

# FEDERAL REGISTER

VOLUME 32 • NUMBER 41

Pages 3433-3682

Thursday, March 2, 1967 • Washington, D.C.

(Part II begins on page 3601)

Agencies in this issue—

Agriculture Department  
Civil Aeronautics Board  
Consumer and Marketing Service  
Customs Bureau  
Federal Aviation Agency  
Federal Communications Commission  
Federal Power Commission  
Federal Register Administrative  
Committee  
Federal Trade Commission  
Fiscal Service  
Fish and Wildlife Service  
Food and Drug Administration  
Foreign Assets Control Office  
Housing and Urban Development  
Department  
Indian Affairs Bureau  
Interior Department  
Internal Revenue Service  
Interstate Commerce Commission  
Land Management Bureau  
Securities and Exchange Commission  
State Department  
Treasury Department  
Veterans Administration

Detailed list of Contents appears inside.



Just Released

## LIST OF CFR SECTIONS AFFECTED

JANUARY 1967

(Codification Guide)

The List of CFR Sections Affected is published monthly on a cumulative basis. It lists by number the titles, parts, and sections of the Code of Federal Regulations amended or otherwise affected by documents published in the FEDERAL REGISTER during 1967. Entries indicate the exact nature of all changes effected. This cumulative list of CFR sections affected is supplemented by the current lists of CFR parts affected which are carried in each daily FEDERAL REGISTER.

Individually priced: 15 cents a copy

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

Order from Superintendent of Documents,  
United States Government Printing Office,  
Washington, D.C. 20402

*Note to subscribers:* The January 1967 List of CFR Sections Affected was mailed free of charge to F.R. subscribers on February 22, 1967.



Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U.S.C., Ch. 8B), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President (1 CFR Ch. I). Distribution is made only by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

The FEDERAL REGISTER will be furnished by mail to subscribers, free of postage, for \$1.50 per month or \$15 per year, payable in advance. The charge for individual copies varies in proportion to the size of the issue (15 cents for the first 80 pages and 5 cents for each additional group of 40 pages, as actually bound). Remit check or money order, made payable to the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

The regulatory material appearing herein is keyed to the CODE OF FEDERAL REGULATIONS, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended. The CODE OF FEDERAL REGULATIONS is sold by the Superintendent of Documents. Prices of books and pocket supplements are listed in the first FEDERAL REGISTER issue of each month.

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

Published daily, Tuesday through Saturday (no publication on Sundays, Mondays, or on the day after an official Federal holiday), by the Office of the Federal Register, National Archives and Records Service, General Services Administration (mail address National Archives Building, Washington, D.C. 20408), pursuant to the authority contained in the

# Contents

## AGRICULTURE DEPARTMENT

See also Consumer and Marketing Service.

### Notices

California and South Dakota; designation of areas for emergency loans ..... 3474

## CIVIL AERONAUTICS BOARD

### Notices

Aerovias Interamericanas de Panama, S.A. (AVISPA); cancellation of foreign air carrier permit ..... 3476

## CONSUMER AND MARKETING SERVICE

### Rules and Regulations

Oranges; import regulations ..... 3437

### Proposed Rule Making

Milk in western Colorado marketing area; proposed suspension of certain provisions of order ..... 3469

## CUSTOMS BUREAU

### Notices

Reproduction cloth from England; antidumping proceeding notice ..... 3472

## FEDERAL AVIATION AGENCY

### Rules and Regulations

#### Airworthiness directives:

Boeing Model 727 airplanes equipped with Sperry SP-50 autopilot ..... 3437

Douglas Model DC-9 airplanes equipped with Sperry SP-50A autopilot ..... 3437

Control zone; alteration ..... 3438

Federal airways segments; alteration, designation, and revocation ..... 3438

Restricted areas; revocation, alteration, and designation ..... 3438

VOR Federal airways; realignment ..... 3438

### Proposed Rule Making

Federal airways; proposed alteration ..... 3470

## FEDERAL COMMUNICATIONS COMMISSION

### Proposed Rule Making

FM broadcast stations; table of assignments ..... 3471

### Notices

#### Hearings, etc.:

Black Hawk Broadcasting Co. (KWVL-TV) ..... 3476

Daily Express, Inc., et al. .... 3477

Fetzer Cable Vision et al. .... 3477

Jones, Ward L., and Mars Hill Broadcasting Co., Inc. .... 3479

Lamar Life Insurance Co. .... 3477

Romac Baton Rouge Corp., and Capitol Television Broadcasting Corp. .... 3478

San Fernando Broadcasting Co. (KSPV) ..... 3477

Sudbury, Jones T., and Northwest Tennessee Broadcasting Co., Inc. .... 3477

Tinker, Inc. .... 3478

Unicable, Inc., et al. .... 3478

Video Vision, Inc. .... 3479

WLCY-TV, Inc. (WLCY-TV) .... 3479

Western Union Telegraph Co. .... 3480

## FEDERAL POWER COMMISSION

### Notices

#### Hearings, etc.:

Community Public Service Co. .... 3480

Michigan Wisconsin Pipe Line Co. .... 3480

Mississippi Power & Light Co. .... 3480

Northern Natural Gas Co. .... 3481

Southern Natural Gas Co. .... 3481

Transcontinental Gas Pipe Line Corp. .... 3481

## FEDERAL REGISTER ADMINISTRATIVE COMMITTEE

Guide to record retention requirements ..... 3602

## FEDERAL TRADE COMMISSION

### Rules and Regulations

#### Prohibited trade practices:

Panat Jewelry Co., et al. .... 3439

Stylecrest Fabrics, Ltd., et al. .... 3439

## FISCAL SERVICE

### Rules and Regulations

Miscellaneous amendments to chapter ..... 3446

Regulations governing agencies for issue of U.S. Savings Bonds Series E and U.S. savings notes. .... 3447

## FISH AND WILDLIFE SERVICE

### Rules and Regulations

Certain wildlife refuges in Montana; sport fishing ..... 3467

## FOOD AND DRUG ADMINISTRATION

### Rules and Regulations

Drugs; aspirin ..... 3440

Food additives:

Calcium disodium EDTA ..... 3442

Components of paper and paperboard ..... 3442

Food intentionally subjected to radiation; labeling requirements ..... 3442

Pesticide chemicals; tolerances ..... 3441

### Proposed Rule Making

Cranberry juice cocktail; standards of identity ..... 3469

Drugs; repacked tablets or capsules ..... 3470

## Notices

Petitions regarding food additives and pesticides:

American Hoechst Corp. .... 3474

Elanco Products Co. .... 3474

Fritzsche Brothers, Inc. .... 3474

M&T Chemicals, Inc. .... 3475

Monsanto Co. .... 3475

Olin Mathieson Chemical Corp., et al. (2 documents) ..... 3475

Shell Chemical Co. .... 3475

Swift & Co. .... 3475

United States Rubber Co. .... 3475

## FOREIGN ASSETS CONTROL OFFICE

### Rules and Regulations

Rhodesian transaction regulations ..... 3448

## HEALTH, EDUCATION, AND WELFARE DEPARTMENT

See Food and Drug Administration.

## HOUSING AND URBAN DEVELOPMENT DEPARTMENT

### Notices

Acting Assistant Regional Administrator for Renewal Assistance, Region I (New York); designation ..... 3476

Acting Assistant Regional Administrator for Metropolitan Development, Region VI (San Francisco); designation ..... 3476

## INDIAN AFFAIRS BUREAU

### Proposed Rule Making

Wind River Indian Irrigation Project, Wyo.; operation and maintenance charges ..... 3469

## INTERIOR DEPARTMENT

See also Fish and Wildlife Service; Indian Affairs Bureau; Land Management Bureau.

### Notices

Statement of changes in financial interests:

Anderson, John S. .... 3472

Carpenter, Hubbell ..... 3472

Eppard, Clyde M. .... 3473

Hall, Glenn J. .... 3473

Knapp, Russell V. .... 3473

Lengnick, Lewis W. .... 3473

McNeer, Charles S. .... 3473

McNealey, John Lawrence ..... 3473

Neubauer, John Paul ..... 3473

Negrone, Julio A. .... 3473

Ramirez, Rafael ..... 3473

Schultz, Leroy J. .... 3474

Watson, Charles W. .... 3474

Williams, Carl H. .... 3474

## INTERNAL REVENUE SERVICE

### Rules and Regulations

Income tax; percentage to be used by foreign life insurance companies ..... 3446

(Continued on next page)

**INTERSTATE COMMERCE  
COMMISSION****Rules and Regulations**

Explosives and other dangerous articles:	
Miscellaneous amendments.....	3452
Postponement of effective date.....	3467

**Notices**

Ann Arbor Railroad Co.; diversion or rerouting of traffic.....	3492
Fourth section applications for relief.....	3491
Motor carrier:	
Broker, water carrier and freight forwarder applications.....	3484
Temporary authority applications.....	3491
Transfer proceedings.....	3492

**LAND MANAGEMENT BUREAU****Notices**

Wyoming; proposed withdrawal and reservation of lands.....	3472
--	------

**SECURITIES AND EXCHANGE  
COMMISSION****Notices***Hearings, etc.:*

Drexel Harriman Ripley, Inc., and Bache & Co., Inc.....	3481
Dean Whitter & Co., and Paine, Webber, Jackson & Curtis....	3483
Hayden, Stone Inc.....	3482
Hutton, E. F. & Co., Inc.....	3483

**STATE DEPARTMENT****Rules and Regulations**

Appointment of Foreign Service Officers (2 documents).....	3443, 3444
--	------------

**TREASURY DEPARTMENT**

See also Customs Bureau; Fiscal Service; Internal Revenue Service.

**Notices**

Foreign Assets Control Office; authority and functions.....	3472
---	------

**VETERANS ADMINISTRATION****Rules and Regulations**

Educational programs; reporting..	3452
-----------------------------------	------

**List of CFR Parts Affected**

(Codification Guide)

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

A cumulative guide is published separately at the end of each month. The guide lists the parts and sections affected by documents published since January 1, 1967, and specifies how they are affected.

<b>1 CFR</b>		<b>21 CFR</b>		<b>31 CFR</b>	
Appendix A.....	3602	3.....	3440	306.....	3446
<b>7 CFR</b>		120.....	3441	312.....	3446
944.....	3437	121 (3 documents).....	3442	315.....	3446
PROPOSED RULES:		131.....	3440	317.....	3447
1134.....	3469	PROPOSED RULES:		525.....	3448
<b>14 CFR</b>		27.....	3469	<b>38 CFR</b>	
39 (2 documents).....	3437	133.....	3470	21.....	3452
71 (3 documents).....	3438	<b>22 CFR</b>		<b>47 CFR</b>	
73.....	3438	11 (2 documents).....	3443, 3444	PROPOSED RULES:	
PROPOSED RULES:		<b>25 CFR</b>		73.....	3471
71.....	3470	PROPOSED RULES:		<b>49 CFR</b>	
<b>16 CFR</b>		221.....	3469	71-90 (2 documents).....	3452, 3467
13 (2 documents).....	3439	<b>26 CFR</b>		190.....	3467
		1.....	3446	<b>50 CFR</b>	
				33.....	3467

# Rules and Regulations

## Title 7—AGRICULTURE

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

[Orange Reg. 7, Amdt. 6]

#### PART 944—FRUIT; IMPORT REGULATIONS

##### Oranges

Pursuant to the provisions of section 8e of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), the provisions of paragraph (a) of § 944.306 (Orange Reg. 7; 29 F.R. 13602; 30 F.R. 11713; 31 F.R. 1001, 11140; 32 F.R. 711, 2938) are hereby amended to read as follows:

#### § 944.306 Orange Regulation 7.

(a) On and after 12:01 a.m., e.s.t., March 1, 1967, the importation into the United States of any oranges is prohibited unless such oranges are inspected and graded at least U.S. No. 3 and are of a size not smaller than  $2\frac{3}{16}$  inches in diameter, except that not more than 10 percent, by count, of such oranges in any lot of containers, and not more than 15 percent, by count, of such oranges in individual containers in such lot, may be of a size smaller than  $2\frac{3}{16}$  inches in diameter.

