burley tobacco, 7 CFR 725.653, 725.661

6.18 *Dealers handling burley and flue-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period:^{*} 1953-54 marketing year—until June 30, 1956, for flue-cured tobacco and until September 30, 1956, for burley tobacco, 7 CFR 725.452, 725.458 (18 F. R. 3109, 3110); 1954-55 year—until June 30, 1957, for flue-cured tobacco and until September 30, 1957, for burley tobacco, 7 CFR 725.552, 725.558; 1955-56 year—until June 30, 1958, for flue-cured tobacco, and until September 30, 1958, for burley tobacco, 7 CFR 725.654, 725.661

6.19 *Truckers and persons redrying, prizing, or stemming burley and flue-cured tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period:^{*} 1953-54 marketing year—until June 30, 1956, for flue-cured tobacco and until September 30, 1956, for burley tobacco, 7 CFR 725.454, 725.458 (18 F. R. 3109, 3110); 1954-55 year—until June 30, 1957, for flue-cured tobacco and until September 30, 1957, for burley tobacco, 7 CFR 725.554, 725.558; 1955-56 year—until June 30, 1958, for flue-cured tobacco and until September 30, 1958, for burley tobacco, 7 CFR 725.656, 725.661

6.20 *Producers of fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount of tobacco on hand and its location, (d) for each lot marketed, name and address of person to or through whom marketed, gross price, number of pounds marketed, and date of marketing.

Retention period:^{*} 1953-54 marketing year, until September 30, 1956, 7 CFR 726.450, 726.458 (18 F. R. 3313, 3315); 1954-55 year, until September 30, 1957, 7 CFR 726.550, 726.558; 1955-56 year—until September 30, 1958, 7 CFR 726.652, 726.661

6.21 *Warehousemen handling fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep records that will permit furnishing detailed information of all transactions.

Retention period:^{*} 1953-54 marketing year—until September 30, 1956, 7 CFR 726.451, 726.458 (18 F. R. 3314, 3315); 1954-55 year, until September 30, 1957, 7 CFR 726.551, 726.558; 1955-56 year—until September 30, 1958, 7 CFR 726.653, 726.661

6.22 *Dealers handling fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep complete and detailed records showing all purchases and resales of tobacco made by or for the dealer, and resales of tobacco bought from crops produced in prior years; and to keep copies of required reports.

Retention period:^{*} 1953-54 marketing year—until September 30, 1956, 7 CFR 726.452, 726.458 (18 F. R. 3315); 1954-55 year—until September 30, 1957, 7 CFR 726.552, 726.558; 1955-56 year—until September 30, 1958, 7 CFR 726.654, 726.661

^{*} As specified, or longer if requested by the State administrative officer or the Director, Tobacco Division, CSS.

6.23 *Truckers and persons redrying, prizing, or stemming fire-cured, dark air-cured, and Virginia sun-cured tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period:^{*} 1953-54 marketing year—until September 30, 1956, 7 CFR 726.454, 726.458 (18 F. R. 3315); 1954-55 year—until September 30, 1957, 7 CFR 726.554, 726.558; 1955-56 year—until September 30, 1958, 7 CFR 726.656, 726.661

6.24 *Producers of Maryland tobacco.* To keep copies of reports with respect to disposition of tobacco produced showing (a) number of acres harvested, (b) total production, (c) amount on hand and its location, and (d) for each lot marketed, number of pounds marketed, gross price, and date of marketing.

Retention period:^{*} 1953-54 marketing year—until September 30, 1956, 7 CFR 727.450, 727.458 (18 F. R. 4277, 4280)

6.25 *Warehousemen handling Maryland tobacco.* To keep records that will permit furnishing detailed information on all transactions.

Retention period:^{*} 1953-54 marketing year—until September 30, 1956, 7 CFR 727.451, 727.458 (18 F. R. 4277, 4280)

6.26 *Dealers handling Maryland tobacco.* To keep complete and detailed records showing all purchases and resales of tobacco made by or for the dealer, and resales of tobacco bought from crops produced prior to 1953; and to keep copies of required reports.

Retention period:^{*} 1953-54 marketing year—until September 30, 1956, 7 CFR 727.452, 727.458 (18 F. R. 4279, 4280)

6.27 *Truckers and persons redrying, prizing, or stemming Maryland tobacco.* To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period:^{*} 1953-54 marketing year, until September 30, 1956, 7 CFR 727.454, 727.458 (18 F. R. 4279, 4280)

6.28 *Wheat producers, warehousemen, elevator operators, feeders, processors, and buyers.* To keep records of wheat transactions (as specified in the regulation).

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends and indefinite. 1954 marketing year—7 CFR 728.486, 728.487, 728.490; 1955 year—7 CFR 728.586, 728.587, 728.590; 1956 year—7 CFR 728.687, 728.688, 728.691

6.29 *Peanut producers.* To keep copies of specified reports on disposition of peanuts produced and marketed.

Retention period:^{*} 1953-54 marketing year—until July 31, 1956, 7 CFR 729.461, 729.467 (18 F. R. 3320, 3321); 1954-55 year—until July 31, 1957, 7 CFR 729.561, 729.567; 1955-56 year—until July 31, 1958, 7 CFR 729.661, 729.667

6.30 *Peanut buyers.* To keep detailed records of peanuts marketed and sales

^{*} As specified, or longer if requested by the Director, Oils and Peanuts Division, CSS.

memoranda with respect to purchases of farmers stock peanuts.

Retention period:^{*} 1953-54 marketing year—until July 31, 1956, 7 CFR 729.462, 729.467 (18 F. R. 3320, 3321); 1954-55 year—until July 31, 1957, 7 CFR 729.562, 729.567; 1955-56 year—until July 31, 1958, 7 CFR 729.662, 729.667

6.31 *Peanut shellers purchasing or retaining shelled peanuts.* To keep record of such purchases or acquisitions (form prescribed).

Retention period:^{*} 1953-54 marketing year—until July 31, 1956, 7 CFR 729.462, 729.467 (18 F. R. 3320, 3321); 1954-55 year—until July 31, 1957, 7 CFR 729.562, 729.567; 1955-56 year—until July 31, 1958, 7 CFR 729.662, 729.667

6.32 *Peanut shellers not purchasing or retaining shelled peanuts.* To keep records of the shellings of each lot of peanuts (form prescribed).

Retention period:^{*} 1953-54 marketing year—until July 31, 1956, 7 CFR 729.463, 729.467 (18 F. R. 3320, 3321); 1954-55 year—until July 31, 1957, 7 CFR 729.563, 729.567; 1955-56 year—until July 31, 1958, 7 CFR 729.663, 729.667

6.33 *Rice producers, warehousemen, mill operators, or processors, and buyers.* To keep records of rice transactions as prescribed.

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 7 CFR 730.687, 730.688, 730.691

IMPORT QUOTAS AND FAIR WAGE RATES UNDER THE SUGAR ACT

6.34 *Persons marketing sugar and liquid sugar produced from sugar beets and sugar cane grown in the continental United States.* To keep record of processings, receipts and marketings of mainland sugar.

Retention period: 5 years following the end of the calendar year in which sugar is marketed. 7 CFR 815.7

6.35 *Importers (individuals, partnerships, corporations, associations, or bonded importers of sugar for reexport).* To keep records of transactions in sugar or liquid sugar.

Retention period: 2 years from the date of the exportation of sugar covered by such bond. 7 CFR 818.5

6.36 *Persons importing, using, or marketing sugar for alcohol or livestock feed.* To keep records of transactions in or uses of such sugar or liquid sugar or any other necessary records.

Retention period: Not less than 2 years from the date of entry or marketing of such sugar or liquid sugar, or from date of acquisition of such sugar or liquid sugar by the user. 7 CFR 819.3

6.37 *Employers of Virgin Island apprentice operators of mechanical loaders and tractors in the sugar industry.* To keep a copy of the certificate of learner or apprentice issued by the St. Croix Municipal Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

6.38 *Employers of Virgin Island handicapped workers in the sugar industry.* To keep a copy of the certificate of individual worker impairment issued

by the St. Croix Municipal Council Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

7. Commodity Stabilization Service and Commodity Credit Corporation

7.1 *Cooperative marketing associations of producers participating in the Rice Loan and Purchase programs.* To maintain records of the total quantity of rough rice acquired by or delivered to the association from all sources, the quantity of eligible rice delivered by eligible producer members, and separate records of both eligible and ineligible rice.

Retention period: 1954 crop—at least until May 1, 1960. 6 CFR 421.577; 1955 crop—at least until May 1, 1961. 6 CFR 421.1337

7.2 *Borrowers under Milk and Butter-fat Price Support program from the Commodity Credit Corporation.* To keep complete and accurate records and accounts showing all details incident to acquisition and disposition of inventories of all types of milk solids products for which loans made.

Retention period: 3 years after March 31, 1955, or 2 years after date of audit by CCC. 6 CFR 430.175

7.3 *Cottonseed crushers participating in the 1954 Cottonseed Price Support program.* To keep complete and detailed records as specified with respect to all purchases of cottonseed and other specified transactions.

Retention period: At least 2 years from the last date any of the products tendered by the crusher have been delivered. 6 CFR 443.1044

7.4 *Peanut shellers participating in the Peanut Price Support program.* To keep accounts with respect to the production and purchase of No. 2 peanuts and farmers stock peanuts from which No. 2 peanuts were produced, including types, grades, and quantity, names and addresses of producers, and date and place received.

Retention period: 1955 crop, for 2 years after the last No. 2 peanuts are delivered to CCC. 6 CFR 446.729

7.5 *Mohair producers participating in the Payment Program for Mohair, and their marketing agencies.* To maintain books, records, and accounts showing the marketing of mohair on which an application for payment is based.

Retention period: 1955 program, until April 1, 1959. 6 CFR 468.39

7.6 *Handlers participating in the 1954 Wool Price Support program.* To keep authorization from pool manager to represent him and pool manager's assurance to comply with all requirements of the program.

Retention period: Not specified. 6 CFR 472.521

7.7 *Pool managers and member-associations participating in the 1954 Wool Price Support program.* To keep agreements or other documents showing membership and authorization to handler.

Retention period: Not specified. 6 CFR 472.522

7.8 *Wool producers participating in the Incentive Payment Program for Shorn Wool, and their marketing agencies.* To maintain books, records, and accounts showing the marketing of wool on which application for payment is based.

Retention period: 1955 program, until April 1, 1959. 6 CFR 472.618

7.9 *Lamb and yearling producers participating in the Payment Program for Lambs and Yearlings (Pulled Wool), and slaughterers, commission firms, order buyers, and dealers certifying or furnishing evidence to an applicant to enable him to receive payment under the program.* To maintain books, records, and accounts covering the marketing and slaughtering of lambs and yearlings on which an application for payment is based.

Retention period: 1955 program, until April 1, 1959. 6 CFR 472.666

7.10 *State agencies distributing feed grain under Disaster Relief programs.* To maintain records pertaining to the receipt and distribution of feed grain delivered by CCC.

Retention period: Until January 1, 1961. 6 CFR 476.108

7.11 *Wheat and wheat-flour exporters participating in the Commodity Credit Corporation subsidy program and under the International Wheat Agreement.* To keep accurate records showing sales and deliveries of wheat or flour exported or to be exported in connection with this program.

Retention period: 2 years after date of export. 6 CFR 481.570, 481.670, 571.370 (18 F. R. 3749)

7.12 *Organizations receiving food commodities under section 416 of Agricultural Act of 1949.* To maintain records of distribution and submit reports as directed.

Retention period: Not specified. 6 CFR 501.105

8. Farmers Home Administration

8.1 *Borrowers for direct and insured Farm Ownership Loans.* To maintain such records and accounts as required.

Retention period: Not specified. 6 CFR 316.2

8.2 *Farm ownership borrowers.* To maintain annual record book (Form FHA-195 "Farm Family Record Book").

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 337.1

8.3 *Group services (a means by which two or more farmers may provide themselves with such services, equipment, and facilities which they could not otherwise obtain individually on an economically sound basis) financed in whole or part by FHA.* To maintain such records as are necessary to provide information on which to determine results of operation and to aid in future planning.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 344.6

8.4 *Renters of Farm Ownership farms.* To be encouraged to keep records of farming operations.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 372.6

9. Federal Crop Insurance Corporation

9.1 *Insured under Federal Crop Insurance Corporation.* To keep records of harvesting, storage, shipment, sale, or other disposition of all (a) flax, (b) corn, (c) tobacco, (d) wheat, (e) cotton, (f) multiple crops, (g) dry edible beans, (h) citrus, (i) soybeans, and (j) barley produced on each insurance unit covered by the contract, and separate records showing the same information for production on an uninsured acreage in the county in which he has an interest.

Retention period: 2 years after time of loss. 7 CFR (a) 415.10, sec. 27, (b) 416.10, sec. 27, (c) 417.8, sec. 19, (d) 418.6, sec. 18 (1953-56 crop years, 7 CFR 418.210, sec. 26), (e) 419.7, sec. 18 (1952-55 crop years, 7 CFR 419.13, sec. 25), (f) 420.8, sec. 17 (1950-55 crop years, 1 year after time of loss, 7 CFR 420.33, sec. 20), (g) 421.6, sec. 18 (1950-55 crop years, 7 CFR 421.32, sec. 24), (h) 422.28, sec. 19, (i) 423.6, sec. 17, and (j) 424.6, sec. 18

10. Forest Service

10.1 *Pilots navigating aircraft within airspace reservation over certain areas of Superior National Forest in Minnesota.* To keep records and reports of flights within said airspace reservations for reasons of safety or conducting rescue operations.

Retention period: Not specified. 36 CFR 251.28, 251.29

II. DEPARTMENT OF COMMERCE

1. Business and Defense Services Administration

1.1 *Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by Defense Materials System Regulations 1 and 2.* To keep accurate and complete records of receipts and deliveries (including records of allotments received and made) in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of DMS Reg. 1—Basic Rules of the Defense Materials System; and DMS Reg. 2—Construction under the Defense Materials System, as applicable.

Retention period: For at least 2 years. 32A CFR Ch. VI, DMS Reg. 1, sec. 25 (a) and (b); DMS Reg. 2, sec. 21 (a) and (b)

1.2 *Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Order M-107.* To keep accurate and complete records of receipts and deliveries in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Order M-107—Titanium Mill Products.

Retention period: For at least 2 years. 32A CFR Ch. VI, BDSA Order M-107, sec. 7 (a)

1.3 *Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA (formerly NPA) Regulations 2 and BDSA (formerly NPA) Orders M-1A, M-5A, M-11A, M-17, M-41, and M-43A.* To keep accurate and complete records of receipts, deliveries, inventories, production, and use, in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Reg. 2—Basic Rules of the Priorities System; BDSA Order M-1A—Iron and Steel; BDSA Order M-5A—Aluminum; BDSA Order M-11A—Copper and Copper-Base Alloys; BDSA Order M-17—Components or Parts; BDSA Order M-41—Metalworking Machines; Delivery; BDSA Order M-43A—Construction Machinery; Distribution, as applicable to such transaction.

Retention period: For at least 3 years. 32A CFR Ch. VI, Reg. 2, sec. 24 (a); Order M-1A, sec. 19 (a); Order M-5A, sec. 15 (a); Order M-11A, sec. 14 (a); Order M-17, sec. 8 (a); Order M-41, sec. 13 (a); Order M-43A, sec. 9 (a)

1.4 *Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transactions covered by BDSA (formerly NPA) Regulation 6—Transfer of Quotas and Ratings; Transfer of a Business as a Going Concern.* To keep accurate and complete records in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of that regulation.

Retention period: For at least 3 years. 32A CFR Ch. VI, Reg. 6, sec. 8 (a)

2. Civil Aeronautics Administration

NOTE: For additional interpretations and implementations of the Administration see Civil Aeronautics Board.

2.1 *Manufacturers of aircraft.* To keep at factory, for all aircraft type certificated under the delegation option procedures, current records containing the following: (a) Technical data file for each type aircraft, (b) complete inspection record for each airplane produced, (c) report required to be submitted with the original application for the production certificate, (d) factory inspection reports, (e) records of all major repairs and alterations performed.

Retention period: Technical data, report submitted with application, and repair records, for duration of manufacturers operations; inspection records, 2 years. 14 CFR 410.32, 410.33, 410.39

2.2 *Contractors for construction of public airports.* To keep payroll records during the course of the work for all laborers and mechanics as specified in the section cited.

Retention period: 3 years. 14 CFR 550.7

2.3 *Sponsors of the construction of public airports.* To keep records of all affidavits and copies of payroll furnished by the contractor.

Retention period: 3 years from the date of the completion of the contract. 14 CFR 550.7

2.4 *Sponsors of the construction of public airports.* To retain in its files documentary evidence such as invoices, cost estimates and payrolls supporting each item for project cost. Also evidence of all payments for items of project costs including vouchers, canceled checks or warrants and receipts for cash payments.

Retention period: Until final payment. 14 CFR 550.8

2.5 *Sponsors of public airports.* To keep, after the completion of the project and during the term of these covenants, a current system of airport accounts and records, sufficient to provide annual statements of income and expenses. Also all airport records affecting the airport, including deeds, leases, operations, and use agreements, regulations and other instruments.

Retention period: Term of covenant, but not to exceed 20 years. 14 CFR 550.11

2.6 *Petitioners for reimbursement for cost of rehabilitation or repair to public airports.* To secure and retain in their files documentary evidence of costs and payments therefor such as invoices, cost estimates, payrolls, vouchers, canceled checks or warrants, and receipts.

Retention period: Until final payment. 14 CFR 560.15

2.7 *Airport traffic control tower personnel.* To keep records of all visibility observations made from control tower, times of observation; each time observational duties are transferred from Weather Bureau to control tower or returned, or transferred from one observer to another in the control tower, the time, initials of the observer involved shall be recorded.

Retention period: Not specified. 14 CFR 617.30

2.8 *Airport traffic control tower personnel.* To keep file of permanent records of tower transmission. Control tower radio transmissions shall be maintained where permanent-type recorders are furnished for this purpose.

Retention period: Records may be disposed of only as prescribed by the operating agency. 14 CFR 617.30

3. Bureau of Foreign Commerce

3.1 *Persons requesting Certificate of Eligibility to participate in the British Token Import Plan.* To keep available for inspection documentary evidence supporting data supplied in Request for Certification.

Retention period: Not specified. 15 CFR 361.3

3.2 *Persons participating in the British Token Import Plan.* To keep documents constituting evidence of an "accepted order" submitted in support of an application for Token Quota Vouchers.

Retention period: 3 years from the date of receipt by the Department of the application for Token Quota Vouchers covering accepted orders. 15 CFR 361.4

3.3 *Persons participating in the British Token Import Plan.* To keep documents constituting evidence of an "accepted order" submitted in support

of an application for Token Quota Vouchers to share in Token Quota Balances.

Retention period: 3 years from the date of receipt by the Department of the application for such Token Quota Vouchers covering accepted orders. 15 CFR 361.7

3.4 *Applicants for export licenses.* To keep documents constituting evidence of an order and of facts relating to the purchase transaction as specified in section cited.

Retention period: 3 years from date of receipt of the application by the Bureau as shown on Form IT- or FC-116. 15 CFR 372.4

3.5 *Applicants for export licenses.* To keep the originals of any copies of documents submitted in support of applications.

Retention period: 3 years from date of receipt of the license application by the Department (as shown on Form IT- or FC-116). 15 CFR 372.9

3.6 *Exporters of copper ores, concentrates, aluminum scrap (new and old), and aluminum remelt ingots.* To keep all documents evidencing commitment of sale by producers.

Retention period: 3 years from date of receipt of application by Bureau as shown on Form IT- or FC-116. 15 CFR 373.41

3.7 *Applicants for a time limit license.* To keep records of the documentary evidence of the prescribed relationship with each consignee.

Retention period: 3 years from the date of receipt of the application (as shown on Form IT- or FC-116). 15 CFR 377.3

3.8 *Applicants for foreign distribution licenses.* To keep records of orders relating to reexportations.

Retention period: 3 years from date of reexportation. 15 CFR 378.4

3.9 *Transferors of export licenses.* To keep records of all documents evidencing the order covered by these licenses.

Retention period: 3 years from date of certification. 15 CFR 380.1

Foreign Trade Zones Board

3.10 *Grantees of foreign trade zones.* To keep books, records, and accounts in the form and manner prescribed in "Uniform System of Accounts, Records and Reports," approved February 6, 1939.

Retention period: Not specified. 15 CFR 400.1002a

4. Maritime Administration

4.1 *General agents (shipping companies) or their subcontractors and berth agents.* To keep books, records, documents and accounts (which shall be the property of the U. S.), relating to the activities, maintenance and business of vessels covered by or involving transactions related to Service Agreements as prescribed in AGE-1—General Agents, Agents and Berth Agents.

Retention period: Not specified. 32A CFR Ch. XVIII, AGE-1, sec. 2 (b) Article 3 (g) (1), Article 14—General Agents Service Agreement; Article 3 (e) (1),

Article 14—Berth Agents Service Agreement

4.2 *Agents entering into service agreements.* To keep separate sets of books of accounts to record the various transactions in connection with procedural rules for financial transactions under agency agreements.

Retention period: Not specified. 32A CFR Ch. XVIII, FIS-1, sec. 1

4.3 *Agents entering into service agreements.* To keep the originals of all documents, at his principal office, including authorizations, for facilities, services and supplies and complete tariffs and port schedules covering charges at domestic and foreign ports incident to the operation of the vessels assigned under the procedural rules for financial transactions under agency agreements.

Retention period: Not specified. 32A CFR Ch. XVIII, FIS-1, secs. 9 and 12

4.4 *General agents.* To prepare monthly invoices for compensation earned during preceding month under the applicable provisions of NSA Order No. 47 (AGE-4) and record in agency account books.

Retention period: Not specified. 32A CFR Ch. XVIII, FIS-2, sec. 3 (a) (1), sec. 5

4.5 *General agents.* To keep originals of statements or credit memoranda for return premiums for all vessels insured with Underwriters pursuant to INS-1-Maritime Protection and Indemnity Insurance Instructions Under General Agency and Berth Agency Agreements.

Retention period: Not specified. 32A CFR Ch. XVIII, INS-1, sec. 7 (b)

4.6 *General agents.* To keep records to account, if required, for the purchase, delivery to the Master, receipts from sales, condemnations, transfers and all other transactions in connection with sloop chests.

Retention period: Not specified. 32 CFR Ch. XVIII, OPR-1, Sec. 2 (e)

4.7 *Masters.* To keep records and logs disclosing receipts for the quantities of sloop chest items delivered aboard ship.

Retention period: Not specified. 32A CFR Ch. XVIII, OPR-1, sec. 3 (d) and (e)

4.8 *General agents.* To keep a copy of each Job Order, Supplemental Job Order or Worksmalrep Contracts for the maintenance and repair of vessels when work awarded by General Agents.

Retention period: Not specified. 32A CFR Ch. XVIII, SRM-1, sec. 3 (a) (1)

4.9 *General agents.* To keep records and supporting documents pertaining to repairs and equipment purchased for repairs to ships so that reports may be made to the Maritime Administration.

Retention period: Not specified. 32A CFR Ch. XVIII, SRM-2, sec. 4; SRM-3, sec. 3 (d); SRM-4, sec. 2; SRM-5, sec. 3 (a) and sec. 19

4.10 *Operators of vessels newly constructed under Federal Maritime Board ship construction contracts, containing guarantee clauses.* To keep records, including log extracts of all deficiencies, defects, weaknesses, etc., found in the

ship while in the operator's custody and operation, and, if possible, the causes thereof; and maintain 12 complete sets of records of the items deemed to be the builder's responsibility, including the initial report of the deficiency, specifications, itemized costs, and completion certificates for all such work awarded during the guarantee period, and, if possible, the cause of the deficiencies and all related correspondence for use at the time of the Final Guarantee Survey.

Retention period: Not specified. 48 CFR 247.4

4.11 *Operators of operating-differential subsidized vessels.* To keep copy of Form MA-140, Summary report on voyage repairs.

Retention period: To be held available for examination when audit is made. 46 CFR 272.6

4.12 *Operating-differential subsidy contractors, and such affiliates, domestic agents, subsidiaries, or holding companies connected with, or directly or indirectly controlling or controlled by, such contractors.* To keep its books, records, and accounts, as the Maritime Administration shall require, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines.

Retention period: Not specified. 46 CFR 282.00, 282.01, 292.3

4.13 *Operating-differential subsidy contractors.* To keep records supporting entries to notes and accounts receivable from officers and employees and subsidiary accounts.

Retention period: Not specified. 46 CFR 282.364

4.14 *Contractors and subcontractors.* To keep accounts, books, documents, memoranda, minutes and records of every kind involving cost of performing a contract or subcontract subject to inspection and audit by the Administration.

Retention period: Not specified. 46 CFR 285.5

4.15 *Contractors and subcontractors.* To keep books and records in such manner that a proper determination of profit can be made therefrom.

Retention period: Not specified. 46 CFR 285.35

4.16 *Operators of operating-differential subsidy agreements and depositories.* To keep certified copies of resolutions authorizing the establishment of special and construction reserve funds involved.

Retention period: Not specified. 46 CFR 286.1, 287.6

4.17 *Taxpayers establishing construction reserve funds.* To keep such records as the Commissioner of Internal Revenue or the Maritime Administration may require.

Retention period: Not specified. 46 CFR 287.24

4.18 *Operators of operating-differential subsidy agreements.* To keep all working papers (irrespective of by whom prepared) in support of the various statements comprising annual and final accountings.

Retention period: Not specified. 46 CFR 292.8

4.19 *Citizen applicants to purchase or charter a war-built vessel.* To keep books, records, and accounts available for examination as deemed necessary by the Maritime Commission to verify financial statements submitted.

Retention period: Not specified. 46 CFR 299.8

4.20 *Purchasers of war-built vessels.* To keep books, records and accounts available for examination and audit as may be required by the Maritime Administration.

Retention period: Not specified. 46 CFR 299.21

4.21 *Charterers of war-built vessels.* To keep books, records and accounts relating to the vessel in such form as the Maritime Administration may prescribe available for examination and audit.

Retention period: Not specified. 46 CFR 299.31

4.22 *Charterers of war-built vessels.* To keep books, records and accounts relating to the management, operations, conduct of the business of and maintenance of the vessels covered by the agreement in accordance with the "Uniform System of Accounts" and under such regulations as may be prescribed by the owner; *Provided*, That if the Charterer if subject to the jurisdiction of the Interstate Commerce Commission, the Administration will not require the duplication of books, records and accounts required to be kept in some other form by the Interstate Commerce Commission.

Retention period: Not specified. 46 CFR 299.37-2, 299.82

4.23 *Charterers of war-built vessels.* To keep cost records or other sound accounting evidence for purpose of supporting claims, if any, for post-redelivery overhead expenses.

Retention period: Not specified. 46 CFR 299.37-4

4.24 *Underwriting agent war risk insurance program for hull, P & I and second seamen.* To keep a full and complete record of all applications, binders and policies, and also record all premiums, charges or deposits required by the terms of the binders of policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Secretary of Commerce.

Retention period: Not specified. 46 CFR 308.7

4.25 *Builders of vessels insured under war risk builder's risk program.* To maintain records from which there may be determined the cost of material then destined for inclusion as a part of the vessel at risk at the shipyard of the builder plus the cost of labor, other direct charges, overhead and profit of not exceeding 10 percent.

Retention period: Not specified. 46 CFR 308.402

4.26 *Those assured under war risk cargo insurance program.* To keep records in such form and manner that all information available to the assured as to the amounts at risk and the amounts

of losses incurred and premiums due can be readily ascertained therefrom by the Maritime Administrator.

Retention period: Not specified. 46 CFR 308.517

4.27 *Underwriting agents under war risk cargo insurance program.* To keep a full and complete record of all applications, binders, and policies, and also record all premiums, charges, collateral deposit funds and surety bonds required by the terms of the binders and policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Maritime Administrator.

Retention period: Not specified. 46 CFR 308.548

4.28 *State marine academies.* To keep records pertaining to academies, officers, instructors, crew cadets, training ships and shore bases, and daily logs of absences, with or without leave, hospitalizations, disenrollments and other analogous data.

Retention period: Not specified. 46 CFR 310.3

4.29 *Charterers of war-built vessels under Philippine Rehabilitation Act of 1946.* To keep books and accounts relating to the vessels as the Maritime Administration may prescribe.

Retention period: Not specified. 46 CFR 311.21

5. Bureau of Public Roads

5.1 *State highway departments or their agents.* To keep accounts, records, and all supporting documents pertaining to the cost of construction, inspection, tests, and maintenance of Federal-aid highway projects.

Retention period: Not specified. 23 CFR 1.19

6. Under Secretary of Commerce for Transportation

6.1 *Ship and aircraft owners, masters, officers, employees and agents participating in transportation.* To retain records of shipments in sufficient detail to permit an audit to determine if the provisions of orders T-1 (Shipping restrictions; Sub Group A, Hong Kong and Macao), T-2 (Shipping restrictions; Communist China), have been carried out. No changes in the records customarily maintained are required provided such records supply an adequate basis for audit. Records may be retained in microfilm or other photographic copies instead of the originals.

Retention period: At least 2 years. 32A CFR Ch. VII, T-1, sec. 4; T-2, sec. 5

III. DEPARTMENT OF DEFENSE

1. Office of the Secretary of Defense

1.1 *Contractors with negotiated fixed price supply contracts and purchase orders in excess of \$1,000.* A standard "Examination of Records" clause is provided. Must agree to retain and make available to the Comptroller General of the United States or his duly authorized representatives any directly pertinent books, documents, papers, and records

involving transactions related to the contract. Must further agree to insert a similar clause in each subcontract under this type of prime contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.104-15. ASPR 7-104.15

1.2 *Subcontractors with contracts or purchase orders in excess of \$1,000 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed price supply contracts and purchase orders in excess of \$1,000.* Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after fixed payment under the subcontract. 32 CFR 7.104-15. ASPR 7-104.15

1.3 *Contractors with cost reimbursement type supply contracts.* A standard "Records" clause is provided. Must agree to maintain books, records, documents and other evidence pertaining to the expenses for which reimbursement is claimed under the contract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States. Must insert a similar requirement in each cost, cost-plus-a-fixed-fee, time-and-material, or labor-hour subcontract under his cost reimbursement type prime contract.

Retention period: 6 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

1.4 *Subcontractors with contracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost reimbursement type prime contracts.* Must agree to maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the subcontract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States.

Retention period: 6 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

1.5 *Subcontractors whose contracts are other than cost, cost-plus-fixed-fee, time-and-material, or labor-hour contracts under cost reimbursement type prime contracts.* Must agree to retain and make available to the Comptroller General of the United States or his duly authorized representatives any directly pertinent books, documents, papers and records involving transactions related to the contract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.203-7. ASPR 7-203.7

1.6 *Contractors with fixed price contracts in excess of \$1,000 for supplies or experimental, developmental or research*

work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or non-profit institutions when no profit is contemplated. Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government without direct charge to the Government all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.701. ASPR 8-701

1.7 *Contractors with cost-type contracts for supplies and experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or non-profit institutions.* Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government without direct charge to the Government all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.702. ASPR 8-702

1.8 *Contractors with fixed price construction contracts amounting to more than \$1,000 (or \$5,000 in certain cases).* Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government, without direct charge to the Government, all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.703. ASPR 8-703

1.9 *Subcontractors with fixed price subcontracts.* The standard Termination Clause suggested for use in fixed price subcontracts contains the provision that the subcontractor agrees to preserve and make available to the Government, without direct charge to the Government, all his books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 6 years after final settlement. 32 CFR 8.706. ASPR 8-706

1.10 *Contractors with construction contracts in excess of \$2,000 (for work in continental United States, Alaska, and Hawaii).* To keep payroll records showing name and address of each employee, classification, rate of pay, daily and weekly number of hours worked, deductions from pay and actual pay received.

Retention period: 3 years after contract work completed. 32 CFR 12.403-1. ASPR 12-403.1 (4)

1.11 *Contractors with Army, Navy, Air Force.* To keep control records for Government property, whether furnished to or acquired by a contractor for the account of the Government, to be designated and used as official contract records by the Government, whenever possible. Records and procedures shall be reviewed and approved by the Contract Administrator; status of records should be readily ascertained; consolidated property records may be maintained. Property records shall show a unit price, determined by the Government, and property amount number for each item. Records include those of material, special tooling, plant equipment, real property, and scrap. (Specific information given in Code.)

Retention period: Not specified. 32 CFR 30.2, paragraphs 301 and 304. 32 CFR 30.3, paragraphs 207 and 210. (Various regulations of the Army, Navy, and Air Force repeat these requirements as they relate to particular types of contracts.)

1.12 *Contractors having access to classified information.* To keep records of the receipt and dispatch of all classified information.

Retention period: 1 year following transfer or destruction of the documents. 32 CFR 66.9, 66.10

1.13 *Contractors with the Department of Defense (and elements thereof).* To keep a current record of employees who have been cleared for access to classified information, including the degree and date of clearance and whether cleared by a specific military department or the contractor.

Retention period: Not specified. 32 CFR 66.21

1.14 *Contractors with the Department of Defense (and elements thereof) handling graphic arts involving classified information.* Production control records may be combined with receipt system.

Retention period: If so combined, 1 year. 32 CFR 66.44

1.15 *Contractors with the Department of Defense (and elements thereof) handling graphic arts involving classified information.* To keep a record of the numbers and disposition of proofs (proofs themselves to be retained until product is delivered, then returned to the contracting officer); and a record of the quantity in each container of graphic arts products that are shipped in bulk.

Retention period: Not specified. 32 CFR 66.46

1.16 *Banks holding in special accounts advance payments to contractors under the terms of the Armed Services Procurement Act of 1947.* To keep books and records, memoranda, checks, correspondence or documents pertaining to the account.

Retention period: 6 years after closing of the account. 32 CFR 82.60

1.17 *Contractors receiving advance payments secured by lien on supplies and property covered by contract.* To keep adequate accounting control over such property on its books and records.

Retention period: Not specified (implication is that records need not be kept after lien is satisfied). 32 CFR 82.60

2. Department of the Army

2.1 *Manufacturers for export.* To keep sales records together with evidence of exportation.

Retention period: 4 years from last day of the month following sale. 32 CFR 600.202

2.2 *Contractors within the continental United States and its territories.* To keep weekly payroll records (in accordance with Copeland Act).

Retention period: 3 years from date of completion of the contract. 32 CFR 601.404-6

2.3 *Reclamation Board, State of California; as operating agency for the Big Dry Creek Reservoir and Diversion, Fresno County Stream Group.* To keep a continuous record of Big Dry Creek Reservoir stage, including specified inflow, release, diversion, flow, and such other operational data as shall be deemed necessary by the operating agency or as shall be requested by the District Engineer, Corps of Engineers, Department of the Army, in charge of the locality.

Retention period: Not specified. 32 CFR 208.83

2.4 *Owners of private interstate toll bridges.* To keep records relating to construction, financing, and promotion of such bridge.

Retention period: At least 3 years after completion of bridge. 33 U. S. C. 528

2.5 *States or municipalities or other political subdivisions or public agencies thereof taking over or acquiring or constructing an interstate toll bridge.* To keep an accurate record of the amount paid for acquiring the bridge and its approaches, the actual expenditures for maintaining, repairing, and operating same, and of the daily tolls collected.

Retention period: Not specified. 33 U. S. C. 529

3. Department of the Navy

3.1 *Contractors with cost-type contract.* Must keep on file and make available for inspection and audit, books, records, and other documents which evidence costs and expenditures applicable to performance of the contract.

Retention period: Not specified. 32 CFR 741.9

4. Department of the Air Force

4.1 *Vendors (persons or firms with whom time and material or labor-hour*

contracts are placed). To maintain detailed, complete, and accurate accounting records on a job order basis, individual daily job time cards preferably signed by the workers performing the services and in all cases by evidence of actual payment, and paid invoices or storeroom requisitions on material charges.

Retention period: At least 3 years. 32 CFR 1002.403

4.2 *Contractors with cost-plus-a-fixed-fee contract and subcontractors thereof.* Contract to include provision that contractor preserve books, records, documents and other evidence bearing on costs and expenses under the contract.

Retention period: 5 years after final payment. 32 CFR 1006.202

4.3 *Contractors with fixed price service contracts.* Contract to include termination clause providing that contractor preserve all books, records, documents and other evidence bearing on costs and expenses of the contractor under the contract and relating to the work terminated.

Retention period: 6 years after final settlement. 32 CFR 1006.402

4.4 *Contractors with time and materials contracts.* Contract to include termination clause providing that contractor preserve all books, records, documents and other evidence bearing on costs and expenses of the contractor under the contract and relating to the work terminated.

Retention period: 6 years after final settlement. 32 CFR 1006.502

4.5 *Contractors with time and materials contracts.* Contract to include provision that contractor keep detailed, complete and accurate accounting records on a job-order basis.

Retention period: 6 years after completion of contract. 32 CFR 1006.502

4.6 *Contractors with facilities contracts (contracts under which the Government furnishes to the contractor facilities) and subcontractors thereof.* Contract to include clause providing the contractor will keep records and books of account showing the cost to it of all items of labor, materials, equipment, supplies, services and other expenditures of any nature for which reimbursement is to be made under the contract.

Retention period: 5 years after final termination settlement, providing disposal is approved by the contracting officer. 32 CFR 1006.902

4.7 *Contractors with cost-reimbursement contracts.* Contract to include clause providing that books, papers and other accounting records relating to work under contract be kept.

Retention period: 3 years after completion or cessation of work under contract, providing disposal is approved by the contracting officer. 32 CFR 1006.1102

4.8 *Contractors with fixed-price contracts for nonpersonal services.* Contract to include termination clause providing that contractor preserve all books, records, documents and other evidence bearing on costs and expenses of the

contractor under the contract and relating to the work terminated.

Retention period: 6 years after final settlement. 32 CFR 1007.704

4.9 *Contractors with time and material contracts.* Contract to include termination clause providing that contractor preserve all books, records, documents and other evidence bearing on costs and expenses of the contractor under the contract and relating to work terminated.

Retention period: 6 years after final settlement. 32 CFR 1007.707

4.10 *Employers subject to the Fair Labor Standards Act of 1938, amended.* To make and preserve records of persons employed by him, and of wages, hours, and other conditions and practices of employment maintained by him.