It is hereby found that it is impracticable, unnecessary, and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective time of this regulation beyond that hereinafter specified (5 U.S.C. 553 (1966)) in that (a) the requirements of this import regulation are imposed pursuant to section 8e of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), which makes such regulation mandatory; (b) the grade and size requirements of this import regulation are the same as those to be in effect beginning March 1, 1967, on domestic shipments of oranges under Orange Regulation 14 (§ 906.331); (c) compliance with this import regulation will not require any special preparation which cannot be completed by the effective time hereof; and (d) this amendment relieves restrictions on imports of oranges.

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

Dated February 27, 1967, to become effective at 12:01 a.m., e.s.t., March 1, 1967.

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

[F.R. Doc. 67-2306; Filed, Mar. 1, 1967; 8:51 a.m.]

## Title 14—AERONAUTICS AND SPACE

### Chapter I—Federal Aviation Agency

[Airworthiness Docket No. 67-WE-5-AD; Amdt. 39-356]

#### PART 39—AIRWORTHINESS DIRECTIVES

##### Douglas Model DC-9 Airplanes Equipped With Sperry SP-50A Autopilot

There have been failures of the engage armature switch link in the Sperry SP-50 autopilot control panels. These failures resulted in the inability to electrically disconnect the engaged autopilot channel by means of the disconnect button on the airplane's control wheel. The Sperry SP-50A autopilot is used in the Douglas Model DC-9 airplane. Since this condition is likely to exist or develop in the Douglas Model DC-9 airplane equipped with the Sperry SP-50A autopilot, an Airworthiness Directive is being issued to limit use of the autopilot until rework has been accomplished as provided for in the AD. The rework affects the engage switch mechanism of the SP-50A autopilot control panel.

Since a situation exists that requires immediate adoption of this regulation, it is found that notice and public procedure hereon are impracticable and good cause exists for making this amendment effective in less than 30 days.

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

DOUGLAS. Applies to Douglas Model DC-9 airplanes equipped with the Sperry SP-50A autopilot.

Compliance required as indicated unless already accomplished. To prevent an unsafe condition which may result when the autopilot does not disengage when the control wheel disconnect button is used, accomplish the following:

A. For airplanes having Sperry SP-50A autopilot control panels with 1,500 or more hours' time in service on the effective date of this AD, comply with paragraph D prior to completing the next 50 hours' time in service.

B. For airplanes having Sperry SP-50A autopilot control panels with less than 1,500 hours' time in service on the effective date of this AD, comply with paragraph D prior to completing 1,550 hours' total time in service.

C. Operators who have not kept records of hours' time in service of individual Sperry SP-50A autopilot control panels shall substitute hours' time in service of the airplane or airplanes in which the individual autopilot control panel was installed.

D. Install a placard in clear view of the pilot with the following information:

Autopilot(s) must be turned off when operating below 3,000 feet above ground level in a terminal area. Verify by position of the control panel engage lever.

E. The placard installed in accordance with paragraph D may be removed when the Sperry SP-50A autopilot control panel switches have been reworked to Sperry Service Bulletin TA-693-37.

This amendment becomes effective immediately upon publication in the FEDERAL REGISTER.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958; 49 U.S.C. 1354(a), 1421, 1423)

Issued in Los Angeles, Calif., on February 20, 1967.

JOSEPH H. TIPPETS,  
Regional Director,  
FAA Western Region.

[F.R. Doc. 67-2281; Filed, Mar. 1, 1967; 8:45 a.m.]

[Airworthiness Docket No. 67-WE-4-AD; Amdt. 39-355]

#### PART 39—AIRWORTHINESS DIRECTIVES

##### Boeing Model 727 Airplanes Equipped With Sperry SP-50 Autopilot

There have been failures of the engage armature switch link in the Sperry SP-50 autopilot control panels as used in the Boeing Model 727 airplane. These failures resulted in the inability to electrically disconnect the engage autopilot channel by means of the disconnect button on the airplane's control wheel. Since this condition is likely to exist or develop in other Boeing Model 727 airplanes equipped with the Sperry SP-50 autopilot, an Airworthiness Directive is being issued to limit use of the autopilot until rework has been accomplished as provided for in this Airworthiness Directive. The rework affects the engage switch mechanism of the SP-50 autopilot control panel.

Since a situation exists that requires immediate adoption of this regulation, it is found that notice and public procedure hereon are impracticable and good cause exists for making this amendment effective in less than 30 days.

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

BOEING. Applies to Boeing Model 727 airplanes equipped with the Sperry SP-50 autopilot.

Compliance required as indicated unless already accomplished. To prevent an unsafe condition which may result when the autopilot does not disengage when the control wheel disconnect button is used, accomplish the following:

A. For airplanes having Sperry SP-50 autopilot control panels with 1,500 or more hours' time in service on the effective date of this AD, comply with paragraph D prior to completing the next 50 hours' time in service.

B. For airplanes having Sperry SP-50 autopilot control panels with less than 1,500

hours' time in service on the effective date of this AD, comply with paragraph D prior to completing 1,550 hours' total time in service.

C. Operators who have not kept records of hours' time in service of individual Sperry SP-50 autopilot control panels shall substitute hours' time in service of the airplane or airplanes in which the individual autopilot control panel was installed.

D. Install a placard in clear view of the pilot with the following information:

Autopilot(s) must be turned off when operating below 3,000 feet above ground level in a terminal area. Verify by position of the control panel engage lever.

E. The placard installed in accordance with paragraph D may be removed when the Sperry SP-50 autopilot control panel switches have been reworked to Sperry Service Bulletin TA-697-104.

This amendment becomes effective immediately upon publication in the FEDERAL REGISTER.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958; 49 U.S.C. 1354(a), 1421, 1423)

Issued in Los Angeles, Calif., on February 20, 1967.

JOSEPH H. TIPPETS,  
Regional Director,  
FAA Western Region.

[F.R. Doc. 67-2282; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Airspace Docket No. 66-SO-64]

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

##### Alteration, Designation, and Revocation of Federal Airway Segments

On December 15, 1966, a notice of proposed rule making was published in the FEDERAL REGISTER (31 F.R. 15814) stating the Federal Aviation Agency was considering amendments to Part 71 of the Federal Aviation Regulations that would alter, designate, and revoke VOR Federal airway segments in the Memphis, Tenn., terminal area.

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

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective 0001, e.s.t., May 25, 1967, as hereinafter set forth.

Section 71.123 (32 F.R. 2009) is amended as follows:

1. In V-11 all between "From Memphis, Tenn.," to and including "Scotland, Ind.," is deleted and "12 AGL Dyersburg, Tenn., including a 12 AGL W alternate via INT Memphis 001° and Dyersburg 235° radials, and a 12 AGL E alternate via the INT Memphis 045° and Dyersburg 182° radials; 12 AGL Paducah, Ky., including a 12 AGL E alternate; 12 AGL Evansville, Ind.; 12 AGL Scotland, Ind.," is substituted therefor.

2. In V-16 "12 AGL Jacks Creek, Tenn.," is deleted and "12 AGL Jacks Creek, Tenn., including a 12 AGL N alternate via INT Memphis 045° and Jacks

Creek 260° radials;" is substituted therefor.

3. In V-140 "including a 12 AGL S alternate from Dyersburg to Nashville via INT Dyersburg 115° and Graham, Tenn., 270° radials; and Graham" is deleted.

(Sec. 307(a), Federal Aviation Act of 1958; 49 U.S.C. 1348)

Issued in Washington, D.C., on February 23, 1967.

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

[F.R. Doc. 67-2283; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Airspace Docket No. 67-SO-20]

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

##### Alteration of Control Zone

The purpose of this amendment to Part 71 of the Federal Aviation Regulations is to alter the Dothan, Ala., control zone.

The Dothan control zone is described in § 71.171 (32 F.R. 2071).

The control zone, as currently described, is predicated on "Napier Field." Because of a change in the name of the airport and alteration of the runway configuration which changed the location of the airport reference point, it is necessary to amend the control zone description.

Additionally, action is taken herein to reflect a change in the Dothan VOR to a VORTAC facility.

Since this amendment is editorial in nature, notice and public procedure hereon are unnecessary.

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective immediately, as hereinafter set forth.

In § 71.171 (32 F.R. 2071), the Dothan control zone is amended to read:

##### DOTHAN, ALA.

Within a 5-mile radius of Dothan Airport (latitude 31°19'09" N., longitude 85°27'10" W.); within 2 miles each side of the Dothan VORTAC 156° radial, extending from the 5-mile radius zone to 8 miles SE of the VORTAC.

(Sec. 307(a), Federal Aviation Act of 1958; 49 U.S.C. 1348(a))

Issued in East Point, Ga., on February 21, 1967.

JAMES G. ROGERS,  
Director, Southern Region.

[F.R. Doc. 67-2284; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Airspace Docket No. 66-WE-70]

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

##### Realignment of VOR Federal Airways

On January 13, 1967, a notice of proposed rule making was published in the

FEDERAL REGISTER (32 F.R. 389) stating that the Federal Aviation Agency was considering amendments to Part 71 of the Federal Aviation Regulations that would realign VOR Federal airway segments in the vicinity of The Dalles, Ore.

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

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective 0001, e.s.t., May 25, 1967, as hereinafter set forth.

Section 71.123 (32 F.R. 2009) is amended as follows:

1. In V-25 "including an E alternate via INT of The Dalles 032° and Yakima 183° radials;" is deleted and "including an E alternate via INT of The Dalles 051° and Yakima 183° radials;" is substituted therefor.

2. In V-112 "INT of The Dalles 096° and Pendleton, Ore., 254° radials;" is deleted and "INT of The Dalles 101° and Pendleton, Ore., 254° radials;" is substituted therefor.

3. In V-520 all before "12 AGL Walla Walla, Wash.," is deleted and "From Portland, Ore., via The Dalles, Ore.; Pasco, Wash.," is substituted therefor.

(Sec. 307(a), Federal Aviation Act of 1958; 49 U.S.C. 1348)

Issued in Washington, D.C., on February 23, 1967.

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

[F.R. Doc. 67-2285; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Airspace Docket No. 67-AL-2]

#### PART 73—SPECIAL USE AIRSPACE

##### Revocation, Alteration, and Designation of Restricted Areas

The purpose of these amendments to Part 73 of the Federal Aviation Regulations is to make certain adjustments in the designated airspace associated with Restricted Areas R-2202A and R-2202B at Big Delta, Alaska.

The U.S. Air Force, using agency for R-2202B, has advised they no longer have a requirement for this restricted area. The U.S. Army, using agency for R-2202A, requested that a new Restricted Area R-2202B be designated within the existing R-2202A from the surface to 5,000 feet MSL, to contain concentrated continuous military test activities which are additional to the activities conducted in R-2202A. Due to the continuous nature of these activities, it is not feasible to designate R-2202B on a joint use basis.

Since the total effect of these amendments is less restrictive upon the public, notice and public procedure hereon are unnecessary.

In consideration of the foregoing, Part 73 of the Federal Aviation Regulations is amended, effective 0001, e.s.t., March 30, 1967, as hereinafter set forth.

In § 73.22 (32 F.R. 2293), R-2202B at Big Delta, Alaska, is revoked.

R-2202B is redesignated as follows:

**R-2202B BIG DELTA, ALASKA**

*Boundaries.* Beginning at latitude 64°07'30" N., longitude 146°27'30" W.; to latitude 64°02'30" N., longitude 146°11'30" W.; to latitude 63°53'00" N., longitude 146°24'30" W.; to latitude 63°57'00" N., longitude 146°41'00" W.; to point of beginning.

*Designated altitudes.* Surface to 5,000 feet MSL.

*Time of designation.* Continuous.

*Using agency.* President, U.S. Army Arctic Test Board, Fort Greely, Alaska.

R-2202A Big Delta, Alaska, is altered by adding to the text of the boundaries "excluding that airspace within R-2202B."

(Sec. 307(a), Federal Aviation Act of 1958; 49 U.S.C. 1348)

Issued in Washington, D.C., on February 24, 1967.

WILLIAM E. MORGAN,  
Acting Director,  
Air Traffic Service.

[P.R. Doc. 67-2286; Filed, Mar. 1, 1967; 8:45 a.m.]

## Title 16—COMMERCIAL PRACTICES

### Chapter I—Federal Trade Commission

[Docket No. 86600.]

#### PART 13—PROHIBITED TRADE PRACTICES

##### Panat Jewelry Co., Inc., et al.

Subpart—Furnishing Means and Instrumentalities of Misrepresentation or Deception: § 13.1055 *Furnishing means and instrumentalities of misrepresentation or deception*; 13.1055-50 *Preticketing merchandise misleadingly*. Subpart—*Misbranding or Mislabeling*: § 13.1185 *Composition*; § 13.1280 *Price*; § 13.1325 *Source or origin*; 13.1325-70 *Place*; 13.1325-70(a) *Domestic product as imported*. Subpart—*Misrepresenting Oneself and Goods—Goods*: § 13.1590 *Composition*; § 13.1745 *Source or origin*; 13.1745-70 *Place*; 13.1745-70(a) *Domestic products as imported*. *Misrepresenting Oneself and Goods—Prices*: § 13.1811 *Fictitious preticketing*. Subpart—*Using Misleading Name—Goods*: § 13.2280 *Composition*; § 13.2310 *Manufacture or preparation*; § 13.2345 *Source or origin*; 13.2345-85 *Place*; 13.2345-(a) *Domestic product as imported*.

(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, Panat Jewelry Co., Inc., et al., New York City, N.Y., Docket 8660, Feb. 8, 1967]

*In the Matter of Panat Jewelry Co., Inc., a Corporation, and Nathan Jachter, Individually and as an Officer of Said Corporation, and Nathan Jachter Doing Business and Trading as Jaq de Paris*

Order requiring New York City distributor of perfumes and costume jewelry to jobbers and retailers, to cease

deceptively preticketing and misbranding its perfume and jewelry as to the regular selling price and composition, ambiguously using French words and symbols to falsely imply that its perfumes are imported, and furnishing retailers with means and materials to deceive the public in the above-enumerated ways.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

*It is ordered*, That respondents Panat Jewelry Co., Inc., a corporation, and its officers, and respondent Nathan Jachter, individually and as an officer of said corporation, and Nathan Jachter trading and doing business as Jaq de Paris, or under any other name or names, and respondents' agents, representatives, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of perfumes, toilet waters, cosmetics, costume jewelry, or any other product, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Preticketing any product at a suggested retail price that is not established in good faith as an honest estimate of the actual retail price or that appreciably exceeds the highest price at which substantial sales are made in respondents' trade area.

2. Furnishing to others, any means or instrumentality by or through which the public may be misled as to the actual bona fide retail prices of respondents' merchandise.

3. Using any letters, numerals, or symbols that are associated with or otherwise suggestive of nationally advertised or well-known perfumes, toilet waters, or related products in the labeling or advertising of respondents' products without clearly and conspicuously revealing in immediate conjunction therewith the actual trade name of the manufacturer of said products.

4. Using the term "Jaq de Paris" or any other French word or words, or a depiction of the Eiffel Tower, the French flag, or any other typically French scene, in advertising or labeling to describe perfumes, toilet waters, or cosmetics that are not manufactured or compounded in France.

5. Representing in any manner that merchandise was manufactured, compounded, or distributed by a named person or concern, or originated in a given country or geographical area, unless such article was so manufactured, compounded, distributed, or originated.

6. Using the term "Sterling Silver" or any other word or words of similar import or meaning, to designate, describe, or refer to an article which is not wholly composed of 925/1000ths pure silver.<sup>1</sup>

<sup>1</sup>In construing pars. 6, 7, and 8 of this order, the provisions of Title 15 U.S.C. § 291-300 relating to tolerances and the exemptions customary in the industry, contained in Commercial Standards CS 51-35, CS 67-38, CS 118-44, and CS 47-34 issued by the Department of Commerce and incorporated in Trade Practice Rules for the Jewelry Industry promulgated by the Federal Trade Commission June 28, 1957, and amended Nov. 17, 1959, shall be applied.

7. Using the term "Gold Filled" or any word or words of similar import or meaning, to designate, describe or refer to an article unless the article contains a surface plating of gold alloy of not less than 10 karat fineness which is of a substantial thickness of at least 1/20th of the weight of the metal in the entire article, and unless the term is immediately preceded, with equal conspicuousness, by a correct designation of the karat fineness of the alloy.<sup>1</sup>

8. Using the term "14 K. Gold", "14 KT. Gold", "14 Karat Gold" or any other term, word, number, abbreviation, or symbol, either singularly or in combination one with another, relative to the karat fineness of the gold alloy content of the metal in the article to which it refers, unless the metal in the article is wholly composed of gold alloy of the karat fineness specified.<sup>1</sup>

9. Using the words "Pearl", "Cultured Pearl", or any other word or words of similar import or meaning to describe imitation pearls, or representing in any manner that imitation pearls are genuine pearls: *Provided, however*, That the word "Pearl" may be used to describe the appearance of an imitation pearl if, whenever used, the word "Pearl" is immediately preceded, in equally conspicuous type, by the words "imitation" or "simulated" or other words of similar import or meaning, which will clearly indicate that the imitation pearl is not a genuine pearl.

10. Furnishing or placing in the hands of retailers or dealers the means and instrumentalities by and through which they may mislead or deceive the public in the manner or as to the things hereinabove prohibited.

*It is further ordered*, That respondents Panat Jewelry Co., Inc., and Nathan Jachter shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner in which they have complied with the order to cease and desist.

By the Commission, without the concurrence of Commissioner MacIntyre.

Issued: February 8, 1967.

[SEAL] JOSEPH W. SHEA,  
Secretary.

[P.R. Doc. 67-2294; Filed, Mar. 1, 1967; 8:46 a.m.]

[Docket No. C-1170]

#### PART 13—PROHIBITED TRADE PRACTICES

##### Stylecrest Fabrics, Ltd., and Irving Stern

Subpart—*Advertising Falsely or Misleadingly*: § 13.30 *Composition of goods*; 13.30-75 *Textile Fiber Products Identification Act*. Subpart—*Invoicing Products Falsely*: § 13.1108 *Invoicing products falsely*; 13.1108-80 *Textile Fiber Products Identification Act*. Subpart—*Misbranding or Mislabeling*: § 13.1185

**Composition:** 13.1185-80 Textile Fiber Products Identification Act; §13.1212 *Formal regulatory and statutory requirements:* 13.1212-80 Textile Fiber Products Identification Act.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 72 Stat. 1717; 15 U.S.C. 45, 70) [Cease and desist order, Stylecrest Fabrics, Ltd., et al., New York City, N.Y., Docket C-1170, Feb. 10, 1967]

*In the Matter of Stylecrest Fabrics, Ltd., a Corporation, and Irving Stern, Individually and as an Officer of Said Corporation*

Consent order requiring a New York City distributor of textile fabrics to cease deceptively misbranding the fiber content of its textile fiber products.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

*It is ordered,* That respondents Stylecrest Fabrics, Ltd., a corporation, and its officers, and Irving Stern, individually and as an officer of said corporation, and respondents' representatives, agents, and employees, directly or through any corporate or other device, in connection with the introduction, delivery for introduction, sale, advertising, or offering for sale, in commerce, or the transportation or causing to be transported in commerce, or the importation into the United States, of any textile fiber product; or in connection with the sale, offering for sale, advertising, delivery, transportation, or causing to be transported, of any textile fiber product which has been advertised or offered for sale in commerce; or in connection with the sale, offering for sale, advertising, delivery, transportation, or causing to be transported, after shipment in commerce, of any textile fiber product, whether in its original state or contained in other textile fiber products, as the terms "commerce" and "textile fiber product" are defined in the Textile Fiber Products Identification Act, do forthwith cease and desist from misbranding textile fiber products by:

1. Falsely or deceptively stamping, tagging, labeling, invoicing, advertising, or otherwise identifying such product as to the name or amount of constituent fibers contained therein.

2. Failing to affix a stamp, tag, label, or other means of identification to each such product showing each element of information required to be disclosed by section 4(b) of the Textile Fiber Products Identification Act.

*It is further ordered,* That the respondents herein shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner and form in which they have complied with this order.

Issued: February 10, 1967.

By the Commission.

[SEAL] JOSEPH W. SHEA,  
Secretary.

[F.R. Doc. 67-2295; Filed, Mar. 1, 1967; 8:46 a.m.]

## Title 21—FOOD AND DRUGS

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

#### SUBCHAPTER A—GENERAL

#### PART 3—STATEMENTS OF GENERAL POLICY OR INTERPRETATION

##### SUBCHAPTER C—DRUGS

#### PART 131—INTERPRETATIVE STATEMENTS RE WARNINGS ON DRUGS AND DEVICES FOR OVER-THE-COUNTER SALE

##### Aspirin

During hearings in 1966 on H.R. 13886, the Committee on Interstate and Foreign Commerce of the 89th Congress expressed the view that certain provisions of the bill with respect to aspirin intended for children should be dealt with by the voluntary conference approach. Consequently, on November 21, 1966, the Commissioner of Food and Drugs convened a Food and Drug Administration-sponsored Conference on Prevention of Accidental Ingestion of Salicylate Products by Children under the Chairmanship of Harry Cameron Shirkey, Director, The Children's Hospital of Birmingham, University of Alabama Medical College. The Conference was attended by representatives of the medical profession, the drug industry, and the Food and Drug Administration. The names of the medical authorities and others attending the Conference, the Conference agenda, and the summary of the Conference prepared by the Chairman are available upon request directed to the Press Relations Staff, Food and Drug Administration, Washington, D.C. 20204.

The main items of the agenda of the Conference were:

- I. Limitation of the number of 1¼-grain flavored aspirin in a retail package.
- II. Safety packaging.
- III. Other safety measures to prevent injury or death of children from ingestion of salicylate preparations.

The conclusions and recommendations of the Conference may be summarized as follows:

A. The smaller aspirin tablets, often referred to as "children's aspirin" tablets, should continue as 1¼ grain in size.

B. The flavoring of "children's aspirin" should not be prohibited.

C. The flavoring of 5-grain aspirin tablets, "adult aspirin" tablets, should be discontinued.

D. The maximum number of 1¼-grain aspirin tablets that should be permitted in a retail container is 36.

1. The drug industry representatives attending the Conference agreed that drug manufacturers would not ship retail containers containing more than 36 tablets of 1¼-grain aspirin after June 1, 1967.

2. The Commissioner assured the Conference that use of the present bottle size to contain the fewer tablets would be permitted.

E. An ideal safety closure is desirable for aspirin and all over-the-counter and prescription drugs, if possible. A Committee was appointed to make a continuing study of improved safety closures for "children" and "adult" aspirin tablets. Attention to the safety closure feature of strip packaging was strongly favored.

F. The carton and container labeling of all aspirin intended for children and for adults should include in heavy block type on clearly contrasting background: "Warning—Keep this and all medicines out of children's reach. In case of accidental overdose, contact a physician immediately."

G. Oil of wintergreen, methyl salicylate, was recognized as a frequently lethal agent when ingested accidentally. Concern was also expressed about poisoning by phenyl salicylate and other toxic salicylates. The Food and Drug Administration agreed to again bring this problem to the attention of the manufacturers of these products.

H. The Food and Drug Administration agreed to seek a more detailed delineation of which deaths from salicylates were from methyl salicylate or from aspirin intended for adults or children. The Conference agreed present data are insufficient.

I. Educational programs should point out the dangers of "adult" aspirin, "children's" aspirin, and therapeutic overdosage. Industry representatives pointed out that the Council on Family Health, 485 Madison Avenue, New York, N.Y. 10022, would be active in educational programs directed to the public to point out dangers from salicylates.

J. It was agreed that advertising of aspirin tablets to the public with undue emphasis on flavor without warning against accidental ingestion is undesirable.

K. This study group or a similar group should convene in the near future to evaluate the status of all over-the-counter salicylates.

L. The Conference conclusions should be widely publicized by publication in the FEDERAL REGISTER and elsewhere.

In accordance with the conclusions and recommendations of the Conference, the Commissioner orders that the statement of policy on labeling of drugs containing salicylates and the regulations regarding warnings on drugs for over-the-counter sale be amended as set forth below. Therefore, pursuant to the authority vested in the Secretary of Health, Education, and Welfare by the Federal Food, Drug, and Cosmetic Act (secs. 502(f), 701(a), 52 Stat. 1052, 1055; 21 U.S.C. 352(f), 371(a)) and delegated by him to the Commissioner (21 CFR 2.120), Parts 3 and 131 are amended:

1. By revising § 3.509 (a) and (c) to read as follows:

§ 3.509 Labeling of drug preparations containing salicylates.