Retention period: Not specified. 32 CFR 1011.702

4.11 *Contractors with Government property in their possession.* To keep adequate property control records in accordance with the provisions of the Manual for Control of Government Property in Possession of Contractors (see 32 CFR Part 30).

Retention period: Not specified. 32 CFR 1012.810

4.12 *Contractors with the Department of the Air Force.* To keep adequate property control records relating to Government property in contractors' possession.

Retention period: Not specified. 32 CFR 1012.906

IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

1. Food and Drug Administration

1.1 *Persons introducing shipment or delivery of unlabeled food into interstate commerce and operators of establishments processing, labeling, and repacking.* To keep food shipped interstate unlabeled for processing, labeling, or repacking at establishment not operated by same person where originally processed or packed. Such person and such operator to keep written agreement containing such specifications as will insure that such food will not be adulterated or misbranded upon completion of such processing, labeling or repacking.

Retention period: Until all such shipment or delivery has been removed from such establishment. 21 CFR 1.13

1.2 *Persons introducing shipment or delivery of unlabeled drugs and devices into interstate commerce and operators of establishments processing, labeling, and repacking.* To keep drugs and devices shipped interstate unlabeled for processing, labeling, or repacking at establishment not operated by same person where originally processed or packed. Such person and such operator to keep written agreement containing such specifications as will insure that such drug or device will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: Until all such shipment or delivery has been removed from such establishment. 21 CFR 1.107

1.3 *New drug distributors and importers for investigational use.* To keep statement by expert that drug will be used with proper facilities by or under him for investigation and complete records of shipments and deliveries.

Retention period: 3 years after introduction of shipment or delivery into interstate commerce or 3 years after the disposition by such importer of the lot of such drug to which such statement and records relate. 21 CFR 1.114

1.4 *Persons introducing shipment or delivery of unlabeled cosmetics into interstate commerce and operators of establishments processing, labeling, and repacking.* To keep cosmetics shipped interstate unlabeled for processing, labeling, or repacking at establishment not operated by same person where originally processed or packed. Such person and such operator to keep a written agreement containing such specifications as will insure that such cosmetic will not be adulterated or misbranded upon completion of such processing, labeling or repacking.

Retention period: Until all such shipment or delivery has been removed from such establishment. 21 CFR 1.204

1.5 *Coal-tar color distributors or manufacturers to whom certificates have been issued by the Food and Drug Administration.* To keep complete records of disposal of all coal-tar color from the batch covered by each certificate.

Retention period: At least 1 year after disposal of all such color. 21 CFR 9.12

1.6 *Packers of processed shrimp and canned oysters operating under the seafood inspection service.* To keep shipping records covering shipments from each lot of inspected seafood.

Retention period: At least 1 year after date of shipment. 21 CFR 85.9, 85.24

1.7 *Antibiotic and antibiotic-containing drug distributors to whom certificates have been issued by the Food and Drug Administration.* To keep complete records of shipments and deliveries.

Retention period: Not less than 3 years. 21 CFR 146.5, 146.18-146.23

1.8 *Insulin distributors to whom certificates have been issued by the Food and Drug Administration.* To keep records of shipments and deliveries.

Retention period: 3 years after disposal of all the batch covered by a certificate. 21 CFR 164.8

1.9 *Dairy farms and plants at which any milk or cream is pasteurized for shipment or transportation into the United States.* To keep all thermograph charts.

Retention period: For 1 year unless within that period examined and released by authorized agent of Secretary. 21 CFR 290.17

2. Public Health Service

2.1 *Cooperating agencies receiving grants to establish and maintain organized community programs of heart disease control.* To maintain records of authorized personnel training for health work under Federal grants provided under sec. 314 of the Public Health Service Act for purpose of audit for compliance

with Public Health Service standards, and have accessible the available records, documents, and information pertinent to the audit of activities and programs described in the plan of the cooperating agency.

Retention period: Not specified.* 42 CFR 51.11, 51.15

2.2 *Cooperating agencies receiving grants to establish and maintain organized community programs of heart disease control.* To establish and maintain efficient methods for conducting fiscal affairs (including financial and property controls) in the administration of grants under sec. 314 of the Public Health Service Act, maintaining a separate and distinct fund account for each Public Health Service grant.

Retention period: Not specified.* 42 CFR 51.13

2.3 *Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.* To be required by the State agencies to establish and maintain adequate accounting and fiscal records reflecting the receipt and expenditure of funds allotted and paid for construction of hospitals and medical facilities under the Public Health Service Act.

Retention period: Not specified. 42 CFR 53.129

2.4 *Institutions receiving Federal grants for training in heart disease.* To make available for audit or other reasonable inspection the fiscal and other records of the institution relating to the training for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

2.5 *Representatives of licensed foreign establishments distributing biologic products or trivalent organic arsenicals into any State or possession of the United States.* To keep such records of distribution as are required of domestic licensed establishments.

Retention period: Minimum of 6 months after expiration date with 5 years as the extreme interval. 42 CFR 73.21, 73.36

2.6 *Licensed domestic manufacturing establishments of biologic products or trivalent organic arsenicals.* To keep

* All records supporting claims for Federal grants, or relating to the accountability of the State or other grantee agency for expenditures of Federal grants—and, where required, of matching funds—must be kept intact until the completion of the fiscal audit and/or such other reviews as are regularly conducted by the Federal agencies, or for three years, whichever is later. The records involved in any claims or expenditures which have been questioned should be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Federal agencies. The Department of Health, Education, and Welfare does not require that records be maintained beyond this period unless, under special circumstances, the grantee agency is specifically advised that certain record materials should be retained until specific questions are settled. It is recognized that a State or locality, by law or regulation, may make additional requirements. (PHS-CB Health Grants Manual—Part 17-1.8C)

records of production and distribution, with dates of the various steps in the manufacture, testing, disposition, and distribution of each lot, complete records of recall from distribution of any product not in compliance with acceptable standards, records of sterilization, including date, duration and temperature of each sterilization, animal necropsy records, and records clearly indicating the degree of responsibility for establishments participating in manufacture.

Retention period: For production records, an interval of 6 months to 5 years after the expiration date sufficient to permit the return of any clinical report of unfavorable reactions; for distribution records, until each lot ceases to be the property of the manufacturer; for others, not specified. 42 CFR 73.36

3. Social Security Administration

Bureau of Federal Credit Unions

3.1 *Treasurers (general managers) of Federal Credit Unions.* To provide and maintain full and complete records of all the assets and liabilities of the credit unions.

Retention period: Not specified.* 45 CFR 301.3 Article VIII, sec. 5

3.2 *Clerks of Federal Credit Unions.* To prepare and maintain full and correct records of all meetings of the members and of the boards of directors.

Retention period: Not specified.* 45 CFR 301.3 Article VIII, sec. 7

3.3 *Secretaries of Federal Credit Union credit committees.* To prepare and maintain full and correct records of all actions taken by the credit committees.

Retention period: Not specified.* 45 CFR 301.3 Article IX, sec. 3

3.4 *Secretaries of Federal Credit Union supervisory committees.* To keep and maintain full and correct records of all actions taken by the supervisory committee including audit reports.

Retention period: Not specified.* 45 CFR 301.3 Article X, sec. 2 and sec. 3

3.5 *Federal Credit Unions.* To keep all applications for loans and the reports of the credit committees.

Retention period: Permanent. 45 CFR 301.3 Article XII, sec. 7

3.6 *Federal Credit Unions.* To keep copies of its organization papers, its by-laws, and any amendments thereto.

Retention period: Not specified. 45 CFR 301.3 Article XIX, sec. 6

3.7 *Treasurers of Federal Credit Unions.* To keep copies of the Supervision Fee Certificates.

Retention period: Permanent. 45 CFR 301.6

3.8 *Federal Credit Unions.* To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified.* 45 CFR 301.14

3.9 *Federal Credit Unions voluntarily liquidated.* To keep settled passbooks of

* See Accounting Manual for Federal Credit Unions (October 1954), pp. 109-111.

members along with the books and records of the credit unions.

Retention period: Not specified. 45 CFR 310.9

3.10 *Federal Credit Unions liquidated.* All records of the liquidated credit union necessary to establish that creditors were paid and that members' shareholdings were equitably distributed shall be retained by a custodian appointed by the board of directors of said Federal credit union.

Retention period: 5 years following the date of cancellation of the charter. 45 CFR 310.13

Bureau of Old-Age and Survivors Insurance

3.11 *State and local government employees under special coverage agreements.* Advised (not mandatory) to keep permanent, accurate records of identification, service dates, payments made, withholdings and collections, and adjustments or settlements, as specified in 20 CFR 404.1256 and in statements furnished employees by the State, in a form suitable for retention.

Retention period: Permanent. 20 CFR 404.1230, 404.1256

3.12 *State and local government employees under special coverage agreements.* To retain the receipt of the Social Security Administration acknowledging employee's application for account number.

Retention period: Not specified. 20 CFR 404.1243

V. DEPARTMENT OF THE INTERIOR

1. Alaska Game Commission

1.1 *Persons selling or otherwise disposing of designated poisons.* To keep a record in a special book, showing name and address of persons purchasing or otherwise procuring said poisons, and the kind and amount thereof, as required by Section 8 of the Alaska Game Law.

Retention period: Not specified. 50 CFR 162.1

1.2 *Persons selling strychnine or other poison designated by the Commission.* To keep a record showing name and address of purchaser, kind and amount sold.

Retention period: Not specified. 48 U. S. C. 197

2. Fish and Wildlife Service

2.1 *Persons exercising privileges under permits granted under Migratory Bird Treaty Act regulations.* To keep records and make reports as specified in the permits issued by the Fish and Wildlife Service for the importation, taking, sale, purchase, or other acquisition, and possession of live migratory birds and their eggs for propagating purposes; for the importation, taking, sale, purchase, or other acquisition, and possession of migratory birds and their eggs, nests or parts for scientific and other limited purposes; for the disposition and transportation of such birds, eggs, nests, parts and their increase; and for the mounting or other preparation by a taxidermist of such birds, eggs, or nests.

Retention period: Not specified (but records kept to permit making of report not later than January 10 of each year). 50 CFR 6.8 and permit forms presently in use.

2.2 *Persons exercising privileges under permits to kill, frighten, or herd migratory birds injuring crops.* To keep an accurate record of all migratory birds killed and submit a report stating the species and number of migratory birds killed by the permittee.

Retention period: Not specified. 50 CFR 6.9

2.3 *California State Agricultural Commissioner authorized to kill or to have killed certain birds economically injurious.* To keep a record of the persons authorized by him to kill such birds and of the number of birds killed by each person so authorized, as well as by himself, and to make a report thereof.

Retention period: Not specified (but records kept to permit a report to be made not later than January 1 of each year). 50 CFR 6.52

2.4 *State fish and game departments conducting wildlife restoration projects with Federal aid.* To keep or direct the keeping of separate project records of cost of lands acquired, improvements, construction, overhead and maintenance done by or on behalf of the State.

Retention period: Not specified. 50 CFR 41.50

2.5 *Alaska fur dealers, mission stores and cooperative stores operated exclusively by and for native Indians and Eskimos.* To keep records showing the number of each kind of furs purchased or procured, from whom purchased and to whom sold, date of purchase or sale, name and license number of trapper.

Retention period: Not specified. 50 CFR 46.57

2.6 *Hunters and trappers in Alaska.* To keep records showing the kind and number of each species of animal or bird taken in Alaska.

Retention period: Not specified (except that hunters taking big-game animals in certain areas must report such taking on or before December 10). 50 CFR 46.58

2.7 *Persons conducting fishing operations in Alaska.* To furnish daily reports of fish taken in waters where a rack or weir is maintained by the Fish and Wildlife Service for the purpose of counting salmon ascending to the spawning grounds.

Retention period: Not specified (but note that a report must be made of each day's catch of fish). 50 CFR 102.4

2.8 *Buyers or processors of fish or shellfish operating in Alaska.* To (a) file notice of intention to operate, listing extent, nature, and location of operation; (b) report individual receipts of fish and allied data; (c) maintain statistical records on receipts and production; (d) submit report of operations at the close of the season on statistical forms disclosing information concerning operation, production, personnel, wages, and equipment used, and (e) report, for statistical purposes, immediately in de-

tall any disposition of fish or shellfish not processed within the statutory 48-hour time limitation.

Retention period: Not specified. 50 CFR 102.7

2.9 *Otter trawl operators in Alaska.* To maintain a running log of fishing operations and furnish not later than December 15 of each year complete statistics of operations.

Retention period: Not specified. 50 CFR 102.30

2.10 *Fishermen operating in Bristol Bay Area, Alaska.* To report daily the number of boats and salmon catches by species and gear.

Retention period: Not specified. 50 CFR 104.8

2.11 *Fishermen operating in the Cook Inlet Area, Alaska.* To report all unprocessed salmon caught in the Cook Inlet area before transporting such salmon out of the area.

Retention period: Not specified (but note that reporting requirement relates to day-to-day operations or operations limited in time). 50 CFR 109.2b

3. Geological Survey

3.1 *Coal-mine lessees (federally owned lands).* To keep records of all coal mined, sold, or otherwise disposed of. Records of correct daily weights or bi-weekly measurements shall be posted if the miners are paid by weight or measurement.

Retention period: Not specified. 30 CFR 211.15

3.2 *Oil and gas lessees (federally owned and restricted Indian lands).* To keep accurate and complete records of the drilling, redrilling, deepening, repairing, plugging, or abandoning of oil wells and of all other well operations, and of all alterations to casing.

Retention period: Not specified. 30 CFR 221.23

3.3 *Mineral lessees, potash, sodium, and other minerals (federally owned lands).* To keep books of a correct account of all ore mined, put through the mill, of all ore and mineral products sold and to whom sold, the weight, assay value, moisture content, prices received, and percentage of mineral products recovered or lost.

Retention period: Not specified. 30 CFR 231.26

3.4 *Oil and gas and sulphur lessees (outer Continental Shelf).* To keep well records and production records, and information obtained in the course of well operations.

Retention period: Not specified. 30 CFR 250.37

4. Bureau of Indian Affairs

4.1 *Voters, Annette Islands Reserve, Alaska.* May be required to present receipts for taxes, fines or fee for permit to occupy land as evidence of entitlement to vote.

Retention period: Not specified. 25 CFR 1.4

4.2 *Secretary of Annette Islands Reserve, Alaska.* To keep a record of the

labor on public works performed by each person without remuneration, showing the dates, number of hours and character of the service rendered by each person.

Retention period: Not specified. 25 CFR 1.13

4.3 *Secretary of Annette Islands Reserve, Alaska.* To keep the minutes of all proceedings of the council and to be custodian of all official documents of the Annette Islands Reserve.

Retention period: Not specified. 25 CFR 1.29

4.4 *Secretary of executive committee, Annette Islands Reserve, Alaska.* To keep record of the proceedings of the Executive Committee.

Retention period: Not specified. 25 CFR 1.34, 1.46

4.5 *Treasurer, Annette Islands Reserve, Alaska.* To keep in a book a correct account of all moneys received and paid out by him. Book shall at all times be open to inspection of mayor, the secretary, the auditing committee and the representative of the U. S. Bureau of Indian Affairs.

Retention period: Not specified. 25 CFR 1.40

4.6 *Secretary, Annette Islands Reserve, Alaska.* To preserve in the official records duplicates of permits to occupy lots within the town of Metlakatla or to occupy tracts of land within Annette Islands Reserve.

Retention period: Not specified. 25 CFR 1.59, 1.60

4.7 *Indian chartered corporations, unincorporated tribes and bands, and credit and cooperative associations from the United States.* To keep separate records and accounts of their credit activities and of their cattle loans.

Retention period: Not specified. 25 CFR 21.7

4.8 *Indian corporations and tribes.* To keep separate records and accounts of their cattle loans in connection with the revolving cattle pool.

Retention period: Not specified. 25 CFR 23.9

4.9 *Chippewa Indian Marketing Association.* To keep records.

Retention period: During time the Association is indebted to the "Chippewa in Minnesota Fund." 25 CFR 27.18

4.10 *Secretary, Klamath Tribal Loan Board.* To keep a complete record of all meetings of the board.

Retention period: Not specified. 25 CFR 28.3

4.11 *Klamath Tribal Loan Board.* To keep records and accounts regarding the status of loans.

Retention period: Not specified. 25 CFR 28.9

4.12 *Lessees of Osage Reservation lands for oil and gas mining.* To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 180.44

*The Association is defunct.

4.13 *Lessees of restricted lands of members of Five Civilized Tribes, Oklahoma, for mining.* To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 183.34

4.14 *Lessees of tribal lands for mining.* To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 186.18

4.15 *Lessees of restricted allotted Indian lands for mining.* To keep a full and correct accounting of all operations and their books and records, showing manner of operations and persons interested, shall be open at all times for examination of such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations to make such examinations.

Retention period: Not specified. 25 CFR 189.25

4.16 *Lessees of lands in Wind River Indian Reservation, Wyoming, for oil and gas mining.* To keep a full and correct account of all operations; and their books and records, showing the manner of operations and persons interested, shall be open at all times for examination by such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations, to make such examination.

Retention period: Not specified. 25 CFR 192.25

4.17 *Lessees of lands in Crow Indian Reservation, Montana, for mining.* To keep books of account showing amount of ore shipped or oil or other mineral substance sold or treated, and showing amount of money received from sale of ores, oil, etc.

Retention period: Not specified. 25 CFR 195.18

4.18 *Lessees of lands under Quapan Agency for lead and zinc mining.* To keep books in which shall be a correct account of all ore and rock mined on the tract, of all ore put through the mill, etc.

Retention period: Not specified. 25 CFR 201.24

4.19 *Lessees of lands in Osage Reservation, Oklahoma, for mining, except oil and gas.* To keep upon the leased premises accurate records of the drilling, redrilling, or deepening of all holes, showing the formations; and books and records showing manner of operations and persons interested.

Retention period: Not specified. 25 CFR 204.13

4.20 *Oil and gas pipeline operators with rights-of-way over Indian lands.* To keep books and records of oil produced or run from the lands.

Retention period: Not specified. 25 CFR 256.25

4.21 *Traders on Navajo, Zuni, and Hopi Reservations.* To keep accurate records of business activities. Receipts

issued by the trader for Indian products must be recorded in the traders' books.

Retention period: Not specified. 25 CFR 277.7, 277.17

4.22 Red Lake Fisheries Association. To keep books and records showing all receipts and disbursements, names and addresses of all persons from whom fish are purchased and to whom fish are sold, and all other transactions.

Retention period: Not specified. 25 CFR 291.13

5. International Pacific Halibut Commission

5.1 Masters or operators of vessels holding Pacific halibut fisheries license or permit. To keep an accurate log of all fishing operations, including the date, locality, amount of gear used, and amount of halibut taken daily in each locality.

Retention period: Not specified. 50 CFR 301.9

5.2 Halibut dealers. To keep records of each purchase or receipt of halibut, showing date, locality, name of vessel, firm or corporation purchased or received from and amount in pounds according to trade categories of the halibut and other species landed therewith.

Retention period: Not specified. 50 CFR 301.10

6. International Whaling Commission

6.1 Factory whaling ships and land stations. To enter immediately in a permanent record the information reported by radio on whales taken by whale catchers, as prescribed in 50 CFR 351.13 (c), and other data, as prescribed in paragraph (d), when it becomes available.

Retention period: Permanent. 50 CFR 351.13

7. Bureau of Land Management

7.1 Permittees filming motion pictures on any area under the jurisdiction of the Department of the Interior. To furnish upon request for administrative use a print of the film footage taken pursuant to the permission granted.

Retention period: Not specified. 43 CFR 5.5

7.2 Mining recorders of notices. To keep records of notice of location defining the tunnel claim, to which must be attached the sworn statement or declaration of the owners, claimants or promoters of such tunnel, setting forth the facts in the case; stating the amount expended by themselves and their predecessors; the extent of the work performed and their intention to prosecute work with reasonable diligence for the development of a vein or lode, or for the discovery of mines, or both.

Retention period: Not specified—to be kept in the recorder's files for future reference. 43 CFR 185.23

8. Bureau of Mines

8.1 Note (supplied by Bureau of Mines):

Federal Coal Mine Safety Act, Section 105 (55 Stat. 177, as amended by 66 Stat. 692, 30 U. S. C. 455)

No. 167—3

FEDERAL COAL MINE SAFETY ACT

TITLE I

Every owner, lessee, agent, manager, superintendent, or other person having control or supervision of any coal mine the products of which regularly enter commerce or the operations of which substantially affect commerce shall furnish to the Secretary of the Interior, acting through the United States Bureau of Mines, or to any duly authorized representative of such Bureau, upon request, complete and correct information to the best of his knowledge concerning any or all accidents involving bodily injury or loss of life which occurred in such mine during the six-month period immediately preceding the date on which the request is made. Whoever willfully violates this section shall be fined not more than \$500.

Retention period: Records of accidents involving bodily injury or loss of life in coal mines should be retained 6 months immediately preceding the date of request for such data.

9. National Park Service

9.1 Concessioners. To keep records of their employees, payrolls, and other records with respect to compliance with State labor standards (laws).

Retention period: 3 years. 36 CFR 28.7, 28.9

10. Office of Oil and Gas (Connally Act Administration)

10.1 Petroleum producers in designated areas (in all of Louisiana and certain counties in Texas and New Mexico). To keep records of inventories, production, consumption, and deliveries, and gauge tickets, run tickets, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

10.2 Petroleum and petroleum products purchasers, refiners, storers, shippers, consignors, casinghead gasoline plants, persons dealing in, brokers, buyers and sellers. To keep records of inventories, receipts, consumption, deliveries, and operations, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

10.3 Petroleum and petroleum products reclamation plants. To keep records of inventories, receipts, reclamation, and operations, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

10.4 Petroleum and petroleum products pipelines. To keep records of inventories, receipts, locations, diversions, and shipping, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

10.5 Petroleum and petroleum products transporting agencies. To keep rec-

ords of shipments, diversions, and shipping, and other records.

Retention period: After not less than 3 years the Federal Petroleum Board may, upon written request of the person, grant permission to dispose of the records. 30 CFR 302.6

VI. DEPARTMENT OF JUSTICE

1. General

1.1 Foreign agents required to register under 22 U. S. C. 611 et seq. To keep all books and records relating to any activities which necessitate registration, including correspondence, memoranda, and other written communications, with or on behalf of foreign principals, cryptographic paraphernalia, names and addresses of those designated to receive "political propaganda," financial records, etc.

Retention period: 3 years after notifying Department that activities requiring registration are terminated. 28 CFR 5.500

1.2 Organizations registered under Subversive Activities Control Act of 1950. To keep bookkeeping and other financial records relating to registrants' activities, including income and disbursements, as well as books and records disclosing members, officers, and employees of registrant.

Retention period: Not specified. 28 CFR 11.204

1.3 Manufacturers of and dealers in gambling devices. To keep monthly record of sales and deliveries of gambling devices, showing the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier, and including duplicate bills and invoices, in order that monthly report may be made to the Attorney General.

Retention period: Not specified. 15 U. S. C. 1173

1.4 Foreign agents. To keep books and records of political activities.

Retention period: 3 years following termination of activity as agent. 22 U. S. C. 615

2. Office of Alien Property

2.1 Persons engaged in foreign exchange transactions, transfers of credit, and export of coin or currency. To keep a full record of each such transaction referred to in 31 CFR 127.9 and 127.10, without regard to whether such transaction is effected pursuant to license or otherwise and may be required by the Secretary of the Treasury and/or the Attorney General by means of regulations, rulings, instructions, or otherwise to keep a full record of complete information relative to any transaction referred to in section 5 (b) of the act of October 6, 1917, as amended, or relative to any property in which a foreign country or national thereof has an interest.

Retention period: At least 1 year after date of transaction, for records of transactions referred to in §§ 127.9 and 127.10; not specified for records which may be required. 31 CFR 127.12

VII. DEPARTMENT OF LABOR

1. Office of the Secretary

1.1 *Contractors or subcontractors engaged in construction, prosecution, completion, or repair of any public building, public work, or work financed in whole or in part by loans or grants from a Federal agency.* To keep weekly payroll records setting out name, occupation and hourly wage rate of each employee, hours worked during payroll period, full weekly wages earned, and deductions made from such weekly wages, and actual weekly wages paid him.

Retention period: 3 years from date of completion of contract. 29 CFR 3.4, 5.5

1.2 *Employers subject to labor standards provisions applicable to contracts covering federally financed and assisted construction (See 29 CFR 5.1).* To keep payroll records for all laborers and mechanics working in the construction or development of certain projects (stipulation to be inserted in appropriate contracts by interested Federal agency).

Retention period: 3 years after termination of contract. 29 CFR 3.4, 5.5

1.3 *Employers subject to child-labor provisions of the Fair Labor Standards Act.* To keep certificates of age for employed minors under 18 years of age.

Retention period: Until termination of employment of minor. 29 CFR 4.3

1.4 *State agencies having agreements with Secretary of Labor or Administrator of Wage and Hour Division, Labor Department, for utilization of their services in making investigations and inspections.* To keep accounting records and supporting data pertaining to expenditures for investigations and inspections under Fair Labor Standards Act, and Public Contracts Act.

Retention period: Not specified. 29 CFR 4.86, 515.6

1.5 *Employers subject to minimum age standards of child labor provisions of Fair Labor Standards Act.* To keep age certificate (a statement of a minor's age issued under regulations of Secretary of Labor) showing minor to be above minimum age requirements for employment as a protection from an unwitting violation of minimum age standards.

Retention period: Not specified. 29 CFR 4.121

1.6 *Maritime employers.* To keep a record of any injury to an employee.

Retention period: Not specified. 33 U. S. C. 929

2. Bureau of Employees' Compensation

2.1 *Physicians and hospitals treating Federal employees covered by the Employees' Compensation Act of 1916, as amended.* To keep records of all injury cases treated by them sufficient to supply the Bureau of Employees' Compensation with a history of the employee's accident, the exact description, nature, location and extent of injury, the degree of disability arising therefrom, the X-ray findings if X-ray examination has been made, the nature of the treatment rendered, and the degree of disability arising from the injury.

Retention period: Not specified. 20 CFR 2.10

2.2 *Employers subject to the provisions of the Longshoremen's and Harbor Workers' Compensation Act.* To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 31.23

2.3 *Employers in the District of Columbia subject to the Longshoremen's and Harbor Workers' Compensation Act.* To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 41.22

3. Division of Public Contracts

3.1 *Contractors subject to Public Contracts Act (contracts with U. S. agencies or District of Columbia).* To keep certificate of age of employee issued by Secretary of Labor under Fair Labor Standards Act as protection against employment of underage minors.

Retention period: During period of employment of such minors. 41 CFR 201.105

3.2 *Contractors subject to Public Contracts Act (contracts with U. S. agencies or District of Columbia).* To keep employment records, including name, address, sex, occupation, date of birth of each employee under 19 years of age, certificate of age (if minor), wage and hour records.

Retention period: 4 years from date of last entry. 41 CFR 201.501

3.3 *Contractors subject to Public Contracts Act (contracts with U. S. agencies or District of Columbia).* To keep records of injury frequency rates of employees.

Retention period: 4 years after date of entry. 41 CFR 201.502

4. Wage and Hour Division

4.1 *State agencies having agreements with Secretary of Labor, or Administrator of Wage and Hour Division, for utilization of their services in making investigations and inspections under Fair Labor Standards Act and Public Contracts Act.* To keep accounting records and supporting data pertaining to expenditures for investigations and inspections.

Retention period: Not specified. 29 CFR 4.86, 515.6

4.2 *Employers making retroactive payment of wages to employees or industrial homeworkers under supervision of the Administrator.* To record and preserve, as an entry on payroll or other pay records, the amount of such payment to each employee, the period covered by such payment, and the date of payment; and preserve a copy of the report of each such payment on the receipt form authorized by the Wage and Hour Division.

Retention period: Not specified. 29 CFR 516.2, 516.21, 545.7, 681.7, 695.6

4.3 *Employers subject to Fair Labor Standards Act.* To keep employment records relating to wages, hours, conditions of employment, etc.

Retention period: 3 years for payrolls and certificates, union agreements, and notices; and 2 years for basic employment and earnings records, wage rate tables, work time schedules, order, shipping and billing records (customers' bills, etc.), records of deductions from or additions to pay. 29 CFR 516.5, 516.6

4.4 *Employers subject to Fair Labor Standards Act employing apprentices in skilled trade at wages lower than minimum wage applicable.* To keep records relating to wages, hours, conditions of employment, etc., as well as designation of apprentices on the payroll, and, when applicable, the apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed shall be retained.

Retention period: 3 years from termination of apprenticeship. 29 CFR 521.8

4.5 *Joint apprenticeship committees holding certificates issued by Administrator.* To keep records of apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed by an employer; the cumulative amount of work experience gained by the apprentice, and a list of employers to whom apprentice was assigned and period of time worked for each employer.

Retention period: 3 years from date of termination of apprenticeship. 29 CFR 521.8

4.6 *Employers subject to Fair Labor Standards Act employing learners under special learners certificates.* To keep payroll records of learners; statements obtained from learners employed under special learners certificates of experience acquired in the industry in the 3 years prior to employment as a learner (in addition to requirements of 29 CFR Part 516).

Retention period: At least 3 years from last effective date of the certificate. 29 CFR 522.7

4.7 *Independent telephone industry exchanges authorized to employ learners.* To keep payroll records of learners and occupation in which each learner is employed.

Retention period: Not specified. 29 CFR 522.91

4.8 *Employers subject to Fair Labor Standards Act.* To keep a copy of special certificates authorizing employment of workers whose earning capacity is impaired by physical or mental deficiencies at wages lower than the minimum wages applicable under Fair Labor Standards Act with employment record.

Retention period: 3 years. 29 CFR 524.9 (retention: 516.15)

4.9 *Sheltered workshops (as defined in 29 CFR 525.1).* To keep records of the nature of each client's handicap, and records required under applicable provisions of 29 CFR Part 516

Retention period: Not specified. 29 CFR 525.10

4.10 *Educational institutions employing student-workers as learners at sub-minimum wage rates.* To keep payroll records showing rate of pay, including a copy of any special certificate issued.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 527.7

4.11 *Employers of homeworkers in the needlework and fabricated textile products industry in Puerto Rico.* To keep records including name and address of firms outside Puerto Rico from whom goods upon which work to be done are received; name and address of subcontractors, if any, to whom each lot delivered or delivery to homeworkers, and Labor Department permit number; dates goods delivered to and received from subcontractor, with description of goods and rate of commission; name, address, age (if under 19) of homeworker; style number, description, amount of goods delivered, rates, etc.; date homeworker paid.

Retention period: 3 years. 29 CFR 545.7, 545.8

4.12 *Homeworkers in the needlework and fabricated textile products industry in Puerto Rico.* To keep handbook furnished to employers by Wage and Hour Division, in which employer enters dates on which goods delivered to and received from (or purchased from) homeworker; style number; description, amount of goods, rates, etc.; date homeworker paid; signature of person acting for employer.

Retention period: 2 years subsequent to date of last entry. 29 CFR 545.7, 545.8

4.13 *Employer and employees (homeworkers) in the needlework and fabricated textile products industry in Puerto Rico.* To keep record of overtime (over 40 hours 1 week) including hours worked on each lot of work, total hours worked each week; wages paid at regular piece rates; extra amount paid for overtime; this in addition to other records required by 29 CFR 545.7.

Retention period: Employer, 3 years; employee, 2 years. 29 CFR 545.7, 545.8

4.14 *Homeworkers and employers in the women's apparel industry.* To maintain one copy each of certificate authorizing employment of industrial homeworkers in the women's apparel industry.

Retention period: Not specified. 29 CFR 605.8

4.15 *Employers of industrial homeworkers in the women's apparel industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 605.9

4.16 *Homeworkers and employers in the jewelry manufacturing industry.* To keep a copy of certificate authorizing the employment of industrial homeworkers in the jewelry manufacturing industry.

Retention period: Not specified. 29 CFR 607.8

4.17 *Employers of industrial homeworkers in the jewelry manufacturing industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 607.9

4.18 *Employers of industrial homeworkers engaged in making hand-*

fashioned jewelry of the Navajo, Pueblo, and Hopi Indian reservations. To keep records, including name, address, and age of homeworker, description of work performed, amount and date of cash payments, and schedule of piece rates paid.

Retention period: Not specified. 29 CFR 607.12

4.19 *Homeworkers and employers in the knitted outerwear industry.* To keep copy of certificate authorizing employment of industrial homeworkers in the knitted outerwear industry with employment record.

Retention period: Not specified. 29 CFR 617.8

4.20 *Employers of industrial homeworkers in the knitted outerwear industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 617.9

4.21 *Homeworkers and employers in the gloves and mittens industry.* To keep the certificate authorizing employment of industrial homeworkers in the gloves and mittens industry.

Retention period: Not specified. 29 CFR 621.9

4.22 *Employers of industrial homeworkers in the gloves and mittens industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 621.10

4.23 *Homeworkers and employers in the button and buckle industry.* To keep the certificate authorizing the employment of industrial homeworkers.

Retention period: Not specified. 29 CFR 625.8

4.24 *Employers of industrial homeworkers in the button and buckle manufacturing industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 625.9

4.25 *Homeworkers and employers in the handkerchief manufacturing industry.* To keep certificate authorizing employment of industrial homeworkers in the handkerchief manufacturing industry.

Retention period: Not specified. 29 CFR 628.8

4.26 *Employers of industrial homeworkers in the handkerchief manufacturing industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 628.9

4.27 *Homeworkers and employers in the embroideries industry.* To keep copy of certificate authorizing employment of industrial homeworkers in the embroideries industry.

Retention period: Not specified. 29 CFR 633.8

4.28 *Employers of industrial homeworkers in the embroideries industry.* To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 633.9

4.29 *Employers of persons engaged in commerce or in the production of goods for commerce in the needlework and fabricated textile products industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 655.3

4.30 *Employers of persons engaged in the hairnet industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 656.3

4.31 *Employers of persons engaged in the tobacco industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 657.2

4.32 *Employers of persons engaged in the shipping industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 660.3

4.33 *Employers of persons engaged in the banking, insurance and finance industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 661.2

4.34 *Employers of persons engaged in the cement industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 662.2

4.35 *Employers of persons engaged in designated industries in the Virgin Islands (liquor, shipping, property motor carrier, wholesaling, communications, electric power, meat packing, bay oil, bay rum, other manufacturing and others except banking).* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 669.3

4.36 *Employers of persons engaged in chemical, petroleum, and related products industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 670.2

4.37 *Employers of persons engaged in communications, utilities, and miscellaneous transportation industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 671.2

4.38 *Employers of persons engaged in the construction, business service, motion picture, and miscellaneous industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 672.2

4.39 *Employers of persons engaged in the food and related products industries in Puerto Rico.* To keep notices of wage

orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 673.2

4.40 *Employers of persons engaged in the lumber and wood products industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 675.2

4.41 *Employers of persons engaged in the paper, paper products, printing, publishing, and related industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 677.2

4.42 *Employers of persons engaged in the stone, glass, and related products industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 678.2

4.43 *Employers of persons engaged in the woven and knitted fabric glove division and leather glove division of the needlework industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 680.3

4.44 *Employers of homeworkers in Puerto Rico (other than needlework industries).* To keep records pertaining to employment of such homeworkers.

Retention period: 2 years. 29 CFR 681.7, 681.8

4.45 *Employers of homeworkers in industries in Puerto Rico (other than needlework industries).* To keep handbook furnished to employers by Wage and Hour Division to record dates upon which goods in each lot were delivered; style number, if any; description of, and amount of goods in each lot; operations to be performed thereon; piece rate to be paid, and net amount paid for operations performed upon such goods, etc.

Retention period: 2 years. 29 CFR 681.7, 681.8

4.46 *Employers of persons engaged in the wholesaling, warehousing, and other distribution industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 683.3

4.47 *Employers of persons engaged in the hooked rug industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 684.2

4.48 *Employers of persons engaged in the shoe manufacturing and allied industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 686.3

4.49 *Employers of persons engaged in the hosiery industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 687.3

4.50 *Employers of persons engaged in the artificial flower industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 688.3

4.51 *Employers of persons engaged in the sugar manufacturing industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 689.3

4.52 *Employers of persons engaged in the railroad, railway express, and property motor transport industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 692.2

4.53 *Employers of persons engaged in industries in the Virgin Islands.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention Period: Not specified. 29 CFR 694.3

4.54 *Employers of homeworkers in industries in the Virgin Islands.* To keep records pertaining to such homeworkers.

Retention period: 3 years. 29 CFR 695.6, 695.7

4.55 *Employers of homeworkers in industries in the Virgin Islands.* To keep handbook records containing dates upon which goods in each lot were delivered and collected; style number, description, and amount of goods in each lot, operations to be performed, and piece rate to be paid; net amount actually paid for operations performed; date paid and signature of person acting in behalf of employer.

Retention period: 2 years subsequent to last entry. 29 CFR 695.6, 695.7

4.56 *Employers of persons engaged in the textile and textile products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 699.3

4.57 *Employers of persons engaged in the clay and clay products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 700.3

4.58 *Employers of persons engaged in the handicraft products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 702.3

4.59 *Employers of persons engaged in the men's and boys' clothing and related products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 703.3

4.60 *Employers of persons engaged in the leather, leather goods, and related products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 704.2

4.61 *Employers of persons engaged in the decorations and party favors industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 705.3

4.62 *Employers of persons engaged in the alcoholic beverage and industrial alcohol industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 706.2

4.63 *Employers of persons engaged in the jewel cutting and polishing industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 707.2

4.64 *Employers of persons engaged in the rubber, straw, hair and related products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 708.2

4.65 *Employers of persons engaged in the button, buckle, and jewelry industry in Puerto Rico.* To keep wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 709.2

4.66 *Employers of persons engaged in the corsets, brassieres, and allied garments industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 710.3

4.67 *Employers of persons engaged in the electrical instrument and related manufacturing industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 711.3

4.68 *Employers of persons engaged in the metal, machinery, transportation equipment, and allied industries in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 712.3

4.69 *Employers of persons engaged in the plastic products industry in Puerto Rico.* To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 713.3

VIII. POST OFFICE DEPARTMENT

1.1 *Postage meter licensees.* To keep a Meter Record Book (Form 3602-A), showing daily register readings of metered mail.

Retention period: At least 1 year from date of final entry. 39 CFR 33.3, 33.7

1.2 *Apartment-house managers.* To maintain a record of key numbers furnished by manufacturers and jobbers relating the key numbers to mail receptacle numbers or, in case of keyless locks, to be instructed to keep a record of the combinations so that new tenants may be advised and, where there are 25 or more receptacles, to maintain a complete alphabetical directory of all persons receiving mail and a separate directory for each of the apartment house units having 25 or more receptacles.

Retention period: Not specified. 39 CFR 97.1

IX. DEPARTMENT OF STATE

1.1 *Alien applicants for nonimmigrant visas.* To retain all documents and letters in support of a claim for eligibility to receive a nonimmigrant visa which were presented to, and returned by, the consular officer.

Retention period: For examination by immigration officials at port of entry. 22 CFR 41.10

1.2 *Persons required to register as manufacturers, importers, or exporters of United States Munitions List articles.* To maintain, subject to the inspection of the Secretary of State, or any person designated by him, records relating to the importation and exportation of articles enumerated in the United States Munitions List. Records of imports shall contain information on the consignor and the country of origin. Records of exports shall contain information as to the source of supply, consignee, purchaser, and the initial and ultimate destination of the shipments. Records covering both import and export shipments shall, in addition, include statistics on quantities shipped and the estimated values thereof.

Retention period: 6 years, except that the Secretary may prescribe a longer or shorter period in individual cases as he deems necessary. 22 CFR 75.28

X. DEPARTMENT OF THE TREASURY

1. Bureau of Accounts

1.1 *General depositaries.* To retain one copy of the certificate of deposit, distributed in accordance with instructions printed thereon.

Retention period. Not specified. 31 CFR 202.6

1.2 *Active general depositaries.* To retain copies of the daily transcripts of the Treasurer's account, describing the checks charged to the account of the Treasurer of the United States, in order to secure coverage of accompanying checks under the Government Losses in Shipment Act, and the quadruplicate copies of certificates of deposit.

Retention period: Not specified. 31 CFR 202.21, 205.3

1.3 *Depositaries for Federal taxes.* To establish and maintain an adequate record of all deposits received from employers, including date of payment, em-

ployer's identification number, and the total amount of tax deposit.

Retention period: Not specified. 31 CFR 213.5

1.4 *Authorized depositaries for bonds, notes, or other obligations issued or guaranteed by the United States as security in lieu of surety or sureties on penal bonds.* To retain duplicate copy of receipt for deposit of bonds, notes, or other obligations as security for penal bonds.

Retention period. Not specified. 31 CFR 225.8

1.5 *Depositors of money paid in offer in compromise on claims in favor of United States under 31 U. S. C. 194.* To keep duplicate copy of certificate of deposit (Form 209, formerly 6599).

Retention period: Not specified. 31 CFR 240.3

1.6 *Consignees of shipments under Government Losses in Shipment Act.* To make a matter of record all findings of consignee on inspection of shipment, subject to the call or inspection of the Secretary of the Treasury or other duly authorized Government officer.

Retention period: Not specified. 31 CFR 261.5

1.7 *Public and private agencies holding refugee relief loans.* To maintain adequate books and records relating to the funds borrowed from the Secretary of the Treasury under the Refugee Relief Act of 1953 and resettlement loans made therefrom.

Retention period: During life of the loan. 31 CFR 290.5

2. Comptroller of the Currency

2.1 *National banks acting as insurance agents and as brokers or agent for loans on real estate.* To keep records available for inspection by Examiners as specified in 12 CFR Part 2, including authorization statements and certificates, copies of agent-bank's reports, adequate records of insurance transactions and loans, with separate entries and accounts, and records as may be required by insurance companies.

Retention period: Not specified. 12 CFR 2.2, 2.4

2.2 *National banks exercising trust powers.* To keep a separate set of books and records showing in proper detail all permissible fiduciary transactions engaged in under Regulations and State and local law.

Retention period: Not specified. 12 CFR 4.1, 4.3 [See also 12 CFR 206.7.]

2.3 *National banking associations.* To retain list of names and residences of all shareholders, current list to be kept in main office of the bank.

Retention period: Not specified. 12 CFR 4.1

3. Bureau of Customs

3.1 *Importers of leather sold to be used in the manufacture of footwear.**

* These records are required to be kept by manufacturers or producers, proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930, and importers.

To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.84

3.2 *Importers of leather to be used in the manufacture of harness or saddlery.** To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.85

3.3 *Importers of hides and skins of the India water buffalo to be used in the manufacture of rawhide articles.** To keep records to support blanket certificates issued to show sales of such hides and skins during a specific period to a specified manufacturer showing quantity and description of the hides and skins and identifying such hides and skins with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.86

3.4 *Importers of leather to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls.** To keep records to support blanket certificates issued to show sales of such leather during a specific period to a specified manufacturer showing quantity and description of the leather and identifying such leather with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.87

3.5 *Importers of Patna rice to be used in the manufacture of canned soups.** To keep records to support blanket certificates issued to show sales of such Patna rice during a specific period to a specified manufacturer showing quantity and description of the Patna rice and identifying such Patna rice with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.88

3.6 *Manufacturers, processors, or dealers entering or withdrawing wool or hair of the camel under bond or receiving wool or hair by transfer under bond.* To keep records showing (a) in case of entry or withdrawal, the quantity, entered clean content, identity, and description of such wool or hair; (b) in case of receipt by transfer, the quantity, description, and date of transfer certificate of wool or hair and name and address of transferor.

Retention period: Not specified. 19 CFR 10.93

3.7 *Manufacturers or processors of products and substances resulting wholly or in part from bonded wool or hair of the camel.* To keep records showing (a) date or inclusive dates of processing of each lot or inclusive dates of each period of manufacture; (b) quantity, identity, and description of wool or hair not previously processed put into process; (c)

quantity and description of all intermediate products, stocks in process, and wastes not described put into process; (d) quantity and description of final products and quantity by weight of wool or hair content; (e) quantity of wastes remaining on hand; (f) inventory of wool and hair on hand at close of each abstract period or at completion of lot; (g) quantities and description of any yarns spun.

Retention period: Not specified. 19 CFR 10.94

3.8 Manufacturers, processors, or dealers of articles of wool or hair of the camel. To keep records showing quantity, description, and wool or hair content of all articles delivered from their premises pursuant to transfer under bond, purchase, consignment, or otherwise; date of delivery; name and address of person to whom delivered; exact designation; price paid or agreed upon.

Retention period: Not specified. 19 CFR 10.95

3.9 Importers of rapeseed oil to be used in the manufacture of rubber substitutes or lubricating oil.* To keep records to support blanket certificates issued to show sales of such rapeseed oil during a specific period to a specified manufacturer showing quantity and description of the rapeseed oil and identifying such rapeseed oil with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.100

3.10 Importers of limestone to be used in the manufacture of fertilizer.* To keep records to support blanket certificates issued to show sales of such limestone during a specific period to a specified manufacturer showing quantity and description of the limestone and identifying such limestone with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.101

3.11 Importers of bauxite, calcined, to be used in the manufacture of firebrick or other refractories.* To keep records to support blanket certificates issued to show sales of such bauxite during a specific period to a specified manufacturer showing quantity and description of the bauxite and identifying such bauxite with the import entry.

Retention period: Not specified; probably not less than 3 years. 19 CFR 10.102

3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.* To keep such records of their operations as will enable them to file an annual statement, not later than 60 days after the termination of their fiscal year, showing the quantities of ore and crude metal on hand at the beginning of the period and the dutiable contents thereof; the quantities of ore and crude metal received during the period and the dutiable contents thereof; the quantities of

ore and crude metal to be accounted for and the dutiable contents thereof; the quantities of ore and crude metal on hand at the end of the period and the dutiable contents thereof; the quantities of ore and crude metal worked during the period and the dutiable contents thereof; and the wastage incurred during the period.

Retention period: Not specified. 19 CFR 19.19

3.13 Importers, exporters, proprietors of customs bonded warehouses, bonded common carriers, and others handling imported wheat in continuous customs custody. To maintain such records as will enable customs officers to verify the handling to which imported wheat has been subjected and the proper accounting of any increase or shortage in quantity from shrinkage or other factor.

Retention period: Not specified. 19 CFR 19.34

3.14 Manufacturers or producers of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313 (a), Tariff Act of 1930.* To keep records showing the date or inclusive dates of manufacture or production of the articles, the quantity and identity of the imported merchandise used, the quantity of finished product obtained, and, if valuable waste is incurred in manufacture and claim is made for an allowance for such waste, the value of the imported merchandise used in manufacture and the quantity and value of the waste incurred, and, in cases where two or more products are obtained, the relative values thereof at the time of separation.

Retention period: Not specified. (Statements of manufacturers or producers on which their drawback rates are predicated contain a provision agreeing to keep such records for a period of 3 years after payment of the drawback claim.) 19 CFR 22.4, 22.6

3.15 Manufacturers or producers of articles manufactured or produced in the United States with the use, in certain cases, of substituted merchandise in lieu of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313 (b), Tariff Act of 1930, as amended.* To keep records showing (a) the quantity, identity, kind, and quality of the duty-paid sugar, metal, ore containing metal, flaxseed or linseed, or flaxseed or linseed oil, or of the articles manufactured or produced under drawback regulations with the use of such merchandise (hereinafter referred to as designated merchandise) designated as the basis for the allowance of drawback on the exported articles; (b) that such designated merchandise was used by the manufacturer or producer of the exported articles within 3 years after the date on which it was received by such manufacturer or producer; (c) that the exported articles were manufactured or produced with the use of sugar, metal, ore containing metal, flaxseed or linseed, or flaxseed or linseed oil, or domestic products of any of the foregoing, as the case may be, of

the same kind and quality as the designated merchandise; (d) that the exported articles were manufactured or produced within 3 years after the date on which the designated merchandise was received by the manufacturer or producer of the exported articles; (e) that duty-free or domestic merchandise of the same kind and quality as the designated merchandise was used by the manufacturer or producer of the exported articles within 3 years after the date on which the designated merchandise was received by such manufacturer or producer; and (f) the quantity of sugar, metal, ore containing metal, flaxseed or linseed, or flaxseed or linseed oil, or domestic products of any of the foregoing, of the same kind and quality as the designated merchandise, used in the manufacture or production of the exported articles.

Retention period: Not specified. (Statements of manufacturers or producers on which their drawback rates are predicated contain a provision agreeing to keep such records for a period of 3 years after payment of the drawback claim.) 19 CFR 22.5, 22.6

3.16 Manufacturers or producers of flavoring extracts and medicinal or toilet preparations (including perfumery) manufactured or produced in the United States with the use of domestic tarpaid alcohol and intended for exportation with benefit of drawback under section 313 (d), Tariff Act of 1930, as amended.* To keep records similar to those required of manufacturers or producers in the case of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313 (a), Tariff Act of 1930.

Retention period: Not specified. (Statements of manufacturers or producers on which their drawback rates are predicated contain a provision agreeing to keep such records for a period of 3 years after payment of the drawback claim.) 19 CFR 22.23, 22.24

3.17 Licensed customhouse brokers. To maintain correctly and in orderly itemized manner, and keep current, records of account, reflecting all their financial transactions as customhouse brokers, including a copy of each entry made, copies of all correspondence and other papers relating to customs business, and, except for limitations provided under 31 CFR 11.8 (b) (3), a record of transactions of licensed customhouse broker (Customs Form 3079) in addition to the regular records of account.

Retention period: At least 5 years after preparation or receipt. 31 CFR 11.8

4. Foreign Assets Control

4.1 Persons engaged in transactions subject to Foreign Assets Control regulations. To keep a full record of each transaction subject to the provisions of 31 CFR Ch. V, whether effected pursuant to license or not.

Retention period: Shall be available for examination at least 2 years after date of transaction. 31 CFR 500.601, 500.604

* These records are required to be kept by manufacturers or producers, proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930, and importers.

5. Internal Revenue Service

NOTE: The following items refer to requirements issued under the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954 which were in effect on December 31, 1955. All regulations applicable under any provision of law in effect on August 18, 1954, the date of enactment of the 1954 Code, are applicable to the corresponding provisions of the 1954 Code insofar as such regulations are not inconsistent with the 1954 Code, and such regulations remain applicable to the 1954 Code until superseded by regulations under such Code. The Internal Revenue Service points out that the omission from this compilation of any record retention requirement provided for by law or regulation issued thereunder shall not be construed as authority to disregard any such requirement. The Service also points out that persons subject to income tax are bound by the retention requirement given in item 5.11 regardless of other requirements which for other purposes allow shorter retention periods.

Citations are to the 1939 Code of Federal Regulations unless otherwise indicated.

5.1 Persons engaged in construction of aircraft for the Army and the Air Force. To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

Retention period: So long as the contents thereof may become material in the administration of the act of March 27, 1934, as amended. 26 CFR 16.13

5.2 Persons engaged in construction of naval vessels or aircraft for the Navy. To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

Retention period: So long as the contents thereof may become material in the administration of the act of March 27, 1934, as amended. 26 CFR 17.14

5.3 Persons engaged in the production, purchase, or sale of merchandise. To keep a record of inventory conforming to the best accounting practice in the trade or business which clearly reflects income and is consistent from year to year.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.22 (c)-1, 39.22 (d)-2 (retention: 39.54-1); 26 CFR (1954) 1.1321-1, 1.1321-2

5.4 Persons claiming allowance for depreciation of property used in trade or business or property held for the production of income. To keep records of all factors entering into the computation of depreciation allowances.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (l)-9 (retention: 39.54-1)

5.5 Persons claiming allowance for depletion of natural gas property without reference to discovery value or percentage depletion. To keep accurate records of periodical pressure determi-

nations where the annual production is not metered.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-2 (retention: 39.54-1)

5.6 Persons claiming an allowance for depletion and depreciation of mineral property. To keep accurate accounts in which shall be recorded the cost or other basis of the mineral deposit and of the plant and equipment, together with subsequent allowable capital additions to each account and all of the other adjustments required. Records shall also be kept of the amounts of periodic depletion and depreciation computed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-11 (retention: 39.54-1)

5.7 Persons claiming an allowance for depletion or depreciation of timber property. To keep accurate ledger accounts in which shall be recorded the cost or other basis of the timber property (including plants, improvements, and equipment) together with subsequent allowable capital additions to each account and all other adjustments required. In such accounts the quantity of timber, of land, and of other resources, if any, shall be set up separately and a proper part of the total cost or value allocated to each. Records shall also be kept of the amounts of periodic depletion and depreciation computed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.23 (m)-28 (retention: 39.54-1)

5.8 Employers claiming deductions for contributions to an employees' trust or annuity plan or compensating an employee under a deferred-payment plan. To keep records substantiating all data and information required to be filed with respect to each plan and the deductions claimed thereunder.

Retention period: To be kept at all times available for inspection. 26 CFR 39.23 (p)-2

5.9 Persons receiving any class of exempt income or holding property or engaging in activities the income from which is exempt. To keep records as will enable allocation to be made of amounts of each class of exempt income and amounts of items or parts of items allocated to each class.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.24 (a)-4 (retention: 39.54-1)

5.10 Corporations claiming allowance for dividends paid to shareholders. To keep permanent records necessary (a) to establish that dividends with respect to which the allowance is claimed were actually paid during the taxable year, and (b) to supply the information required to be filed with the income tax return of the corporation. To also keep canceled dividend checks and receipts

obtained from shareholders acknowledging payment.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.27 (b)-2 (retention: 39.54-1)

5.11 Persons subject to income tax, except persons whose gross income consists solely of compensation for personal services rendered or arises solely from growing and selling products of the soil. To keep permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, and other matters required to be shown in any income tax return. In addition, every organization which is exempt from income tax but required to file an annual income return must keep permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts and disbursements, and other required information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.54-1 (See also 26 CFR 39.41-3, 39.41-4, and 39.44-1 dealing with accounting methods and periods.)

5.12 Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations under the 1939 Code or 1954 Code. To keep permanent records of all relevant data in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.54-1; 26 CFR (1954) 1.393-3

5.13 Persons who participate in a transfer to a corporation controlled by the transferor. To keep records in substantial form showing information to facilitate the determination of gain or loss from a subsequent disposition of stock or securities and other property, if any, received in the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (5)-3 (retention: 39.54-1); 26 CFR (1954) 1.351-3

5.14 Corporations receiving distributions in complete liquidation of subsidiaries. To keep records showing information with respect to the plan of liquidation and its adoption.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (6)-5 (retention: 39.54-1); 26 CFR (1954) 1.332-6

5.15 Qualified electing shareholders receiving distributions in complete liquidation of domestic corporations other than collapsible corporations. To keep records in substantial form showing all facts pertinent to the recognition and

treatment of the gain realized upon shares of stock owned at the time of the adoption of the plan of liquidation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (7)-5 (retention: 39.54-1); 26 CFR (1954) 1.333-5

5.16 *Corporations which are parties to reorganizations in pursuance of court orders in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.* To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (b) (10)-2 (retention: 39.54-1); 26 CFR (1954) 1.371-1

5.17 *Persons who participate in a tax-free exchange in connection with a corporate reorganization.* To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange, or any liabilities to which any of the properties received were subject), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (g)-6 (retention: 39.54-1); 26 CFR (1954) 1.362-3

5.18 *Persons who exchange stock and securities in corporations in accordance with plans of reorganizations approved by the courts in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.* To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.112 (l)-2 (retention: 39.54-1); 26 CFR (1954) 1.371-2

5.19 *Persons making or receiving gifts of property acquired by gift after December 31, 1920.* To preserve and keep accessible a record of the facts necessary to determine the cost of the property and, if pertinent, its fair market value as of March 1, 1913, to insure a fair and adequate determination of the proper basis.

Retention period: So long as the contents thereof may become material in

the administration of any internal revenue law. 26 CFR 39.113 (a) (2)-1 (retention: 39.54-1)

5.20 *Executors or other legal representatives of decedents, fiduciaries of trusts under wills, life tenants and other persons to whom a uniform basis with respect to property transmitted at death is applicable.* To make and maintain records showing in detail all deductions, distributions, or other items for which adjustment to basis is required to be made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.113 (a) (5)-1 (retention: 39.54-1)

5.21 *Persons claiming credit for taxes paid or accrued to foreign countries and possessions of the United States.* To keep readily available for comparison on request the original receipt for each such tax payment, or the original return on which each such accrued tax was based, a duplicate original, or a duly certified or authenticated copy, in case only a sworn copy of a receipt or return is submitted.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.131 (e)-1 (retention: 39.54-1)

5.22 *Regulated investment companies.* To maintain records showing the information relative to the actual owners of its stock contained in the written statements to be demanded from the shareholders. For the purposes of determining whether a domestic corporation claiming to be a regulated investment company is a personal holding company the records of the company shall show the maximum number of shares of the corporation (including the number and face value of securities convertible into stock of the corporation) to be considered as actually or constructively owned by each of the actual owners of any of its stock at any time during the last half of the corporation's taxable year. Also to maintain a list of the persons failing, or refusing to comply with demand for statements respecting ownership of shares.

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.362-3, 39.362-4

5.23 *Persons participating in exchanges or distributions made in obedience to orders of the Securities and Exchange Commission.* To keep records in substantial form showing the cost or other basis of the property transferred and the amount of stock or securities and other property (including money) received.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 39.371-11 (retention: 39.54-1)

5.24 *Executors of estates.* (a) To preserve in their files letters from brokers furnishing quotations, or evidence obtained from officers of issuing companies

as to sales, of stocks and bonds which are not listed upon an exchange but are dealt in through brokers, or which have a market.

Retention period: Not specified. 26 CFR 81.10

(b) To keep complete and detailed records of the affairs of the estate as will enable the Commissioner to determine accurately the amount of the tax liability.

Retention period: Not specified. 26 CFR 81.103

5.25 *Persons making transfers of property by gift.* (a) To preserve in their files letters from brokers furnishing quotations, or evidence obtained from officers of issuing companies as to sales, of stocks and bonds which are not listed upon an exchange but are dealt in through brokers, or which have a market.

Retention period: Not specified. 26 CFR 86.19

(b) To keep such books of account or records as are necessary to establish the amount of their total gifts together with the deductions allowable in determining the amount of their net gifts, and the other information required to be shown in their gift tax returns.

Retention period: Permanent. 26 CFR 86.25

5.26 *Persons required to collect and account for admissions and cabaret taxes—(a) Admissions.* (1) To keep the portions of the tickets taken up by them.

Retention period: Not less than six months. 26 CFR 101.18

(2) To keep a copy of the statement of the numbers of obsolete and unusable tickets destroyed, their denominations, and all other pertinent information.

Retention period: Not specified. 26 CFR 101.18

(3) To keep substantially in accordance with the form outlined in the regulations an accurate daily record of admissions to all classes, including free or complimentary tickets or admissions and reduced rate admissions; a classified daily record showing as to each class of tickets sold all figures and other information necessary to determine the amount of tax due for the day, and due as charges in excess of established price for the day, to keep sworn copies of management reports attached to and made a part of the records for the period covered thereby.

Retention period: 4 years from the date the tax became due. 26 CFR 101.32

(b) *Cabarets.* (1) To keep waiters' checks or bills or cash register tapes where the passing on of the tax to patrons is evidenced by entries thereon.

Retention period: Not less than 6 months. 26 CFR 101.18, 101.32

(2) To keep adequate and sufficient records with respect to the operations for each day on which public performances are held showing receipts from charges paid by all patrons entitled to be present during any part of the performance, and the tax due.

Retention period: 4 years from the date the tax became due. 26 CFR 101.32

(c) *Duplicate returns and credits.* A complete and detailed record of all credits taken and a duplicate of the returns shall also be kept.

Retention period: 4 years from the date the tax became due, and, with respect to credits, 4 years from the date of the return on which the credit is taken. 26 CFR 101.32, 101.33, 101.41

5.27 *Social, athletic, or sporting club or organization required to collect the tax on dues or initiation fees.* To keep up-to-date records showing the names and addresses of its members of each class, the amounts they have paid as dues, membership fees, or assessments, the tax, and the dates paid, to the club or others as a prerequisite to membership. To also keep a record in which shall be entered each day (a) under the head of "Life membership" (1) the number of life members from whom a life-membership tax has been collected on that day, and (2) the total amount of tax so collected; and (b) under the head of each other class of membership (1) the number of members of that class paying on that day dues or membership fees or initiation fees, (2) the total amount so paid by members of that class, and (3) the total amount of tax collected on such payments. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax became due, and, with respect to credits, 4 years from the date of the return on which the credit is taken. 26 CFR 101.38, 101.41

5.28 *Persons making contracts of sale of cotton for future delivery, and persons who act in capacity of clearing houses or associations for such transactions.* To keep detailed records concerning the contracts and parties thereto in accordance with forms prescribed in regulations.

Retention period: Not less than 2 years. 26 CFR 110.8, 110.9, 110.10, 110.11

5.29 *Parties to transfers of any interest in silver bullion.* To keep accurate and complete record of every transfer of interest in silver bullion, and the record of a transferee shall be so kept that on a subsequent transfer the actual cost to him of the particular interest transferred can be determined.

Retention period: 4 years from the date the tax became due. 26 CFR 112.101

5.30 *Persons engaged in the business of buying, selling, or transferring stocks or bonds.* To keep a record of each transaction showing date of transaction, names of all parties involved, number, names, description, par and face value, selling price of stocks, and other related information.

Retention period: 4 years from the time of the transaction. 26 CFR 113.38, 113.68, 113.150

5.31 *Members of a stock exchange involved in transferring accounts through clearing houses, engaged in the business of clearing settling, or adjusting transactions in stocks or bonds.* To keep records of the particulars of transactions transferring the accounts of customers without change of ownership of the securities of such customers, wherever a clearing house carries upon its sheets or

records information or reports of such transactions.

Retention period: 4 years from the time of the related transaction. 26 CFR 113.41, 113.71, 113.150

5.32 *Members of a securities exchange registered with the Securities and Exchange Commission as a national exchange who have appointed clearing houses for affixing stamps.* To maintain in permanent form complete and adequate daily records, such as a blotter or similar book of original entry, of all transactions in stocks and bonds, whether taxable or not, including rights to subscribe for or to receive stocks or bonds, arising in the conduct of their business, irrespective of whether the stocks or bonds are listed or unlisted, whether the transactions are clearable or not, and including transactions involving loans or borrowings of stocks or bonds, and over-the-counter sales, showing with respect to each transaction the amount of tax payable or the basis on which exemption from tax is claimed.

Retention period: 4 years from the date of the transaction. 26 CFR 113.41, 113.71

5.33 *Clearing houses appointed for the purpose of affixing stamps by members of a securities exchange registered with the Securities and Exchange Commission as a national exchange.* To keep in permanent form the daily reports received from its members, and the daily summary statement of the total tax shown on such reports (if one is made).

Retention period: 4 years from the date of the report or statement. 26 CFR 113.41, 113.71

5.34 *Persons having control or possession of policies of insurance or reinsurance issued by foreign insurers.* To keep the instrument of insurance.

Retention period: 4 years from the date of issuance of the policy. 26 CFR 113.107

5.35 *Persons, solicitors, or brokers accepting, placing, or soliciting contracts of insurance or reinsurance by foreign insurers.* To keep a record of each policy or other instrument subject to tax.

Retention period: 4 years from the time of the transaction. 26 CFR 113.109, 113.150

5.36 *Persons required to keep records with respect to documentary stamp taxes.* To maintain and preserve all instruments, memoranda, books, or other documents to which documentary stamps have been affixed and canceled in payment of stamp taxes; all certificates of exemption executed in lieu of the payment of stamp taxes; and all other records required by the documentary stamp tax regulations.

Retention period: 4 years from the time of the related transaction. 26 CFR 113.150

5.37 *Persons required to collect tax on use of safe deposit boxes.* To keep accurate records and accounts of all transactions subject to tax and evidence of the right to exemption on any such transaction in respect of which tax is not collected. A complete and detailed record

of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

5.38 *Carriers of petroleum by pipe line.* To keep accurate records and accounts showing (a) the daily volume of commodities accepted for transportation; (b) daily run records of the amount taken into the pipe lines and the amount delivered from such lines; (c) deductions from acceptances or allowances for evaporation, basic sediment, water, etc.; and (d) the charge per barrel, and the total charge for each movement. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

5.39 *Persons required to collect taxes on amounts paid for (a) telegraph, telephone, cable, or radio dispatches, messages, or conversations (b) any leased wire, or talking circuit special service, or wire and equipment services, etc., or (c) any local telephone services, etc.* To keep accurate records and accounts of all such services and facilities furnished upon which the tax is imposed and evidence of the right to exemption relative to any such services or facilities furnished in respect of which tax is not collected. A complete and detailed record of all credit taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if applicable; and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.47, 130.71, 130.77

5.40 *Persons required to collect taxes on amount paid for the transportation of persons and seating or sleeping accommodations in connection therewith.* To keep accurate records to show with respect to each ticket or order sold or fare collected, or other individual transaction, the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if payable; and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.62, 130.71, 130.77

5.41 *Domestic manufacturers of cigarette papers and tubes.* To keep a book record of cigarette papers made up into packages, books, sets, or tubes and the number of tubes sold, and to keep a record of manufacturers and others to whom sold showing the number of tubes so sold tax-free and taxpaid.

Retention period: Not specified. 26 CFR 140.190

5.42 *Proprietors of bonded sea stores warehouses.* To keep an accurate account of articles received, withdrawn, delivered, transferred, repacked, and on hand.

Retention period: Not specified. 26 CFR 141.14

5.43 *Persons engaged in the business of transporting property for hire.* To keep accurate records to show with respect to each individual transaction the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 143.33, 143.34, 143.51, 143.60

5.44 *Persons who ship or pay for transportation of shipments to points of export.* To retain triplicates of Export Exemption Certificates with shipping papers, and documentary evidence of the exportation of property, such as a copy of export bill of lading, memorandum from the captain of the vessel, customs official, or foreign consignee, shipper's export declaration, or other evidence sufficient to establish the fact that the property has actually been exported.

Retention period: 4 years. 26 CFR 143.33, 143.34

5.45 *Manufactures of smoking opium.* To keep a book conforming to Form 271 which shall contain a daily accurate account of (a) the quantity of crude gum opium (including all forms, preparations, or derivatives suitable for manufacturing opium for smoking purposes) and other materials purchased and sold; (b) name and address of purchaser or seller; (c) if articles are shipped or delivered to some other person, the name of such other person and place of delivery; (d) the sizes of the packages and number of packages of each size purchased and sold; (e) the total quantity of prepared smoking opium (1) manufactured, (2) sold, (3) removed tax paid, and (f) the number and value of stamps purchased and used.

Retention period: Not specified. 26 CFR 150.10

5.46 *Persons making application for registry or reregistry as retail dealers, physicians, dentists, veterinary surgeons, etc., manufacturers of and dealers in exempt preparations, and those entitled to obtain and use narcotics in a laboratory.* To keep the duplicates of inventories required to be made of the narcotic drugs and preparations on hand at the time of making the inventories.

Retention period: 2 years. 26 CFR 151.10

5.47 *Manufacturers or producers of packages containing one ounce or more of morphine, cocaine or isonitpecaine or any of their salts or derivatives, and of packages containing tablets, pills, or preparations the content of which amounts to one ounce or more of such drugs, and wholesale dealers disposing of*

such packages—(a) Manufacturers or producers. To keep a record of the individual identification number placed on each package manufactured and produced together with the name and address of the purchaser, so arranged that upon disclosure of the identification number the identity of the purchaser can be readily ascertained.

(b) *Wholesale dealers.* To keep a record showing as to each package disposed of the manufacturer's name, location, and identification number, the name and address of the purchaser, and the date of disposal, so arranged that upon disclosure of the identity of the manufacturer and the identification number, the identity of the purchaser can be readily ascertained.

Retention period: Permanent. 26 CFR 151.59

5.48 *Manufacturers, importers, producers, compounders, wholesale dealers and other authorized persons filling orders for narcotic drugs.* To keep as a part of their permanent records order forms for narcotic drugs, including orders of exempt officials.

Retention period: 2 years. 26 CFR 151.70, 151.88, 151.96

5.49 *Registrants authorized to execute and present order forms for narcotic drugs.* (a) To keep on file duplicate order forms.

(b) To keep on file original and duplicate order forms which are improperly executed or mutilated so as to make them unusable.

(c) To keep on file with the duplicates thereof original order forms returned because of improper preparation.

(d) To keep on file attached to the duplicates thereof original order forms which are not accepted, or cannot be filled, and are returned with a letter of explanation. The letter of explanation is also attached to the duplicate.

(e) To file with the duplicates of order forms, the unfilled originals of which have been lost, the duplicates of second orders and of the affidavits accompanying the second orders, and to attach, if returned, the originals of the first order forms to the duplicates and affidavits.

Retention period: 2 years. 26 CFR 151.76, 151.85, 151.88, 151.89

5.50 *Narcotic registrants or exempt officials purchasing narcotics from court officers under judicial proceedings.* To retain duplicates of official order forms or purchase orders.

Retention period: 2 years. 26 CFR 151.88, 151.197

5.51 *Persons registered for the purpose of engaging in any activity involving the use of narcotic drugs.* To file with their official order forms and records receipts for samples of narcotics furnished to Federal and State enforcement officers.

Retention period: Not specified. 26 CFR 151.97

5.52 *Importers, manufacturers, producers, compounders, wholesale dealers, and others filling orders for narcotic drugs submitted by qualified dealers or practitioners in the Virgin Islands.* To keep records in the same manner as in

the case of domestic sales, except that in lieu of the record of the registry number of the purchaser, there shall be kept a record of the date the order was approved by the Commissioner of Health of the Virgin Islands and the date the order was received by them.

Retention period: Not specified. 26 CFR 151.102

5.53 *Manufacturers, importers, producers, and compounders of, and wholesale dealers in taxable narcotics.* To keep invoices, original sales orders, delivery or duplicate sales slips, or other papers or records as may be required to evidence any unrecorded purchase, receipt, or disposition. Also manufacturers must keep available such batch tags, production orders, or other papers as may be required to evidence any unrecorded quantity used or produced.

Retention period: Not specified. 26 CFR 151.115, 151.116, 151.117, 151.150, 151.151

5.54 *Manufacturers importing opium or medicinal coca leaves.* To keep, where factory procedure is such that partial withdrawals are made from individual containers, a complete record of all such withdrawals on a stock record card attached to each container.

Retention period: Not specified. 26 CFR 151.129, 151.139

5.55 *Manufacturers, producers, compounders, and importers of, and wholesale dealers in narcotic drugs.* To retain on file together with other narcotic records duplicate copies of all returns, properly sworn to as in the case of original copies.

Retention period: Not less than 2 years. 26 CFR 151.163

5.56 *Retail dealers and other persons qualified to sell narcotic drugs at retail.* To keep written prescriptions and written records of oral prescriptions for narcotic drugs in a separate file.

Retention period: Not less than 2 years. 26 CFR 151.174

5.57 *Physicians, dentists, veterinary surgeons, and other practitioners (including hospitals and institutions).* To keep daily records showing the kind and quantity of narcotics dispensed or administered, the names and addresses of persons to whom dispensed or administered, the names and addresses of persons upon whose authority, and the purpose for which, dispensed or administered. In lieu of these records practitioners who, in their office practices, administer minute quantities of narcotics in stock preparations, may keep, as to such preparations, records of the date when each stock preparation is made or purchased and the date when the preparation is exhausted.

Retention period: Not specified. 26 CFR 151.177, 151.178, 151.179

5.58 *Manufacturers, producers, compounders, and vendors (including dispensing physicians) of exempt narcotic preparations.* To keep a record in accordance with the form outlined in the regulations of all sales, exchanges, gifts or other dispositions of exempt preparations. Separate records shall be kept of dispositions to registrants and disposi-

tions to consumers. The record of dispositions to registrants shall show the name, address, and registry number of the registrant to whom disposed, the name and quantity of the preparation, and the date upon which delivery to registrant, his agent or a carrier is made. The record of dispositions to consumers shall show the name of the recipient, his address, the name and quantity of the preparations, and the date of delivery. Manufacturers of and dealers in exempt preparations, who also manufacture and deal in taxable drugs, are deemed in compliance with this requirement as to records if all such dispositions are evidenced by vouchers or invoices, which contain all the required information and are kept in a separate file arranged chronologically. Registrants, supplying exempt preparations to consumers pursuant to prescriptions issued by registered physicians, are deemed in compliance with the requirement as to records of dispositions to consumers if each such prescription shows the name and address of the recipient, the name and quantity of the preparation, and the date of filing, and the prescriptions are kept on the narcotic prescription file.

Retention period: Not specified. 26 CFR 151.185

5.59 *Laboratories using narcotics.* To keep complete records of receipts, disposals, and stocks on hand, of all narcotic drugs and preparations; to keep duplicate copies of official order forms used to obtain narcotic drugs; to keep the original of the return of inventory the duplicate of which is forwarded to the district director; and to keep a special record in accordance with the form outlined in the regulations showing date, kind, and quantity of narcotic drug or preparation used, the particular purpose or object of such use, and the identification and disposition of the narcotics or resulting products or residues so used, showing the date, quantity of resulting products or residues, and manner of disposition.

Retention period: Not less than 2 years from date of last transaction shown therein. 26 CFR 151.186, 151.187a

5.60 *Laboratories transferring and receiving narcotic drugs for chemical or pharmacological tests—(a) Transferors.* To keep on file with the official order form or with the order and exempt certificate, as the case may be, the written approval of the Commissioner of Narcotics to the transfer of an appropriate quantity of a narcotic drug to another qualified registrant or to an exempt official for the purpose of having the desired tests made.

(b) *Transferees.* To keep a record of such drugs used and disposed of in the manner described in item 5.59 above with additional data, in the case of pharmacological tests, accounting for quantities dispensed to humans and animals. A copy of the report to the transferor of the results of the tests made, if such report includes data from which a complete accounting for the narcotic drug used and disposed of can be ascertained, may be kept on file by the transferee as the special record required.

Retention period: Not less than 2 years from the date of the last transaction therein. 26 CFR 151.187a

5.61 *Persons required to make statements with respect to narcotics lost or destroyed—(a) Persons having title to narcotics lost or destroyed through breakage of container or other accident, other than in transit.* To retain a copy of statement, forwarded to narcotic district supervisor, as to kinds and quantities of narcotics lost or destroyed and the circumstances involved.

(b) *Consignees of narcotics lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the signed statement of the facts, filed with the narcotics district supervisor immediately upon ascertainment of the occurrence, including a list of the narcotics stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not specified. 26 CFR 151.194

5.62 *Persons desiring to discontinue a business, involving the use of narcotic drugs, on any date other than June 30.* To retain on file with narcotic records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 151.195

5.63 *Narcotic registrants disposing of excess or undesired narcotics.* To retain duplicate copy of inventories of excess or undesired narcotics shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 151.196

5.64 *Applicants for registry required to submit inventories of marihuana and preparations thereof on hand.* To keep duplicates of inventories required to be made of marihuana and preparations thereof on hand at the time of making such inventories.

Retention period: 2 years. 26 CFR 152.8

5.65 *Transferors and transferees of marihuana—(a) Transferors.* To preserve the originals of order forms for marihuana.

(b) *Transferees.* To preserve the duplicates of order forms for marihuana.

Retention period: 2 years. 26 CFR 152.49

5.66 *Physicians, dentists, veterinary surgeons, hospitals, sanatoriums, medical schools, and other practitioners dispensing or administering marihuana to patients.* To keep daily records showing the kind and quantity of marihuana dispensed or administered, the name and address of each person to whom dispensed or administered, the name and address of the person under whose authority the marihuana is dispensed or administered and the purpose for which it is dispensed or administered.

Retention period: 2 years. 26 CFR 152.53, 152.54

5.67 *Dealers filling marihuana prescriptions.* To keep marihuana prescriptions in a separate file. Dealers registered under the Harrison Narcotic Law,

as amended, as retail dealers, who keep marihuana prescriptions on the narcotic prescription file, will be deemed in compliance with this provision.

Retention period: 2 years. 26 CFR 152.64

5.68 *Transferors and transferees of unsterilized marihuana seeds or the plant Cannabis sativa L.* To keep records covering dispositions and receipts of such seeds or such plant.

Retention period: 2 years. 26 CFR 152.68, 152.68a, 152.78

5.69 *Persons required to render returns with respect to marihuana.* To retain duplicates of such returns.