(a) The label of any oral drug preparation intended for sale without prescription and which contains any salicylate ingredient (including aspirin, salicylamide, other salicylates, and combinations) must bear a conspicuous



warning statement in heavy block type on clearly contrasting background, such as: "Warning—Keep this and all medicines out of children's reach. In case of accidental overdose, contact a physician immediately," or "Warning—Keep out of the reach of children," except that if the article is an aspirin preparation, it shall bear the first of these warning statements. Such a warning statement is required for compliance with section 502(f) (2) of the Federal Food, Drug, and Cosmetic Act and is intended to guard against accidental poisonings. Safety closures that prevent access to the drug by young children are also recommended to guard against accidental poisonings.

(c) Aspirin tablets sold as such and containing no other active ingredients, except tablets which cannot be readily subdivided into a child's dose because of their coating or size, should always bear dosage directions for each age group down to 3 years of age, with a statement such as "For children under 3 years of age, consult your physician." It is recommended that:

(1) Aspirin tablets especially made for pediatric use be produced only in 1/4-grain size to reduce the hazard of errors in dosage;

(2) By June 1, 1967, manufacturers and distributors of 1/4-grain size aspirin tablets discontinue the distribution of such tablets in retail containers containing more than 36 tablets, to reduce the hazard of accidental poisoning;

(3) The flavoring of 5-grain aspirin tablets or other "adult aspirin tablets" be discontinued; and

(4) Labeling giving undue emphasis to the pleasant flavor of flavored aspirin tablets be discontinued.

2. By revising §§ 131.9 and 131.10 to read as follows:

§ 131.9 General warnings re accidental ingestion by children.

Section 131.15 includes under certain items, but not all medicines, the statement: "Warning—Keep this and all medicines out of children's reach. In case of accidental overdosage, contact a physician immediately," or "Warning—Keep out of the reach of children." However, in view of the possibility of accidental ingestion of drugs, it is not only suggested but is recommended that one of these statements be used on the label of all drug products.

§ 131.10 Conspicuousness of warning statements.

Necessary warning statements should appear in the labeling prominently and conspicuously as compared to other words, statements, designs, and devices, and in bold type on clearly contrasting background, in order to comply with the provisions of section 502 (c) and (f) (2) of the act. The warning statements should be placed in the labeling in juxtaposition with the directions for use and, in any case, should appear on the label when there is sufficient label space in addition to mandatory label information.

3. By revising in § 131.15 the item "SALICYLATES, INCLUDING ASPIRIN \* \* \*" to read as follows:

§ 131.15 Drugs for human use; recommended warning and caution statements.

SALICYLATES, INCLUDING ASPIRIN AND SALICYLAMIDE (EXCEPT METHYL SALICYLATE, EFFERVESCENT SALICYLATE PREPARATIONS, AND PREPARATIONS OF AMINO-SALICYLIC ACID AND ITS SALTS). (See also § 3.509 of this chapter.)

*Warning*—Keep this and all medicines out of children's reach. In case of accidental overdose, contact a physician immediately; or

*Warning*—Keep out of the reach of children.

If the article is an aspirin preparation, it should bear the first of the above two warning statements. In either case, the above information should appear on the label.

*Caution*—For children under 3 years of age, consult your physician; or

*Caution*—For younger children, consult your physician.

One of the two immediately preceding caution statements is required on the label of all aspirin tablets, but such a statement is not required on the labels of other salicylates clearly offered for administration to adults only.

If offered for use in arthritis or rheumatism, in juxtaposition therewith, the statement:

*Caution*—If pain persists for more than 10 days, or redness is present, or in conditions affecting children under 12 years of age, consult a physician immediately.

Additionally, in accordance with recommendations of the Conference, the Commissioner requests manufacturers and distributors of drug preparations containing significant proportions of wintergreen oil (methyl salicylate) to label such drugs conspicuously with the warning statements contained in § 3.35 *Labeling of drug preparations containing significant proportions of wintergreen oil* and § 131.15 *Drugs for human use; recommended warning and caution statements*, under the heading "SALICYLATES: METHYL SALICYLATE (WINTERGREEN OIL)," which reads: "Warning—Do not use otherwise than as directed. Keep out of the reach of children to avoid accidental poisoning."

The Commissioner warns consumers to observe these label warnings carefully to avoid accidental poisonings of both adults and children.

*Effective Date*: This order shall become effective 30 days from the date of its publication in the FEDERAL REGISTER.

(Secs. 502(f), 701(a), 52 Stat. 1052, 1055; 21 U.S.C. 352(f), 371(a))

Dated: February 21, 1967.

JAMES L. GODDARD,  
Commissioner of Food and Drugs.  
[P.R. Doc. 67-2326; Filed, Mar. 1, 1967;  
6:48 a.m.]

SUBCHAPTER B—FOOD AND FOOD PRODUCTS  
PART 120—TOLERANCES AND EXEMPTIONS FROM TOLERANCES FOR PESTICIDE CHEMICALS IN OR ON RAW AGRICULTURAL COMMODITIES

*N*-butyl-*N*-ethyl- $\alpha,\alpha,\alpha$ -trifluoro-2,6-dinitro-*p*-toluidine

A petition (PP 7F0514) was filed with the Food and Drug Administration by the Elanco Products Co., 740 South Alabama Street, Indianapolis, Ind. 46206, proposing the establishment of a tolerance of 0.05 part per million for negligible residues of the herbicide *N*-butyl-*N*-ethyl- $\alpha,\alpha,\alpha$ -trifluoro-2,6-dinitro-*p*-toluidine in or on the raw agricultural commodity peanuts.

The Secretary of Agriculture has certified that this herbicide is useful for the purposes for which the tolerance is being established.

After consideration of the data submitted in the petition and other relevant material, it is concluded that the tolerance established by this order will protect the public health. Therefore, by virtue of the authority vested in the Secretary of Health, Education, and Welfare by the Federal Food, Drug, and Cosmetic Act (sec. 408(d) (2), 68 Stat. 512; 21 U.S.C. 346a(d) (2)) and delegated by him to the Commissioner of Food and Drugs (21 CFR 2.120), Part 120 is amended by adding the following new section to Subpart C:

§ 120.208 *N*-butyl-*N*-ethyl- $\alpha,\alpha,\alpha$ -trifluoro-2,6-dinitro-*p*-toluidine; tolerances for residues.

A tolerance of 0.05 part per million is established for negligible residues of the herbicide *N*-butyl-*N*-ethyl- $\alpha,\alpha,\alpha$ -trifluoro-2,6-dinitro-*p*-toluidine in or on the raw agricultural commodity peanuts.

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C. 20201, written objections thereto, preferably in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

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

(Sec. 409(d)(2), 68 Stat. 512; 21 U.S.C. 346a (d)(2))

Dated: February 23, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[F.R. Doc. 67-2323; Filed, Mar. 1, 1967;  
8:48 a.m.]

**PART 121—FOOD ADDITIVES**

**Subpart D—Food Additives Permitted in Food for Human Consumption**

**CALCIUM DISODIUM EDTA**

The Commissioner of Food and Drugs, having evaluated the data in a petition (FAP 6A2034) filed by Seymour Foods Co., a Division of Norris Grain Co., 101 North Kansas Avenue, Topeka, Kans. 66603, and other relevant material, has concluded that the food additive regulations should be amended to provide for the safe use of calcium disodium EDTA as a preservative in an egg product that is hard-cooked and consists, in a cylindrical shape, of egg white with an inner core of egg yolk. Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1)), and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.120), § 121.1017(b)(1) is amended by inserting alphabetically in the table a new item, as follows:

§ 121.1017 Calcium disodium EDTA.

- • • • •
- (b) • • • • •
- (1) • • • • •

Food	Limitation (parts per million)	Use
• • • • •	• • • • •	• • • • •
Egg product that is hard-cooked and consists, in a cylindrical shape, of egg white with an inner core of egg yolk. • • • • •	200 by weight of egg yolk portion. • • • • •	Preservative. • • • • •
• • • • •	• • • • •	• • • • •

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C. 20201, written objections thereto, preferably in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

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

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[F.R. Doc. 67-2327; Filed, Mar. 1, 1967;  
8:48 a.m.]

**PART 121—FOOD ADDITIVES**

**Subpart F—Food Additives Resulting From Contact With Containers or Equipment and Food Additives Otherwise Affecting Food**

**COMPONENTS OF PAPER AND PAPERBOARD**

Based on a petition (FAP 1B0492) filed by BASF Colors and Chemicals, Inc., 845 Third Avenue, New York, N.Y. 10022, an order was published in the FEDERAL REGISTER of July 2, 1966 (31 F.R. 9106), amending § 121.2526 of the food additive regulations to provide for the use of n-alkylsulfonate as an emulsifier for vinylidene chloride copolymer coatings for paper and paperboard intended for use in contact with aqueous and fatty foods. The petitioner subsequently submitted comments advising that through

*List of substances*

n-Alkylsulfonate (alkyl group is in the range C<sub>10</sub>-C<sub>18</sub> with not less than 50 percent C<sub>14</sub>-C<sub>16</sub>).

inadvertence they had incorrectly identified the additive as containing only even-numbered alkyl groups in the range C<sub>12</sub> through C<sub>18</sub>, with not less than 50 percent C<sub>14</sub> and C<sub>16</sub>, whereas further study showed that the substance deemed safe as a result of feeding studies contains all of the odd- and even-numbered alkyl groups in the range C<sub>12</sub> through C<sub>18</sub>, with not less than 50 percent C<sub>14</sub> through C<sub>16</sub>.

The Commissioner of Food and Drugs has evaluated the new information submitted by the petitioner and has concluded that the description of the additive should be revised as hereinafter set forth.

Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1)), and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.120; 31 F.R. 3008), § 121.2526(b)(2) is amended by changing in the list of substances the item "n-Alkylsulfonate \* \* \*" to read as follows:

§ 121.2526 Components of paper and paperboard in contact with aqueous and fatty foods.

- • • • •
- (b) • • • • •
- (2) • • • • •

*Limitations*

For use only as an emulsifier for vinylidene chloride copolymer coatings and limited to use at a level not to exceed 2 percent by weight of the coating solids.

**PART 121—FOOD ADDITIVES**

**Subpart G—Radiation and Radiation Sources Intended for Use in the Production, Processing, and Handling of Food**

**LABELING REQUIREMENTS FOR FOOD INTENTIONALLY SUBJECTED TO RADIATION**

No comments were received in response to a notice published in the FEDERAL REGISTER of January 7, 1967 (32 F.R. 140), proposing that the food additive regulations prescribing labeling requirements for foods which have been intentionally subjected to radiation be amended to provide optional forms of terms defining specific radiation on the labeling. Accordingly, the Commissioner of Food and Drugs has concluded that the amendments should be adopted as proposed.

Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(d), 72 Stat. 1787; 21 U.S.C. 348(d)) and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.120), Subpart G of Part 121 is amended as set forth below.

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare,

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

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: February 20, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[F.R. Doc. 67-2324; Filed, Mar. 1, 1967;  
8:48 a.m.]

Room 5440, 330 Independence Avenue SW., Washington, D.C. 20201, written objections thereto, preferably in quintuplicate. Objections shall show where in the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

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

(Sec. 409(d), 72 Stat. 1787; 21 U.S.C. 348(d))

Dated: February 21, 1967.

JAMES L. GODDARD,  
Commissioner of Food and Drugs.

Subpart G of Part 121 is amended by revising §§ 121.3002(d), 121.3003(c) (1) and (2), 121.3004(e), 121.3005(d), and 121.3007(d) (1) and (2) to read as follows:

§ 121.3002 High-dose gamma radiation for the processing of food.

(d) To assure safe use, the label of any food so processed shall bear, in addition to the other information required by the Act, the statement "Processed by ionizing radiation" or "Processed by gamma radiation."

§ 121.3003 Low-dose gamma radiation for the treatment of food.

(1) "Treated with ionizing radiation" or "Treated with gamma radiation" on retail packages.