Retention period: 2 years. 26 CFR 152.75, 152.78

5.70 *Persons registered to obtain marihuana for laboratory use.* To keep complete records relating to the receipt, disposal, and stock on hand of all marihuana; to keep in accordance with the form outlined in the regulations a special record showing the date, the quantity and kind of marihuana used, the particular purpose or object of such use, and also showing as to the resulting product or residue, the date, quantity and kind, and manner of disposition.

Retention period: 2 years. 26 CFR 152.77, 152.78

5.71 *Persons registered to process the Cannabis sativa L plants and parts thereof for the purpose of extracting any fiber or fiber products therefrom.* To keep in accordance with the form outlined in the regulations complete records relating to the receipt, disposal, and stock on hand, of all such plants and parts thereof and products therefrom.

Retention period: 2 years. 26 CFR 152.77a, 152.78

5.72 *Persons taxable under the Marihuana Tax Act.* To retain all order forms, duplicate forms, prescription records, returns, and inventories required to be kept on file.

Retention period: 2 years. 26 CFR 152.78

5.73 *Persons required to make statements with respect to marihuana lost or destroyed—(a) Persons having title to marihuana lost or destroyed through breakage of container or other accident, other than in transit.* To keep a copy of affidavit, forwarded to narcotic district supervisor, as to the kind and quantity of marihuana items lost or destroyed and the circumstances involved.

(b) *Consignees of marihuana lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the sworn statement of the facts, filed with the narcotic district supervisor immediately upon ascertainment of the occurrence, including a list of marihuana items stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not specified. 26 CFR 152.97

5.74 *Persons desiring to discontinue a business, involving the use of marihuana, on any date other than June 30.* To retain on file with marihuana records special-tax stamps returned by district

director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 152.98

5.75 *Marihuana registrants disposing of excess, undesirable, or useless marihuana.* To retain copies of inventories of excess, undesirable, or useless marihuana shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 152.98

5.76 *Operators of distilleries.* To keep records pertaining to distilled spirits produced or redistilled at registered distilleries and fruit distilleries, and distilled spirits transferred in bond to, or removed for an authorized purpose from, registered distilleries and fruit distilleries under 26 CFR Part 171, Subpart G, are to be maintained in accordance with 26 CFR Part 171, Subpart G, and applicable provisions of 26 CFR (1954) Parts 220 and 221.

Retention period: Not specified. 26 CFR 171.237

5.77 *Proprietors of internal revenue bonded warehouses.* To keep records of the receipt and disposition of distilled spirits in accordance with 26 CFR 171, Subpart G, and applicable provisions of 26 CFR (1954) Part 225.

Retention period: Not specified. 26 CFR 171.244

5.78 *Operators of industrial alcohol plants, and industrial alcohol bonded warehouses (as defined in 26 CFR 171.182, 171.183).* To keep records pertaining to distilled spirits redistilled at industrial alcohol plants, and distilled spirits transferred in bond to, or removed for an authorized purpose from, industrial alcohol plants and industrial alcohol bonded warehouses (under 26 CFR Part 171, Subpart G, to be maintained in accordance with 26 CFR Part 171, Subpart G, and applicable provisions of 26 CFR (1954) Part 182).

Retention period: Not specified. 26 CFR 171.256

5.79 *Proprietors of distilleries.* To keep records pertaining to reporting and accounting for distilled spirits of 160 degrees or more of proof withdrawn free of tax from distilleries and internal revenue bonded warehouses for denaturation.

Retention period: Not specified. 26 CFR 171.264

5.80 *Proprietors of distilleries engaged in national emergency transfers of distilled spirits (under 26 CFR Part 171, Subpart G).* To keep such records as the Commissioner may deem necessary to meet the requirements of the national defense.

Retention period: Not specified, but regulations and operations under them cease to be effective 5 years from date of enactment of sec. 3183 I. R. C. 26 CFR 171.279

5.81 *Persons or organizations holding, on November 1, 1951, distilled spirits, wines, and malt liquors intended for sale upon which internal revenue tax has been paid.* To keep copies of inventories, reports, and records relating to inven-

ories of distilled spirits, wines, and malt liquors as required by 26 CFR 171.300.

Retention period: Not specified. 26 CFR 171.302-171.310

5.82 *Proprietors of industrial alcohol plants or warehouses.* To file copies of Forms 1440 and 1701, regarding withdrawals of alcohol.

Retention period: Not specified. 26 CFR 199.44

5.83 *Denaturers or bonded dealers.* To keep application for removal of alcohol from plant or warehouse for transportation to and deposit in a foreign-trade zone for exportation (Form 1701).

Retention period: Not specified. 26 CFR 199.60

5.84 *Proprietors of distillery denaturing bonded warehouses.* To keep application (Form 1701) for removal of denatured rum from warehouse for transportation to and deposit in a foreign-trade zone.

Retention period: Not specified. 26 CFR 199.70

5.85 *Brewers.* To keep copy of report of removal (Form 1701) of fermented liquor for deposit in and subsequent exportation from a foreign trade zone.

Retention period: Not specified. 26 CFR 199.180

5.86 *Manufacturers of white phosphorus matches.* To keep a daily record on a prescribed form showing the total of each material used each day and the total number of matches produced, and the number of stamped packages and original packages in which packed, also the total number of stamped packages and original packages, together with the total number of matches disposed of each day. To also keep the names of customers to whom matches are consigned and the quantities so sold.

Retention period: Not specified. 26 CFR 300.20, 300.23

5.87 *Manufacturers of filled cheese.* To keep a daily record of the number of pounds of each material used by him in the manufacture of filled cheese and the number of pounds of each such kind of material used for purposes other than the manufacture of filled cheese; the number of taxable pounds of filled cheese produced; the number of taxable pounds of filled cheese disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and the address to which sent; the number of taxable pounds of filled cheese returned to the factor in each instance, name of person by whom returned, date of receipt, and address from which returned; the number of taxable pounds of filled cheese reworked, dumped, or destroyed; and the total values of filled-cheese stamps purchased and used. A duplicate of the return shall also be kept.

Retention period: 4 years. 26 CFR 301.22, 301.23

5.88 *Wholesale dealers in filled cheese.* To keep a daily record of the number of pounds in each consignment received by him, giving the name and address of the consignor and date of receipt; and the

number of pounds disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and address to which sent. A duplicate of the return shall also be kept.

Retention period: 4 years. 26 CFR 301.32, 301.33

5.89 *Persons responsible for returns and payment of tax on sales of pistols and revolvers.* To keep such records and memoranda as will clearly show the amount of the sales of pistols and revolvers for each month; evidence of the right to exemption from the tax; and a complete and detailed record of overpayments for which credits are taken. A duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax becomes due and, with respect to credits, 4 years from the date the credit is taken. 26 CFR 302.9, 302.12, 302.15

5.90 *Persons making exports of pistols and revolvers—(a) Manufacturers selling pistols and revolvers for export and in due course so exported.* To preserve the orders or contracts of sale, and certificates with respect to shipment to a foreign destination, and "proofs of exportation."

(b) *Persons, other than manufacturers, exporting pistols and revolvers.* To carefully preserve in their own files copies of export bills of lading or other shipping documents and all other papers bearing on the transactions.

Retention period: Not specified. 26 CFR 302.16, 302.17, 302.18

5.91 *Processors of coconut and other vegetable oils.* To keep on file accurate records and accounts (and in detail as specified) with respect to such processing. A separate record must be kept for each plant where oil or oils are processed. A complete and detailed record of each overpayment, for which claim for refund or credit is filed, must also be kept.

Retention period: 4 years from the date the tax became due, and, with respect to overpayments, 4 years from the date a claim for credit or refund has been filed. 26 CFR 306.8, 306.19

5.92 *Manufacturers of oleomargarine.* To keep separate records of colored and uncolored oleomargarine, showing materials or ingredients used, number of pounds produced and distributed, and total value of tax stamps purchased and used.

Retention period: 4 years. 26 CFR 310.24

5.93 *Wholesale dealers in oleomargarine.* To keep separate records of colored and uncolored oleomargarine, showing number of pounds in each consignment, name and address of consignor and date of receipt, number of pounds in each lot disposed of, name of consignee, address to which delivered, and date of shipment.

Retention period: At least 4 years. 26 CFR 310.42

5.94 *Manufacturers of adulterated and process or renovated butter.* (a) To keep records showing (1) the number of pounds of each material or ingredient

used in the production of adulterated and process or renovated butter, and the number of pounds of such materials used for other purposes, (2) the number of pounds of adulterated and process or renovated butter produced, (3) the number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment, (4) the number of pounds in each lot returned to the factory, the name of the person by whom returned, the address from which returned, and the date of receipt, (5) the number of pounds reworked, disposed of as grease, or otherwise destroyed, (6) the total value of adulterated and process or renovated butter tax stamps purchased and used.

(b) To record (1) sample packages of taxpaid adulterated and process or renovated butter distributed gratuitously in the same manner as adulterated and process or renovated butter which is sold, (2) transfers by a manufacturer to himself as a wholesale or retail dealer in the same manner as a transfer to another person, (3) deliveries of adulterated and process or renovated butter to each address separately, where one person is doing business at different places, as in the case of chain stores, (4) shipments of adulterated and process or renovated butter to one person on the order of another person in the name and address of the consignee, followed by "acc't of" and the name and address of the person for whose account the shipment was made, but not consignments on orders in the names of agents, solicitors, or other persons transmitting an order for another party. Carbon duplicates of complete returns and copies of certificates executed by officer supervising the dumping and repacking of adulterated and process or renovated butter shall also be retained.

Retention period: 4 years. 26 CFR 310.109, 310.123

5.95 Wholesale dealers in adulterated and process or renovated butter. (a) To keep records showing (1) the number of pounds in each consignment of adulterated and process or renovated butter received, the name and address of the consignor, and the date of receipt, and (2) the number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(b) To record (1) sample packages of taxpaid adulterated and process or renovated butter received and disposed of gratuitously in the same manner as adulterated and process or renovated butter which is purchased and sold, (2) transfers by a wholesale dealer to himself as a retail dealer in the same manner as a sale to another person, (3) deliveries of adulterated and process or renovated butter to each address separately, where one person is doing business at different places, as in the case of chain stores, (4) shipments of adulterated and process or renovated butter to one person on the order of another person in the name and address of the consignee followed by "acc't of" and the name and address of the person giving the order, but not receipts of adulterated and process or renovated butter which a wholesale

dealer orders delivered direct to a third party, nor consignments in the name of agents, solicitors, or other persons transmitting orders for other parties, (5) returns of adulterated and process or renovated butter by customers separately from other receipts, returns of adulterated and process or renovated butter to manufacturers or other wholesale dealers separately from other disposals, and sales of repossessed goods with other disposals. Carbon duplicates of returns shall also be retained.

Retention period: 4 years. 26 CFR 310.115, 310.127

5.96 Persons who manufacture manufactured sugar. (a) To keep an accurate record of the manufacturing done by them, separately at and for each place where the manufacturing is done, showing (1) the quantity of manufactured sugar and other sugar on hand at the beginning of, received during, and on hand at the end of the month, (2) the quantity of manufactured sugar produced, sold, and used in the production of other articles for sale during the month, and (3) the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

(b) Records shall contain sufficient information to enable Commissioner to determine amount of tax due, and shall be kept of all transactions involved in any way in any claim or deduction based upon an exemption, or in connection with any claim for payment, refund, credit, or abatement.

Retention period: 4 years. 26 CFR 312.504

5.97 Persons required to file returns and pay tax on the sale or use of gasoline, lubricating oil, or matches. To keep accurate and complete records, including accounts with respect to sales or use of gasoline, lubricating oil, or matches. Duplicates of returns, supporting information with respect to exempt or tax-free sales, and complete and detailed records of overpayments, for which credit is taken or refund is claimed, must also be kept.

Retention period: 4 years from the date the tax became due, or, in the case of exempt or tax-free sales, 4 years from the last day of the month immediately following that in which the sale occurs, or, in the case of overpayments, 4 years from the date credit is taken or refund claimed. 26 CFR 314.23, 314.60, 314.62, 314.64

5.98 Persons liable to pay floor stocks tax on gasoline held on November 1, 1951. To keep records showing payment of floor stocks tax on gasoline, including the duplicate of the return, inventories, and other relevant papers and material. Persons holding gasoline at more than one location shall keep separate inventories for each location (one copy at each location and one copy at the principal place of business) consolidated into a single inventory at the principal place of business.

Retention period: 4 years from the date the tax is due. 26 CFR 314.71, 314.73, 314.74

5.99 Licensed manufacturers of firearms. To keep complete and adequate

records of all firearms and ammunition disposed of in the course of his business, whether manufactured by himself or acquired from other manufacturers or dealers.

Retention period: Not less than 6 years from the date of the transactions to which the records relate. 26 CFR 315.70, 315.71

5.100 Licensed dealers in firearms. To keep complete and adequate records of all firearms (not including parts of firearms but including firearms in an unassembled condition) acquired or disposed of in the course of business.

Retention period: Not less than 6 years from the date of the transactions to which the records relate. 26 CFR 315.70, 315.72

5.101 Persons required to file a return and pay tax on the sale or use of any article subject to manufacturers' excise tax, or disposing of articles free of tax. To keep accurate records, including duplicates of returns, and accounts of all transactions. To keep, in the case of dispositions of products to other manufacturers free of tax, accurate records of all such transactions including certificates from purchasers certifying to the fact that the products are purchased for further manufacture of taxable articles, with supporting invoices, etc. To maintain evidence with respect to sales for export, or shipment to a possession of the United States, and sales to States or political subdivisions thereof, upon which no tax is due, and other tax-free sales, and evidence required to support a claim for credit or refund.

Retention period: 4 years from the date the tax became due; with respect to tax-free sales, for a period of 4 years from the last day of the month following the month in which the sale was made; and with respect to credits or refunds, 4 years from the date any credit is taken or refund is claimed. 26 CFR 316.7, 316.23, 316.24, 316.26, 316.28, 316.29, 316.61a, 316.63, 316.72, 316.81, 316.121, 316.200, 316.202, 316.204, 316.204a

5.102 Persons dealing in, handling, or receiving articles exempt from manufacturers' excise tax. To keep certificates, which are not turned over to manufacturers of articles, together with proper records, supporting orders, and invoices with respect to exempt sales.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 316.22, 316.26, 316.27, 316.28, 316.72, 316.204

5.103 Persons required to file a return and pay tax on the sale of an article at retail. To keep accurate records, including duplicates of returns, and accounts of all transactions. To maintain evidence of sales at retail for export, or shipment to a possession of the United States, sales at retail to the United States, States, or Territories of the United States, political subdivisions thereof, or District of Columbia, sales for resale, and sales at retail of articles for religious purposes which could also be used for nonreligious purposes, upon which no tax is due. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due; in the case of tax-free sales, 4 years from the last day of the month following the month in which the sale was made; and, with respect to overpayments, 4 years from the date the credit is taken or the refund is claimed. 26 CFR 320.20, 320.21, 320.22, 320.23, 320.37, 320.72, 320.76

5.104 *Persons claiming exemption for tax on sale of diesel fuel*—(a) *Sales to a State or Territory of the United States, or a political subdivision thereof, or the District of Columbia.* To be prepared to produce evidence, such as clearly identified orders or contracts of a State, Territory of the United States, or a political subdivision thereof, or the District of Columbia, of right to exemption.

(b) *Sales for export and shipments to possessions of the United States.* To maintain adequate records to establish that the liquid was sold for export and documentary evidence that it was in fact exported.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 324.30, 324.31, 324.33, 324.42

5.105 *Persons required to file a return and pay tax on the sale or use of diesel fuel.* To keep accurate records and accounts of all taxable transactions. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due, and, with respect to overpayments, 4 years from the date the credit is taken or refund is claimed. 26 CFR 324.42, 324.45

5.106 *Persons required to pay excise tax on wagering.* To keep records as will clearly show as to each day's operation: (a) Gross amount of all wagers accepted; (b) gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium; (c) separately, the gross amount of wagers: (1) accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers), (2) accepted for his account by agents at other than a registered place of business of the taxpayer (other than laid-off wagers), (3) accepted as laid-off wagers from persons subject to the excise tax; (d) with respect to wagers laid-off with others: (1) The name, address and registration number of each person with whom placed, (2) the gross amount laid-off with each person showing separately the gross amounts of laid-off wagers with respect to each contest, event, or other wagering medium; and (e) the gross amount of tax collected from or charged to bettors as a separate item. To keep, in the case of the taxpayer's employees or agents receiving wagers on his behalf, separate records showing the name, address, the period of employment of, and number of the special tax stamp issued to, such employee or agent. To also keep duplicates of returns and a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due, and with respect to overpayments, 4 years from the

date the credit is taken or the refund is claimed. 26 CFR 325.32, 325.35

5.107 *Persons paying excise tax on wagering claiming credit or refund of tax on laid-off wagers.* To keep a complete and detailed record of each laid-off wager including a copy of the certificate obtained from the person accepting the laid-off wager in support of the claim.

Retention period: 4 years from the date any credit is taken or refund is claimed. 26 CFR 325.34

5.108 *Persons engaged in receiving wagers for or on behalf of another person at any place other than a registered place of business of such other person.* To keep daily records showing, (a) the gross amount of wagers received, (b) the amount retained as a commission or as compensation, (c) the amount turned over to the person for whom the wagers were received and such person's name and address.

Retention period: 4 years from the date the wager was received. 26 CFR 325.51

5.109 *Employers liable for Federal Insurance Contributions Act taxes.* To keep records of all remuneration (whether in cash or in a medium other than cash) paid to employees after December 31, 1939, for services performed after December 31, 1936. (Under Federal Insurance Contributions Act.) To keep copies of returns, schedules, statements, and other required documents.

Retention period: At least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is later. 26 CFR 402.609

5.110 *Persons claiming refund, credit, or abatement of Federal Insurance Contributions Act tax, penalty or interest.* To keep complete records with respect to tax, penalty, or interest.

Retention period: At least 4 years after the date the claim is filed. 26 CFR 402.609

5.111 *Employers subject to tax under the Federal Unemployment Tax Act*—(a) *General.* To keep such records as are necessary to establish: (1) The total amount of remuneration paid to employees for services performed; (2) the amount of such remuneration which constitutes wages subject to tax; (3) the amount of contributions paid into each State unemployment fund, with respect to services subject to the law of such State, showing separately (i) payments made and not deducted from the remuneration of employees, and (ii) payments made and deducted from the remuneration of employees; and (iii) the information required to be shown on the prescribed return and the extent to which the employer is liable for the tax. If the total remuneration and the amount thereof which is subject to the tax are not equal, the reason therefor shall be made a matter of record. To also keep copies of returns, schedules, statements, and other required documents.

(b) *Records of persons who are not employers.* To keep proper records which will establish that person is not

an employer subject to tax (including, where necessary, records of the number of employees employed each day).

(c) *Records of claimants.* Any person claiming refund, credit, or abatement of any tax, penalty or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

Retention period: Records required by paragraph (a) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later. Records required by paragraph (b) shall be maintained for a period of at least 4 years after the due date of the tax for the calendar year to which they relate. Records required by paragraph (c) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 403.511

5.112 *Employers required to deduct and withhold income tax on wages paid*—(a) *General.* To keep accurate records of all remuneration paid to employees, showing with respect to each employee: (1) The name and address of the employee; (2) to the extent material, the dates on which the employee worked during each calendar quarter, including the days for which remuneration is paid or payable, and the character of the services performed; (3) the total amount (including any sum withheld therefrom as tax or for any other reason) and date of each remuneration payment, and the period of services covered by such payment; (4) the amount of each remuneration payment which constitutes wages subject to withholding; (5) the amount of tax withheld or collected with respect to each remuneration payment and, if collected at a time other than the time such payment was made, the date collected; (6) the withholding exemption certificates (Form W-4) filed with the employer by the employee; (7) the agreements, if any, between the employer and the employee for the withholding of additional amounts of tax; (8) copies of any statements furnished by nonresident alien employees in Canada or Mexico exempt from tax by reason of performing services in transportation service; (9) copies of any statements furnished by the employee relating to residence or physical presence in a foreign country; (10) copies of any statements furnished by the employee relating to bona fide residence in Puerto Rico; (11) the amount of each payment of sick pay excludable from the gross income of the employee on which income tax is not withheld and information evidencing the employee's entitlement to the sick pay exclusion. Accurate records of the details of each adjustment or settlement shall also be kept. To also keep copies of returns, schedules, statements, and other required documents.

(b) *Records of claimants.* Any person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

Retention period: Records required by paragraph (a) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is

the later. Records required by paragraph (b) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 406.207, 406.226, 406.607

5.113 Employers liable for tax under Federal Insurance Contributions Act—
(a) General. To keep a record of his identification number and accurate records of all remuneration paid to his employees for services performed for him. Such records shall show with respect to each employee: (1) The name, address, and account number of each employee (if the employee does not have an account number but has a receipt showing he has applied for a number, the employer shall enter in his records the date of issue of the receipt, its termination date, the address of the issuing office of the Social Security Administration, and the name and address of the employee exactly as shown in the receipt); (2) to the extent material to the determination of tax liability, the dates on which the employee worked during each calendar quarter, including the days for which remuneration is paid or payable to the employee, and the character of the services performed, and in addition, in the case of agricultural labor, whether such agricultural labor is performed on a full-time basis, and the date on which the employer-employee relationship commenced in each instance and, if terminated, the date of the termination thereof; (3) the total amount (including any sum withheld therefrom as tax or for any other reason) and date of each remuneration payment and the period of services covered by such payment; (4) the amount of such remuneration payment which constitutes wages subject to tax; and (5) the amount of employees' tax withheld or collected with respect to such payment, and if collected at a time other than the time such payment was made, the date collected. If the total remuneration payment and the amount thereof which is taxable are not equal, the reasons therefor shall be made a matter of record. Accurate records of the details of each adjustment or settlement shall also be kept. To also keep copies of returns, schedules, statements, and other required documents.

(b) Statements supporting employers' claims for employee tax. Where an employer files a claim for refund, credit, or abatement of employees' tax collected from an employee, the employer shall maintain as a part of his records the written receipt of the employee, showing the date and amount of the repayment of the employees' tax or the written consent of the employee to allowance of the refund, credit, or abatement.

(c) Records of claimants. Any person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

Retention period: Records required by paragraph (a) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later; and records required by paragraph (c) shall be main-

tained for a period of at least 4 years after the date the claim is filed. 26 CFR 408.501, 408.504, 408.609, 408.801

5.114 Persons subject to the Railroad Retirement Tax Act—
(a) Employers. To keep accurate records of all remuneration other than tips paid to his employees for services rendered. Such records shall show with respect to each employee: (1) The name and address of the employee; (2) the total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment; (3) the amount of such payment of remuneration with respect to which the tax is imposed; and (4) the amount of employees' tax withheld or collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected. If the total payment of remuneration and the amount thereof with respect to which the tax is imposed are not equal, the reason therefor shall be made a matter of record. Accurate records of the details of each adjustment or settlement, including the date and amount of each adjustment or settlement shall also be kept.

(b) Employee representative. To keep accurate records of all remuneration paid to him for services rendered (including "time lost") by him as an employee representative. Such records shall show: (1) the name and address of each employee organization employing him; (2) the total amount and date of each payment of remuneration for services rendered as an employee representative (including any sum withheld therefrom) and the period of service (including any period of absence from active service) covered by such payment; and (3) the amount of such payment of remuneration with respect to which the employee representatives' tax is imposed. If the total payment of remuneration and the amount thereof with respect to which the employee representatives' tax is imposed are not equal, the reason therefor shall be made a matter of record.

(c) Copies of returns, schedules, and statements. To keep a copy of returns, schedules, statements, and other required documents.

(d) Records of claimants. Every person claiming refund, credit, or abatement of any tax, penalty, or interest shall keep a complete and detailed record with respect to such tax, penalty, or interest.

Retention period: Records required by paragraphs (a), (b), and (c) shall be maintained for a period of at least 4 years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is later. Records required by paragraph (d) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 411.608

5.115 Manufacturers of filled cheese and playing cards. To keep original permits to withdraw products from factory free of tax for use of the United States and daily entries of each withdrawal in

revenue book or other Government record.

Retention period: Not specified. 26 CFR 450.4, 450.8

5.116 Proprietors of bonded internal revenue tobacco export warehouses. To keep an account of tobacco manufactures showing quantities on hand, received, withdrawn, and returned.

Retention period: Not specified. 26 CFR 451.45

5.117 Employers required to deduct and withhold income tax on wages paid after December 31, 1955. To keep records of all remuneration paid such employees, showing the beginning and ending dates of periods of absence from work for which any such payment was made, and amount and weekly rate of such payment.

Retention period: Not specified. 26 CFR (1954) 31.6001, 31.6001-5

5.118 Importers of bottled distilled spirits and persons bringing bottled distilled spirits into the United States from the Virgin Islands (other than tourists). To maintain record of strip stamps redeemed and reissued.

Retention period: 2 years. 26 CFR (1954) 170.30 (retention: 250.271, 250.272, 251.131, 251.132)

5.119 Persons disposing of yeast foods or fermentable materials. To keep all records pertaining to disposition of yeast foods or fermentable materials, etc., used in the manufacture of distilled spirits or chemicals promoting fermentation so that such records will enable rendering of returns regarding stocks and withdrawals.

Retention period: 3 years. 26 CFR (1954) 173.25

5.120 Persons consigning, selling, or otherwise disposing of denatured alcohol, denatured rum, ethyl acetate, etc. To keep all records pertaining to consignment, sale, or other disposition of denatured alcohol, denatured rum, ethyl acetate, and any liquid substance or preparation which contain more than 25 percent by volume of denatured alcohol or denatured rum.

Retention period: 3 years. 26 CFR (1954) 173.25

5.121 Importers and bottlers of distilled spirits. To keep commercial records covering receipt, disposition, and stocks of all liquor bottles.

Retention period: Not specified. 26 CFR (1954) 175.64

5.122 Persons ordering liquor bottles. To keep in his place of business a copy of each order, the original report of shipment or delivery, and a copy of the notice of receipt of shipment or delivery.

Retention period: 2 years. 26 CFR (1954) 175.73

5.123 Manufacturer-consignor of liquor bottles and consignees. To keep records relating to orders for liquor containers, shipping records, and records of receipt of liquor containers.

Retention period: 2 years. 26 CFR (1954) 175.73

5.124 Manufacturers, bottlers, and importers of liquor bottles. To keep records relating to manufacture, shipment,

delivery, purchase, use or sale of all liquor bottles as may be required by the assistant regional commissioner from time to time.

Retention period: 2 years. 26 CFR (1954) 175.73, 175.74

5.125 Applicants for exemption from firearms transfer tax. To retain a duplicate copy of the application for exemption, giving a description of the firearm, names and addresses of transferor and transferee, date of transfer, basis of exemption, and any other evidence the Commissioner may require.

Retention period: Not specified. 26 CFR (1954) 179.105

5.126 Manufacturers, importers, or dealers in firearms (including pawnbrokers). To keep records showing (a) the manufacture, receipt, transfer or other disposition of all firearms taxable under the Internal Revenue Code, (b) date of such manufacture, receipt, transfer or disposition, (c) the number, model, and trade name or other mark identifying each firearm, (d) the name and address of the person to whom any firearm is transferred.

Retention period: At least 4 years from date of disposition of the firearm. 26 CFR (1954) 179.150

5.127 Manufacturers, importers, and dealers of firearms (including pawnbrokers) making returns on the manufacture, receipt, transfer, or other disposition of firearms. To keep duplicate copy of the return, whether of individual transaction or a daily summary of transactions.

Retention period: 4 years. 26 CFR (1954) 179.151

5.128 Proprietors or permittees operating industrial alcohol plants, bonded warehouses, or denaturing plants. To keep all forms of records and reports necessary to carry into effect the law and the regulations in this part and all requirements and instructions contained in such forms.

Retention period: 3 years, or, if required by assistant regional commissioner, up to 6 years. 26 CFR (1954) 182.324

5.129 Persons authorized by Director, Alcohol and Tobacco Tax Division, to conduct experimental operations in connection with production of alcohol. To keep such records as prescribed by Director.

Retention period: 3 to 6 years. 26 CFR (1954) 182.328 (retention: 182.324)

5.130 Proprietors of industrial alcohol plants. To keep commercial record of all materials received on industrial alcohol plant premises intended for use in production of alcohol.

Retention period: 3 years, or, if required by assistant regional commissioner, up to 6 years. 26 CFR (1954) 182.335 (retention: 182.324)

5.131 Proprietors of industrial alcohol plants. To keep separate record (Form 1442), where materials are used primarily for the production of substances other than alcohol, and such materials produce a small amount of ethyl alcohol as a by-product, for each

process of fermentation showing the materials used and the resulting production of ethyl alcohol and chemicals therefrom.

Retention period: Permanent. 26 CFR (1954) 182.341 (retention: 182.461)

5.132 Proprietors of industrial alcohol plants. To keep materials slips showing date, name, number, and location of industrial alcohol plant, kind and quantity of materials received and used, and the serial numbers of the fermenters filled, together with such other information as may be required.

Retention period: 1 year. 26 CFR (1954) 182.343

5.133 Proprietors of industrial alcohol plants. To keep copy of Form 1440 covering details of all alcohol gauged and withdrawn from the plant.

Retention period: Permanent. 26 CFR (1954) 182.455b

5.134 Proprietors of industrial alcohol plants. To keep a daily record of industrial alcohol plant operations on Form 1442, Proprietor's Report of Operations at Industrial Alcohol Plant.

Retention period: Permanent. 26 CFR (1954) 182.456, 182.461

5.135 Proprietors of industrial alcohol plants or bonded warehouses who maintain taxpaid storerooms in connection with such warehouses. To keep Form 52-E, Monthly Record and Report of Importer or Proprietor of Tax-Paid Premises, and Record 52, Wholesale Liquor Dealer's Record.

Retention period: 2 years. 26 CFR (1954) 182.456a, 182.648

5.136 Proprietors of industrial alcohol bonded warehouses. To keep one copy of each Form 1440 covering the deposit or withdrawal of alcohol in or from the warehouse.

Retention period: Permanent. 26 CFR (1954) 182.643-182.643h

5.137 Proprietors of every bonded warehouse. To keep copies of monthly Form 1443-A, Report of Uncoopered Alcohol, and Form 1443-B, Report of Alcohol in Packages.

Retention period: Permanent. 26 CFR (1954) 182.647

5.138 Proprietors of industrial alcohol plants or bonded warehouses selling or offering for sale warehouse receipts. To keep record of warehouse receipts (Form 52-F).

Retention period: 3 to 6 years. 26 CFR (1954) 182.648a-182.648b (retention: 182.324)

5.139 Proprietors of industrial alcohol plants. To keep copy of Form 1697, report of distilled spirits stamps.

Retention period: 3 to 6 years. 26 CFR (1954) 182.648c (retention: 182.324)

5.140 Persons holding permits to use tax-free alcohol. To keep copy of Form 1451, report of tax-free alcohol.

Retention period: Permanent. 26 CFR (1954) 182.669 (retention: 182.668, 182.461)

5.141 Denaturers. To keep records showing symbols and serial numbers of packages furnished their agents for filling with completely denatured alcohol

and such records of packages filled and disposed of by the denaturers or for their account at places other than the denaturing plant or filling agency, including symbols and serial numbers, as will enable internal revenue officers to trace receipts and disposals.

Retention period: 3 years. 26 CFR (1954) 182.727

5.142 Denaturers agents. To keep records of receipts and disposition of completely denatured alcohol including the symbol and serial numbers of packages to permit the tracing of the receipt and disposal of such alcohol by the assistant regional commissioner.

Retention period: 3 years. 26 CFR (1954) 182.727

5.143 Proprietors of denaturing plants. To keep copy of Forms 1466 and 1467, daily reports and monthly records of all alcohol and denaturants used and denatured alcohol produced.

Retention period: Permanent. 26 CFR (1954) 182.781-182.784

5.144 Proprietors of denaturing plants. To keep copies of Forms 1440 and 1530 covering alcohol and distillates received at denaturing plant; Forms 1453-A and 1473 covering withdrawals.

Retention period: Permanent. 26 CFR (1954) 182.785, 182.788

5.145 Proprietors of every denaturing plant. To keep monthly records on Forms 1463-A, B, C, D, E, and F, showing all alcohol and denaturants used for denaturation and removal (either before or after denaturation) during the month.

Retention period: Permanent. 26 CFR (1954) 182.787

5.146 Dealers and manufacturers receiving, storing, selling, or using as much as 11 drums or barrels of completely denatured alcohol in a calendar month. To keep records of receipt, storage, and disposition of completely denatured alcohol.

Retention period: 3 years. 26 CFR (1954) 182.796

5.147 Dealers and manufacturers of proprietary anti-freeze solutions. To keep records of production, receipt, and disposition of proprietary anti-freeze solutions.

Retention period: 3 years, or, if required by assistant regional commissioner, up to 6 years. 26 CFR (1954) 182.805 (retention: 182.324)

5.148 Bonded dealers and users of specially denatured alcohol. To keep copy of Form 1473, covering receipts of denatured alcohol.

Retention period: Permanent. 26 CFR (1954) 182.821 (retention: 182.811a, 182.835a)

5.149 Bonded dealers holding permits to deal in specially denatured alcohol. To keep Form 1478, covering his transactions for each month.

Retention period: Permanent. 26 CFR (1954) 182.822 (retention: 182.461, 182.819)

5.150 Manufacturers holding permits to use specially denatured alcohol or to recover denatured alcohol or articles for reuse. To keep a copy of reports on

Form 1482, covering transactions for each month.

Retention period: Permanent. 26 CFR (1954) 182.874, 182.896 (retention: 182.461, 182.819)

5.151 *Persons holding permits to use specifically denatured alcohol in the manufacture of articles.* To keep Records 133 and 134 as to specified articles. To keep records of quantities of specially denatured alcohol on hand and used, quantities of articles manufactured and of sales, deliveries, and disposals of unspecified articles. To keep copies of invoices covering the purchase of materials and articles and the disposition of articles.

Retention period: 3 to 6 years. 26 CFR (1954) 182.875 (retention: 182.324)

5.152 *Bonded dealers and manufacturers selling, using, procuring, or re-covering denatured rum.* To keep forms, records, and reports as prescribed.

Retention period: 3 to 6 years. 26 CFR (1954) 182.880-182.882 (retention: 182.324)

5.153 *Carriers of tax-free or specially denatured and undenatured ethyl alcohol.* To keep certified copy of withdrawal permit.

Retention period: Permanent. 26 CFR (1954) 182.906

5.154 *Carriers holding a basic permit to transport tax-free or specially denatured alcohol, or undenatured ethyl alcohol in tank trucks.* To keep record (in book form) showing name and address of consignor and consignee of alcohol received for transportation; kind and quantity of alcohol contained in each package or other container, and date of shipment.

Retention period: 3 to 6 years. 26 CFR (1954) 182.912 (retention: 182.324)

5.155 *Wholesale liquor dealers.* To keep daily commercial record of the physical receipt and disposition of distilled spirits and daily recapitulation record showing in wine gallons total quantities distilled spirits received and disposed of.

Retention period: 2 years. 26 CFR (1954) 194.210, 194.216, 194.217, 194.221, 194.234

5.156 *Wholesale liquor dealers and wholesale beer dealers.* To keep complete record of quantities of wine and beer received, showing date and from whom received.

Retention period: 2 years. 26 CFR (1954) 194.211, 194.234

5.157 *Proprietors of industrial alcohol plants, registered distilleries, fruit distilleries, internal revenue bonded warehouses, taxpaid bottling houses, and rectifying plants.* To keep records as wholesale dealers as prescribed by Parts 182, 220, 221, 225, 230, and 235 of Title 26 (1954).

Retention period: As cited in parts noted above. 26 CFR (1954) 194.215

5.158 *Retail liquor dealers and retail beer dealers.* To keep a record in book form, or keep all invoices or bills for distilled spirits, wines or beer received.

Retention period: 2 years. 26 CFR (1954) 194.229

5.159 *Liquor dealers selling primarily at retail making occasional sales as wholesale liquor dealers.* To keep records of distilled spirits received and disposed if he sells, or offers for sale, distilled spirits in the quantities of five wine-gallons or more to the same person at the same time.

Retention period: 2 years. 26 CFR (1954) 194.230

5.160 *Wholesale liquor dealers who maintain retail department at same premises.* To keep records of distilled spirits received and disposed of.

Retention period: 2 years. 26 CFR (1954) 194.231, 194.234

5.161 *Proprietors of vinegar factories.* To keep record of vinegar production (Form 1623).

Retention period: Permanent. 26 CFR (1954) 195.175, 195.177

5.162 *Proprietors of vinegar stills.* To keep an approved copy of Form 26, Registry of Still.

Retention period: Not specified. 26 CFR (1954) 195.195

5.163 *Persons having possession, custody, or control of stills or distilling apparatus.* To keep approved copy of Form 26, covering registration of still.

Retention period: Not specified. 26 CFR (1954) 196.45

5.164 *Manufacturer or vendor of distilling apparatus.* To keep record covering manufacture, receipt and removal of still when sold to a person intending to use still for purposes other than for distilling (as defined in 26 CFR 196.10) to show purchaser's name, address, purpose for which still bought, etc.

Retention period: 2 years. 26 CFR (1954) 196.80

5.165 *Vendors removing distilling apparatus for exportation without payment of tax.* To keep copy of bill of lading.

Retention period: 2 years. 26 CFR (1954) 196.82

5.166 *Manufacturers intending to file drawback claims.* To keep a copy of distilled beverages formula (Form 1678).

Retention period: Not specified. 26 CFR (1954) 197.95

5.167 *Manufacturers intending to claim a drawback on distilled spirits used in manufacture or production of nonbeverage products.* To keep a permanent record showing quantity, proof, kind of distilled spirits received, date received, etc. (Information specified.)

Retention period: Not less than 2 years. 26 CFR (1954) 197.130, 197.131, 197.132

5.168 *Proprietors of concentrate plants.* To keep an approved copy of registry of still (Form 26).

Retention period: Not specified. 26 CFR (1954) 198.166

5.169 *Proprietors of concentrate plants.* To keep commercial records with respect to volatile fruit flavor concentrates.

Retention period: Not less than 2 years. 26 CFR (1954) 198.185, 198.186, 198.187

5.170 *Proprietors of concentrate plants.* To keep one copy, in bound

form, of Form 1695, monthly summary report of fruit flavor concentrate plant.

Retention period: Not less than 2 years. 26 CFR (1954) 198.190

5.171 *Proprietors of distillery denaturing bonded warehouses.* To keep records of procurement of rum (Form 573), denaturation (Form 576), filling of containers (Form 577), disposition of denatured rum (Form 597 and Form 1453-A), and shipment of samples of 1 quart or more (Form 595), and a monthly record and report (Form 575), of receipt and use of rum for denaturation, production and withdrawal of denatured rum, and denaturants used.

Retention period: Permanent. 26 CFR (1954) 216.156, 216.214, 216.265, 216.266, 216.268, 216.315

5.172 *Proprietors of distillery denaturing bonded warehouses.* To keep a commercial record of shipments of samples of less than one quart of denatured rum.

Retention period: Not specified. 26 CFR (1954) 216.211, 216.214

5.173 *Distillers.* To keep material slips showing the name, number, and location of the distillery, on which he will enter the date, kind and quantity of materials received and used and the serial numbers of the fermenters filled, etc. (to be prepared in duplicate).

Retention period: At least 1 year. 26 CFR (1954) 220.371

5.174 *Distillers.* To keep copy of approved registry of stills on Form 26.

Retention period: Not specified. 26 CFR (1954) 220.630, 221.705

5.175 *Distillers.* To keep daily and monthly records of distillery operations (Form 1598).

Retention period: Permanent. 26 CFR (1954) 220.755, 220.756, 220.758, 220.766

5.176 *Distillers.* To keep a record of all spirits, bottled and bulk, received and disposed of at taxpaid premises. (Form 52E, bulk spirits, and Record 52, bottled spirits.)

Retention period: 2 years. 26 CFR (1954) 220.759, 220.764

5.177 *Distillers.* To keep a record of all purchases and sales of warehouse receipts (Form 52F).

Retention period: Not specified. 26 CFR (1954) 220.760

5.178 *Distillers.* To keep a separate record of serial numbers of cases of distilled spirits.

Retention period: 2 years. 26 CFR (1954) 220.763

5.179 *Proprietors of fruit distilleries.* To keep a record of materials received.

Retention period: Not specified. 26 CFR (1954) 221.357

5.180 *Proprietors of fruit distilleries.* To keep daily and monthly records of distillery operations on Form 15.

Retention period: Permanent. 26 CFR (1954) 221.770

5.181 *Proprietors of fruit distilleries.* To keep records of sales at taxpaid premises (Form 52-E or Record 52).

Retention period: 2 years. 26 CFR (1954) 221.774, 221.779

5.182 *Proprietors of fruit distilleries.* To keep records of warehouse receipts (Form 52-F)

Retention period: Not specified. 26 CFR (1954) 221.775

5.183 *Proprietors of fruit distilleries.* To keep a separate record of serial numbers of cases.

Retention period: 2 years. 26 CFR (1954) 221.778

5.184 *Proprietors of internal revenue bonded warehouses.* To keep record of all bulk and bottled in bond distilled spirits removed from warehouse (Form 52C).

Retention period: 2 years. 26 CFR (1954) 225.1120, 225.1126

5.185 *Proprietors of internal revenue bonded warehouses.* To keep record of sales at taxpaid premises (Form 52E, or Record 52).

Retention period: 2 years. 26 CFR (1954) 225.1121, 225.1126

5.186 *Proprietors of internal revenue bonded warehouses.* To keep record of warehouse receipts (Form 52F).

Retention period: Not specified. 26 CFR (1954) 225.1122

5.187 *Proprietors of internal revenue bonded warehouses.* To keep a separate record showing serial numbers of cases of distilled spirits disposed, with necessary identifying data.

Retention period: 2 years. 26 CFR (1954) 225.1125

5.188 *Proprietors of internal revenue bonded warehouses.* To keep monthly summary report on Form 338 (where Record 52 is kept), and on Form 52-E.

Retention period: Not specified, for Form 338; 2 years, for Form 52-E. 26 CFR (1954) 225.1126, 225.1128

Note: The summary report on Form 52-C (part 2) was discontinued some years ago and is not available. Such requirement in 26 CFR (1954) 225.1126 is in error and was corrected by T. D. 6159 effective January 10, 1956.

5.189 *Proprietors of internal revenue bonded warehouses.* To keep record of strip stamps received and used on Form 1606.

Retention period: Not specified. 26 CFR (1954) 225.1129, 225.1130

5.190 *Proprietors of internal revenue bonded warehouses.* To keep record of transactions at off-premises export storage room.

Retention period: 2 years. 26 CFR (1954) 225.1132, 225.1126

5.191 *Proprietors of taxpaid bottling houses.* To keep record on Form 52-D and Record 52 of all spirits received, dumped for bottling, bottled, and disposed of at bottling house.

Retention period: 2 years. 26 CFR (1954) 230.280, 230.286, 230.287

5.192 *Proprietors of taxpaid bottling houses.* To keep record of warehouse receipts.

Retention period: Not specified. 26 CFR (1954) 230.282

5.193 *Proprietors of taxpaid bottling houses.* To keep a separate record of serial number of cases.

Retention period: 2 years. 26 CFR (1954) 230.285

5.194 *Proprietors of taxpaid bottling houses.* To keep daily and monthly record of all red strip stamps received and used on Form 182.

Retention period: Not specified. 26 CFR (1954) 230.288, 230.289

5.195 *Proprietors of taxpaid bottling houses.* To maintain separate files for Forms 230, 237, 1440, and 1520 for all spirits received, dumped for bottling, bottled and disposed of at bottling house.

Retention period: 2 years. 26 CFR (1954) 230.291

5.196 *Proprietors of taxpaid wine bottling houses.* To keep daily records of all wine received at and removed from premises.

Retention period: 3 years. 26 CFR (1954) 231.110, 231.114

5.197 *Proprietors of taxpaid wine bottling houses.* To keep record of wine cases filled (Form 2060) and serial number of cases.

Retention period: 3 years. 26 CFR (1954) 231.111, 231.114

5.198 *Proprietors of taxpaid wine bottling houses.* To keep record of wine packages filled for removal, showing date packaged, number filled, kind and alcohol content, and serial number.

Retention period: 3 years. 26 CFR (1954) 231.112, 231.114

5.199 *Proprietors of taxpaid wine bottling houses.* To keep record of inventory and working papers.

Retention period: 3 years. 26 CFR (1954) 231.113, 231.114

5.200 *Rectifiers.* To keep copy of Form 2057 for sparkling wine to be manufactured by secondary fermentation within the bottle.

Retention period: 2 years. 26 CFR (1954) 235.498 (retention: 235.831)

5.201 *Rectifiers.* To keep monthly record (Form 45) for all distilled spirits, wines, and other liquors received, dumped for rectification, packaged or bottled after rectification, bottled without rectification at the rectifying plant, and disposed of at the rectifying plant or contiguous wholesale liquor dealer premises used exclusively for products bottled at the rectifying plant.

Retention period: 2 years. 26 CFR (1954) 235.815 (retention: 235.831)

5.202 *Rectifiers.* To keep record (Form 52) of all bottled distilled spirits (rectified and unrectified) received and disposed of at his contiguous wholesale liquor premises where such contiguous premises are not used exclusively for products bottled at the rectifying plant and where a noncontiguous wholesale liquor dealer room is maintained.

Retention period: 2 years. 26 CFR (1954) 235.816, 235.817 (retention: 235.831, 235.833)

5.203 *Proprietors of rectifying plants.* To keep records (Form 52-F) of all purchases and sales of warehouse receipts.

Retention period: Not specified. 26 CFR (1954) 235.818, 235.823, 235.824

5.204 *Proprietors of rectifying plants.* To keep in place of Forms 45 and 52 a separate record of serial numbers of cases.

Retention period: 2 years. 26 CFR (1954) 235.821 (retention: 235.831)

5.205 *Rectifiers.* To keep record of red strip stamps received and used, Form 182.

Retention period: 2 years. 26 CFR (1954) 235.828, 235.829 (retention: 235.831)

5.206 *Rectifiers.* To keep Forms 122, 230, 237, 1440 and 1520 on all distilled spirits, wine and other liquors received or disposed of.

Retention period: 2 years. 26 CFR (1954) 235.833

5.207 *Rectifiers.* To keep approved copy of Form 26, registry of stills.

Retention period: Not specified. 26 CFR (1954) 235.891

5.208 *Proprietors of bonded wine cellars.* To keep copies of Forms 275 and 1520 when using wine spirits in the production of wine. Recordings to be made at time wine spirits are gauged and added to wine.

Retention period: 3 to 6 years. 26 CFR (1954) 240.379, 240.904 (retention: 240.924)

5.209 *Proprietors of bonded wine cellars.* To keep copy of Form 702, monthly report covering all operations of the bonded wine cellar.

Retention period: 3 to 6 years. 26 CFR (1954) 240.900 (retention: 240.924)

5.210 *Proprietors of bonded wine cellars.* To keep copy of Form 2050 covering the number of gallons of wine of each tax class removed a day, amount of tax due by tax class, and total tax due.

Retention period: 3 to 6 years. 26 CFR (1954) 240.901 (retention: 240.924)

5.211 *Proprietors of bonded wine cellars.* To keep copy of Form 2052 covering specific quantity of wine to be removed when desiring to prepay tax as provided in 26 CFR (1954) 240.593.

Retention period: 3 to 6 years. 26 CFR (1954) 240.902 (retention: 240.924)

5.212 *Proprietors of bonded wine cellars.* To keep copy of Form 702-C showing detailed record of each inventory taken of all wines on storage at the close of business on June 30 and December 31 of each year, and at any other time an inventory is taken.

Retention period: 3 to 6 years. 26 CFR (1954) 240.903 (retention: 240.924)

5.213 *Proprietors of bonded wine cellars.* To keep copies of forms where prescribed for the keeping of cellar records. (See Subpart covering specific subject.)

Retention period: 3 to 6 years. 26 CFR (1954) 240.905 (retention: 240.924)

5.214 *Proprietors of bonded wine cellars.* To keep copy of Form 2054 (wine fermentation record, showing details of fermentation and amelioration) when engaged in the production of still wine, using a separate Form 2054 for each kind of fruit or primary material used.

Retention period: 3 to 6 years. 26 CFR (1954) 240.906 (retention: 240.924)

5.215 *Proprietors of bonded wine cellars.* To keep copy of Form 2055, wine reserve inventory record.

Retention period: 3 to 6 years. 26 CFR (1954) 240.907 (retention: 240.924)

5.216 *Proprietors of bonded wine cellars.* To keep copy of Form 2056, record of still wine produced or received.

Retention period: 3 to 6 years. 26 CFR (1954) 240.908 (retention: 240.924)

5.217 *Proprietors of bonded wine cellars.* To keep copy of Form 2057, record of effervescent wine.

Retention period: 3 to 6 years. 26 CFR (1954) 240.909 (retention: 240.924)

5.218 *Proprietors of bonded wine cellars.* To keep copy of Form 2058, special natural wine production record.

Retention period: 3 to 6 years. 26 CFR (1954) 240.910 (retention: 240.924)

5.219 *Proprietors of bonded wine cellars.* To keep copy of Form 2059, record of distilling material or vinegar stock.

Retention period: 3 to 6 years. 26 CFR (1954) 240.911 (retention: 240.924)

5.220 *Proprietors of bonded wine cellars.* To keep copy of Form 2060, record of wine cases filled.

Retention period: 3 to 6 years. 26 CFR (1954) 240.912 (retention: 240.924)

5.221 *Proprietors of bonded wine cellars.* To keep record of sugar received, used, and stored, showing kind, quantity, date of receipt, and from whom received.

Retention period: 3 to 6 years. 26 CFR (1954) 240.914 (retention: 240.924)

5.222 *Proprietors of bonded wine cellars.* To keep separate record of materials received and used.

Retention period: 3 to 6 years. 26 CFR (1954) 240.915 (retention: 240.924)

5.223 *Proprietors of bonded wine cellars.* To keep complete tank records, or similar records, so that origin may be verified when desiring to account for or dispose of wine under varietal or vintage designations.

Retention period: 3 to 6 years. 26 CFR (1954) 240.916 (retention: 240.924)

5.224 *Proprietors of bonded wine cellars.* To keep record of use of acids.

Retention period: 3 to 6 years. 26 CFR (1954) 240.917 (retention: 240.924)

5.225 *Proprietors of bonded wine cellars.* To keep records of chemicals, preservatives, or materials other than acids used in the cellar treatment of wines.

Retention period: 3 to 6 years. 26 CFR (1954) 240.918 (retention: 240.924)

5.226 *Proprietors of bonded wine cellars.* To keep records of wine baked.

Retention period: 3 to 6 years. 26 CFR (1954) 240.919 (retention: 240.924)

5.227 *Proprietors of bonded wine cellars.* To keep record of taxpaid removals of wine from bond.

Retention period: 3 to 6 years. 26 CFR (1954) 240.920 (retention: 240.924)

5.228 *Proprietors of bonded wine cellars.* To maintain a separate record at taxpaid room whether room is maintained on or off bonded premises, showing the quantities, serial numbers, kind and alcohol content of wine received and

shipped, including dates of receipt and shipment, and names and addresses of persons to whom shipped.

Retention period: 3 to 6 years. 26 CFR (1954) 240.921 (retention: 240.924)

5.229 *Brewers.* To keep record of all beer daily transferred from the brewery to the brewery bottling house.

Retention period: 2 years. 26 CFR (1954) 245.307, 245.345 (retention: 245.357)

5.230 *Brewers.* To keep daily and monthly record (Forms 2051 and 103) showing quantity of each kind of material received on brewery premises, quantity used in production of fermented liquor, quantity of fermented liquor removed from premises.

Retention period: 2 years. 26 CFR (1954) 245.340, 245.341 (retention: 245.357)

5.231 *Brewers.* To keep worksheets used in establishing actual inventories of bulk and bottled beer.

Retention period: 2 years. 26 CFR (1954) 245.346 (retention: 245.357)

5.232 *Brewers.* Where a brewer desires to keep shortages disclosed by actual inventory at a minimum by taking credit currently for actual losses due to breakage, casualty, or other cause, a record of daily losses must be maintained.

Retention period: 2 years. 26 CFR (1954) 245.347 (retention: 245.357)

5.233 *Brewers.* To maintain purchase invoices for brewing materials received.

Retention period: 2 years. 26 CFR (1954) 245.348 (retention: 245.357)

5.234 *Brewers.* To keep daily production record of each brew.

Retention period: 2 years. 26 CFR (1954) 245.349 (retention: 245.357)

5.235 *Brewers.* To keep daily records of packages filled, cereal beverages transferred through the racking meter, packages sold or removed, quantities set aside for consumption on premises, and quantities of beer returned to brewery stock.

Retention period: 2 years. 26 CFR (1954) 245.350 (retention: 245.357)

5.236 *Brewers.* To keep daily summary record of removals of bottled beer and cereal beverage.

Retention period: 2 years. 26 CFR (1954) 245.351 (retention: 245.357)

5.237 *Brewers.* To keep daily sales record of beer and cereal beverages.

Retention period: 2 years. 26 CFR (1954) 245.352 (retention: 245.357)

5.238 *Brewers.* To keep copy of application to dispose of unsalable or returned beer.

Retention period: 2 years. 26 CFR (1954) 245.354 (retention: 245.357)

5.239 *Brewers.* To keep record of unsalable bottled beer destroyed without supervision.

Retention period: 2 years. 26 CFR (1954) 245.355 (retention: 245.357)

5.240 *Brewers.* To retain all records reflecting his operations at the brewery.

Retention period: 2 years. 26 CFR (1954) 245.357

5.241 *Persons, except tourists, bringing distilled spirits into United States from Puerto Rico.* To keep records on Form 52-E, or Form 52, of distilled spirits brought into the United States and the disposition thereof, and on Form 52-F, of sales by warehouse receipts and copies of summary reports on Form 52-E and 338.

Retention period: Not specified, for Forms 52-F and 338; 2 years, for Forms 52-E and 52. 26 CFR (1954) 250.163-250.172

5.242 *Persons, except tourists, bringing distilled spirits into United States from Puerto Rico.* To keep separate records of serial numbers of cases of distilled spirits disposed of (when such records are not entered on Form 52E or Record 52).

Retention period: 2 years. 26 CFR (1954) 250.163

5.243 *Importers or consignees procuring red strip stamps for bottled liquors coming into United States from Virgin Islands.* To keep record of red strip stamps procured and used for bottled liquors coming into the United States from the Virgin Islands, and copy of monthly report showing stamps procured and used during the month (Form 96)

Retention period: 2 years. 26 CFR (1954) 250.270-250.272

5.244 *Persons, except tourists, bringing distilled spirits into United States from Virgin Islands.* To keep records on Forms 52-E, or Form 52, of distilled spirits brought into the United States from the Virgin Islands and the disposition thereof, and on Form 52-F, of sales by warehouse receipts and copies of summary reports on Forms 52-E and 338.

Retention period: Not specified, for Forms 52-F and 338; 2 years, for Forms 52-E and 52. 26 CFR (1954) 250.274-250.283

5.245 *Persons, except tourists, bringing distilled spirits into United States from Virgin Islands.* To keep separate records of serial numbers of cases of distilled spirits disposed of (when such records are not entered on Form 52E or Record 52).

Retention period: 2 years. 26 CFR (1954) 250.279

5.246 *Importers of distilled spirits.* To keep records of red strip stamps (Form 96).

Retention period: 2 years. 26 CFR (1954) 251.130, 251.131, 251.132, 251.133

5.247 *Importers of distilled spirits.* To keep records on Form 52-E, or Form 52, of distilled spirits brought into the United States and the disposition thereof, and on Form 52-F, of sales by warehouse receipts and copies of summary reports on Forms 52-E and 338.

Retention period: Not specified, for Forms 52-F and 338; 2 years, for Forms 52-E and 52. 26 CFR (1954) 251.134, 251.135, 251.138, 251.139, 251.140

5.248 *Importers who maintain wholesale liquor dealer premises.* To keep record (Record 52) of all bottled distilled spirits received and disposed of.

Retention period: 2 years. 26 CFR (1954) 251.137, 251.140

5.249 *Proprietors of rectifying plants, taxpaid bottling houses, and taxpaid wine bottling houses.* To retain a copy of Form 1684.

Retention period: Not specified. 26 CFR (1954) 252.74, 252.80

5.250 *Proprietors of taxpaid wine bottling houses bottling or packaging wines for export with benefit of drawback.* To keep copy of Form 230.

Retention period: Not specified. 26 CFR (1954) 252.80

5.251 *Proprietors of taxpaid wine bottling houses.* To keep record of bottling, packaging, and disposition of wine especially for export with benefit of drawback.

Retention period: 3 years. 26 CFR (1954) 252.83 (retention: 231.114)

5.252 *Airlines withdrawing distilled spirits or wine from its stock held in customs.* To keep copy of requisition.

Retention period: Not specified. 26 CFR (1954) 252.107

5.253 *Exporters of distilled spirits claiming drawback of tax paid on distilled spirits in distiller's original casks or packages.* To retain copy of Form 696.

Retention period: Not specified. 26 CFR (1954) 252.140

5.254 *Manufacturers of cigars and cigarettes.* To keep daily record and monthly report of operations in connection with manufacture of cigars and cigarettes.

Retention period: 2 years after the close of the year covered in the record. 26 CFR (1954) 270.142, 270.143

5.255 *Manufacturers and importers of tobacco or cigars and cigarettes.* To keep copy of order form for tax stamps marked "paid" by district director.

Retention period: 2 years following the close of the year in which purchased. 26 CFR (1954) 270.148, 270.192, 275.137, 275.181

5.256 *Manufacturers and dealers of tobacco or cigars and cigarettes.* To keep copy of notice (customs dated) of release of imported tobacco materials, cigars, and cigarettes released from customs custody.

Retention period: 2 years after the close of the year in which released. 26 CFR (1954) 270.166, 275.155, 280.121

5.257 *Manufacturers of tobacco.* To keep daily record and monthly report of operations in manufacture of tobacco.

Retention period: 2 years after the close of the year covered in the record. 26 CFR (1954) 275.132, 275.133

5.258 *Agents of farmers or growers of leaf tobacco, and cooperative associations.* To keep records of all receipts and sales of tobacco.

Retention period: Not specified. 26 CFR (1954) 280.52, 280.53

5.259 *Persons who operate or control a group of warehouses solely for the storage of tobacco material.* To keep a consolidated record, at the warehouse or establishment having direction or

control of such places, instead of registering each warehouse.

Retention period: 2 years after the close of the year covered in the record. 26 CFR (1954) 280.60 (retention: 280.127)

5.260 *Manufacturers of tobacco, snuff, cigars, cigarettes and cigarette papers or tubes.* To keep one copy each of the requisition, Form 7996, and the notice of shipment, Form 7997, at the factory from which the tax-free shipment is made to the Federal requisitioner.

Retention period: 1 year after the close of the year in which the removal is made. 26 CFR (1954) 295.51, 295.52

5.261 *Manufacturers of tobacco products, or cigarette papers and tubes.* To keep records and reports of removals as prescribed by 26 CFR (1954) Parts 270, 275, and 280.

Retention period: As cited in parts noted above. 26 CFR (1954) 295.56

5.262 *Manufacturers of tobacco products, or cigarette papers and tubes.* To keep one copy of the certificate, Form 7998, at the factory from which the shipment was removed showing the certification by the officer responsible for receiving the shipment of tax-free tobacco products, or cigarette papers and tubes.

Retention period: Not specified. 26 CFR (1954) 295.58

6. Bureau of the Mint

6.1 *Persons licensed to acquire, hold, process and dispose of gold.* To keep full and accurate records of all operations and transactions respecting gold, including the name, address, and Treasury gold license number of each person from whom it is acquired or to whom it is delivered (or, when no Treasury gold license is held, the section of regulations in this part pursuant to which the gold was held or acquired by such person), the amount, date, description and purchase or sales price of each acquisition and delivery, any other papers and records required to be kept by a Treasury Department gold license, and costs and expenses in computation of total domestic value of articles of fabricated or semi-processed gold.

Retention period: Until end of the fifth calendar year (or fifth fiscal year, if accounts are so maintained). 31 CFR 54.26

6.2 *Licensed importers of gold-bearing materials for reexport of gold refined therefrom.* To cause to be kept at the plant of first treatment an exact record of percentages and weights as specified, for each importation, an attested copy of such record to be filed with the assay office at New York or the mint at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

6.3 *Persons delivering silver under 31 CFR Part 80 and persons owning or operating a smelter or refinery at which silver to be delivered is mixed with secondary or foreign silver, or both.* To keep accurate records of all acquisitions, by mining or otherwise, and of all dis-

positions of silver mined subsequently to July 1, 1939, and July 1, 1946, including, among other things, records of the dates of mining, acquisition, and disposition.

Retention period: At least 1 year after last delivery. 31 CFR 80.10, 80.12

7. Bureau of Narcotics

7.1 *Importers of crude opium or coca leaves.* To keep quintuplicate copy of permit to import.

Retention period: 2 years. 21 CFR 302.10 (retention: 26 U. S. C. (I. R. C. 1954) 4705)

7.2 *Exporters of narcotic drugs.* To keep triplicate copy of export permit.

Retention period: 2 years. 21 CFR 302.21 (retention: 26 U. S. C. (I. R. C. 1954) 4705)

7.3 *Exporters of narcotic drugs.* To keep a record of any serial numbers that might appear on packages of narcotic drugs in quantities of one ounce or more in such manner as will identify the foreign consignee.

Retention period: Not specified. 21 CFR 302.27

7.4 *Importers of special coca leaves.* To keep duplicate copy of quarterly return accounting for all transactions involving such leaves or substances derived therefrom containing narcotic drugs.

Retention period: Not specified. 21 CFR 302.46

7.5 *Producers of opium poppies.* To keep duplicate copy of annual return accounting for all transfers and dispositions of opium poppies and fully accounting for all opium poppies produced or otherwise obtained.

Retention period: Not specified. 21 CFR 303.14

7.6 *Manufacturers of opium or opium products from opium poppies.* To keep duplicate copy of quarterly return accounting for all such manufacturing operations.

Retention period: Not specified. 21 CFR 303.15

8. Bureau of the Public Debt

8.1 *Qualified banking institutions issuing United States Savings Bonds, Series E.* To open and maintain or continue for account of the Federal Reserve Bank, a separate deposit account for proceeds of bond sales and render reports in accordance with instructions.

Retention period: Not specified. 31 CFR 317.4 and note to this part.

8.2 *Banks receiving bearer securities for restrictive endorsement.* To retain the original and triplicate copies of lists of securities presented to the Federal Reserve Bank or Treasurer of the United States and photographic reproductions of the endorsed securities, when made by the banks for their own protection, the original copy of the list and prints of any photographic reproductions made to be used to support an application for relief on account of loss, theft, or destruction of endorsed securities, as provided in § 328.7.

Retention period: Until the transaction is completed by receipt of payment

or receipt of the securities issued in exchange. 31 CFR 328.5

8.3 Qualified paying agents, United States Savings Bonds. To maintain such records as are necessary to establish the receipt of owners' instructions respecting payment or exchange of bonds and disposition of proceeds and compliance with the instructions.

Retention period: Not specified. 31 CFR 330.5

9. United States Coast Guard

9.1 Coast Guard contractors and subcontractors. To keep books, documents, papers and records directly pertinent to contract or subcontract transactions for examination by the Comptroller General of the United States or his representatives.

Retention period: 3 years after final payment. 33 CFR 118.03-5

9.2 Manufacturers of equipment used on vessels and approved by the Coast Guard. To keep drawings, plans, blueprints, specifications, production models, qualification tests, X-ray or radiographic prints and films, etc., associated with or related to equipment or appliances or materials when required by vessel inspection laws and regulations administered by the Coast Guard.

Retention period: 6 months after termination of approval. 46 CFR 2.90-1

9.3 Masters of tank vessels or vessels towing tank barges transporting inflammable or combustible cargo. To keep on board a bill of lading manifest or shipping document giving name of consignee and the delivery point, the kind, grades, and approximate quantity of each kind and grade of cargo, and for whose account the cargo is being handled.

Retention period: During period of transportation or storage. 46 CFR 35.01-10

9.4 Owners, agents, masters, or other persons in charge of vessel involved in marine casualties. To keep such voyage records of the vessel as are maintained by the vessel, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of draft, aids to mariners, radiograms sent and received, the radio log, and crew and passenger lists.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 35.15-1, 78.07-15, 97.07-15, 136.05-15, 167.65-65

9.5 Master or senior deck officer in charge of transfer of inflammable and combustible cargo. To keep on board copy of Declaration of Inspection Prior to Bulk Cargo Transfer.

Retention period: During period of transportation or storage. 46 CFR 35.35-30

9.6 Welders. To maintain qualification test records with identification data.

Retention period: Not specified. 46 CFR 56.01-10

9.7 Owners, agents, masters and other persons in charge of nautical school

ships involved in marine casualties. To keep voyage records of nautical school ships that are maintained, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of drafts, aid to mariners, radiograms sent and received, radio logs, and lists of persons aboard.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 136.05-15, 167.65-65

9.8 Masters of vessels storing explosives for a period exceeding 24 hours (other than barges and magazine vessels). To keep records of temperature readings.

Retention period: During period of transportation or storage. 46 CFR 146.02-12

9.9 Owners of vessels. To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers, and records as required to be prepared, unless persons or corporations charter or engage or contract for the use of these vessels under such terms and conditions that they have full and exclusive control of the management and operation of such vessels.

Retention period: At least 1 year. 46 CFR 146.02-22

9.10 Persons or corporations chartering or engaging or contracting for the use of vessels under such terms and conditions that they have full and exclusive control of the management and operation thereof. To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers and records as required to be prepared.

Retention period: At least 1 year. 46 CFR 146.02-22

9.11 Vessel operators. To keep copies of delivery receipts covering domestic deliveries and exportation of explosives or other dangerous articles or substances, and combustible liquids.

Retention period: Until transaction is completed. 46 CFR 146.05-12, 146.05-13

9.12 Owners, charterers, agents, or masters of vessels. To keep memoranda describing the shipments of explosives or other dangerous articles or substances, and combustible liquids being transported, conveyed or stored on board vessels.

Retention period: Until transaction is completed. 46 CFR 146.05-12

9.13 Masters of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo. To keep on board dangerous cargo manifests or lists.

Retention period: During the period of transportation or storage. 46 CFR 146.06-12

9.14 Owners, charterers or agents of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo. To keep ashore copies of dangerous cargo manifests or lists.

Retention period: At least 1 year. 46 CFR 146.06-18 (retention: 146.02-22)

9.15 Vessel owners, charterers, or agents. To keep ashore copies of cargo stowage plans or lists.

Retention period: At least 1 year. 46 CFR 146.06-19 (retention: 146.02-22)

9.16 Vessel operators. To keep shipping papers of railroad vehicles loaded with dangerous substances and transported on board vessels.

Retention period: At least 1 year. 46 CFR 146.07-8 (retention: 146.02-22)

9.17 Vehicle operators carrying explosives. Shipping papers required covering transportation of dangerous goods in highway vehicles on board common carriers.

Retention period: Until transaction is completed. 46 CFR 146.08-4

9.18 Undocumented vessels. To have available the certificates of award of number.

Retention period: For period of operation of vessel by the owner. 46 CFR 172.10-15

XI. ATOMIC ENERGY COMMISSION

1.1 Cost-type contractors. To keep justifications in support of subcontracts and purchase orders adequate to reflect the procurement practices and procedures used and the circumstances supporting particular transactions.

Retention period: Not specified. 10 CFR 5.509. (For detailed instructions and retention periods see AEC Manual, Ch. 0230.)

1.2 Persons possessing or using radioisotopes. To keep accurate and complete records showing the receipt, use, storage, delivery, and disposal of radioisotopes, and the safety measures used to protect health.

Retention period: Permanent. 10 CFR 30.50

1.3 Supervisors of persons possessing or using radioisotopes. To keep reports of overexposure to radioisotopes, including observed effect on persons so overexposed, described in detail.

Retention period: Not specified. 10 CFR 30.51

1.4 Applicants for bonus payments for production of uranium-bearing ores. To keep records concerning production and deliveries of uranium ores for which application for bonus payments is made.

Retention period: Not specified. 10 CFR 60.6

1.5 Persons conducting research and development activities in atomic fields. To keep records of activities as to fissionable materials for inspection, etc.

Retention period: Not specified. 42 U. S. C. 1810 (e)

1.6 Contractors having negotiated contracts with Atomic Energy Commission and their subcontractors. To keep directly pertinent books, documents, papers, and records.

Retention period: Not specified. The General Accounting Office shall, until the expiration of 3 years after final payment, have access to and the right to

examine the above-mentioned records. P. L. 703, Ch. 14, Sec. 166. 83d Cong. 2d sess. All 68 Stat. 919. (For detailed instructions on retention and disposal of contractor's records see AEC Manual, Ch. 0230.)

XII. CIVIL AERONAUTICS BOARD

1.1 *Aircraft and related products manufacturers.* To maintain complete records of all purchases and disposition of such purchases.

Retention period: At least 2 years. 14 CFR 1.32-2

1.2 *Aircraft and related products manufacturers.* To maintain records of all incoming inspections, which include information concerning source, source inspection, receiving inspection, quantity (both accepted and rejected), vendor's affidavits, or reports indicating conformity with recognized aircraft standards and disposition of materials handled.

Retention period: At least 2 years. 14 CFR 1.32-2

1.3 *Aircraft and related products manufacturers.* To maintain complete company inspection forms and records which present a historical compilation of all events during the course of manufacture.

Retention period: At least 2 years subsequent to the date of sale and delivery of the product involved. 14 CFR 1.34-1

1.4 *Airplane flight test applicants under the Civil Air Regulations, transport category.* To keep a log of all flight tests and accurate and complete records of the inspections made and of all defects, difficulties, and unusual characteristics and sources of crew error discovered during the tests, and of the recommendations made and action taken.

Retention period: Not specified. 14 CFR 4b.16-3

1.5 *Airframe, powerplant, propeller, or appliance owners or registered owners.* To keep maintenance, repair, rebuilding, or alteration records giving description of work performed, completion date of work done, name of individual, etc., doing work, and signature of person authorized to approve work done.

Retention period: Permanent. 14 CFR 18.20-18.23

1.6 *Certificated repair stations or airframe, powerplant, propeller, or appliance manufacturers.* To maintain a duplicate copy of the customer's work order, when accepted in lieu of the Major Repair and Alteration Form (ACA-337) and when an official maintenance release is furnished owner for retention as a part of the permanent record required.

Retention period: At least 2 years. 14 CFR 18.22-2

1.7 *Certificated airline transport pilots.* To keep an accurate record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 21.44

1.8 *Certificated lighter-than-air pilots and persons receiving flight instructions.* To maintain certified record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 23.32

1.9 *Certificated parachute riggers.* To keep bound record of all packing, inspection, maintenance, repair, and alteration operations performed or supervised on parachutes other than those in military service.

Retention period: At least 2 years after the date of the last entry therein. 14 CFR 25.84

1.10 *Aircraft dispatcher course operators.* To maintain an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: 1 year following filing of annual report. 14 CFR 27.7-1

1.11 *Flight radio operator course operators.* To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 33.31-2

1.12 *Flight navigator course operators.* To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 34.6-5

1.13 *Flight engineer course operators.* To keep an accurate record of each student, including a chronological log of all instructions, attendance, subjects covered, credits granted, examinations and examination grades.

Retention period: Not specified. 14 CFR 35.6-1

1.14 *Air carriers.* To keep as a part of the individual's record the instructor, supervisor, or check airmen's certificate of proficiency for particular training or flight check of each crew member and dispatcher, furnished under air carrier training and pilot check programs.

Retention period: At least 3 months after termination of employment. 14 CFR 40.280, 40.289, 40.300, 42.44-1 (retention: 40.501)

1.15 *Air carriers (scheduled interstate).* To maintain a list of airplanes in current operation and airplanes operated under interchange agreements, a load manifest and flight plan, and maintenance records, including the airplane's maintenance log and a maintenance release.

Retention period: In accordance with provisions of 14 CFR 249.4 unless otherwise specified. 14 CFR 40.502, 40.505-40.507, 40.511

1.16 *Air carriers (scheduled interstate).* To maintain current records of every crew member and aircraft dispatcher, showing compliance with the appropriate requirements of Subchapter A—Civil Air Regulations and disposition of disqualified flight crew members or aircraft dispatchers.

Retention period: At least 3 months after termination of employment. 14 CFR 40.501

1.17 *Air carriers (operating scheduled air transportation outside continental United States).* To keep records of total time in service, time since last overhaul, and time since last inspection on all aircraft components, engines, propellers, and, where practicable, on instruments, equipment, and accessories.

Retention period: In accordance with provisions specified in 14 CFR 249.4. 14 CFR 41.43

1.18 *Air carriers (operating scheduled air transportation outside continental United States).* To retain copies of maintenance release, clearance, and load manifest forms.

Retention period: 90 days. 14 CFR 41.99

1.19 *Air carriers (operating scheduled air transportation outside continental United States).* To maintain records pertaining to any flight which was interrupted because of weather conditions and failed to land at point to which flight was originally cleared.

Retention period: Not less than 1 year from the date of flight. 14 CFR 41.133

1.20 *Air carriers (irregular and off-route).* To keep full information on maintenance and inspection work performed on the aircraft.

Retention period: not specified. 14 CFR 42.31-4

1.21 *Air carriers (irregular and off-route).* To record all mechanical irregularities in operation of aircraft including the aircraft identification, irregularity experienced, the corrective action taken as a result, and identification of the person making such corrections.

Retention period: not specified. 14 CFR 42.32-4

1.22 *Air carrier operators (irregular and off-route air carriers).* To keep a continuous record for each aircraft, listing all changes affecting the weight, c. e. location, and equipment included in order that a computed weight and c. e. location may be established at any time.

Retention period: Not specified, except weight manifests to be kept at least 30 days. 14 CFR 42.32-5

1.23 *Air carriers (irregular and off-route).* To keep at principal operations base maintenance records with respect to all aircraft, aircraft engines, propellers, and, where practicable, appliances used in air transportation.

Retention period: 2 years. 14 CFR 42.91, 42.91-3

1.24 *Air carriers (irregular and off-route).* To maintain at its principal operations base or at such other location used by the air carrier as the Administrator may designate, current records of every airman utilized as a member of a flight crew.

Retention period: 1 year. 14 CFR 42.92, 42.92-1, 42.92-3

1.25 *Air carriers (irregular and off-route).* To retain copy of report to Administrator regarding emergency flights necessitating the transportation of persons or medical supplies for the protection of life or property.

Retention period: 1 year. 14 CFR 42.93, 42.93-1

126 *Air carriers (irregular and off-route)*. To retain copy of pilot's emergency deviation report to the local Aviation Safety Agent.

Retention period: At least 1 year. 14 CFR 42.94, 42.94-1

127 *Air carriers (irregular and off-route)*. To retain a copy of the flight manifest for large aircraft and passenger-carrying aircraft operating under instrument flight rules conditions.

Retention period: At least 1 year after completion of the flight. 14 CFR 42.95

128 *Registered owners of certificated aircraft*. To maintain aircraft and engine records, including flight time of aircraft and each engine, reports of inspections, minor repairs, and minor alterations of the aircraft structure, engines, and propellers.

Retention period: Not specified. 14 CFR 43.23-43.23-1

129 *Aircraft pilots under Civil Air Regulations*. To keep a record in a bound log book of flight time used to substantiate recent experience or qualification for certificates or ratings, with specified information as required.

Retention period: Not specified. 14 CFR 43.43

130 *Air carriers*. To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 49.3

131 *Airman agency flight or ground schools*. To keep accurate individual record of each student, which shall include a chronological log of all instructions, attendance, subjects covered, examinations, and examination grades.

Retention period: Not specified. 14 CFR 50.28

132 *Repair stations for airframes, powerplants, propellers, and appliances*. To maintain current records of personnel who are directly in charge of maintenance, repair, inspection, or alteration, including information concerning the experience qualifications of each such individual.

Retention period: Not specified. 14 CFR 52.24-52.24-1

133 *Certificated repair stations for airframes, powerplants, propellers, and appliances*. To maintain records of all work performed.