(2) "Treated with ionizing radiation—do not irradiate again" or "Treated with gamma radiation—do not irradiate again" on wholesale packages and on invoices or bills of lading of bulk shipments.

§ 121.3004 High-dose electron beam radiation for the processing of food.

(c) To assure safe use, the label of any food so processed shall bear, in addition to the other information required by the Act, the statement "Processed by ionizing radiation" or "Processed by electron radiation."

§ 121.3005 High-dose X-radiation for the processing of food.

(d) To assure safe use, the label of any food so processed shall bear, in addition to the other information required by the Act, the statement "Processed by ionizing radiation" or "Processed by X-radiation."

§ 121.3007 Low-dose electron beam radiation for the treatment of food.

(d) . . . .

(1) "Treated with ionizing radiation" or "Treated with electron radiation" on retail packages.

(2) "Treated with ionizing radiation—do not irradiate again" or "Treated with electron radiation—do not irradiate again" on wholesale packages and on invoices or bills of lading of bulk shipments.

[F. R. Doc. 67-2325; Filed, Mar. 1, 1967; 8:48 a.m.]

## Title 22—FOREIGN RELATIONS

### Chapter I—Department of State

#### SUBCHAPTER B—PERSONNEL

[Dept. Reg. 108.545]

### PART 11—APPOINTMENT OF FOREIGN SERVICE OFFICERS

#### Miscellaneous Amendments

Under the authority of sections 511, 515, and 516 of the Foreign Service Act of 1946, as amended, and the Basic State-USA Agreement of September 23, 1964, for Joint Examination and Appointment of Class 7 and Class 8 Foreign Service Officers, Part 11, §§ 11.1 through 11.8 are revised to read as follows:

#### § 11.1 Eligibility for appointment as Foreign Service Officer.

(a) Pursuant to section 511 of the Foreign Service Act of 1946, as amended, all Foreign Service officers shall be appointed by the President, by and with the advice and consent of the Senate. All appointments shall be made to a class and not to a particular post. No person shall be eligible for appointment as a Foreign Service officer unless he has demonstrated his loyalty to the Government of the United States and his attachment to the principles of the Constitution, and unless he has been a citizen of the United States for at least 10 years and, if married, is married to a citizen of the United States. The religion, race, sex, and political affiliations of a candidate will not be considered in designations, examinations or certifications.

(b) Appointment as a Foreign Service officer of class 8, or of class 7, in circumstances specified herein, is governed by regulations § 11.2 through § 11.8.

#### § 11.2 Written examination for appointment to class 7 or 8.

The Board of Examiners for the Foreign Service has established the following rules regarding the written examination:

(a) The written examination will be given annually or semi-annually, if required, in designated cities in the United States and at Foreign Service posts abroad on dates established by the Board of Examiners for the Foreign Service. Applicants must indicate in their applications whether they are applying for the Department of State or for the U.S. Information Agency. Candidates who pass the written examination successfully (Option A) may request to transfer their application to the other agency.

(b) No person will be permitted to take a written examination for appointment as Foreign Service officer who has not been specifically designated by the Board of Examiners to take that particular examination. Prior to each written examination the Board will establish a closing date for the receipt of applications for designation to take the examination. No person will be designated for the examination who has not as of that closing date filed an application with the Board. To be designated for the written examination, a candidate, as of the date of the examination, shall have been a citizen of the United States for at least 7½ years and shall be at least 21 but under 31 years of age, except that an applicant who has been awarded a bachelor's degree by a college or university, or has completed successfully his junior year at a college or university, may qualify as to age if at least 20 but under 31 years of age.

(c) The written examination is designed to permit the Board to test the candidate's intelligence and the breadth and quality of his knowledge and understanding. It will consist of 4 parts: (1) A general ability test, (2) an English expression test, (3) a general background test, and (4) three special optional tests: Option A—History, Government, Social Sciences and Public Affairs; Option B—Administration; Option C—Economics and Commerce; one of which must be selected by the candidate except that candidates for the U.S. Information Agency will take Option A only.

(d) The several parts of the written examination will be weighted in accordance with the rules laid down by the Board of Examiners.

#### § 11.3 Oral examination for appointment to class 7 or 8.

The Board of Examiners for the Foreign Service has established the following rules regarding the oral examination:

(a) The oral examination will be given throughout the year at Washington and periodically in selected cities in the United States and at selected Foreign Service posts abroad.

(b) If a candidate's weighted average on the four parts of the written examination is 70 or higher, he will be eligible to take the oral examination. Candidates eligible for the oral examination will be given an opportunity and will be required to take the oral examination within 9 months after the date of the written examination. If a candidate fails to present himself for the oral examination on an agreed date within the 9-month period, his candidacy will automatically terminate except that time spent outside the United States and its territories for reasons acceptable to the Board of Examiners will not be counted against the 9-month period.

(c) The oral examination will be given by a panel of deputy examiners selected by the Board of Examiners from a roster of Foreign Service officers, officers from the Department of State and other Government agencies, and qualified

private citizens who by prior service as members of selection boards or through other appropriate activities have demonstrated special qualifications for this work. The examination will be conducted in the light of all available information concerning the candidate and will be designed to determine his competence to perform the work of a Foreign Service officer at home and abroad, his potential for growth in the Service, and his suitability to serve as a representative of the United States abroad. Panels examining candidates for the Department of State will be chaired by a Foreign Service officer with the Department. Panels examining candidates for the United States Information Agency will be chaired by a Foreign Service officer of that Agency. Determinations of duly constituted panels of deputy examiners are final, unless modified by specific action of the Board of Examiners for the Foreign Service.

(d) Candidates appearing for the oral examination will be graded "recommended for class 8," "recommended for class 7," or "not recommended." If recommended, the panel will assign a grade which will determine the candidate's numerical standing on the rank-order register of eligibles.

#### § 11.4 Medical examination for appointment to class 7 or 8.

The Board of Examiners for the Foreign Service has established the following rules regarding the medical examination of candidates.

(a) A candidate graded "recommended" on the oral examination will be eligible for the physical examination.

(b) The medical examination will be designed to determine the candidate's physical fitness to perform the duties of a Foreign Service officer on a worldwide basis and to determine the presence of any physical, nervous, or mental disease or defect of such a nature as to make it unlikely that he would become a satisfactory officer. The Executive Director of the Board of Examiners for the Foreign Service, with the concurrence of the Director, Medical Division, may make such exceptions to these physical requirements as are in the interest of the service. All such exceptions shall be reported to the Board of Examiners for the Foreign Service at its next meeting.

(c) The medical examination will be conducted either by medical officers of the Armed Services, the Public Health Service, the Department, accredited colleges and universities, or, with the approval of the Board of Examiners, by private physicians.

(d) The Board of Examiners will determine on the basis of the report of the physician(s) who conducted the medical examination whether the candidate has met the standards set forth in paragraph (b) of this section.

#### § 11.5 Certification for appointment to class 7 or 8.

No person will be certified as eligible for appointment as a Foreign Service officer of class 8 unless he is at least

21 years of age, has been a citizen of the United States for at least 10 years, and, if married, is married to a citizen of the United States. A person shall be certified as eligible for direct appointment to class 7 if in addition to meeting these specifications he is at least 24 years old and has a record of 2 years of graduate training, employment, military service, or Peace Corps service which clearly demonstrates ability and special skills for which there is a need in the Foreign Service. Recommended candidates who meet these requirements, who pass their medical examinations, and who on the basis of investigation are found to be loyal to the Government of the United States and personally suitable to represent it abroad, will have their names placed on the rank-order register for class 8 appointments or, if deemed appropriate by the Board of Examiners in the light of their age and education or employment record, on the rank-order register for class 7 appointments and they will be certified for appointment, in accordance with the needs of the Service in the order of their standing on their respective registers. Separate registers for the Department of State candidates will be maintained according to the optional portions of the examination. Successful candidates for the U.S. Information Agency will have their names placed on a separate rank order register and appointments will be made according to the needs of the Agency. Postponement of entrance on duty for required active military service, civilian Government service abroad, or Peace Corps volunteer service will be authorized. A candidate may be certified for appointment to class 7 or 8 without first having passed an examination in a foreign language but his appointment will be subject to the condition that he may not receive more than one promotion unless, within a specified period of time, he achieves adequate proficiency in a foreign language.

#### § 11.6 Leave without pay appointments.

In certain specified cases, Leave Without Pay offers of appointment as Foreign Service Reserve officers may be made to candidates who have established their eligibility when such appointments will ensure that well qualified candidates will not be lost to the Service because they wish to continue advanced graduate studies that will improve their qualifications as future Foreign Service officers. When they become available for duty they will be given regular Foreign Service officer appointments.

#### § 11.7 Termination of eligibility.

(a) Candidates who have qualified but have not been appointed because of lack of vacancies, will be dropped from the rank-order register 30 months after the date of the written examination: *Provided, however,* That reasonable time spent in civilian Government service abroad, including service as a Peace Corps volunteer or in required active military service subsequent to establishing eligibility for appointment will not be counted in the 30-month period.

(b) The Chairman of the Board of Examiners may extend the eligibility period when such extension is in his judgment justified in the interests of the Service. He shall report to the Board of Examiners the extensions he has approved.

#### § 11.8 Travel expenses of candidates.

The travel and other personal expenses of candidates incurred in connection with the written and oral examination will not be borne by the Government, except that the Department may issue round-trip invitational travel orders to bring candidates to Washington at Government expense when it is determined that it is necessary in ascertaining a candidate's qualifications and adaptability for appointment.

(Secs. 212, 302, 303, 516, 517, 60 Stat. 1001, as amended; 1002, 1008, as amended; 22 U.S.C. 827, 842, 843, 911, 912)

Dated: February 15, 1967.

IDAR RIMESTAD,  
Deputy Under Secretary of  
State for Administration.

Dated: February 9, 1967.

LIONEL S. MOSELEY,  
Assistant Director (Personnel  
and Training) U.S. Informa-  
tion Agency.

[P.R. Doc. 67-2321; Filed, Mar. 1, 1967;  
8:48 a.m.]

[Dept. Reg. 108.546]

## PART 11—APPOINTMENT OF FOREIGN SERVICE OFFICERS

### Lateral Entry Appointment of Foreign Service Officers to Classes 1 Through 6

Under the authority of section 517 of the Foreign Service Act of 1946 as amended, Part 11 § 11.1 is revised to read as follows:

#### § 11.1 Lateral entry appointment of Foreign Service Officers to classes 1 through 6.

Appointments of Foreign Service officers under the provisions of section 517 of the Foreign Service Act of 1946, as amended, are governed by these regulations:

(a) *Purpose of lateral entry appointment.* The lateral entry program is a means by which the intake of Foreign Service officers through the junior Foreign Service officer examination can be supplemented to meet total requirements for Foreign Service officers. Lateral entry appointments are made only to classes 1 through 6, ensuring retention of the career principle of entry primarily at classes 7 and 8 through competitive examination.

(2) The great majority of lateral entrants will be drawn from officers of the Department and the Foreign Service of proven ability who possess high potential for advancement, or similar personnel of other foreign affairs agencies who may be appointed based on agreements between the Department and those agencies.

(3) The need for additional lateral entrants in classes 1 through 6 is met by appointing applicants who are officers or former officers of other Federal Government agencies. Principally, these will be persons possessing skills and abilities in short supply in the Foreign Service appointed to meet rapidly changing requirements. On a limited and highly selective basis, however, other persons may be appointed who have demonstrated outstanding qualities of leadership and who possess capabilities, insights, techniques, experiences, and differences of outlook which would serve to enrich and stimulate the Foreign Service and enable them to perform effectively in assignments both abroad and in the Department.

(b) *Magnitude.* (1) The Department places no numerical limitation on the lateral appointment of FSR, FSSO, and Civil Service officers already on its rolls who apply and are found qualified by the Board of Examiners.

(2) Subject to such agreements as may be entered into between the Department and other foreign affairs agencies and certification of need by such agencies, similar consideration is given to the lateral appointment of officers of those agencies.

(3) Lateral entry from other sources is limited and based on intake levels established in accordance with total Foreign Service officer manpower and functional requirements.

(c) *Eligibility requirements.* The religion, race, sex and political affiliations of a candidate will not be considered in designations, examinations, or certifications.