Retention period: At least 2 years. 14 CFR 52.46

134 *Foreign repair stations for airframes, powerplants, propellers, and appliances*. To keep maintenance record of all work performed on U. S. registered aircraft, including major repairs and alterations.

Retention period: Not specified. 14 CFR 52.61-52.61-1

135 *Certificated aircraft mechanic schools*. To maintain a current record of each student enrolled, including attendance, courses, examinations, and grades, and a progress chart or individual progress record for each student, show-

ing the practical projects or laboratory work completed or to be completed, and properly authenticated transcripts of grades acquired at other accredited schools.

Retention period: At least 2 years from date of termination of enrollment. 14 CFR 53.56-53.56-1

136 *Holders of parachute loft certificates*. To maintain records regarding work performed.

Retention period: At least 2 years. 14 CFR 54.15

137 *Pilots, owners, or operators of small fixed-wing aircraft involved in accidents*. To keep aircraft wreckage and records thereof.

Retention period: Until released by authorized representative of the Civil Aeronautics Administration. 14 CFR 62.15, 62.18

138 *Operators of aircraft (other than small fixed-wing) involved in accidents*. To keep aircraft wreckage and records thereof.

Retention period: Until released by authorized representative of the Civil Aeronautics Board. 14 CFR 62.40, 62.41

139 *Holders of permits to operate foreign aircraft in the United States*. To keep true copies of all manifests, air waybills, invoices, and other traffic documents covering flights and records documenting each flight.

Retention period: Not specified. 14 CFR 190.50

140 *Air carriers and foreign air carriers*. To keep permanently at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep file of current tariffs at all places tickets are sold or property received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171, 249.4

141 *Air carriers*. To maintain records of all passes issued and related correspondence or memos.

Retention period: 6 years. 14 CFR 223.5, 249.4

142 *Air carriers (local service)*. To maintain a record pertaining to each trade agreement entered into, including all correspondence and records concerning advertising and transportation services provided.

Retention period: Not specified. 14 CFR 225.10

143 *Large irregular carriers, and noncertificated cargo carriers*. To keep accounts, records, and memoranda necessary for statistical and flight reports.

Retention period: Data for statistical reports—3 years; data for flight reports—1 year. 14 CFR 242.2

144 *Air carriers*. Preservation of accounts, records, and memoranda.

Retention periods: Listed in detail throughout the part. 14 CFR Part 249

XIII. COMMITTEE ON PURCHASES OF BLIND-MADE PRODUCTS

1.1 *Agencies for the blind (employing blind to extent of 75 percent of personnel*

in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products. To keep accounting system records from which can be drawn annually a financial report and operating statement accurately reflecting operations.

Retention period: Not specified. 41 CFR 301.6

1.2 *Agencies for the blind (employing blind to extent of 75 percent of personnel in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products*. To keep eye record cards containing information establishing that employees are blind (as defined in 41 CFR 301.1).

Retention period: Not specified. 41 CFR 301.6

XIV. FEDERAL COMMUNICATIONS COMMISSION

1.1 *Licensees of standard and FM broadcast (radio) stations*. To keep at each transmitter records of equipment performance measurement data including diagrams and appropriate graphs, together with descriptions of instruments and procedures, signed by the engineers making measurements.

Retention period: 2 years. 47 CFR 3.47, 3.254

1.2 *Licensees of standard, FM, and international radio and television broadcast stations*. To keep records of time and results of auxiliary transmitter tests.

Retention period: 2 years. 47 CFR 3.63, 3.255, 3.555, 3.633, 3.757

1.3 *Licensees or permittees of standard, FM, and international radio and television broadcast stations*. To keep program and operating logs, including rough logs and transcribed portions thereof.

Retention period: 2 years: *Provided, however*, That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensees or permittees have been notified, shall be retained until they are specifically authorized in writing by the Commission to destroy them: *Provided, further*, That logs incident to or involved in any claim or complaint of which the licensees or permittees have been notified shall be retained until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for filing of such suits upon such claims. 47 CFR 3.111, 3.112, 3.116, 3.231, 3.282, 3.286, 3.581, 3.582, 3.586, 3.663, 3.664, 3.781, 3.782, 3.786

1.4 *Licensees of standard and FM radio, and television broadcast stations*. To keep complete records of all requests for broadcast time made by or on behalf of candidates for public office, together with appropriate notations showing disposition made and change, if any, if requests granted.

Retention period: 2 years. 47 CFR 3.120, 3.200, 3.590, 3.657

1.5 *Licensees or permittees of FM broadcast stations.* To maintain logs for the SCA operations.

Retention period: Not specified. 47 CFR 3.295

1.6 *Television and FM broadcast stations.* To keep at transmitter locations accurate circuit diagrams and lists of required spare tubes, as furnished by manufacturers of the transmitters.

Retention period: Not specified. 47 CFR 3.687

1.7 *Licensees of experimental and auxiliary broadcast services including experimental and experimental facsimile broadcast stations, developmental broadcast stations, remote pickup broadcast stations, broadcast STL or FM intercity relay stations and television auxiliary broadcast stations.* To keep adequate records of operation including logs.

Retention period: 2 years. 47 CFR 4.181, 4.281, 4.381, 4.481, 4.581, 4.681

1.8 *Licensees of experimental stations.* To keep adequate station records of operation; of service or maintenance duties which may affect proper station operation; and of the illumination of antennas or antenna supporting structures.

Retention period: 1 year. 47 CFR 5.163, 5.165

1.9 *Licensees of public radiocommunication stations (other than maritime mobile).* To keep station logs.

Retention period: 1 year; *Provided, however,* That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee has been notified, shall be retained by the licensee until he is specifically authorized in writing by the Commission to destroy them; *Provided, further,* That logs incident to or involved in any claim or complaint of which the licensee has been notified shall be retained by the licensee until such claim or complaint has been fully satisfied or until same has been barred by statute limiting the time for filing of suits upon such claims. 47 CFR 6.47

1.10 *Licensees of public radiocommunication stations (other than maritime mobile).* To keep records as follows: by all stations—transmitting measurements data, and service or maintenance records which may affect proper station operation; base stations and auxiliary test stations—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty, and of the illumination of antennas or antenna supporting structures.

Retention period: 1 year; *Provided,* That (a) records involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) records incident to or involved in any claim or complaint of which the licensee has knowledge

shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 6.507, 6.511

1.11 *Licensees of radio stations on land in the maritime services including public and limited coast stations, marine utility stations, marine fixed stations, marine receiver-test stations and stations operated in the land mobile service for maritime purposes using radiotelegraphy or radiotelephony (including stations in Alaska).* To keep accurate logs.

Retention period: 1 year from date of entry and for such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 7.115, 7.214, 7.314, 7.370, 7.458, 7.477, 7.536, 14.109

1.12 *Licensees of limited coast stations or marine-utility stations used on shore.* To keep copy of agreement with vessel owners, verifying that licensee has sole right of control of involved ship radio station.

Retention period: Not specified. 47 CFR 7.352

1.13 *Licensees of limited coast stations, marine-utility stations, and marine fixed stations.* To keep records which reflect the cost of the service and its non-profit, cost-sharing cooperative arrangement.

Retention period: Not specified. 47 CFR 7.352, 7.451

1.14 *Licensees of radio stations on shipboard in the maritime services including Public and Limited ship stations and marine utility ship stations including such stations in Alaska—radiotelegraph stations operating on any frequency and radiotelephone stations operating on a frequency of 30 Mc or below.* To keep accurate logs.

Retention period: 1 year from date of entry and such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained by the station licensee for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission

to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for the filing of suits upon such claims. 47 CFR 8.115, 8.184, 8.330, 8.368, 8.405, 14.110

1.15 *Stations licensed in the aviation services.* To keep authorization for each mobile station.

Retention period: Permanent. 47 CFR 9.118

1.16 *Stations licensed in the aviation services.* All stations except aeronautical utility mobile stations and aircraft stations other than those which may be required by law to maintain logs—to keep adequate records of operation; and stations whose antenna structure is required to be illuminated—a record of illumination; Aeronautical Public Service Stations—to keep a file of all record communications handled and all ground stations so licensed to keep a record of radiotelephone contracts either in the form of telephone traffic tickets or as a separate list.

Retention period: The logs in the aviation services may be destroyed after a period of 30 days except: (a) That logs involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) That logs incident to or involved in any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 9.151, 9.152, 9.153, 9.513

1.17 *Air carrier aircrafts.* To keep adequate records to permit ready identification of individual aircraft in lieu of radio station call letter, the official aircraft registration number, or company flight identification.

Retention period: Not specified. 47 CFR 9.191

1.18 *Licensees of public safety, industrial and land transportation radio services stations.* To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name of person or persons responsible for the foregoing; base and fixed stations—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty; for base stations in the Industrial and Land Transportation radio services—identification of other base stations or fixed stations with which they communicate, and date, time, and nature of such communication; for stations in the special emergency service—record of the nature and time of each communication; and stations whose antenna or antenna supporting structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 10.161, 10.163, 11.160, 16.160

119 *Licensees of public safety radio services.* To keep records of all Conelrad tests and operations as part of the log of radio stations.

Retention period: 1 year. 47 CFR 10.166 (retention: 10.163)

120 *Licensees of industrial radio stations and land transportation (base) radio stations sharing costs and facilities with other licensees in the same service.* To keep a copy of cooperative agreements and contracts as well as records which reflect the non-profit, cost-sharing nature of that sharing.

Retention period: Not specified. 47 CFR 11.6, 16.3

121 *Nonprofit corporations or associations organized to operate industrial radio stations in the power, petroleum, forest product, motion picture, and relay press radio services.* To keep records which reflect the cost-sharing non-profit basis under which they operate.

Retention period: Not specified. 47 CFR 11.251, 11.301, 11.351, 11.401, 11.451

122 *Licensees of amateur radio stations.* To keep an accurate log of station operation.

Retention period: 1 year following the last date of entry: *Provided*, That those portions of any log covering operation of a station in connection with any actual condition jeopardizing the public safety or affecting the National Defense shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 12.136, 12.137, 12.244

123 *Radio officers of amateur civil emergency services.* To keep records of abbreviated call signs or other distinctive signals of station identification.

Retention period: Not specified. 47 CFR 12.245

124 *Manufacturers, owners, or distributors of radio receivers.* To keep certificate of compliance with radiation interference limits.

Retention period: 5 years. 47 CFR 15.64

125 *Employees of railroads who operate radio stations in the railroad radio service.* To keep suitable records of each employee who has been examined with respect to the applicable Railroad Radio General and Operating Rules.

Retention period: Not specified. 47 CFR 16.354

126 *Licensees of radio stations which have antenna structures requiring illumination.* To keep station records of inspections required.

Retention period: Not specified. 47 CFR 17.38

127 *Licensees of citizens radio service stations.* To keep a record of illumination for those stations whose antenna or antenna supporting structure is required to be illuminated.

Retention period: Not specified. 47 CFR 19.65

128 *Disaster communications service radio stations.* To keep a list of all gen-

eral or collective call signs, unit designators, or authorized substitutes used.

Retention period: Not specified. 47 CFR 20.25

129 *Disaster communications service radio stations.* To keep an accurate log of all operations in the 1750-1800 kc band.

Retention period: 1 year, except that those portions of any disaster station log covering operation of such station in connection with any actual disaster shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 20.26

130 *Telephone carriers.* To keep accounts, records, memoranda, documents, microfilm, correspondence, and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the list of records codified. 47 CFR 45.8

131 *Wire-telegraph, ocean-cable and radiotelegraph carriers.* To keep accounts, records, memoranda, documents, microfilm, correspondence, and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the list of records codified in 47 CFR 46.9

XV. FEDERAL DEPOSIT INSURANCE CORPORATION

1.1 *Incorporators of proposed State banks applying for Federal deposit insurance.* To keep Form 82—Application for Federal deposit insurance, or Form 82-M in case of proposed mutual savings banks.

Retention period: Not specified. 12 CFR 304.3

1.2 *State banks applying for Federal deposit insurance.* To keep Form 84—Application for Federal deposit insurance, or Form 84-M in case of mutual savings banks.

Retention period: Permanent. 12 CFR 304.3

1.3 *State nonmember insured banks (except District banks) applying to establish branch or move main office or branch.* To keep Forms 85, 85a and 85b—Applications to establish branch or move main office or branch, or Forms 85-M and 85a-M in case of mutual savings banks.

Retention period: Permanent. 12 CFR 304.3

1.4 *Insured banks applying for consent for which no specific form prescribed.* To keep Form 102—Application for consent for which no specific form prescribed.

Retention period: Not specified. 12 CFR 304.3

1.5 *Insured banks.* To keep records necessary to support the assessment base of each certified statement and to permit verification of all figures therein including any deduction or exclusion in determining the assessment base.

Retention period: To keep such records for the year 1945 and subsequent years until a field audit of the assessment records of the insured bank has been made by the Corporation and any required adjustment of the assessment under such audit has been made. See FDIC instructions concerning the preparation of certified statements and the maintenance of assessment records effective March 30, 1954. 12 U. S. C. 1817 (a); 12 CFR 327.1

1.6 *Insured banks.* To keep Form 545—Certified statement.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.7 *Insured banks.* To keep Form 555—Tabulation of assessment base and supporting papers.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.8 *Insured banks.* To keep Form 645—First certified statement.

Retention period: Same as for item 1.5. 12 CFR 304.3

1.9 *Insured banks.* To keep Form 845—Final certified statement—for use by an insured bank whose deposits are assumed by another insured bank, or Form 845A when the assuming bank executes the certified statement for the bank whose deposits were assumed.

Retention period: Same as for item 1.5. 12 CFR 304.3

XVI. FEDERAL HOME LOAN BANK BOARD

1.1 *Federal savings and loan associations.* To keep at home office and branch offices complete records of all business transactions, and to keep at agencies an original record of all business transacted at such agencies.

Retention period: Not specified. 24 CFR 145.13, 145.14, 145.15, 145.19, 145.20

1.2 *Savings-building and loan associations insured by the Federal Savings and Loan Insurance Corporation.* Signed appraisals of real estate loans located more than fifty miles from institution's principal office to be kept by insured institution.

Retention period: Not specified. 24 CFR 163.10

XVII. FEDERAL POWER COMMISSION

1.1 *Public utilities and licensees.* Preservation of records.

Retention period: Specified at 18 CFR 125.1-125.2.

See also Regulations to Govern the Preservation of Records of Public Utilities and Licensees, G. P. O., Washington, 1951.

1.2 *Natural gas companies.* To keep all books and records supporting entries to its accounts.

Retention period: Until destruction is permitted by rules and regulations of the

Commission. Until rules and regulations have been issued, each company may continue its existing practice with respect to retention or destruction of records. 18 CFR 201.02-2

XVIII. FEDERAL TRADE COMMISSION

1.1 Wool products manufacturers. To keep records of the various fibers used in wool products. The records should show not only the fiber content of wool, reprocessed wool, and reused wool, but also any other fibers used. Such records should contain sufficient information whereby each of the wool products manufactured can be identified with its respective record of fiber content including the source of the material used therein.

Retention period: 3 years. 16 CFR 300.31

1.2 Fur products manufacturers and dealers in furs and fur products. To keep records showing all the information required under the Fur Products Labeling Act and under rules and regulations relating to such products or furs in a manner that will permit proper identification of each fur product or fur manufactured or handled. The item number required to be assigned to a fur product and to appear on the label and on the invoice relating to such product must appear in the records in such a manner as to identify the product through the various processes of manufacture, from whom purchased, and the date of purchase.

Retention period: 3 years. 16 CFR 301.41

1.3 Dealers advertising prices of furs and fur products. To keep records to support pricing representations where comparative prices and percentage savings claims are used in advertising.

Retention period: Not specified. 16 CFR 301.44

1.4 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of guaranties received by them. To keep the guaranty received and identification of the fabrics or fabrics guaranteed.

Retention period: 3 years after guaranty furnished. 16 CFR 302.8

1.5 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of class tests. To keep records showing (a) identification of the class test; (b) fiber composition, construction, and finish type of the fabrics; (c) a swatch of each class of fabrics guaranteed.

Retention period: 3 years after test. 16 CFR 302.8

1.6 Persons guarantying as to flammable quality of fabrics in wearing apparel who have made tests thereof. To keep records showing (a) style or range number, fiber composition, construction, and finish type of each fabric used in the article of wearing apparel, including a swatch of the fabric tested; (b) stock or formula number, color, thickness and general description of each film used in the article and a sample of the film; (c) results of actual tests.

Retention period: 3 years after test. 16 CFR 302.8

XIX. GENERAL ACCOUNTING OFFICE

1.1 Contractor using bill of lading as shipper. To keep bill of lading, memorandum copy, certified by initial carrier's agent.

Retention period: Where the bill of lading covers shipments made under a Government contract having a records retention clause, the memorandum copies should be retained together with other records pertaining to the contract for the specified period. When the shipment is made under a Government contract not having a record retention clause, the contractor's normal business practice as to retention of similar records may be followed. 4 CFR 8.5

1.2 Contractors having Government contracts negotiated without advertising. (Not involving the establishment or development of military installations and facilities in foreign countries excepted from the requirement by the President acting pursuant to section 305 of the act of July 15, 1955, 69 Stat. 350.) To keep records relating to contracted project.

Retention period: 3 years after final payment under contract. 41 U. S. C. 153, 254. However, subcontracts under contracts for experimental, developmental or research work may contain clauses specifying that records pertaining to such subcontract need be retained only 3 years after final payment under the subcontract. Comptroller General's decision B-101404, September 8, 1952.

1.3 Contractors. Contracts and amendments to contracts made under authority of regulations under the First War Powers Act of 1941, as amended, shall include the following contract provision: The Contractor agrees that the Comptroller General of the United States or any of his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of the Contractor involving transactions related to this contract, and agrees to include similar provisions in all his related subcontracts.

Retention period: 3 years after final payment under the contract. 50 U. S. C. App. 611

1.4 Atomic Energy Commission contractors with negotiated contracts and subcontracts thereof (except foreign governments, agencies thereof, and contractors supplying source material with foreign producers). Contract to include clause requiring retention of any directly pertinent books, documents, papers and records related to the contract or subcontract, for inspection by the Comptroller General or his representatives.

Retention period: 3 years after final payment. 68 Stat. 276; and 42 U. S. C. 2206

XX. GENERAL SERVICES ADMINISTRATION

1.1 War contractors and subcontractors, World War II, having contract of

\$25,000 or more or having termination inventory worth \$5,000 or more. To keep records essential to determining performance under the contract and to justifying the settlement thereof (excluded from this provision are contractor records title to which is transferred to a Federal agency and war contractor records that are included by Federal agencies on records disposition schedules approved by the Congress in the manner provided in the Records Disposal Act of 1943).

Retention period: (a) Five years after such disposition of termination inventory by such war contractor or Government agency, or (b) five years after the final payment or settlement of such war contract, or (c) December 31, 1951, whichever applicable period is longer: *Provided, however,* That where the termination inventory has been disposed of, or final payment or settlement of the war contract has been made on or after December 31, 1950, the above five-year period is reduced to three years. 18 U. S. C. 443; and 32 CFR 2011.2-2011.4a

1.2 Sellers to the Government of tungsten, manganese, mica, beryl, asbestos, columbium-tantalum, and mercury. To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 32A CFR Ch. XIV, Reg. 2, sec. 8; Reg. 3, sec. 8; Reg. 4, sec. 12; Reg. 5, sec. 8; Reg. 6, sec. 12; Reg. 7, sec. 6; Reg. 8, sec. 7; Reg. 9, sec. 7; Reg. 10, sec. 12; Reg. 11, sec. 7

1.3 Sellers to the Government of domestic chrome ore and concentrates at Grants Pass, Oregon. To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 44 CFR 99.109

1.4 Contractors. Contract clause required by the act of October 31, 1951 (65 Stat. 700, 41 U. S. C. 254 (c)), to be included in each contract negotiated without advertising pursuant to authority contained in title III of the Federal Property and Administrative Services Act of 1949, as amended, to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall until the expiration of 3 years after final payment have access to and the right to examine any directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. (See GSA Administrative Order 115, of December 21, 1951; GSA Manual GS 5-1, sec. 403.02)

1.5 Contractors. Contracts and amendments to contracts made under authority of regulations under the First War Powers Act of 1941, as amended, shall include the following contract provision: The Contractor agrees that the Comptroller General of the United

States or any of his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of the Contractor involving transactions related to this contract, and agrees to include similar provisions in all his related subcontracts.

Retention period: 3 years after final payment under the contract. 50 U. S. C. App. 611; GSA Manual GS 1, Vol. GS 1-1, sec. 1004.09

XXI. HOUSING AND HOME FINANCE AGENCY

1. Office of the Administrator

1.1 *Applicants for exceptions from residential credit restrictions.* To keep the eligibility statements (HHFA-FHA Form No. 3352) submitted by eligible defense workers renting dwelling units in accordance with CR-3—Relaxation of Residential Credit Controls; Regulations Governing Processing and Approval of Exceptions and Terms for Critical Defense Housing Areas.

Retention period: Not specified. 32A CFR Ch. XVII, CR 3, sec. 11

1.2 *Applicants for exceptions from residential credit restrictions.* To keep the eligibility statements (HHFA-FHA Form No. 3352) submitted by eligible defense workers who bought dwellings erected for sale in accordance with CR-3—Relaxation of Residential Credit Controls; Regulations Governing Processing and Approval of Exceptions and Terms for Critical Defense Housing Areas.

Retention period: 6 months after date of sale. 32A CFR Ch. XVII, CR 3, sec. 16

1.3 *Applicants for assistance under the programs administered by the Community Facilities Service (preparation by public agencies of plans for public works).* To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 44 CFR 702.13

2. Federal Housing Administration

2.1 *Lending agencies.* To keep complete credit and collection file pertaining to each eligible property improvement loan transaction, which will accompany any claim for loss made by the insured, and to include the borrower's application for a Title I loan, the original note, completion certificate(s) and other exhibits furnished to the lending institution by the borrower. Where proceeds of the loan are not disbursed directly to borrower without dealer intervention in any manner, file will include borrower's written authorization to disburse to other than the borrower, signed copy of contract or sales agreement describing type and extent of improvements to be made and the material to be used, also record of written notice to borrower of credit application approval. Proper evidence shall be in the file of permissible additional charges assessed against the borrower for additional expenses such as recording or filing fees, documentary stamp taxes, title examination charges

and hazard insurance premiums in connection with Title I property improvement loans where security is taken in the nature of a real estate mortgage, deed of trust, conditional sales contract, chattel mortgage, mechanic's lien or other security device taken for the purpose of securing the payment of eligible loans. Evidence of late charge billing must be in the file if claim is made under the Contract of Insurance. With respect to Class 3 property improvement loans under Title I of the National Housing Act, the property description, plans and specifications shall remain a permanent part of the loan file in connection with certification to the Commissioner by the insured that in its opinion the site is suitable for a home and the proposed structure when completed will not adversely affect surrounding properties.

Retention period: Not specified. 24 CFR 200.1, 200.3, 201.2, 201.4, 201.8, 201.11, 202.8, 233.8, 242.5, 282.8, 286.5, 286.6, 289.9, 293.1, 297.1

2.2 *Lending agencies.* To keep dealer files in connection with dealer approval, investigation and control which shall contain the dealer application, the approval by the insured together with supporting information and a record of the insured's experience with the loans originated by such dealer.

Retention period: Not specified. 24 CFR 200.25, 201.8

2.3 *Lending agencies with respect to multifamily housing insured under sections 207, 213, 220, 221, 803, and 908 of the National Housing Act.* Records filed by the mortgagor with respect to occupancy reports when prescribed by the Commissioner, notices of any dividend or other distribution to mortgagor stockholders and semi-annual financial statements after distribution of any semi-annual dividends, annual CPA reports, copies of minutes of stockholder's and director's meetings certified to by the Secretary of the Corporation (mortgagor).

Retention period: Not specified. 24 CFR 232.19, 241.30, 263.1, 268.1, 292.1, 292a.1, 296.1

2.4 *Mortgagors of multifamily housing under sections 207, 213, 220, 221, 803, 903, and 908 of the National Housing Act.* To keep books and accounts in accordance with requirements of the FHA Commissioner and in such form as will permit a speedy and effective audit and maintain for such periods of time as may be prescribed by the Commissioner; contracts, records, documents, and papers shall be subject to inspection and examination by the FHA Commissioner and his duly authorized agent at all reasonable times.

Retention period: Not specified. 24 CFR 232.19, 241.30, 263.1, 268.1, 292.1, 292a.1, 294.31, 296.1

2.5 *Mortgagors of multifamily rental housing under sections 207, 213, 220, 221, 803, 903, and 908 of the National Housing Act.* Where neither mortgagor nor its associates has any interest in the builder, financial or otherwise, and in connection with cost certification procedure, records shall be kept of all costs

of any construction or other cost items not representing work under the general contract; where the mortgagor and/or its associates have an interest in the builder, contractor or any subcontractor, the mortgagor shall keep such records and in turn require the builders to keep similar records. Requirements also apply to rehabilitation projects.

Retention period: Not specified. 24 CFR 232.26, 241.35, 241.37, 263.1, 268.1, 292.1, 292a.1, 294.37, 296.1

2.6 *Lending agencies with respect to multifamily rental housing insured under sections 207, 213, 220, 221, 608, 609, 611, 803, and 908 of the National Housing Act.* When eligible to receive the benefits of the mortgage insurance, and where it is elected to assign the mortgage to the FHA Commissioner, along with other requirements, there will be assigned and delivered to the Commissioner, all records, documents, books, papers, and accounts relating to the mortgage (or loan, sec. 609) transaction.

Retention period: Not specified. 24 CFR 233.8, 242.5, 264.1, 269.1, 282.8, 286.5, 286.6, 289.8, 293.1, 293a.1, 297.1

2.7 *Mortgagors of multifamily rental housing under sections 608, 610 and 803, except Federal, State, and municipal mortgagors when requirements are waived under section 803 of the National Housing Act.* Shall keep full and complete records of all corporate meetings of directors, stockholders, and finance committee, if any, and of the elections and resignations of its officers; and, whether an individual or corporate mortgagor, shall keep orderly and accurate books of account and shall also keep copies of written contracts or other instruments which affect it or any of its property which shall be subject to inspection and examination by the Commissioner or his duly authorized agents at all reasonable times.

Retention period: Not specified. 24 CFR 280.30, 283.29, 292.1, 292a.1

2.8 *Manufacturers in connection with house manufacturing loans under section 609 of the National Housing Act.* The books, records, contracts, documents, papers, etc., used in connection with and pertaining to the manufacture of the houses shall be subject to inspection and examination by the Commissioner or his duly authorized agent at all reasonable times; and shall furnish, at the request of the Commissioner, his employees or attorneys, specific answers to questions upon which information is desired from time to time relative to the income, assets, liabilities, contracts, operations, including all papers and documents relating to the cost of manufacturing of such houses.

Retention period: Not specified. 24 CFR 285.5

2.9 *Investors insured under yield insurance provisions under title VII of the National Housing Act.* Shall establish and maintain such books, records and accounts with respect to the insured project as may be prescribed by the Commissioner and will, in the judgment of the Commissioner, adequately and accurately reflect the conditions and

operations of the project. The investor shall agree to permit the Commissioner or his agent at all reasonable times upon request to examine any and all books, records, contracts, documents, and accounts of the investor which reflect in any way the condition or operations of the project.

Retention period: Not specified. 24 CFR 291.6

2.10 *Lending agencies for multifamily rental housing under sections 207, 213, 220, 221, 608, 609, 611, 803, and 908 of the National Housing Act.* Upon assignment of the mortgage to the Federal Housing Commissioner, when entitled to receive the benefits of the insurance will deliver to the Commissioner, in addition to other items specified, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. Secs. 207, 213, 220, 221, 608, 609, 611, 803, and 908, National Housing Act of 1934

2.11 *Mortgagors of new or rehabilitated multifamily housing insured under sections 207, 213, 220, 221, 803, 903, and 908 of the National Housing Act.* To keep such records as are prescribed by the Federal Housing Commissioner at the time certification to keep such records is made and to keep them in such form as to permit a speedy and effective audit.

Retention period: Not specified. Sec. 814, Housing Act of 1954

XXII. INTERSTATE COMMERCE COMMISSION

1.1 *Car lines and protective service.* To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 24.01-2, 110.100

1.2 *Steam railroad companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.12

1.3 *Electric railway companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.31

1.4 *Sleeping car companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.50

1.5 *Express companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.70

1.6 *Pipeline companies.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.90

1.7 *Motor carriers other than class 1.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.1

1.8 *Brokers for motor carriers.* To keep same records for same periods as motor carriers other than class 1, insofar as applicable.

Retention periods: Various. 49 CFR 203.100

1.9 *Motor carriers, class 1.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.307

1.10 *Water carriers.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 325.12

1.11 *Freight forwarders.* To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 450.11

XXIII. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

1.1 *Masters of vessels transferring hazardous liquid cargoes in Canal Zone ports.* To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 4.121

1.2 *Masters of vessels at foreign ports destined for Canal Zone ports.* To keep sanitary logs, or other official records of health measures taken.

Retention period: Retention not required by Canal authorities beyond expiration of voyage. 35 CFR 24.43, 24.51

1.3 *Masters of vessels at sea, destined for Canal Zone ports.* To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Retention not required by Canal authorities beyond expiration of voyage. 35 CFR 24.52, 24.54

1.4 *Vessels undergoing sanitary inspection at Canal Zone ports.* To keep certificates covering deratization or exemption from deratization.

Retention period: 6 months, plus an additional month if vessel proceeds to its home port. 35 CFR 24.89

1.5 *Vessels transiting or partially transiting Panama Canal.* To keep tonnage certificate a full set of plans, and a copy of the measurements which were made at the time of issue of its national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 27.3

XXIV. RAILROAD RETIREMENT BOARD

1.1 *Employers subject to contributions under the Railroad Unemployment Insurance Act for any calendar quarter.* To keep such permanent records as are necessary to establish the total amount of compensation paid to employees, during each such quarter for services performed after June 30, 1939.

Retention period: At least 4 years. 20 CFR 345.24

1.2 *States (employment agencies).* To make records available to Railroad Retirement Board.

Retention period: Not specified. 42 U. S. C. 503 (c) (1)

XXV. SECURITIES AND EXCHANGE COMMISSION

1.1 *Exchange members, brokers, and dealers.* To keep books and records relating to their business including blotters, ledgers, and other records of orders, purchases, sales, and accounts as specified in the sections cited.

Retention periods: 6 years and 3 years as specified in the sections cited. 17 CFR 240.17a-3, 240.17a-4

1.2 *Exchange members, brokers, and dealers.* To keep all partnership articles, articles of incorporation, charters, minute books, and stock certificate books.

Retention period: Life of business and its successors. 17 CFR 240.17a-4

1.3 *National securities exchanges.* To keep copies of statements and exhibits filed with Commission, and all information regarding securities registered.

Retention period: Material in respect to listed securities filed pursuant to sections 12, 13, 14, and 16 of Securities Exchange Act of 1934 may be destroyed after five years in accordance with plans submitted to and declared effective by the SEC pursuant to its Rule X-17A-5. 17 CFR 240.17a-6, 240.24b-3

1.4 *Mutual service companies and subsidiary service companies associated with registered public utility holding companies.* To keep uniform books of account and other records to show fully the facts pertaining to all entries and supported in sufficient detail to permit ready identification and analysis. These records include not only accounting records in a limited technical sense, but all other records such as minute books, stock books, reports, memoranda, contracts, invoices, maps, correspondence, other papers and documents which support entries to accounts and are necessary or useful in analyzing accounts or developing facts concerning any transaction.

Retention period: Permanent, except as otherwise authorized by the Securities and Exchange Commission pursuant to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies. 17 CFR 256.01-8

1.5 *Registered public utility holding companies which are not also operating companies.* To keep uniform books of account to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These records include not only accounting records in a limited technical sense, but all records such as minute books, stock books, reports, memoranda, contracts, correspondence, other papers and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention period: Destroy only upon consent and approval of the Commission pursuant to the Uniform System of Ac-

counts for Public Utility Holding Companies. 17 CFR 257.0-3

1.6 *Registered investment companies and underwriters, brokers, dealers, or investment advisers which are majority-owned subsidiaries of such companies.* To keep such records, books, and other documents as constitute the record forming the basis for financial statements required to be filed pursuant to section 30 of the Investment Company Act of 1940, and of the auditor's certificate relating thereto. These records include general and auxiliary ledgers (or other records reflecting asset, liability, reserve, capital, income and expense accounts), all general and special journals (or other records forming the basis for entries in such ledgers) and all minute books, vouchers, memoranda, correspondence, and other documents.

Retention period: For vouchers, memoranda, correspondence, etc.—6 years. For other records—permanent, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule N-31A-1. 17 CFR 270.31a-1

1.7 *Persons having transactions with registered investment companies (every investment adviser not a majority-owned subsidiary of, and every depositor of any registered investment company, and every principal underwriter for any registered investment company other than a closed-end company).* To keep books and documents necessary or appropriate to record transactions with company.

Retention period: 6 years, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule N-31A-2. 17 CFR 270.31a-2

XXVI. VETERANS ADMINISTRATION

1.1 *Institutions furnishing educational or training courses to veterans under Public Law 16 and title II, Public Law 346 (78th Cong.).*—(a) *Supply records.* To keep certification by the instructor, dean, or president of the institution of the itemized list of supplies required by each student; a standard list by subjects of the supplies required for each quarter, semester or year; a file for each student showing the items authorized for issuance to him, evidence of such issuance consisting of his signature as indicating receipt, and the prices charged; and receipts taken by the institution for books, supplies, and equipment furnished the veteran covering the purchase, issuance or reissuance of books, supplies, and equipment.

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration); may keep the records in microfilm form. 38 CFR 21.539

(b) *General records.* To keep records of progress and attendance of veterans; adequate financial records to support the claims for payment for veteran training,

including financial records required to substantiate tuition rates based upon cost data (including payroll ledgers, canceled checks, disbursement vouchers, invoices, general ledgers, journals, ledgers for cash receipts and cash disbursements, inventory records, records of accounts payable, and accounts receivable).

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration). 38 CFR 21.672

1.2 *Institutions furnishing correspondence courses to veterans under Public Law 16 and title II, Public Law 346 (78th Cong.).* To keep records of progress of veterans and all records and books of account pertaining to the contract.

Retention period: Minimum of 3 years following date upon which final payment under contract becomes due. Even after 3 years, records may be destroyed only upon written authorization from the Veterans Administration. 38 CFR 21.626

1.3 *Educational institutions under Veterans' Readjustment Assistance Act of 1952, title II, Public Law 550 (82d Cong.).* To keep appropriate records and accounts, including but not limited to (a) records and accounts which are evidence of tuition and fees charged to all students; (b) records of previous education or training of veterans at time of admission, and records of advance credit at time of admission; and (c) records of grades and progress of veterans.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.4 *Educational institutions furnishing nonaccredited courses under section 254 of title II of Public Law 550, supra.* To keep, in addition to the records and accounts described in item 1.3, above, (a) records of leave, absences, class cuts, makeup work, tardiness, and interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to a veteran who fails to enter the course or withdraws, or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.5 *Educational institutions furnishing institutional on-farm training courses under section 252, title II, Public Law 550, supra.* To keep in addition to the records and accounts described in item 1.3, above, records of the individual and organized group instruction furnished.

Retention period: 3 years following termination of enrollment period, unless

further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.6 *Training establishments furnishing apprentice or other training-on-the-job courses under title II, Public Law 550, supra.* To keep appropriate records pertaining to such training including, but not limited to, (a) payroll records; (b) records of attendance; and (c) records of progress toward job objective, including accomplishments and failures.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2201, 21.2306.

1.7 *Holders of loans guaranteed or insured by the Veterans Administration under title III of Public Law 346 (78th Cong.) and title III of Public Law 550 (82d Cong.).* To keep a record of each loan showing the amounts of payments received on the obligation and disbursements chargeable thereto, and the dates thereof.

Retention period: Not specified. 38 CFR 36.4330.

1.8 *Holders of loans insured by the Veterans Administration under title III of Public Law 346 (78th Cong.) and title III of Public Law 550 (82d Cong.).* To keep an insurance account showing the amounts credited as available for the payment of losses on insured loans made or purchased by the holder and the amounts debited on account of transfers of insured loans, purchases by the Veterans Administration under 38 CFR 36.4318, or payment of losses.

Retention period: Until effective date of closing of insurance account by the Veterans Administration. 38 CFR 36.4370.

Supplement I—Requirements Under the Defense Production Act of 1950, Executive Order 10160 of September 9, 1950, the Emergency Price Control Act of 1942, and the Second War Powers Act of 1942

Executive Order 10160 of September 9, 1950, requires that every individual, corporation, partnership, association, or other organized group which sold or delivered goods or services, or offered them for sale or delivery, in the course of trade or business during the period from May 24 to June 24, 1950, inclusive, shall preserve all records relating to prices received or asked for such goods or services and the labor, material, acquisition, and other costs incurred in connection with such goods or services (with certain exceptions). The Defense Production Act (sec. 705 (a)) empowers the President to require that these records be kept until 2 years after the expiration of the Act.

Requirements contained in World War II price control regulations have expired,

B. The following NPA orders and regulations contain special provisions for retention of records. The order or regulation itself should be consulted in each instance.

Order No.	Title	Section No.	Effective date of revocation	Retention period (Years)
COMP: Reg. 2	Inventories of Controlled Materials	10	May 1, 1953	3
Reg. 5	Maintenance, Repair, and Operating Supplies, Installation, and Minor Capital Additions Under the Controlled Materials Plan.	14 (a)	July 1, 1953	3
Reg. 6	Use of Controlled Materials in Certain Consumer Durable Goods.	22 (a) and (b)	60	3
M-47B	Maintenance, Repair, Operating Supplies, and Capital Additions for Mining Industry.	7 (a)	60	3
M-78	Iron and Steel—Alloying Material and Alloy Products—Nickel-Bearing Stainless Steel, High Nickel Alloy, Nickel Silver, and Permanent Magnets Containing Nickel.	18 (a)	May 25, 1953	3
M-80, Sched. A	Maintenance, Repair, Operating Supplies, Capital Additions, and Replacements for Iron and Steel Products.	5	Nov. 1, 1953	3
M-105		13 (a)	July 1, 1953	3

Supplement III—Former Requirements of the Petroleum Administration for Defense

No.	Title	Retention period	Date of expiration
NPA Ord. M-46	Priorities Assistance for the Petroleum and Gas Industries in the U. S. and Canada.	3 years	July 1, 1953
NPA Ord. M-46B	Defense Production Act of 1950, as amended (see sec. 705).	3 years after effect of act.	