(1) *Citizenship.* Each applicant must have been a citizen of the United States for at least 10 years and, if married, shall be married to a citizen of the United States.

(2) *Service.* On the date of application, each applicant must have completed at least 3 years of service (4 years if under age 31) in a position of responsibility in a Federal Government agency or agencies. For this purpose, a position of responsibility is defined as a position in the Foreign Service Reserve at class 7, in the Foreign Service Staff Officer Corps at class 6, in the Departmental service at GS-9, and in the Armed Forces of the United States at the grade of First Lieutenant or Lieutenant Junior Grade, or higher. The duties and responsibilities of the position occupied by the applicant must have been similarly or closely related to that of a Foreign Service officer in terms of knowledge, skills, and abilities. To be eligible, an applicant must have been in or currently be in a grade or class comparable to FSO-6, or be receiving a base salary at least equal to the first salary step of that class.

(3) *Age.* The Board of Examiners will establish periodically minimum and maximum age requirements based on the following criteria:

(i) On the date of application, each applicant shall be at least as old as the average of the youngest 5 percent of the

Foreign Service officers in the class for which he is a candidate.

(ii) On the date of application, each applicant shall be no older than the minimum age established for each class in paragraph (a) (3) of this section plus 10 years. For Foreign Service officer, class 1, the Board of Examiners will not normally certify a candidate who is more than 55 years of age as he is expected to serve 5 years as a Foreign Service officer before reaching mandatory retirement age.

Each lateral entry application which does not meet these requirements will be reviewed by the Board to determine whether, in special individual cases, an exception might be recommended.

(d) *Recruitment.* (1) It is the Department's policy to encourage eligible personnel on its rolls to apply for lateral entry into the Foreign Service Officer Corps; including, in particular, the following categories:

(i) Foreign Service Reserve officers, who, in competition with Foreign Service officers, are either recommended for promotion or ranked in the upper percentage groups of their class;

(ii) Foreign Service Staff officers who are recommended for consideration for lateral entry by a Staff Officer Selection Board, whose performance has been consistently of a high caliber, and whose background, experience, and general qualifications indicate they can contribute to the Foreign Service Officer Corps and compete favorably with Foreign Service officers.

(iii) Civil Service officers in the Department and domestic Foreign Service Reserve officers who are serving in functions to which Foreign Service officers are normally assigned, who have superior records, and who can be expected to make substantial contributions to Foreign Service work and compete favorably with Foreign Service officers.

(2) The Department also considers highly qualified applicants from other agencies of the Government and from outside the Federal Service who meet the statutory and other eligibility requirements. Appointments from these sources for the limited vacancies available are made on a competitive basis to fill specific Service needs after assuring that the vacancies cannot be filled by Foreign Service officers already in the Foreign Service Officer Corps.

(e) *Method of application.* Applicants for lateral entry must complete Standard Form 57, Application for Federal Employment, and Form DSP-34, Supplement to Standard Form 57, and forward them to the Board of Examiners for the Foreign Service, Department of State. The Board establishes a file for each applicant, placing therein all available documentation of value in evaluating the applicant's potential for appointment as a Foreign Service officer. The file is reviewed initially to determine if the applicant meets the statutory and other eligibility requirements and to assess his skills relative to the needs of the Service. The examination of candidates is based

on the needs of the Service for specific skills and experience.

(f) *Examination for lateral entry—(1) General.* The filing of an application with the Board of Examiners for the Foreign Service does not in itself entitle an applicant to examination. The decision whether to proceed with an oral examination, as well as with a detailed background investigation, is made by the Board of Examiners after determining eligibility for appointment, medical qualifications and a thorough review of the applicant's qualifications. Each applicant's background, experience, performance, and other related documentation are carefully studied and evaluated. Due regard is given to the functional needs of the Service in making this assessment. An oral examination is granted only in those cases where the applicant is found to possess superior qualifications, proven ability, and, at the middle levels, high potential for advancement.

(2) *Class of appointment.* In determining the class at which candidates are considered for appointment within the established minimum and maximum age limits, the initial presumption is that the candidate is eligible for examination for the Foreign Service officer class which equates with his salary level at the time of examination. In evaluating qualifications, and in conducting oral examinations, panels carefully assess candidates to determine whether their total qualifications compare favorably with officers at their current class level. A successful candidate normally is considered for appointment to the Foreign Service Officer class equating to his salary. However, the Board of Examiners, at its discretion, may certify a candidate for appointment as a Foreign Service officer at a class lower than that equating to his salary in those instances where the Board determines that the candidate's qualifications clearly warrant such action. A candidate's total qualifications, as evaluated by the examining panels and the Board, will have an important bearing on the waiving of age requirements for a particular class or on the decision to certify a candidate for appointment at a class lower than that which equates to his current salary. Otherwise, age will be treated as an eligibility requirement.

(3) *Application validity and termination.* If an applicant is not called for examination within 2 years from the date of his application, or, if based on the qualifications review, it is decided not to proceed further with his candidacy, or if he is not certified as a successful candidate following examination, his candidacy will be terminated. He may, however, reapply after 12 months by submitting a new application.

(4) *Purposes of examination.* The purpose of the examination is to determine an applicant's competence to perform the function or functions for which he is being considered and his fitness for a Foreign Service career.

(5) *Nature of examination*—(i) *Medical*. A medical examination is required for the applicant and his dependents who will reside with him on tours abroad. Each applicant and his dependents shall meet the physical requirements for full Foreign Service duty. Normally, failure to meet the medical requirements will preclude appointment as a Foreign Service officer. In exceptional cases, the Director General may grant a waiver of the physical requirements in the interest of the Service.

(ii) *Security*. Each applicant shall have demonstrated his loyalty to the Government of the United States and his attachment to the principles of the Constitution. A background investigation shall be conducted or appropriate security clearance shall be assured.

(iii) *Qualifications evaluation*. An evaluation is made of the education, training, experience, and work performance of the applicant based on his application forms, records of performance, interviews, background investigative reports, and other available information. A record of successful performance overseas is not a lateral entry prerequisite, but is considered an additional favorable factor in evaluating an applicant.

(iv) *Oral examination*. (a) Candidates recommended for further consideration after completion of the qualifications review and evaluation are given oral examinations by a panel of Deputy Examiners appointed by the Board of Examiners from a roster of Foreign Service officers, Civil Service officers of the Department, officers of other Federal agencies, and from members of the public. The panel shall include at least one officer from the same professional specialty as that for which the applicant is being examined.

(b) The oral examination is given in Washington and at Foreign Service posts selected by the Board of Examiners, but normally not at the candidate's post of assignment.

(v) *Final review and certification*. The Board of Examiners considers all cases of candidates fully examined, determines whether they should be certified for appointment as Foreign Service officers and certifies successful candidates, specifying the appropriate class and salary for which they are found qualified.

(Secs. 212, 302, 303, 516, 517, 60 Stat. 1001, as amended; 1002, 1008, as amended; 22 U.S.C. 827, 842, 843, 911, 912)

Dated: February 15, 1967.

For the Secretary of State.

IDAR RIMESTAD,  
Deputy Under Secretary  
for Administration.

[P.R. Doc. 67-2322; Filed, Mar. 1, 1967; 8:48 a.m.]

## Title 26—INTERNAL REVENUE

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

#### SUBCHAPTER A—INCOME TAX

[T.D. 6913]

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

#### Percentage To Be Used by Foreign Life Insurance Companies in Computing Income Tax for the Taxable Year 1966 and Estimated Tax for the Taxable Year 1967

Section 819 of the Internal Revenue Code of 1954 provides for the determination of a percentage to be used in determining a "minimum figure" for each foreign corporation carrying on a life insurance business. Where this minimum figure exceeds such a corporation's surplus held in the United States, the amount of the "policy and other contract liability requirements" (determined under section 805 without regard to section 819), and the amount of the "required interest" (determined under section 809(a) without regard to section 819), must each be reduced by an amount determined by multiplying such excess by the "current earnings rate" (as defined in section 805(b)(2)). Accordingly, it is hereby determined that for purposes of computing the 1966 income tax for foreign corporations carrying on a life insurance business a percentage of 15.0 shall be used in determining the "minimum figure" under section 819.

It is presently anticipated that the data with respect to domestic life insurance companies for 1966 required for the computation of the percentage to be used by foreign corporations carrying on a life insurance business in computing their estimated tax for the taxable year 1967 will not be available in time for the filing of the declaration of estimated tax for such taxable year. Accordingly, it is hereby determined that for purposes of computing the estimated tax for the taxable year 1967 and payments of installments thereof by such corporations a percentage of 15.0 (the percentage applicable for 1966) shall be used in determining the minimum figure under section 819. No additions to tax shall be made because of any underpayment of estimated tax for the taxable year 1967 which results solely from the use of this percentage.

Because the percentage announced in this Treasury decision is computed from information contained in the income tax returns of domestic life insurance companies for the year 1965, which are not open to public inspection, the public accordingly cannot effectively participate in the determination of such figure. Therefore, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under section 553(b) of Title 5 of the

United States Code (Pub. L. 89-554, 80 Stat. 383), or subject to the effective date limitation of subsection (d) of such section.

[SEAL] STANLEY S. SURREY,  
Assistant Secretary of the Treasury.

FEBRUARY 24, 1967.

[P.R. Doc. 67-2343; Filed, Mar. 1, 1967; 8:50 a.m.]

## Title 31—MONEY AND FINANCE: TREASURY

### Chapter II—Fiscal Service, Department of the Treasury

#### SUBCHAPTER B—BUREAU OF THE PUBLIC DEBT

### PART 306—GENERAL REGULATIONS WITH RESPECT TO U.S. SECURITIES

### PART 312—FEDERAL SAVINGS AND LOAN ASSOCIATIONS AND FED- ERAL CREDIT UNIONS AS FISCAL AGENTS OF THE UNITED STATES

### PART 315—REGULATIONS GOVERN- ING U.S. SAVINGS BONDS

#### Miscellaneous Amendments

The regulations set forth in the Treasury Department Circulars No. 300, Third Revision (31 CFR Part 306), and No. 530, Ninth Revision, as amended (31 CFR Part 315), both dated December 23, 1964, and No. 568 (31 CFR Part 312), dated September 15, 1936, have been revised and amended in the form shown below. As these revisions and amendments, which were adopted on February 24, 1967, are all matters concerning the fiscal policy of the United States, notice and public procedure thereon are unnecessary.

Dated: February 24, 1967.

[SEAL] JOHN K. CARLOCK,  
Fiscal Assistant Secretary.

Section 306.0 of Department Circular No. 300, Third Revision, dated December 23, 1964 (31 CFR Part 306), is hereby amended, as follows:

#### § 306.0 Applicability of regulations.

The regulations in this part apply to all U.S. transferable and nontransferable securities,<sup>1</sup> other than U.S. Savings Bonds and U.S. Savings Notes, to the extent specified in the regulations in this part, the offering circulars or special regulations governing such securities.

#### § 312.2 [Rescinded]

Section 312.2 of Department Circular No. 568, dated September 15, 1936 (31 CFR Part 312), is hereby rescinded and the number is reserved, and § 312.4 of the circular is hereby amended, as follows:

<sup>1</sup> See footnote 1, Department Circular No. 300, Third Revision (31 CFR Part 306).

§ 312.4 Bond of indemnity.

No Federal savings and loan association or Federal credit union which may have been designated for employment mentioned in this part shall perform, or make any effort to perform any of the acts included in such employment, or advertise in any manner that it is authorized to perform such acts until it has qualified by the execution of, delivery to, and approval of a bond of indemnity in favor of the United States with satisfactory surety, or with the pledge of collateral security as provided in Part 225 of this chapter, conditioned upon the faithful performance of the obligor's duties as fiscal agent of the United States in the principal amount of \$1,000 and until the Federal Home Loan Bank Board or the Bureau of Federal Credit Unions, Department of Health, Education, and Welfare, respectively, shall have certified to the Secretary of the Treasury that such association or credit union is in good standing and is eligible, under the terms and conditions prescribed by the Secretary, to qualify for the performance of the designated acts. The Federal Home Loan Bank Board and the Bureau of Credit Unions, respectively, shall keep the Secretary of the Treasury currently advised of the changes in the lists of associations and credit unions which are eligible, under the aforesaid terms and conditions, to qualify for the performance of the designated acts.