Supplement IV—Civil Aeronautics Requirements on Availability of Credentials for Inspection in 14 CFR

Party	Competency certificate	Medical certificate	Identification card
Pilot	43.49	21.49 (c)	20.38
Airline Transport Pilot	21.21	21.49 (c)	21.41
Liberal-than-Air Pilot	21.21 (b)	22.32 (b) (1)	22.32 (g)
Mechanic	34.9		21.10
Repairman	24.103		21.10
Parachute Rigging	31.9	26.30	21.38
Control Tower Operator	37.11		21.37
Dispatcher	37.11		21.37
Radio Operator	33.41	33.42	33.46
Navigator	34.14	34.15	34.20
Engineer	33.15	33.16	33.20
Ground Instructor	31.3		31.5
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Airworthiness Certificate	1.65		
Ground and Flight School	50.21		
Repair Station	43.9		
Mechanic School	53.9		
Parachute Loft	54.10		
Carriers:			
Scheduled Domestic Carrier	40.15		
Other Scheduled Carrier	41.4		
Irregular Carrier	42.7		
General Operator	42.10		
Foreign Air Carrier	44.3		
Flight Crew—Foreign Air Carrier	44.3		
Commercial Operator	45.2		
Foreign Civil Aircraft	100.20		
Almanac—Foreign Civil Aircraft	100.20		

Supplement II—Former National Production Authority Orders and Regulations Under Which an Obligation to Preserve Records Was in Effect on December 31, 1955

A. The following NPA orders and regulations contained provisions which require that each person participating in any transaction covered by the particular order or regulations shall make and preserve for at least 3 years thereafter accurate and complete records of receipts, deliveries, inventories, production, and use, in sufficient detail to permit the determination, after audit, whether each transaction complies with that order or regulation as the case may be.

Order No.	Title	Section No.	Effective date of revocation
NPA: Reg. 1	Inventory Control.	17 (a)	May 1, 1953
COMP: Reg. 4	Deliveries of Controlled Materials by Distributors.	6 (a)	July 1, 1953
Reg. 7	Repair Parts and Materials for Repairmen Under the Controlled Materials Plan.	9 (a)	May 25, 1953
M-1	Iron and Steel.	15 (a)	July 1, 1953
M-2	Rubber.	9 (a)	May 8, 1953
M-3	Aluminum.	19 (a)	July 1, 1953
M-6A	Steel Distributors.	11 (a)	Do.
M-8	Tin.	12 (c) (1)	Do.
M-11	Copper and Copper-Base Alloys.	11 (a)	Feb. 6, 1953
M-16	Distribution of Copper Raw Materials.	9 (a)	July 1, 1953
M-20	Iron and Steel Scrap.	8 (a)	June 4, 1953
M-21	Distribution and Use of Aluminum Scrap.	10 (a)	April 15, 1953
M-24	Tin Plate and Ternplate.	10 (a)	Mar. 2, 1953
M-25	Cast.	11 (a)	Feb. 6, 1953
M-26	Packaging Closures.	11 (a)	Do.
M-27	Collapsible Tubes.	8 (a)	Do.
M-36	Government Orders for Paper.	11 (a)	Do.
M-43	Construction Machinery: Distribution.	11 (a)	Jan. 1, 1953
M-46	Priorities Assistance for the Petroleum and Gas Industries in the United States and Canada.	18 (a)	July 1, 1953
M-46A	Priorities Assistance for Foreign Petroleum Operations.	10 (a)	Do.
M-46B	Construction Limitations for the Petroleum and Gas Industries of the United States.	12 (a)	Do.
M-50	Electric Utilities.	4 (a)	Do.
M-54	Platinum.	6 (a)	May 1, 1953
M-76	Maintenance, Repair, and Operating Supplies, and Minor Capital Additions.	14 (a)	July 1, 1953
M-71	Priorities Assistance to Technical and Scientific Laboratories.	19 (a)	Do.
M-73	Maintenance, Repair, Installation, and Operating Supplies, and Minor Capital Additions for Rail Transportation Systems.	10 (a)	Do.
M-77	Manufacturers:	9 (a)	Do.
M-80	Iron and Steel—Alloying Materials and Alloy Products.	21 (b)	Nov. 1, 1953
M-81	Pure Tungsten and Pure Molybdenum.	8 (a)	Apr. 6, 1953
M-82	Distribution of Brass Mill Products to Distributors.	19 (a)	May 26, 1953
M-84	Manufacturers for Restructuring Uses.	7 (a)	July 1, 1953
M-88	Distribution of Copper Wire Mill Products to Distributors.	11 (a)	May 26, 1953
M-89	Aluminum Die Castings.	18 (a)	July 1, 1953
M-90	Distribution of Controlled Materials to Retailers.	13 (a)	Do.
M-91	Solar Television.	6 (a)	Mar. 26, 1953
M-94	Spinning Grades of Chrysofile Abrasion Fibre.	12 (a)	Feb. 25, 1953
M-98	Used Casts for Copper Production.	6 (a)	May 12, 1953
M-99	Cryolite.	20 (a)	Mar. 26, 1953
M-103	Cerams Used and Limited Metalworking Machines: Exporting, Importing, and Use of Inventory.	5 (a)	July 1, 1953
M-102	Crushing Bars, Diamond Powder or Dust, and Unclaimed Diamond Material.	6 (a)	May 12, 1953
M-103	Diamond Grinding Wheels.	8 (a)	Sept. 28, 1953

except insofar as the records may be pertinent to unsettled claims or litigation. (See 11 F. R. 12568 and 20 F. R. 9460.)

The Second War Powers Act of March 27, 1942 (56 Stat. 185) provided that contracts with defense contracts placed after September 8, 1939 could be required to produce any books or records deemed relevant for audit and inspection by any agency or officer designated by the President or the Chairman of the War Production Board. The effectiveness of this Act was continued by the Act of June 30, 1953 (67 Stat. 120), for the duration of the national emergency proclaimed December 16, 1950, and for 6 months thereafter.

INDEX

Explanation. The index is a guide to the persons, groups, or products covered by the subject titles in the list. It does not purport to bring together under a given entry a complete analysis of all requirements relating to a given business or product. Thus a requirement affecting corporations in liquidation will be found under "corporation" because the word appears in the subject title in the list. There are many other requirements, however, affecting corporations which must be sought under "taxes", "manufacturers", "employers", "contractors", name of product, or other subject. In the same way general categories of persons to whom requirements may apply (such as manufacturers or importers) have been included only if they are particularly necessary in identifying the applicability of the requirements.

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TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 4—PROHIBITED PRACTICES

FEDERAL POSITIONS THE INCUMBENTS OF WHICH ARE PERMITTED TO HOLD STATE AND LOCAL OFFICES

Paragraphs (j) and (k) are added to § 4.203, to read as follows:

§ 4.203 *Federal positions the incumbents of which are permitted to hold State and local offices.* * * *

(j) *Selective Service System.* State or local employees may serve as part-time clerical employees of local Selective Service boards.

(k) *Department of the Army.* Employees of the Department of the Army, with the approval of the Secretary or his designee, may accept appointments or commissions as deputy sheriffs under

the laws of States or Territories in which such employees may be on duty, provided that their services as deputy sheriffs shall be without compensation.

(R. S. 1753; sec. 2, 22 Stat. 403, as amended; 5 U. S. C. 631, 633, E. O. 10530, 19 F. R. 2769, 3 CFR, 1954 Supp.)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] WM. C. HULL,
Executive Assistant.

[F. R. Doc. 56-6920; Filed, Aug. 27, 1956; 8:46 a. m.]

TITLE 7—AGRICULTURE

Chapter IX—Agricultural Marketing Service (Marketing Agreements and Orders), Department of Agriculture

PART 989—RAISINS PRODUCED FROM RAISIN VARIETY GRAPES GROWN IN CALIFORNIA

MODIFICATION OF MINIMUM GRADE AND CONDITION STANDARDS FOR NATURAL CONDITION RAISINS AND MINIMUM GRADE STANDARDS FOR PACKED RAISINS

Pursuant to Marketing Agreement No. 109, as amended, and Order No. 89, as amended (20 F. R. 6435), regulating the handling of raisins produced from raisin variety grapes grown in California, hereinafter referred to as the "order," effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), hereinafter referred to as the "act," and upon the basis of information supplied by the Raisin Administrative Committee established under the order, and other available information, it is hereby found that to modify for the 1956-57 crop year, the minimum grade and condition standards for natural condition raisins and the minimum grade standards for packed raisins as hereinafter provided will tend to effectuate the declared policy of the act.

The requirements pertaining to the maximum permissible moisture content of Layer Muscat raisins, in both their natural condition form and packed form, as set forth in the aforesaid order, were relaxed for most of the 1955-56 crop year because the then available data indicated that such requirements were unduly restricting the marketing of such raisins.

The results of limited study of this matter during the 1955-56 crop year disclosed that the average moisture content of a particular lot of Layer Muscat raisins is not necessarily correlated with the keeping quality of such raisins during the relatively short period in which a substantial part of them are marketed. Indications are that keeping quality may depend on the moisture content of the individual clusters of raisins and not so much on the average of the lot. Hence, further studies are required to provide more specific data on desirable moisture requirements and how they should be applied with respect to individual clusters and the lot as a whole. In these circumstances, the relaxation of the requirements with respect to the permissible moisture content for Layer Muscat raisins as prescribed in the order should be continued during the 1956-57 crop year.

Therefore, it is hereby ordered: That effective as of September 1, 1956, and continuing until 12:00 midnight, P. s. t., August 31, 1957:

1. Section 989.97 B 3 is, pursuant to the authority contained in § 989.58 (b) of the order, hereby modified so as to change the parenthetical phrase therein reading "(except Layer Muscats shall not exceed 18 percent)" to read "(except that there shall be no maximum permissible percentage for moisture content of Layer Muscats)" and by changing subparagraph (d) of said section to read as follows:

(d) Of such quality and condition that, when processed in accordance with good commercial practice, will, except with respect to moisture content, meet "U. S. Grade B" or better grade as defined in the effective United States Standards for Grades of Processed Raisins.

2. The requirement set forth in § 989.59 (a) (2) (iii) that Layer Muscat raisins in packed form at least meet the minimum grade standards prescribed in "U. S. Grade B" as contained in effective United States Standards for Grades of Processed Raisins is, pursuant to the authority contained in § 989.59 (b) of the order, modified, insofar as operation under the order is concerned, to eliminate therefrom the moisture content restriction set forth in § 52.1847a (b) of said standards.

It is hereby further found and determined that good cause exists for not postponing the effective date of this document later than September 1, 1956 (see section 4 (c) of the Administrative Procedure Act; 5 U. S. C. 1001 et seq.) in that: (1) The maximum permissible moisture content restrictions of Layer Muscat raisins, as set forth in the effective standards, will unnecessarily restrict the marketing of such raisins handled during the 1956-57 crop year; (2) It is necessary that the relaxation of such restrictions be continued so that normal marketing of such raisins may proceed without change; (3) handlers require no advance notice for preparation to comply with the continuation of this relaxation. In these circumstances, this document should be made effective on the indicated date.

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Dated: August 22, 1956.

[SEAL] S. R. SMITH,
Director,
Fruit and Vegetable Division.

[F. R. Doc. 56-6905; Filed, Aug. 27, 1956; 8:46 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 6551]

PART 13—DIGEST OF CEASE AND DESIST ORDERS

LESTER PIANOS, INC.

Subpart—*Misrepresenting oneself and goods*—Goods: § 13.1695 *Old*, second-

hand, reclaimed or reconstructed as new. Subpart—*Neglecting, unfairly or deceptively, to make material disclosure:* § 13.1880 *Old*, used, reclaimed, or reused as unused or new.

(Sec. 6, 38 Stat. 721; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, Lester Pianos, Inc., Philadelphia, Pa., Docket 6551, Aug. 11, 1956]

This proceeding was heard by a hearing examiner on the complaint of the Commission—charging a corporate dealer in pianos in Philadelphia with representing by oral statements and otherwise that pianos returned to it upon termination of rental agreements and thereupon refurbished and reconditioned at its shop, were new and unused—and an agreement between the parties providing for entry of a consent order.

Upon this basis, the hearing examiner made his initial decision and order to cease and desist which, by order of August 10, became on August 11 the decision of the Commission.

The order to cease and desist is as follows:

It is ordered, That the respondent Lester Pianos, Inc., its officers, agents, representatives and employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution of used pianos, or any other used product, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing, directly or by implication, that such product is new or unused.
2. Offering for sale or selling such product without clearly disclosing that it is used or not new.

By "Decision of the Commission", etc., report of compliance was required as follows:

It is ordered, That the respondent herein shall within sixty (60) days after service upon it of this order, file with the Commission a report in writing setting forth in detail the manner and form in which it has complied with the order to cease and desist.

Issued: August 10, 1956.

By the Commission.

[SEAL] ROBERT M. PARRISH,
Secretary.

[F. R. Doc. 56-6897; Filed, Aug. 27, 1956; 8:46 a. m.]

[Docket 6553]

PART 13—DIGEST OF CEASE AND DESIST ORDERS

BUSINESS OPPORTUNITIES CO.

Subpart—*Advertising falsely or misleadingly:* § 13.15 *Business status, advantages, or connections:* Contracts and obligations; Customer connection; Individual as cooperative;¹ Individual as corporation; Prospects; Size and extent; § 13.143 *Opportunities.* Subpart—*Mis-*

¹ New.

representing oneself and goods—Business status, advantages or connections: § 13.1395 *Connections and arrangements with others*; § 13.1397 *Customer connection*; § 13.1448 *Individual or private business as cooperative or corporation*; § 13.1555 *Size, extent or equipment*.

(Sec. 6, 38 Stat. 721; 15 U. S. C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, William D. Cope doing business as the Business Opportunities Company, Evanston, Ill., Docket 6553, Aug. 4, 1956]

In the Matter of William D. Cope, Individually and Doing Business as The Business Opportunities Company

This proceeding was heard by a hearing examiner on the complaint of the Commission—charging an individual engaged in Evanston, Ill., in publishing a monthly "Business Brokers Bulletin" listing businesses and properties for sale in various States and in the selling of advertising therein, with representing falsely on letterheads and business forms and by other means that his private business was a cooperative or corporation; and with representing falsely in his advertising matter, on printed forms furnished property owners and other printed matter, and by oral statements including long distance telephone calls made to prospects by himself and his agents, that he had in his employ or under contract or was associated with 2,000 licensed real estate and business brokers and 5,000 of their sub-agents in 48 States with whom a non-exclusive open listing of the prospects' properties would be made; that purchasers of their properties were immediately available; and that upon payment of a stipulated amount of money for advertising or traveling expenses, sales would be consummated within a short stipulated period—and an agreement between the parties providing for entry of a consent order.

On this basis, the hearing examiner made his initial decision and order to cease and desist which, by order of August 3, became on August 4 the decision of the Commission.

The order to cease and desist is as follows:

It is ordered, That respondent William D. Cope, individually and doing business as The Business Opportunities Company, or under any other name, and respondent's representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale and distribution in commerce, as "commerce" is defined in the Federal Trade Commission Act, of advertising in his publication designated "Business Brokers Bulletin," or any other publication or bulletin, or any other advertising matter, do forthwith cease and desist from representing, directly or by implication, that:

1. The Business Opportunities Company is a co-op or cooperative association, or a corporation.

2. Respondent has 2,000 licensed real estate and business brokers in 48 states of the United States in his employ or under contract or is associated with said number of brokers or 5,000 of their sub-agents, or has in his employ or under

contract, or is associated with any other number of brokers or their sub-agents in any number of states.

3. A purchaser is immediately available, or is available at any time, to buy the business or property of those who purchase advertising in respondent's bulletin or any other publication.

4. The businesses or properties of advertisers or prospective advertisers in respondent's bulletin or any other publication will be sold upon payment of traveling expenses of a buyer, or prospective buyer or broker.

5. Respondent will effectuate a non-exclusive open listing or any other listing of the businesses or properties of advertisers or prospective advertisers with any number of brokers or salesmen that is not in accordance with the facts.

By "Decision of the Commission", etc., report of compliance was required as follows:

It is ordered, That the respondent herein shall, within sixty (60) days after service upon him of this order, file with the Commission a report in writing setting forth in detail the manner and form in which he has complied with the order to cease and desist.

Issued: August 3, 1956.

By the Commission.

[SEAL] ROBERT M. PARRISH,
Secretary.

[F. R. Doc. 56-6898; Filed, Aug. 27, 1956; 8:46 a. m.]

TITLE 43—PUBLIC LANDS: INTERIOR

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

Appendix—Public Land Orders

[Public Land Order 1328]

[1506645]

COLORADO

PARTIALLY REVOKING THE EXECUTIVE ORDER OF SEPTEMBER 8, 1933, WHICH ESTABLISHED PUBLIC WATER RESERVE NO. 152

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

The Executive order of September 8, 1933, establishing Public Water Reserve No. 152, is hereby revoked so far as it affects the following-described lands:

SIXTH PRINCIPAL MERIDIAN

T. 10 N., R. 96 W.,
Sec. 2, W $\frac{1}{2}$ SW $\frac{1}{4}$.
T. 11 N., R. 96 W.,
Sec. 24, SE $\frac{1}{4}$.

The areas described aggregate 240 acres.

The released lands are embraced in State Exchange Applications, Colorado 014223 and 014224, by which the offered lands will benefit a Federal land program. The lands, therefore, are not subject to the provisions contained in the act of September 27, 1944 (58 Stat. 747;

U. S. C. 279-284) as amended, granting preference rights to veterans of World War II, the Korean Conflict, and others.

FRED G. AANDAHL,
Assistant Secretary of the Interior.

AUGUST 22, 1956.

[F. R. Doc. 56-6827; Filed, Aug. 27, 1956; 8:45 a. m.]

TITLE 44—PUBLIC PROPERTY AND WORKS

Chapter I—General Services Administration

Subchapter C—Real Property Management

PART 100—PUBLIC BUILDINGS AND GROUNDS

Sections 100.1 to 100.13 are revised as follows:

Sec.	
100.1	Applicability.
100.2	Recording presence.
100.3	Preservation of property.
100.4	Conformity with signs and emergency directives.
100.5	Nuisances.
100.6	Gambling.
100.7	Intoxicating beverages and narcotics.
100.8	Soliciting and vending.
100.9	Photography for news, advertising, or commercial purposes.
100.10	Dogs and other animals.
100.11	Vehicular and pedestrian traffic.
100.12	Concealed weapons.
100.13	Penalties; other laws.

AUTHORITY: §§ 100.1 to 100.13 issued under sec. 2, 62 Stat. 281, as amended; 40 U. S. C. 318a.

§ 100.1 *Applicability*. The rules and regulations in this part apply at all Federal property under the charge and control of the General Services Administration and to all persons entering in or on such property. Unless otherwise stated herein Federal property under the charge and control of the General Services Administration is referred to as "property." It is the responsibility of the occupant agencies to require observance of these rules and regulations by their employees.

§ 100.2 *Recording presence*. Persons entering or leaving properties during periods when such properties are closed to the public shall sign the register and/or display authorized identification documents when requested by the guard, watchman, or other authorized individuals.

§ 100.3 *Preservation of property*. It is unlawful to willfully destroy, damage, or remove property or any part thereof, including signs, regulations, decorations, or other facility or equipment, or any tree or other plant life.

§ 100.4 *Conformity with signs and emergency directions*. Persons in and on property shall comply with "No Smoking" and other official signs of a prohibitory or directory nature, and at the time of a fire alarm or other emergency signal shall comply with the directions of building police and other authorized individuals.

§ 100.5 *Nuisances*. The use of loud, abusive, or otherwise improper language,

unwarranted loitering, sleeping or assembly, the creation of any hazard to persons or things, improper disposal of rubbish, spitting, prurient prying, the commission of any obscene or indecent act, or any other unseemingly or disorderly conduct on property, and throwing articles of any kind from a building and climbing upon any part of a building, is prohibited.

§ 100.6 *Gambling.* Participating in games for money or other personal property, or the operation of gambling devices, the conduct of a lottery or pool, or the selling or purchasing of numbers tickets, in or on property, is prohibited.

§ 100.7 *Intoxicating beverages and narcotics.* Entering property or the operating of a motor vehicle thereon, by a person under the influence of intoxicating beverages or narcotic drug, or the consumption of such beverages or the use of such drug in or on property, is prohibited.

§ 100.8 *Soliciting and vending.* The soliciting of alms and contributions, commercial soliciting and vending of all kinds, the display or distribution of commercial advertising, or the collecting of private debts, in or on property, is prohibited. This rule does not apply to national or local drives for funds for

welfare, health, and other purposes sponsored or approved by the occupant agencies, concessions, or personal notices posted by employees on authorized bulletin boards.

§ 100.9 *Photography for news, advertising, or commercial purposes.* Permission will be granted by the General Services Administration Building Superintendent or Custodian in charge, for taking photographs for news, advertising, or commercial purposes within the property, provided the consent of the occupant agency or agencies has been obtained.

§ 100.10 *Dogs and other animals.* Dogs and other animals, except seeing eye dogs, shall not be brought upon property for other than official purposes.

§ 100.11 *Vehicular and pedestrian traffic.* (a) Drivers of all vehicles in or on property shall drive in a careful and safe manner at all times and shall comply with the signals and directions of guards and all posted traffic signs; (b) the blocking of entrances, driveways, walks, loading platforms, or fire hydrants in or on property is prohibited; (c) except in emergencies, parking in or on property is not allowed without a permit. Parking without authority, parking in unauthorized locations or in locations reserved

for other persons or continuously in excess of 18 hours without permission, or contrary to the direction of posted signs is prohibited. This section may be supplemented from time to time with the approval of the Administrator by the issuance and posting of specific traffic directives as may be required and when so issued and posted such directives shall have the same force and effect as if made a part hereof.

§ 100.12 *Concealed weapons.* No person while on property shall carry concealed weapons except for official purposes.

§ 100.13 *Penalties—Other Laws.* Whoever shall be found guilty of violating the rules and regulations in this part is subject to fine of not more than \$50 or imprisonment of not more than 30 days, or both. Nothing contained in the rules and regulations in this part shall be construed to abrogate any other Federal laws or regulations, or any State and local laws and regulations, applicable to any area in which property is situated.

Dated: August 23, 1956.

FRANKLIN G. FLOETE,
Administrator.

[F. R. Doc. 56-6960; Filed, Aug. 27, 1956; 10:35 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Parts 908, 918]

[Dockets Nos. AO-219-A7, AO-243-A3]

HANDLING OF MILK IN MEMPHIS, TENNESSEE, AND CENTRAL ARKANSAS MARKETING AREAS

NOTICE OF HEARING ON PROPOSED AMENDMENTS TO TENTATIVE MARKETING AGREEMENTS AND TO ORDERS, AS AMENDED

Pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of a joint public hearing to be held at the Holiday Inn, 908 South Third Street, Memphis, Tennessee, beginning at 10:00 a. m., local time, Wednesday, September 5, 1956, for the purpose of receiving evidence with respect to proposed amendments hereinafter set forth, or appropriate modification thereof, to the tentative marketing agreements heretofore approved by the Secretary of Agriculture and to the orders as now in effect, regulating the handling of milk in the Memphis, Tennessee, and Central Arkansas marketing areas. These proposed amendments have not received the approval of the Secretary of Agriculture.

Proposed by the Dean Milk Company, Franklin Park, Illinois:

1. For the purposes of determining the application of the respective orders, the Department shall use as the determining quantities, the volume of Class I milk shipped to the different markets.

2. The compensatory payment provisions of the Central Arkansas order should be revised to conform with any changes resulting from Proposal No. 1.

3. Consideration should be given to the establishment in the Central Arkansas order of a location adjustment which would enable this firm to be competitive in the Memphis area irrespective of which order it is regulated under.

By the Dairy Division, Agricultural Marketing Service:

4. Make such changes as may be required to make the orders in their entirety conform with any amendments thereto which may result from this hearing.

Copies of this notice of hearing, and the orders now in effect, may be obtained from the Market Administrator, 2428 Poplar Avenue, Memphis 12, Tennessee, or 1611 Main Street, Little Rock, Arkansas, or from the Hearing Clerk, United States Department of Agriculture, Room 112, Administration Building, Washington 25, D. C., or may be there inspected.

Dated: August 23, 1956.

[SEAL] ROY W. LENNARTSON,
Deputy Administrator.

[F. R. Doc. 56-6906; Filed, Aug. 27, 1956; 8:46 a. m.]

[7 CFR Part 978]

[Docket No. AO-184-A-14]

HANDLING OF MILK IN NASHVILLE, TENNESSEE, MARKETING AREA

NOTICE OF RECOMMENDED DECISION AND OPPORTUNITY TO FILE WRITTEN EXCEPTIONS WITH RESPECT TO PROPOSED AMENDMENTS TO TENTATIVE MARKETING AGREEMENT AND TO ORDER, AS AMENDED

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, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of the filing with the Hearing Clerk, of the recommended decision of the Deputy Administrator, Agricultural Marketing Service, United States Department of Agriculture, with respect to proposals to amend the tentative marketing agreement and the order, as amended, regulating the handling of milk in the Nashville, Tennessee, marketing area. Interested parties may file written exceptions to this decision with the Hearing Clerk, United States Department of Agriculture, Washington, D. C., not later than the close of business the seventh day after publication of this decision in the FEDERAL REGISTER. Exceptions should be filed in quadruplicate.

Preliminary statement. The hearing, on the record of which the proposed amendments to the tentative marketing agreement and to the order, as amend-

ed, were formulated, was conducted at Nashville, Tennessee, on July 24, 1956 (21 F. R. 5378). The material issues of record related to:

1. Changes in the months in which the higher seasonal Class I price differential would apply.

2. The rate of adjustment of the Class I price based on utilization.

3. Need for emergency action to amend the order with respect to issues No. 1 and No. 2.

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

1. **Seasonal pricing.** The period in which the higher seasonal Class I price differential should apply should include the months of August through January, except that for the year 1957, the month of February should be included.

A proposal made by producers would change the seasonal pattern of prices for Class I milk by beginning the period with the higher differential over the basic formula price one month earlier than now provided in the order. The Class I price differentials now provided in the order are \$1.40 for the months of September through February, and \$1.10 for the months of March through August. The producer proposal would make the \$1.40 differential regularly apply in the months of August through February.

Producers based the need for including August in the months with seasonally higher prices on the increased cost of milk production in this month compared to earlier months of spring and summer. Another reason given was the desirability of having the higher seasonal prices apply in the months when producers earn their bases. In this connection producer representatives pointed out that an amendment to the order effective July 1, 1956, moved the base-earning period forward one month by changing it from September through February, to August through January, beginning with August 1957.

In the decision issued by the Under Secretary on June 22, 1956 (21 F. R. 4678), it was stated that: "The present base-excess plan for distributing the market returns from milk among producers was established in the order as the result of a hearing held in August 1951. At the time the present base-excess plan was adopted, the months September through February were normally those of relatively low production in relation to fluid sales. Since that time, producer receipts during the months of August have generally been below average deliveries computed for each year. Likewise, deliveries of producer milk during the month of February have increased each year since 1951 to the point where such deliveries during the past two years have been above the average computed for each year. It is concluded that the base-excess plan should be revised to provide that the months August through January should include the base-forming period." It was also noted in that decision that, in view of the evidence presented concerning months of generally high and low production in connection with the base-excess plan, that

consideration might need to be given in a further hearing to changing the months in which the seasonal Class I differentials apply. No such change had been considered at the hearing on which the July 1 amendment was based.

In this market, seasonal changes in the Class I price differentials have served as an incentive to producers to adjust their production to the needs of the fluid market. This pattern of prices has served conjointly with the base plan to accomplish such purpose.

In this connection, some consideration needs to be given, also, to seasonal changes in sales of Class I milk of Nashville handlers. The record data indicate that Class I sales, characteristically, are lower during the summer months of June, July and August than during other months of the year. Deliveries by producers, on the other hand, have usually been highest in the month of May, and by the end of summer are in a declining trend.

The relationship of deliveries by producers to handlers' Class I sales during the month of August each year has become closer in recent years. In August 1955, deliveries by producers were 114 percent of Class I sales as compared to 136 percent of Class I sales in August 1953. The relationship of producer deliveries to Class I sales in the month of February each year has varied considerably from year to year. Although the relation of supply to sales in February has shown a decrease in recent years, the supply has remained ample and higher in relation to sales than in August.

The request made by producers that the \$1.40 Class I differential apply in the period August through February each year involves the problem of the annual level of the Class I price, since this change would mean that seven months instead of six would be at the higher level. The problem of the general level of the Class I price is dealt with elsewhere in this decision. With respect to seasonal pricing, it does not appear from this record that February needs to be regularly a month with the higher seasonal price. (An exception is made with respect to February 1957.) The record shows that the supply of milk in February has generally been adequate for market needs. Furthermore, inasmuch as February is at the beginning of, or just prior to, the flush production season, it would appear unnecessary to give producers a seasonal incentive to increase their production in this month. It is concluded that the months in which the higher Class I price differentials regularly apply should be August through January.

Following the hearing, an order suspending certain provisions of the Nashville order was issued July 31, 1956. This suspension order made the \$1.40 Class I differential effective for August 1956.

With respect to the month of February 1957, however, producer representatives at the hearing stressed that this would be a base-forming month and that therefore the seasonal drop in the Class I price should not be changed until the year following. Because of this factor, it is concluded that the change in the seasonal pricing should be made fully

effective at the same time as the change in the months of the base-forming period which will begin in August 1957.

2. **Supply-demand adjustment.** The rate of change in the Class I price based on the supply-demand adjustment, should be increased from one cent per percentage change in the utilization ratio, to two cents per percentage point. For the months of October 1956 through January 1957, the order should provide that there will be no price deductions due to the supply-demand adjustment, if the most recent twelve-month utilization percentage is 125 percent or less.

The order provides that the Class I price shall be adjusted each month on the basis of utilization of producer milk in the twelve-month period ending with the second preceding month, plus or minus the change from utilization similarly calculated for the twelve-month period ending with the fifth preceding month. The utilization ratio so calculated, which is in terms of the percentage that producer milk is of Class I sales, results in an increase of one cent per hundredweight in the Class I price for each percentage point that the utilization ratio is less than 125, and results in a decrease at the same rate if the utilization ratio exceeds 130 percent.

The producer association proposed that the rate of price adjustment be increased from one cent per percentage point, to four cents per point, whenever the utilization ratio is less than 125 percent. The association requested that no change be made from the present rate of price adjustment when the utilization ratio is more than 130 percent.

The computation of the supply-demand price adjustment was modified by an amendment to the order effective July 1, 1956. Prior to that time, the computation of the utilization ratio was based entirely on average utilization in the twelve-month period ending with the second preceding month. A further change at that time was the elimination from the supply-demand computation of receipts and sales of plants disposing of less than an average of 1,000 pounds of fluid milk products per day in the marketing area. These changes were designed to make the supply-demand adjustment more representative of market conditions and to make it respond faster to changes in conditions.

No supply-demand adjustment was effective from the time the individual-handler pooling arrangement was instituted (April 1955), through March 1956.

Producer witnesses pointed out that the one cent per percentage point is a relatively low rate of price adjustment compared to the rates of price adjustments in other markets, based on utilization. The record shows that the supply-demand adjustment has had little effect on prices during the period in which it has been effective.

Because of recent changes in computation of the supply-demand adjustment, it is not possible, from the record, to reconstruct precisely a supply-demand adjustment on the basis proposed by producers, for periods prior to July 1956. The record does show, however, that for the twelve-month period ending with February 1956, the average ratio of pro-

ducer milk to Class I sales (excluding handlers with less than 1,000 pounds daily in the marketing area) was 117.7 percent. If the new type of adjustor had been in effect at that time, the amount of adjustment would have reflected also a decreased supply-sales ratio of the three-month period ending with February 1956, compared to a year earlier. From this it appears that the resulting price adjustment at the ratio proposed by producers would have been an addition of at least 32 cents per hundredweight.

The most recent data in the record show that the ratio of producer deliveries to Class I sales (excluding handlers with less than 1,000 pounds daily in the marketing area) during the twelve-month period ending with June 1956, was 120.8 percent. This percentage, which is part of the computation for the August Class I price, is modified by the change from the twelve-month period ending with March 1956, which was 117.8 percent. The increase in utilization percentage between these two twelve-month periods results in an adjusted utilization ratio of 124 percent, or a price adjustment of one cent added to the August Class I price.

As previously noted herein, producer and handler witnesses estimated the supply-sales relationship would be about the same for August and fall months this year as occurred in 1955. If this proves to be true, it may be estimated that, during the late fall and winter period, the supply-demand adjustment (at the current rate) would add about four cents. Furthermore, if the utilization of producer milk in Class I this year in July and months following is higher than a year previous, the amount of price adjustment in fall months would be greater.

It is apparent, from the record, that the rate of price adjustment tends to be relatively slow as presently calculated, even with the modifications of the supply-demand adjustor made effective July 1, 1956. On the other hand, the rate of price adjustment proposed by producers, which would increase the rate of change four times, could result in relatively large price adjustments. Comparison with the rates of price change per percentage point used in other Federal orders, as made in the record, is not a sufficient indication as to the most desirable rate for this market, because of different marketing conditions and because of differences in the types of supply-demand adjustors used. In view of the recent changes in the supply-demand adjustment computation and short experience as to their effect, it appears advisable to make a more moderate change in the rate of adjustment than that proposed by producers. It is concluded that a rate of adjustment of two cents per percentage point of the utilization ratio should be used until further experience is gained. Furthermore, it is concluded that, for a preliminary period, the effect of the increased rate of price adjustment should be based only on the utilization in the twelve-month period ending with the second preceding month. The complete change should become effective in February 1957.

Producers also proposed that when the ratio exceeds 130 percent, the present rate of price adjustment should be retained, so that the producers who have entered the market or increased their production at a time when the market needs additional milk do not suffer financial loss if the market subsequently becomes over-supplied. It was contended that a producer cannot readily reduce his level of production in response to price changes, and that, therefore, a higher rate of price decline does not benefit the market. It is here concluded that this proposal should be denied, since such a pattern of price adjustments could result in serious misalignment of prices with the supply and demand situation.

3. *Emergency action.* Omission of a recommended decision is not necessary with respect to the amendments herein proposed. A price adjustment for the month of August 1956 was effected by the Assistant Secretary in an order suspending certain provisions, issued July 31, 1956.

Rulings on proposed findings and conclusions. A number of briefs were filed which contained proposed findings and conclusions, and arguments with respect to the proposed amendments. Every point covered in the briefs was carefully considered along with the evidence in the record in making the findings and reaching the conclusions hereinbefore set forth. To the extent that the findings and conclusions proposed in the briefs are inconsistent with the findings and conclusions contained herein, the request to make such findings or to reach such conclusions is denied on the basis of the facts found and stated in connection with the conclusions in the recommended decision.

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

Recommended marketing agreement and order. The following amendment to the order is recommended as the detailed and appropriate means by which the foregoing conclusions may be carried out. The recommended marketing

agreement is not included in this decision because the regulatory provisions thereof would be identical with those contained in the order as proposed to be further amended:

1. In § 978.51 (a) (1) (ii), add the following words: "except that such amount shall not be added or subtracted in computing prices for the months of October 1956 through January 1957, inclusive, and".

2. In § 978.51 (a), delete subparagraph (2) and substitute the following:

(2) For each percentage by which the utilization ratio calculated for the month pursuant to subparagraph (1) of this paragraph exceeds 130, subtract from, or for each percentage by which it is less than 125, add to, the Class I price, two cents.

3. In § 978.51 (a), delete subparagraph (3).

4. In § 978.51 (e), delete the language before the proviso, and substitute the following:

(a) *Class I milk price.* The Class I milk price shall be the basic formula price for the preceding month, plus \$1.40 during the months of August through January, except that for the year 1957, the month of February shall be included; and plus \$1.10 during all other months, plus or minus a supply-demand adjustment calculated for each month as follows:

Issued at Washington, D. C., this 23d day of August 1956.

[SEAL] ROY W. LENNARTSON,
Deputy Administrator.

[F. R. Doc. 56-6907; Filed, Aug. 27, 1956; 8:46 a. m.]

DEPARTMENT OF COMMERCE

Office of the Secretary

[44 CFR Part 401]

DISPOSAL OF FOREIGN EXCESS PROPERTY

NOTICE OF PROPOSED ISSUANCE OF SUPPLEMENT NO. 1 TO FOREIGN EXCESS PROPERTY ORDER NO. 1 (REVOCATION OF CERTAIN OUTSTANDING AUTHORIZATIONS)

Insofar as the Administrative Procedure Act may be applicable herein, notice is hereby given of the proposed issuance of Supplement No. 1 to Foreign Excess Property Order No. 1, as amended, 44 CFR Part 401, 15 F. R. 5847.

It is proposed to publish Supplement No. 1 in substantially the following form:

FOREIGN EXCESS PROPERTY ORDER NO. 1, SUPPLEMENT NO. 1

Foreign Excess Property Order No. 1, as amended August 23, 1950 (15 F. R. 5847) is hereby supplemented as follows:

SECTION 1. [§ 401.11] All authorizations, permits, determinations, licenses, and approvals issued on or before December 31, 1955 by the Foreign Excess Property Officer of the Department of Commerce for the importation into the United States of nonagricultural foreign excess property are hereby cancelled, rescinded and revoked.

SEC. 2. [§ 401.12] The provisions of Section 1 [§ 401.11] of this Supplement shall not apply to importations into the United States of foreign excess property with respect to which authority for such importations is withdrawn pursuant to Section 1 hereof, provided such foreign excess property has been acquired prior to the date of this Supplement by holders of authorizations, permits, determinations, licenses or approvals issued on or before December 31, 1955 for such importation, if such foreign excess property shall be delivered on or before September 15, 1956 to a carrier for transportation to the United States.

The reason for the proposed publication of Supplement No. 1 is that it has now been ascertained that certain authorizations, permits, determinations, licenses or approvals have heretofore been issued for the importation of stated quantities of certain classes of foreign excess property which were unlimited as to expiration date. More than a reasonable time has elapsed since such issuance. Since January 1, 1956, all such authorizations, etc., have been limited to a period of six months from date of issuance. Since the conditions no longer prevail under which certain earlier authorizations, etc., were issued it is now deemed appropriate, in the national interest, to provide a reasonable opportunity within which foreign excess property already acquired thereunder may be delivered to a carrier for transportation to the United States, and thereafter to terminate such opportunity. Supplement No. 1 will also limit rights of importation of foreign excess property by holders of authorizations, etc., to such foreign excess property as they have acquired pursuant to such authorizations, etc., prior to the date of its issuance.

Interested persons may submit to the Foreign Excess Property Officer, Room 4120, Department of Commerce, Washington 25, D. C., data, views or arguments in writing but not orally relative to the proposed issuance of Supplement No. 1. All relevant material received within 20 days following the day of publication of this notice will be considered.

It is proposed to make Supplement No. 1 effective upon the date of its publication in the FEDERAL REGISTER.

(Sec. 402, 63 Stat. 393; 40 U. S. C. 512. Interprets or applies Foreign Excess Property Order No. 1, as amended, 44 CFR Part 401, 15 F. R. 4857.)

Dated: August 17, 1956.

LOUIS S. ROTHSCHILD,
Acting Secretary of Commerce.

[F. R. Doc. 56-6926; Filed, Aug. 27, 1956; 8:47 a. m.]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 37]

CANNED TUNA FISH

NOTICE OF PROPOSALS TO ADOPT DEFINITION AND STANDARD OF IDENTITY AND STANDARD OF FILL OF CONTAINER

Notice is hereby given that a petition has been filed by National Cannery Asso-

ciation, 1133 Twentieth Street NW., Washington, D. C., and the following canners of tuna fish: Barbey Packing Corporation, F. E. Booth Company, Inc., California Marine Curing and Packing Company, Columbia River Packers Association, Inc., Crown Packers, Inc., Far-west Fishermen, Inc., Franco-Italian Tuna Packing Company, Inc., Hawaiian Tuna Packers Ltd., High Seas Tuna Packing Company, Inc., Pan-Pacific Fisheries, Inc., Point Adams Packing Company, Portland Fish Company, Seattle Seafoods, Inc., South Coast Fisheries, Inc., Star-Kist Foods, Inc., Union Fishermen's Co-Operative Packing Company, Van Camp Sea Food Company, Inc., Washington Packing Corporation, West Coast Fish Company, Inc., Westgate-California Tuna Packing Company, Whiz Fish Products Company.

The petition sets forth proposals to adopt a definition and standard of identity and a standard of fill of container for canned tuna. The proposals are set forth below.

Notice is also given that supplementary petitions have been filed by Hawaiian Tuna Packers Limited, 215 Market Street, San Francisco 8, California, and by the California Fish Cannery Association, Inc., Ferry Building, Terminal Island, California, each proposing certain additional provisions to be added to the definition and standard of identity for canned tuna proposed by the National Cannery Association. The proposals contained in these supplementary petitions are also set forth below.

Pursuant to the authority of the Federal Food, Drug, and Cosmetic Act (sec. 401, 701, 52 Stat. 1046; Pub. Law 905, 84 Cong., 2d Sess.; 21 U. S. C. 341, 371) and delegated to him by the Secretary of Health, Education, and Welfare (20 F. R. 1996), the Commissioner of Food and Drugs invites all interested persons to present their views in writing regarding the proposals published below. Such views and comments should be submitted in quintuplicate, addressed to the Hearing Clerk, Department of Health, Education and Welfare, Room 5440, 330 Independence Avenue SW., Washington 25, D. C., prior to the thirtieth day following the date of publication of this notice in the FEDERAL REGISTER:

1. The definition and standard of identity and the standard of fill of container proposed for canned tuna by the National Cannery Association are as follows:

§ 37.1 Canned tuna; definition and standard of identity; label statement of optional ingredients. (a) Canned tuna is the food consisting of processed fish of the species enumerated in paragraph (b) of this section, prepared in one of the optional forms of pack specified in paragraph (c) of this section, conforming to one of the color designations specified in paragraph (d) of this section, in one of the optional packing media specified in paragraph (e) of this section, and may contain one or more of the seasonings and flavorings specified in paragraph (f) of this section. It is packed in hermetically sealed containers and so processed by heat as to prevent spoilage. It is labeled in accordance

with the provisions of paragraph (h) of this section.

(b) The fish included in the class known as tuna fish are:

Thunnus thynnus.....	Bluefin tuna. ¹
Thunnus maccoyii.....	Southern bluefin tuna. ¹
Thunnus orientalis.....	Oriental tuna. ¹
Thunnus germon.....	Albacore. ²
Parathunnus mebach.....	Big-eyed tuna. ²
Neothunnus macropetrus.....	Yellowfin tuna. ²
Neothunnus rarus.....	Northern bluefin. ²
Katsuwonus pelamis.....	Skipjack. ²
Euthynnus alletteratus.....	Little tunny. ²
Euthynnus lineatus.....	Little tunny. ²
Euthynnus yaito.....	Kawakawa. ²

¹"A Comparison of the Bluefin Tunas, Genus Thunnus, from New England, Australia, and California," by H. C. Godsil and Edwin K. Holmberg, State of California, Department of Natural Resources, Division of Fish and Game, Bureau of Marine Fisheries, Fish Bulletin No. 77 (1950).

²"Contributions to the Comparative Study of the So-called Scombroid Fishes," by Kamakichi Kishinouye, Journal of the College of Agriculture, Imperial University of Tokyo, Vol. VIII, No. 3 (1923).

³"A Systematic Study of the Pacific Tunas," by H. C. Godsil and Robert D. Byers, State of California, Department of Natural Resources, Division of Fish and Game, Bureau of Marine Fisheries, Fish Bulletin No. 60 (1944).

⁴"A Descriptive Study of Certain Tuna-Like Fishes," by H. C. Godsil, State of California, Department of Fish and Game, Fish Bulletin No. 97.

The description of each species will be found in the text to which reference is made.

(c) The optional forms of processed tuna consist of loins and other striated muscular tissue of the fish. The loin is the longitudinal quarter of the great lateral muscle freed, in accordance with good commercial practice, from skin, scales, visible blood clots, bones, gills, viscera, and black meat. Black meat is the nonstriated part of the great lateral muscle of tuna, known anatomically as the median superficial muscle, highly vascular in structure, dark in color because of retained blood, and granular in form. Canned tuna is prepared in one of the following forms of pack, the identity of which is determined in accordance with the methods prescribed in paragraph (b) of § 37.2.

(1) Solid or solid pack consists of loins cut in transverse segments to which no free fragments are added. In containers of 1 pound or less of net contents, such segments are cut in lengths suitable for packing in one layer. In containers of more than 1 pound net contents, such segments may be cut in lengths suitable for packing in one or more layers of equal thickness. A piece of a segment may be added if necessary to fill a container. The proportion of free flakes broken from loins in the canning operation shall not exceed 18 percent.

(2) Chunks or chunk style consists of a mixture of pieces of tuna in which the original muscle structure is retained. The pieces may vary in size, but not less than 50 percent of the weight of the pressed contents of a container is retained on 1/2-inch-mesh screen.

(3) Flakes consist of a mixture of pieces of tuna in which more than 50 percent of the weight of the pressed contents of the container will pass through

a ½-inch-mesh screen, but in which the muscular structure of the fish is retained.

(4) Grated consists of a mixture of particles of tuna that have been reduced to uniform size and in which more than 50 percent of the pressed weight of the contents of the container will pass through a ½-inch-mesh screen, and in which the particles are discrete and do not comprise a paste.

(d) Canned tuna, in any of the forms of pack specified in paragraph (c) of this section, falls within one of the following color designations, measured by visual comparison with matte surface neutral reflectance standard corresponding to the specified Munsell units of value, determined in accordance with paragraph (g) of this section:

(1) *White tuna*. This color designation is limited to the species of tuna *Thunnus germon* (albacore), and is not darker than Munsell value 6.3.

(2) *Light tuna*. This color designation includes any tuna not darker than Munsell value 5.3.

(3) *Dark tuna*. This color designation includes all tuna darker than Munsell value 5.3.

(4) *Blended tuna*. This color designation may be applied only to tuna flakes specified in paragraph (c) (3) of this section, which consist of a mixture of tuna flakes a substantial portion of which meet the color standard for either white tuna or light tuna, and the remainder of which fall within the color standard for dark tuna. The color designation for blended tuna is determined in accordance with paragraph (g) of this section.

(e) Canned tuna is packed in one of the following optional packing media:

(1) Any edible vegetable oil other than olive oil, or any mixture of such oils not containing olive oil.

(2) Olive oil.

(3) Water.

(f) Canned tuna may be seasoned or flavored with one or more of the following:

(1) Salt.

(2) Purified monosodium glutamate.

(3) Hydrolyzed protein.

(4) Hydrolyzed protein with reduced monosodium glutamate content.

(5) Spices or spice oils or spice extracts.

(6) Vegetable broth or sauce, in an amount not in excess of 5 percent of the volume capacity of the container, such broth or sauce to consist of a minimum of 0.5 percent by weight of vegetable extractives and to be prepared from two or more of the following vegetables: Beans, cabbage, carrots, celery, garlic, onions, parsley, peas, potatoes, red bell peppers and green bell peppers, spinach, and tomatoes.

(g) For determination of the color designations specified in paragraph (d) of this section, the following method shall be used: Recombine the separations of presscake resulting from the method prescribed in § 37.2 (b). Pass the combined portions through a circular sieve 12 inches in diameter, fitted with woven-wire cloth of ¼-inch mesh which complies with the specifications for such wire cloth set forth in "Standard Specifications for Sieves," published March 1, 1940, in L. C. 584 of the U. S. Department

of Commerce, National Bureau of Standards. Mix the sieved material by hand, and place a sufficient quantity into a 307 x 113 size container (bearing a top seam and having a false bottom approximately ½-inch deep and painted flat black inside and outside) so that after tamping and smoothing the surface of the sample, the material will be ⅜-inch to ¼-inch below the top of the container.

(1) Determine the Munsell color value of the sample surface by visual comparison, using a comparator eyepiece containing a color filter centering between 550 m μ and 560 m μ , which filter does not pass significant amounts of visible radiation of wavelengths below 540 m μ or above 570 m μ .

(2) The standards with which comparisons are to be made are any essentially neutral matte finish standards of luminous reflectance equivalent to 6.3 and 5.3 Munsell units of value. These standards shall be cut in circles 3¼ inches in diameter and shall be mounted in 307 x 113 size containers, bearing a top seam and painted flat black both inside and outside, so that the surfaces of the standard are ⅜-inch below the top of the containers in which they are mounted.

(3) In the case of blended tuna, the foregoing method shall be varied by first separating, as completely as feasible, the two different colors of tuna flakes, and then proceeding with each portion separately for the determination of its color value.

(h) (1) The specified names of the canned tuna for which definitions and standards of identity are prescribed by this section, except where water is the packing medium, are formed by combining the form of the pack with the color designation of the tuna; for example, "Solid Pack White Tuna," "Grated Dark Tuna," etc. In the case of blended tuna, there shall be used the applicable color designation of the blended flakes determined, in accordance with the color designation of the predominating portion found in the container; for example, "Blended White and Dark Tuna Flakes," "Blended Dark and Light Tuna Flakes."

(2) The specified name of the canned tuna when water is used as the packing medium is formed as described in subparagraph (1) of this paragraph, followed by the words "In water" for example, "Grated Light Tuna in Water."

(3) When the packing medium is vegetable oil or olive oil, the label shall bear the name of the optional packing medium used, as specified in paragraph (e) of this section, preceded by the word "in" or the words "packed in." In the case of the optional ingredient specified in paragraph (e) (1) of this section, the name or names of the oil used may be stated, of the general term "Vegetable Oil" may be used.

(4) In case solid pack white, light, or dark tuna is packed in olive oil, the designation "Tonno" may also appear.

(5) Where the canned tuna contains one of the ingredients listed in paragraph (f) of this section, the label shall bear the statement "Seasoned with _____," the blank being filled in with the name or names of the ingredient or

ingredients used, except that if the ingredient designated in paragraph (f) (6) of this section is used, the label shall bear the statement "Seasoned with Vegetable Broth" or "Seasoned with Vegetable Sauce," and if the ingredient designated in paragraph (f) (5) of this section is used alone, the label may bear the statement "Spiced" or "With Added Spice."

(6) Wherever the name of the food appears on the label so conspicuously as to be easily seen under customary conditions of purchase, the names of the optional ingredients used as specified by subparagraphs (3) and (5) of this paragraph shall immediately and conspicuously precede or follow such name without intervening written, printed, or graphic matter, except that the common name of the species of tuna fish used may be so intervened, but the species name "albacore" may be employed only for fish of that species which meets the color designation prescribed by paragraph (d) (1) of this section.

§ 37.2 Canned tuna; fill of container; label statement of substandard fill.

(a) (1) The standard of fill of container for canned tuna is a fill such that the average weight of the pressed cake from 24 cans, as determined by the method prescribed by paragraph (b) of this section, is not less than the minimum value specified for the corresponding can size and form of tuna ingredient in the following table:

I. Can size and form of tuna ingredient	II. Minimum value for weights of pressed cake (average of 24 cans)	
		Ounces
211 x 109:		
Solid	-----	2.25
Chunks	-----	1.98
Flakes	-----	1.98
Grated	-----	2.00
307 x 113:		
Solid	-----	4.47
Chunks	-----	3.92
Flakes	-----	3.92
Grated	-----	3.96
401 x 206:		
Solid	-----	8.76
Chunks	-----	7.68
Flakes	-----	7.63
Grated	-----	7.76
603 x 408:		
Solid	-----	43.2
Chunks	-----	37.9
Flakes	-----	37.9
Grated	-----	38.3

If the can size in question is not listed, calculate the value for column II as follows: From the list select as the comparable can size that one which has nearest the water capacity of the can size in question and multiply the value listed in column II for the same form of tuna ingredient by the water capacity of the can size in question and divide by the water capacity of the comparable can size. Water capacities are determined by the general method provided in § 10.2 (a) of this chapter.

(b) The methods referred to in paragraph (a) of this section for determining the weight of the pressed cake and referred to in § 37.1 (c) for determining the percent of free flakes and the percent of pieces which pass through a ½-inch-mesh sieve are as follows:

(1) Have each of the 24 cans and contents at a temperature between 65° F.

and 80° F. Test each can in turn as follows:

(2) Cut out the top of the can (code end), using a can opener that does not remove nor distort the double seam.

(3) With the cut top held on the can contents, invert the can, and drain the free liquid by gently pressing on the cut lid with the fingers so that most of the free liquid comes from the can.

(4) With the cut lid still in place, cut out the bottom of the can with the can opener, then turn the can upright and remove the cut can top (code end). Scrape off any adhering tuna particles into the tuna mass in the can.

(5) Place the proper size press cylinder as provided in paragraph (c) (1) of this section in a horizontal position on a table, then using the cut bottom of the can as a pusher, gently force the can contents from the can into the cylinder. Remove the bottom of the can that was used as the pusher and scrape any adhering particles from the can body and bottom of the can, and put them in the cylinder.

(6) Place the cylinder plunger on top of the can contents in the cylinder. Remove the eyebolt and put the cylinder and plunger in position on the press (paragraph (c) (3) of this section).

(7) Begin the operation of the hydraulic ram of the press, and as soon as liquid is observed coming from the plunger start timing the operation. Apply pressure to the plunger slowly, so that a full minute is used to reach a pressure of 414 pounds per square inch on the can contents. Hold this pressure for 1 additional minute and then release the pressure. Tip the press cylinder so that any free liquid is drained out.

(8) Remove the piston from the pressing cup. Loosen the cake from the cup with a thin blade and remove the entire press cake as gently as possible, to keep the mass in a single cake during this operation. Place the cake and any pieces that adhered to the piston and pressing cup in a tared receiving pan and determine the weight of the pressed material.

(9) For cans larger than 401 x 206: Cut out the top of the can and drain off free liquid from the can contents as in subparagraphs (2) and (3) of this paragraph. Determine the gross weight of the can and remaining contents. Using a tared core cutter as provided for in paragraph (c) (2) of this section, cut vertically a core of the drained material in the can. Determine the weight of the core. With a thin spatula transfer the core to the pressing cup for 401 x 206 cans. Determine the press weight as in subparagraphs (5) and (8) of this paragraph. Remove the remaining drained contents of the can, reserving the contents for the determination of free flakes (subparagraph (11) of this paragraph), weigh the empty can, and calculate the weight of the total drained material. Calculate the weight of presscake on the entire can basis by multiplying the weight of the presscake of the core by the ratio of the weight of the drained contents of the can to the weight of the core before pressing.

(10) Repeat the press-weight determination on the remainder of the 24 cans

and determine the average weight for the purpose of paragraph (a) of this section.

(11) Determination of free flakes: If the optional form of tuna ingredient is solid pack, determine the percent of free flakes. Only fragments that were broken in the canning procedure are considered to be free flakes. If the can is of such size that its entire drained contents were pressed as described in subparagraphs (1) to (8), inclusive, of this paragraph, examine the presscake carefully for free flakes; using a spatula, scrape free flakes gently from the outside of the cake. Examine the body of the presscake itself as carefully as possible for free flakes that may have been added in the packing. Weigh the total free flakes and determine the percent by weight of flakes to the total weight of presscake. If the can is of such size that a core was cut out for pressing as described in subparagraph (9) of this paragraph, make the examination for free flakes on a weighed portion of the drained material remaining after the core was removed. The weight of the portion should approximately equal the weight of the core before pressing. Carefully examine the weighed portion, pick out free flakes and weigh them. Calculate the weight of the free flakes as a percentage of the weight of the portion examined.

(12) Determination of particle size: If the optional form of tuna ingredient is chunks, flakes, or grated, the presscake resulting from the operations described in subparagraphs (1) to (9), inclusive, of this paragraph is gently separated by hand, care being taken to avoid breaking the pieces. The separated pieces are evenly distributed over the top sieve of the screen separation equipment described in paragraph (c) (4) of this section. Beginning with the top screen, lift and drop each sieve by its open edge three times. Each time, the open edge of the sieve is lifted the full distance permitted by the device. Combine and weigh the material remaining on the three top screens (1½-inch, 1-inch, ½-inch screens), and determine the combined percentage retention by weight in relation to the total press weight.

(c) (1) The pressing cups and pistons referred to in paragraph (b) of this section are made of stainless steel. The pressing cups are made with a lip to facilitate collection of the liquid. Pistons have a threaded center hole about half as deep as the thickness of the piston. The hole is for receiving a ringbolt to assist in removing the piston from the pressing cup. Dimensions for pressing cups and pistons are as follows:

For can size 211 x 209

Pressing cup:

Inside depth, approximately 3¾ inches.
Inside diameter, 2.593 inches.
Wall thickness, approximately ¾ inch.

Piston:

Thickness, approximately 1 inch.
Diameter, 2.568 inches.

For can size 307 x 113

Pressing cup:

Inside depth, approximately 4 inches.
Inside diameter, 3.344 inches.
Wall thickness, approximately ¾ inch.

Piston:

Thickness, approximately 1¼ inches.
Diameter, 3.319 inches.

For can size 401 x 206

Pressing cup:

Inside depth, approximately 4¼ inches.
Inside diameter, 3.969 inches.
Wall thickness, approximately ½ inch.

Piston:

Thickness, approximately 1¼ inches.
Diameter, 3.944 inches.

For can sizes where the diameter is greater than 401, the core cutter described in subparagraph (2) of this paragraph shall be used and the resulting core pressed in the pressing cup for can size 401 x 206. For can sizes differing from those specified above, special pressing cups and pistons may be used. Special pressing cups have inside diameters ⅓-inch less than the outside diameters at the double seam for the can sizes for which the cups are used, and the piston diameters are 0.025 inch less than the inside diameters of the pressing cups.

(2) The core cutter referred to in paragraphs (b) (9) and (11) of this section and subparagraph (1) of this paragraph is made from a previously sealed 300 x 407 can. The cover, including the top seam, is cut out. The edge is smoothed and sharpened. A small hole to permit passage of air is made in the bottom.

(3) The hydraulic press referred to in paragraph (b) (6) to (10), inclusive, of this section is made by so mounting a hydraulic jack in a strong frame that it will press horizontally against the center of the piston in the pressing cup used. The frame should be so braced that it does not change shape when pressure is applied. Provision is made for collecting the pressed-out liquid in a suitable receptacle. The gauge on the hydraulic jack is so calibrated that it will indicate for the piston being used when the piston is pressing against the contents of the pressing cup with a pressure of 414 pounds per square inch of piston face.

(4) The sieving device referred to in paragraph (b) (12) of this section consists of three sieves, each approximately 1 foot square, loosely mounted, one above the other, in a metal frame. The mesh in the top sieve complies with the specifications for 1½-inch woven-wire cloth as set forth in "Standard Specifications for Sieves," as published March 1, 1940, in L. C. 584 of the U. S. Department of Commerce, National Bureau of Standards. The meshes in the sieves below comply with similar specifications for 1-inch and ½-inch woven-mesh cloth as set forth in the same publication. The sides of each sieve are formed from ¾-inch metal strap. The frame has tracks made of ¾-inch angle metal to support each sieve under each side. The tracks are so positioned as to permit each sieve a free vertical travel of 1¾ inches.

(d) If canned tuna falls below the applicable standard of fill of container prescribed in paragraph (a) of this section, the label shall bear the general statement of substandard fill provided in § 10.3 (b) of this chapter, in the manner and form therein specified.

2. The proposals of Hawaiian Tuna Packers Limited are as follows:

a. That § 37.1 (g) and (h) in the above-proposed standard of identity for canned tuna be redesignated as (h) and (i), respectively, and that a new paragraph (g), reading as follows, be inserted therein:

(g) Any one of the forms of pack of canned tuna specified in paragraph (c) of this section may be smoked. Canned smoked tuna will be labeled in accordance with the provisions of paragraph (i) (5) of this section.

b. In § 37.1 (i), redesignated as above, subparagraphs (5) and (6) would be redesignated as (6) and (7), respectively, and it is proposed that a new subparagraph (5), reading as follows, be inserted therein:

(5) In case any of the forms of canned tuna specified in paragraph (c) of this section are smoked, the designation "Smoked" shall appear on the label, as for example, "Light Smoked Tuna Flakes."

3. The proposal of the California Fish Cannery Association, Inc., is as follows: That the proposed standard of identity for canned tuna fish submitted by the National Cannery Association et al. be amended to incorporate garlic as an ingredient, under § 37.1 (f) of the proposal. Paragraph (f) would read as follows:

(f) Canned tuna may be seasoned or flavored with one or more of the following:

- (1) Salt.
- (2) Purified monosodium glutamate.
- (3) Hydrolyzed protein.
- (4) Hydrolyzed protein with reduced monosodium glutamate content.
- (5) Spices or spice oils or spice extracts.
- (6) Vegetable broth or sauce, in an amount not in excess of 5 percent of the volume capacity of the container, such broth or sauce to consist of a minimum of 0.5 percent by weight of vegetable extractives and to be prepared from two or more of the following vegetables: Beans, cabbage, carrots, celery, garlic, onions, parsley, peas, potatoes, red bell peppers, green bell peppers, spinach, and tomatoes.
- (7) Garlic.

Dated: August 20, 1956.

[SEAL] JOHN L. HARVEY,
Deputy Commissioner
of Food and Drugs.

[P. R. Doc. 56-6894; Filed, Aug. 27, 1956; 8:45 a. m.]

tion of certain Standard, FM and Non-commercial Educational FM Broadcast Stations.

1. The Commission has before it for consideration the request of the National Association of Radio and Television Broadcasters, filed August 20, 1956, for extension of time in which to file reply comments in the above-entitled proceeding.

2. In support of its request, the NARTB states that rule making was instituted on its proposal in this proceeding on April 12, 1956, with June 1, 1956, and twenty days thereafter, as the dates, respectively, for filing of comments and reply comments; that subsequently the time for filing comments was extended to July 2, 1956 and for reply comments to July 22, 1956 (Mimeo 32073) upon request of the International Brotherhood of Electrical Workers (AFL-CIO), and thereafter, the time for filing comments was again extended to August 2, 1956 and for reply comments to August 22, 1956 (Mimeo 33643) upon request of the National Association of Broadcast Employees and Technicians; that these parties and other principal opponents to the NARTB proposal have filed comments in the proceeding which challenge the data and conclusions of its proposal; and that the NARTB needs an additional 60-day extension of time to file reply comments rebutting the arguments raised by those opposing its proposal. The NARTB urges that since the time for filing comments in this proceeding was extended 60 days at the request of those opposing its proposal, neither the Commission nor any party would be prejudiced by a grant of its request.

3. In view of the numerous comments filed in this proceeding and the representations of petitioner, the Commission believes that the public interest would be served by affording a further extension of time for filing replies.

4. Accordingly, it is ordered, This 21st day of August 1956, that the time for filing reply comments in the above-entitled proceeding is extended from August 22, 1956 to October 21, 1956.

Released: August 21, 1956.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] DEE W. PINCOCK,
Acting Secretary.

[P. R. Doc. 56-6910; Filed, Aug. 27, 1956; 8:46 a. m.]

[47 CFR Part 3]

[Docket No. 11781]

TABLE OF ASSIGNMENT, TELEVISION BROADCAST STATIONS, ST. JOSEPH, TENN.

ORDER EXTENDING TIME FOR FILING COMMENTS

In the matter of amendment of § 3.606 Table of assignments, Television Broadcast Stations, (St. Joseph, Tennessee).

1. On June 11, 1956, the Commission issued a Notice of Proposed Rule Making (FCC 56-679) instituting the subject rule making proceeding. The Notice provided that comments should be filed on or before August 15, 1956 and that reply comments should be filed on or before August 25, 1956.

2. On August 8, 1956, the Tennessee Educational Television Commission filed a petition requesting the Commission to extend the time for filing comments to October 15, 1956.

3. In support of its request the Tennessee Educational Television Commission states that additional time is required to consult with the many persons who are vitally concerned with this proceeding particularly Governor Clement, who is out of the State attending the National Democratic Convention, and the Executive Secretary of the Commission who will be on active duty from August 10 until after September 3, 1956.

4. The Commission believes that the Tennessee Educational Television Commission has established good cause for an extension of time for filing comments in this proceeding and that such an extension will serve the public interest, convenience and necessity. We do not believe, however, that an extension until October 15 is warranted.

In view of the foregoing: It is ordered, That the time for filing comments in the above-entitled proceeding is extended from August 15, 1956, to September 17, 1956, and that the time for filing reply comments is extended until September 27, 1956.

Adopted: August 15, 1956.

Released: August 17, 1956.

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] DEE W. PINCOCK,
Acting Secretary.

[P. R. Doc. 56-6911; Filed, Aug. 27, 1956; 8:46 a. m.]

FEDERAL COMMUNICATIONS
COMMISSION

[47 CFR Part 3]

[Docket No. 11677]

REMOTE CONTROL OPERATION OF CERTAIN
STANDARD, FM AND NONCOMMERCIAL
EDUCATIONAL FM BROADCAST STATIONS

NOTICE OF EXTENSION OF TIME FOR FILING
REPLY COMMENTS

In the matter of amendment of §§ 3.66, 3.274 and 3.572 of the rules and regulations relating to Remote Control Operation.

NOTICES

DEPARTMENT OF COMMERCE

Bureau of Foreign Commerce

[Case 218]

JOSE BENCHIMOL AND ELIEZNER BENCHIMOL

ORDER REVOKING EXPORT LICENSES AND
DENYING EXPORT PRIVILEGES

In the matter of Jose Benchimol and Elieznor Benchimol, copartners doing business under the firm names and styles

of Benchimol & Company and Hollywood Enterprises, 8 East 52d Street, New York 22, New York, Respondents Case No. 218.

The Investigation Staff, Bureau of Foreign Commerce, having charged the respondents, Jose Benchimol and Elieznor Benchimol, copartners, doing business under the firm names and styles of Benchimol & Company and Hollywood Enterprises, with having inserted false export declaration numbers in dock receipts given for goods intended to be ex-

ported from the United States, with having placed on a dock for exportation goods for which no export declaration had been authenticated, and with having exported goods from the United States without first having authenticated an export declaration required for such exportation; and

The charging letter having been duly served on both of the respondents, who duly appeared herein, admitted the facts, offered an explanation for their conduct and demanded an oral hearing;

This proceeding was duly referred to the Compliance Commissioner, who, in accordance with the practice, held a hearing in New York City, at which hearing both respondents were present and represented by counsel. He has submitted his written report, including findings of fact and findings that violations have occurred.

Now, after reviewing and considering the entire record of this case, the Compliance Commissioner's Report and Recommendation, and the explanations and other data submitted on behalf of the respondents, I hereby make the following findings of fact:

1. At all times hereinafter mentioned the respondents, Jose Benchimol and Eliezer Benchimol, were and now are doing business under the firm names and styles of "Benchimol & Company" and of "Hollywood Enterprises" at 8 East 52d Street, in New York City, New York.

2. Respondents' business consisted mainly of purchasing goods in the United States for travellers who were returning or had returned to the Argentine from visits to the United States. Incidental to that phase of their business, respondents acted also as forwarding agents to expedite the shipment of personal baggage to or for such travellers.

3. On or about the 3d day of November 1955, for the purpose of shipping to about twenty-seven such travellers commodities purchased by or for such travellers, or baggage not already taken by such travellers, respondents delivered to the pier of Argentine State Line, a steamship line not a party hereto, about twenty-seven lots of goods.

4. The said steamship line refused to accept delivery of the said goods and refused to sign dock receipts therefor unless there were inserted in the said dock receipts the numbers of duly authenticated export declarations covering the goods sought to be delivered.

5. In order to induce the said steamship line to accept delivery of said lots of goods and sign the dock receipts tendered, respondents inserted in the said dock receipts false export declaration numbers because, at the time, they had not yet obtained authentication of export declarations for said lots of goods.

6. The purpose of the steamship line, in demanding such insertion of export declaration numbers, was to make certain that export declarations had been duly authenticated for goods sought to be exported from the United States.

7. Respondents thereafter, but not until after the ship on which the said lots of goods had been loaded had sailed from the United States, obtained duly authen-

ticated shipper's export declarations for all the said lots of goods.

And, from the foregoing, it is my conclusion that respondents—

(a) Made false representations and statements and falsified and concealed material facts in connection with the preparation and submission of export control documents for the purpose of and in connection with effecting exports of commodities from the United States, thereby violating § 381.5 (a) and (b) of the export regulations.

(b) Placed or caused commodities to be placed on a pier or dock or other place for loading aboard a carrier for the purpose of exporting without first having presented duly executed shipper's export declarations to, and obtained authentication from, a U. S. Collector of Customs, thereby violating § 379.1 (a) of the export regulations.

(c) Exported commodities from the United States without the authorization of either a validated export license or a general license, thereby violating § 370.2 (a) of the export regulations.

In recommending, as he did, that the respondents be denied export privileges for a period of one month, and that the denial be deferred for a period of one month, the Compliance Commissioner took into consideration the prompt admission by respondents that they had committed the acts charged, their good reputation in the trade, the nature of their business, the fact that respondents had been confronted with strike difficulties at their packer's place of business, the possible effects on respondents' innocent customers of the denial action and that goods of no strategic importance were involved.

It is now therefore, after careful consideration of the entire record, the answer, the representations on behalf of the respondents and the report of the Compliance Commissioner, hereby ordered:

I. The respondents and each of them for a period of one month commencing September 23, 1956, be and they hereby are denied all privileges of participating directly or indirectly in any manner or capacity in an exportation of any commodity or technical data from the United States to any foreign destination, including Canada, whether such exportation has heretofore or hereafter been completed. Without limitation of the generality of the foregoing denial of export privileges, participation in an exportation is deemed to include and prohibit participation by either of the respondents, directly or indirectly, in any manner or capacity, (a) as a party or as a representative of a party to any validated export license application, (b) in the obtaining or using of any validated or general export license or other export control documents, (c) in the receiving, ordering, buying, selling, using, or disposing in any foreign country of any commodities in whole or in part exported or to be exported from the United States, and (d) in storing, financing, forwarding, transporting, or other servicing of such exports from the United States;

II. Such denial of export privileges shall apply not only to each of the re-

spondents, but also to any person, firm, corporation, or business organization with which either of them may be now or hereafter related by ownership, control, position of responsibility, or other connection in the conduct of trade in which may be involved exports from the United States or services connected therewith;

III. All outstanding validated export licenses held by or issued in the name of either of the respondents or in which they appear or participate as purchaser, intermediate or ultimate consignee, or otherwise, shall, on September 23, 1956, be deemed to be revoked and shall be returned on that day to the Bureau of Foreign Commerce for cancellation;

IV. No person, firm, corporation, partnership, or other business organization, whether in the United States or elsewhere, during any time when either respondent is prohibited under the terms hereof from engaging in any activity within the scope of Part I hereof, shall, without prior disclosure to, and specific authorization from, the Bureau of Foreign Commerce, directly or indirectly, in any manner or capacity (a) apply for, obtain, or use any license, shipper's export declaration, bill of lading, or other export control document relating to any such prohibited activity, (b) order, receive, buy, use, dispose of, finance, transport or forward, any commodity on behalf of or in any association with such respondent, or (c) do any of the foregoing acts with respect to any commodity or exportation in which such respondent may have any interest of any kind or nature, direct or indirect.

Dated: August 23, 1956.

FRANK W. SHEAFFER,
Acting Director,
Office of Export Supply.

[P. R. Doc. 56-6922; Filed, Aug. 27, 1956; 8:47 a. m.]

DEPARTMENT OF THE INTERIOR Bureau of Land Management

[Order 541, Amdt. 10]

REDELEGATION OF AUTHORITY CONCERNED WITH LANDS AND RESOURCES

AUGUST 22, 1956.

Bureau Order No. 541 is further amended as follows:

PART I—REDELEGATION OF AUTHORITY TO AREA ADMINISTRATORS

1. Section 1.6 (a) is amended to read as follows:

(a) *Oil and gas leases.* Act on oil and gas leases pursuant to the act of February 25, 1920 (30 U. S. C. secs. 221 et seq.), as amended and supplemented, the Act of August 7, 1947 (30 U. S. C. secs. 351-359), and the Act of May 21, 1930 (30 U. S. C. secs. 301-305), and oil and gas leases issued pursuant to the act of August 21, 1916 (39 Stat. 519), embracing lands restored to the public domain pursuant to the provisions of the act of August 15, 1953 (67 Stat. 592). Also leases of oil and gas deposits transferred to this Department for measures to protect the

deposits from drainage. This authority does not include any function pertaining to oil and gas deposits that involve approval or execution of unit or cooperative agreements, communication agreements, operating, drilling or development contracts without regard to acreage limitation or the sale of royalty oil taken in account of production.

2. Section 1.8 (k) is amended to read:

(k) *Mining claims.* Take all actions on claims pursuant to the general mining laws and laws supplemental thereto and 43 CFR Parts 69, 185 and 186.

3. Section 1.9 (i) is amended to read as follows:

(i) *Sites for recreational or any public purpose.* Take all actions with respect to conveyances and leases to Federal, State, Territory and local governmental units and to non-profit associations and corporations pursuant to 43 CFR Part 254, and to other applicable regulations and all actions in connection with the construction, maintenance and disposition of recreational facilities in Alaska pursuant to the Act of May 4, 1956 (70 Stat. 130).

4. Section 1.9 (p) (6) is amended to read:

(6) Every such permit issued to a Federal agency or to a State agency or political subdivision shall be restricted to the smallest area needed for the proposed use. Not more than 50,000 acres may be included in any such permit, except that in Alaska permits may be issued to the Department of Defense for maneuver purposes for such acreages in excess of 50,000 acres and for such periods as may be deemed warranted in the circumstances. No permit may be issued un-

der this authority where a withdrawal of a class which the Director is not authorized to make is requested.

5. The present section 1.9 (w) is hereby revoked and a new section is substituted as follows:

(w) *Choctaw-Chickasaw lands.* Take all actions on matters pertaining to the management and disposition of the Choctaw-Chickasaw lands pursuant to 43 CFR Part 119.

PART III-B—REDELEGATIONS TO RANGE MANAGERS

6. Section 3.3 is amended by adding thereto the following:

(b) (1) Contributions and refunds.

(d) *Trespass.* Determine liability and accept damages for trespass on the public lands and dispose of resources recovered in trespass cases for not less than the appraised value thereof when the amount involved does not exceed \$2,000.

7. Section 3.8 is amended to read as follows:

SEC. 3.8 *Forest management.* The Range Manager may take all the actions on:

(a) Disposition of forest products.

PART III-C—REDELEGATION TO DISTRICT FORESTERS

8. Section 3.3 is amended by adding thereto the following:

(b) (1) Contributions and refunds.

(d) *Trespass.* Determine liability and accept damages for trespass on the public lands and dispose of resources recovered in trespass cases for not less than

the appraised value thereof when the amount involved does not exceed \$2,000.

EARL J. THOMAS,
Acting Director.

[F. R. Doc. 56-6921; Filed, Aug. 27, 1956;
8:47 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-4331 etc.]

UNION OIL COMPANY OF CALIFORNIA

ORDER CHANGING DATE FOR REARGUMENT

In the matters of Union Oil Company of California, Docket No. G-4331; Union Oil Company of California and Louisiana Land and Exploration Company, Docket No. G-4332; Morris Rauch, et al., Docket No. G-4334; Bel Oil Corporation, Docket No. G-4505.

The Commission having by order issued July 24, 1956, fixed September 6, 1956 as the date for reargument on the exceptions to the Presiding Examiner's decision in these proceedings issued May 2, 1956, orders:

The date fixed by the order issued July 24, 1956 for oral reargument before the Commission be changed to September 5, 1956, at 10:00 a. m., e. d. s. t., in a hearing room of the Federal Power Commission, 441 G Street NW., Washington, D. C., concerning the matters involved and the issues presented by the above-mentioned exceptions to the Presiding Examiner's Decision.

Issued: August 21, 1956.

By the Commission.

[SEAL]

LEON M. FUQUAY,
Secretary.

[F. R. Doc. 56-6896; Filed, Aug. 27, 1956;
8:46 a. m.]