Sections 315.0, 315.2(a), and 315.16 of Department Circular No. 530, Ninth Revision (31 CFR Part 315), dated December 23, 1964, as amended, are hereby revised and amended, as follows:

§ 315.0 Applicability of regulations.

The regulations in this part apply to all U.S. Savings Bonds of whatever series designation, bearing any issue dates whatever, to the extent specified herein and in the offering circulars governing such bonds. The provisions of the regulations in this part with respect to bonds registered in the names of certain classes of individuals, fiduciaries, and organizations are equally applicable to bonds to which such individuals, fiduciaries, and organizations are otherwise shown to be entitled under the regulations in this part. U.S. Savings Notes, issued under authority of sections 18 and 20 of the Second Liberty Bond Act, as amended (31 U.S.C. 753 and 754b), and offered in Department Circular, Public Debt Series No. 3-67 (Part 342 of this chapter), are also governed by the regulations in this part, subject to the provisions of the offering circular. The term "savings bonds" or "bonds," as used in the regulations in this part, refers to U.S. Savings Bonds and, as applicable, to U.S. Savings Notes. The provisions of Department Circular No. 300, current revision (Part 306 of this chapter), have no application to the securities governed by the regulations in this part.

§ 315.2 Definition of words and terms as used in these regulations.

(a) "Authorized issuing agent" means an incorporated bank, trust company,

savings bank, savings and loan association, other organization, or agency of the United States qualified as an issuing agent under the provisions of Department Circular, Public Debt Series No. 4-67 (Part 317 of this chapter).

§ 315.16 Pledge under Department Circular No. 154 and Public Debt Series No. 4-67.

A bond may be pledged by the registered owner in lieu of security under the provisions of Department Circular No. 154, current revision (Part 225 of this chapter), if the bond approving officer is the Secretary of the Treasury, in which case an irrevocable power of attorney shall be executed authorizing the Secretary of the Treasury to request payment. A bond may also be deposited as security with a Federal Reserve Bank under the provisions of Department Circular, Public Debt Series No. 4-67 (Part 317 of this chapter).

[F.R. Doc. 67-2340; Filed, Mar. 1, 1967; 8:49 a.m.]

PART 317—REGULATIONS GOVERNING AGENCIES FOR ISSUE OF U.S. SAVINGS BONDS OF SERIES E AND U.S. SAVINGS NOTES

The regulations set forth in Treasury Department Circular No. 657 (31 CFR Part 317), dated April 15, 1941, as amended, are hereby rescinded and replaced by Treasury Department Circular, Public Debt Series No. 4-67 (31 CFR Part 317). As the changes made are all matters concerning the fiscal policy of the United States, notice and public procedures thereon are unnecessary.

The revisions and amendments, set out below, were adopted on February 24, 1967.

Dated: February 24, 1967.

[SEAL] JOHN K. CARLOCK,  
Fiscal Assistant Secretary.

Sec.	Purpose.
317.0	Definitions of words and terms as used in this circular.
317.2	Procedure for qualifying as an issuing agent.
317.3	Certificate of qualification.
317.4	Modification or termination of qualification.
317.5	Issuance of bonds and notes.
317.6	Accounting.
317.7	Fiscal agents.
317.8	Reservations.

**AUTHORITY:** The provisions of this Part 317 issued under secs. 18, 20, 22, Second Liberty Bond Act, as amended (31 U.S.C. 753, 754b, 757c; 40 Stat. 1309, 48 Stat. 383, 49 Stat. 21, all as amended).

§ 317.0 Purpose.

The regulations in this part prescribe the procedures whereby (a) banks, trust companies and savings institutions chartered by or incorporated under the laws of the United States or those of any State or Territory of the United States or the Commonwealth of Puerto Rico, (b) agencies of the United States and of State and local governments, (c) employers operating payroll savings plans

for the purchase of U.S. Savings Bonds, and (d) other entities, may qualify, and thereafter act, as agents for the sale and issue of U.S. Savings Bonds of Series E and U.S. Savings Notes, issued pursuant to Treasury Department Circulars No. 653, current revision, and Public Debt Series No. 3-67 (Parts 316 and 342 of this chapter), respectively.

§ 317.1 Definitions of words and terms as used in this circular.

(a) "Bonds" refer to U.S. Savings Bonds of Series E.

(b) "Federal Reserve Bank" refers to the Federal Reserve Bank of the Federal Reserve district in which the issuing agent, or the applicant organization, is located, and includes Branches to the extent utilized by the parent Bank. In the context of the regulations in this part, the reference to the Federal Reserve Bank is in its capacity as fiscal agent of the United States.

(c) "Issuing agent" refers to an organization which has been issued a certificate of qualification to sell and issue bonds and notes, or bonds only.

(d) "Notes" refers to U.S. Savings Notes.

(e) "Organization" refers to any entity described in § 317.0 as eligible to qualify as an issuing agent of the bonds and notes, or bonds only.

§ 317.2 Procedure for qualifying as an issuing agent.

(a) *General.* An organization desiring to qualify as an issuing agent shall obtain from and file with the Federal Reserve Bank an appropriate application-agreement form. If the organization desires to qualify as an issuing agent for bonds only, it shall, before submission, amend the form furnished so that it refers only to bonds. Through use of the appropriate form, the person authorized to act on behalf of the organization will certify that it is authorized by its governing body, or other body authorized to act in the premises, to apply for and act as an issuing agent under the terms of the agreement, the regulations in this part and the circulars offering the bonds and notes for sale, or, if appropriate, bonds only, and that applicable Federal or State law permits or does not prohibit the organization from so acting. The Secretary of the Treasury, either directly or through the Federal Reserve Bank, may deny qualification to, or specify the basis of qualification of, any organization.

(b) *Basis on which stock may be obtained—(1) Trust agreement.* An organization may obtain stocks on the basis of an application-trust agreement. Under the terms of such agreement, the stocks of bonds and notes obtained, together with the proceeds of sale therefrom, are at all times the property of the United States, for which the organization shall be fully accountable.

(2) *Pledge agreement—(1) Pledge of collateral.* An organization may obtain stock on the basis of a pledge of collateral. Under the terms of the application-pledge agreement, collateral is pledged at the cost price of the maximum

amount of stocks of bonds and notes, and the proceeds of sales therefrom, for which the organization may be accountable at any one time.

(ii) *Security.* Security which may be required under the application-pledge agreement shall consist of either or both of the following:

(a) The amount of insurance directly available to the United States covering the proceeds of the issuing agent's sales of bonds and notes by reason of the agent's coverage by an acceptable Federal or State insurance corporation or fund; for example, in the case of a member bank of the Federal Deposit Insurance Corporation, the amount of security would be \$15,000 and would cover approximately \$20,000 (face amount) of stocks of bonds and notes.

(b) U.S. Treasury bonds or other direct obligations of the United States, or obligations unconditionally guaranteed as to both principal and interest by the United States, in negotiable form, which will be accepted at face value; and U.S. Savings Bonds of any series registered in the name of the issuing agent, which will be accepted at issue price. Savings bonds must be accompanied by an irrevocable power of attorney, executed on behalf of the issuing agent, authorizing the Secretary of the Treasury to request payment of the bonds. All obligations deposited pursuant hereto must be delivered to the Federal Reserve Bank before stocks of bonds and notes may be obtained.

(3) *Prepayment of stock.* An organization whose primary function as an issuing agent will relate to the issue of bonds and notes bought under its payroll savings plan, and which is not qualified under subparagraph (1) or (2) of this paragraph, is required to execute an application-prepayment agreement, under the terms of which all stocks of bonds and notes obtained for its issue function are prepaid at cost price.

(c) *Issuing agents of bonds qualified under Treasury Department Circular No. 657, as amended.* Issuing agents of bonds qualified prior to the rescission of Treasury Department Circular No. 657, as amended, who do not desire to qualify as issuing agents for the notes, may continue to act without requalification and by so doing shall be subject to the terms and conditions of this circular and the agreements under which they qualified in the same manner and to the same extent as though they had requalified hereunder.

### § 317.3 Certificate of qualification.

Until such time as a certificate of qualification is issued by the Federal Reserve Bank, an organization shall not make any effort to or perform any acts as an issuing agent, or advertise in any manner that it is authorized to perform such acts, or that it has applied for qualification as an issuing agent. Upon approval of the application-agreement, the Federal Reserve Bank will issue a certificate of qualification to the organization. The organization will be notified if the application-agreement is not approved,

or after qualification, at any such time as the certificate of qualification is modified or terminated.

### § 317.4 Modification or termination of qualification.

(a) *By the United States.* The Secretary of the Treasury, or the Federal Reserve Bank may modify or terminate the qualification of an issuing agent at any time, upon notice to that effect, and may require the immediate surrender of any part or all of the stocks of bonds and notes held by the agent for sale and not theretofore issued or sold, and any part or all of the proceeds due on account of the stocks issued or sold. The Secretary of the Treasury, or the Federal Reserve Bank, may also regulate the amount of stocks of bonds and notes which may be obtained, including temporary increases over the amount of stocks obtainable by the issuing agent regardless of the basis of qualification, and under § 317.2 (b) (2) or (3), without requiring a pledge of additional collateral or additional prepayment for stocks.

(b) *By issuing agent.* An issuing agent which has fully complied with the terms of its agreement and the regulations and instructions issued pursuant thereto may at any time request the Federal Reserve Bank to modify or terminate its qualification.

### § 317.5 Issuance of bonds and notes.

Issuing agents must comply with all regulations and instructions issued by the Treasury Department or the Federal Reserve Bank concerning the sale, inscription, dating, validation, and issue of the bonds and notes, and disposition of the registration stubs. No issuing agent shall have authority to sell bonds and notes other than as provided in the offering circulars and the governing regulations.<sup>1</sup>

### § 317.6 Accounting.

Issuing agents must comply with all regulations and instructions issued by the Treasury Department, governing the accounting for stocks of bonds and notes received as issuing agent and the proceeds of sales thereof. Each issuing agent, other than an agent qualified on the basis of prepayment of stock, shall open and maintain, or continue to maintain, for the Federal Reserve Bank, a separate deposit account for the proceeds of all sales of bonds and notes to be known, as appropriate, as the "Savings Bond and Note Account," or the "Series E bond account." An issuing agent which is also a depository pursuant to Treasury Department Circular No. 92, current revision (Part 203 of this chapter), may make payment by credit for the proceeds of its sales of bonds and notes up to any amount for which it shall be qualified under that circular in excess of existing deposits when so authorized by the Federal Reserve Bank.

<sup>1</sup> Treasury Department Circulars No. 530, current revision (31 CFR Part 315), No. 653, current revision (31 CFR Part 316), and Public Debt Series No. 3-67 (31 CFR Part 342).

### § 317.7 Fiscal agents.

The Federal Reserve Banks are authorized to perform such duties and prepare and issue such forms and instructions as may be necessary to fulfill the purposes and requirements of the regulations in this part.

### § 317.8 Reservations.

The Secretary of the Treasury may at any time or from time to time, revise, supplement, amend, or withdraw, in whole or in part, the provisions of the regulations in this part, or of any revisions, supplements, or amendments thereto.

[F.R. Doc. 67-2342; Filed, Mar. 1, 1967; 8:50 a.m.]

## Chapter V—Office of Foreign Assets Control, Department of the Treasury

### PART 525—RHODESIAN TRANSACTION REGULATIONS

Part 525 is added, reading as follows:

#### Subpart A—Relation of This Part to Other Laws and Regulations

Sec.  
525.101 Relation of this part to other laws and regulations.

#### Subpart B—Prohibitions

525.201 Transactions involving certain merchandise.  
525.202 Transactions involving certain goods for Southern Rhodesia.

#### Subpart C—General Definitions

525.301 Person.  
525.302 Transfer.  
525.303 License.  
525.304 General license.  
525.305 Specific license.  
525.306 United States; continental United States.  
525.307 Person subject to the jurisdiction of the United States.

#### Subpart D—Interpretations

525.401 Reference to amended sections.  
525.402 Effect of amendment of sections of this part or of other orders, etc.  
525.403 Transactions between principal and agent.  
525.404 Insurance of embargoed goods.  
525.405 Stockpiling in Southern Rhodesia.  
525.406 Processing of embargoed goods for Rhodesian account.

#### Subpart E—Licenses, Authorizations, and Statements of Licensing Policy

525.501 Effect of subsequent license or authorization.  
525.502 Exclusion from licenses and authorizations.  
525.503 Certain transactions with respect to merchandise affected by § 525.201.  
525.504 Letters of credit.  
525.505 Merchandise exported prior to December 16, 1966.

#### Subpart F—Reports

525.601 Records.  
525.602 Reports to be furnished on demand.

#### Subpart G—Penalties

525.701 Penalties.

#### Subpart H—Procedures

525.801 Licenses.  
525.802 Availability of forms and records.  
525.803 Decision.



- Sec.
- 525.804 Records and reporting.
- 525.805 Amendment, modification, or revocation.
- 525.806 Rule making.
- 525.807 Delegation by the Secretary of the Treasury.
- 525.808 Customs procedures; merchandise specified in § 525.201.

AUTHORITY: The provisions of this Part 525 issued under United Nations Resolution No. 332, Dec. 16, 1966; sec. 5, 59 Stat. 620, sec. 3, 63 Stat. 735, 22 U.S.C. 297c; E.O. 11322, Jan. 5, 1967.

**Subpart A—Relation of This Part to Other Laws and Regulations**

**§ 525.101 Relation of this part to other laws and regulations.**

A license or authorization contained in or issued pursuant to this part does not authorize any transaction that is prohibited by the provisions of any law, statute or regulation other than section 5 of the United Nations Participation Act of 1945, Executive Order 11322 issued January 5, 1967 thereunder and the regulations contained in this part.

**Subpart B—Prohibitions**

**§ 525.201 Transactions involving certain merchandise.**

(a) All of the following transactions by any person subject to the jurisdiction of the United States are prohibited, except as specifically authorized by the Secretary of the Treasury (or any per-

son, agency or instrumentality designated by him) by means of regulations, rulings, instructions, licenses, or otherwise, if such transactions involve merchandise outside the United States defined in paragraph (c) of this section:

(1) The importation into the United States of such merchandise;

(2) Transfers abroad whether or not the merchandise is to be imported into the United States but not including transfers involving merchandise located within and which will remain within Southern Rhodesia;

(3) All transfers of credit and all payments between, by, through or to any person or persons subject to the jurisdiction of the United States incidental to the transactions prohibited in subparagraph (1) or (2) of this paragraph.

(b) Any transaction for the purpose or which has the effect of evading or avoiding any of the prohibitions set forth in paragraph (a) of this section is prohibited.

(c) The term "merchandise" means any commodity listed in the schedule below which is of Southern Rhodesian origin and any listed commodity which has been produced elsewhere from any other listed commodity of Southern Rhodesian origin. The listed commodities include processed or manufactured forms thereof to the extent such forms are included within the coverage of the referenced portions of the Tariff Schedules of the United States (TSUS).

Commodity	SCHEDULE	TSUS Reference
Asbestos, crudes, fibers, stucco, sand and refuse.	Schedule 5, Part 1, Subpart F, item 518.11.	
Chromium:		
Ore and concentrates thereof.....	Schedule 6, Part 1, item 601.15.	
Ferrocromium and ferro-silico-chromium.	Schedule 6, Part 2, Subpart B, items 607.30, 607.31 and 607.55.	
Copper:		
Ore and concentrates thereof.....	Schedule 6, Part 1, items 602.25 and 602.30.	
Copper products.....	Schedule 6, Part 3.	
Iron:		
Ore and concentrates thereof.....	Schedule 6, Part 1, item 601.24.	
Pig iron, cast iron and spiegeleisen.	Schedule 6, Part 2, Subpart B, items 607.15, 607.18, 607.20 and 607.21.	
Hides, skins and leather.....	Schedule 1, Part 5, Subpart A.	
Meat and meat products.....	Schedule 1, Part 2.	
Sugar, syrups and molasses, confectionery.	Schedule 1, Part 10, Subparts A and C.	
Tobacco and tobacco products.....	Schedule 1, Part 13.	

(d) The effective date of this section is 11:59 p.m., e.s.t., January 5, 1967.

**§ 525.202 Transactions involving certain goods for Southern Rhodesia.**

(a) All of the following transactions by any person subject to the jurisdiction of the United States are prohibited, except as specifically authorized by the Secretary of the Treasury (or any person, agency, or instrumentality designated by him) by means of regulations, rulings, instructions, licenses, or otherwise:

(1) All transactions involving the supply from any foreign country of any non-United States origin commodity listed in the schedule in paragraph (d) of this section directly or indirectly to Southern Rhodesia; and,

(2) All transfers abroad involving the manufacture or assembly of aircraft or motor vehicles in Southern Rhodesia.

(b) Any transaction for the purpose of which has the effect of evading or avoiding any of the prohibitions set forth in paragraph (a) of this section is prohibited.

(c) The effective date of this section is 11:59 p.m., e.s.t., January 5, 1967.

(d) Schedule:

Aircraft (all types) and equipment and materials for their manufacture, assembly, or maintenance in Southern Rhodesia.

Arms, ammunition (all types), military vehicles, and equipment and materials for their manufacture and maintenance in Southern Rhodesia.

Oil and oil products.

Vehicles, motor, and equipment and materials for their manufacture, assembly, or maintenance in Southern Rhodesia.

**Subpart C—General Definitions**

**§ 525.301 Person.**

The term "person" means an individual, partnership, association, corporation, or other organization.

**§ 525.302 Transfer.**

The term "transfer" shall mean any actual or purported act or transaction, whether or not evidenced by writing, and whether or not done or performed within the United States, the purpose, intent, or effect of which is to create, surrender, release, transfer, or alter, directly or indirectly, any right, remedy, power privilege, or interest, with respect to any property and without limitation upon the foregoing shall include the making, execution, or delivery of any assignment, power, conveyance, check, declaration, deed, deed of trust, power of attorney, power of appointment, bill of sale, mortgage, receipt, agreement, contract, certificate, gift, sale, affidavit, or statement; and the appointment of any agent, trustee, or other fiduciary.

**§ 525.303 License.**

Except as otherwise specified, the term "license" shall mean any license or authorization contained in or issued pursuant to this part.

**§ 525.304 General license.**

A general license is any license or authorization the terms of which are set forth in this part.

**§ 525.305 Specific license.**

A specific license is any license or authorization issued pursuant to this part but not set forth in this part.

**§ 525.306 United States; continental United States.**

The term "United States" means the United States and all areas under the jurisdiction or authority thereof including the Panama Canal Zone and the Trust Territory of the Pacific Islands. The term "continental United States" means the States of the United States and the District of Columbia.

**§ 525.307 Person subject to the jurisdiction of the United States.**

(a) The term "person subject to the jurisdiction of the United States" includes:

(1) Any person, wheresoever located, who is a citizen or resident of the United States;

(2) Any person actually within the United States;

(3) Any corporation organized under the laws of the United States or of any State, territory, possession, or district of the United States; and

(4) Any partnership, association, corporation, or other organization organized under the laws of, or having its principal place of business in, Southern

Rhodesia which is owned or controlled by persons specified in subparagraph (1), (2) or (3) of this paragraph.

#### Subpart D—Interpretations

##### § 525.401 Reference to amended sections.

Reference to any section of this part or to any regulation, ruling, order, instruction, direction, or license issued pursuant to this part shall be deemed to refer to the same as currently amended unless otherwise so specified.

##### § 525.402 Effect of amendment of sections of this part or of other orders, etc.

Any amendment, modification, or revocation of any section of this part or of any order, regulation, ruling, instruction, or license issued by or under the direction of the Secretary of the Treasury pursuant to Executive Order 11322 shall not unless otherwise specifically provided be deemed to affect any act done or omitted to be done, or any suit or proceeding had or commenced in any civil or criminal case, prior to such amendment, modification, or revocation, and all penalties, forfeitures, and liabilities under any such section, order, regulation, ruling, instruction, or license shall continue and may be enforced as if such amendment, modification, or revocation had not been made.

##### § 525.403 Transactions between principal and agent.

A transaction between any person within the United States and any principal, agent, home office, branch, or correspondent outside the United States of such person is a prohibited transaction to the same extent as if the parties to the transaction were in no way affiliated or associated with each other.

##### § 525.404 Insurance of embargoed goods.

Sections 525.201 and 525.202 prohibit the unlicensed insurance of merchandise listed therein.

##### § 525.405 Stockpiling in Southern Rhodesia.

Section 525.201 does not prohibit transactions involving the production in Southern Rhodesia of merchandise listed therein for consumption or for stockpiling in Southern Rhodesia provided such merchandise will remain in Southern Rhodesia.

##### § 525.406 Processing of embargoed goods for Rhodesian account.

Section 525.201 prohibits transactions involving processing, manufacturing, packing, or storing of merchandise listed therein for the account of Southern Rhodesia or any person owned by or acting for or on behalf of Southern Rhodesia.

#### Subpart E—Licenses, Authorizations, and Statements of Licensing Policy

##### § 525.501 Effect of subsequent license or authorization.

No license or other authorization contained in this part or otherwise issued

by or under the direction of the Secretary of the Treasury pursuant to Executive Order 11322 shall be deemed to authorize or validate any transaction effected prior to the issuance thereof, unless such license or other authorization specifically so provides.

##### § 525.502 Exclusion from licenses and authorizations.

The Secretary of the Treasury reserves the right to exclude from the operation of any license or from the privileges therein conferred or to restrict the applicability thereof with respect to particular persons, transactions or property or classes thereof. Such action shall be binding upon all persons receiving actual notice or constructive notice thereof.

##### § 525.503 Certain transactions with respect to merchandise affected by § 525.201.

(a) With respect to merchandise the importation of which is prohibited by § 525.201 all U.S. Customs transactions are authorized except the following:

(1) Entry for consumption (including any appraisement entry, any entry of goods imported in the mails, regardless of value, and any other informal entries);

(2) Entry for immediate exportation;

(3) Entry for transportation and exportation;

(4) Withdrawal from warehouse;

(5) Transfer or withdrawal from a foreign-trade zone; or

(6) Manipulation or manufacture in a warehouse or in a foreign-trade zone.

(b) Paragraph (a) of this section is intended solely to allow certain restricted disposition of merchandise which is imported without proper authorization. Paragraph (a) of this section does not authorize the purchase or importation of any merchandise.

##### § 525.504 Letters of credit.

Domestic banks are hereby authorized to make payments of drafts drawn under irrevocable letters of credit issued or confirmed by a domestic bank prior to January 5, 1967, provided that the beneficiary of the credit is not a person subject to the jurisdiction of the United States.

##### § 525.505 Merchandise exported prior to December 16, 1966.

Specific licenses will be issued authorizing transactions involving merchandise subject to § 525.201 when the Control is satisfied that the merchandise was exported from Southern Rhodesia prior to December 16, 1966.

#### Subpart F—Reports

##### § 525.601 Records.

Every person engaging in any transaction subject to the provisions of this part shall keep a full and accurate record of each such transaction engaged in by him, regardless of whether such transaction is effected pursuant to license or otherwise, and such record shall be available for examination for at least two years after the date of such transaction.

##### § 525.602 Reports to be furnished on demand.

Every person is required to furnish under oath, in the form of reports or otherwise, from time to time and at any time as may be required by the Secretary of the Treasury or any person acting under his direction or authorization complete information relative to any transaction subject to the provisions of this part. The Secretary of the Treasury or any person acting under his direction may require that such reports include the production of any books of account, contracts, letters, or other papers, connected with any such transaction in the custody or control of the persons required to make such reports. Reports with respect to transactions may be required either before or after such transactions are completed. The Secretary of the Treasury may, through any person or agency, investigate any such transaction or any violation of the provisions of this part regardless of whether any report has been required or filed in connection therewith.

#### Subpart G—Penalties

##### § 525.701 Penalties.

(a) Attention is directed to section 5(b) of the United Nations Participation Act of 1945 (22 U.S.C. sec. 287(c)), which provides in part:

Any person who willfully violates or evades or attempts to violate or evade any order, rule, or regulation issued by the President pursuant to subsection (a) of this section shall, upon conviction, be fined not more than \$10,000 or, if a natural person, be imprisoned for not more than ten years, or both; and the officer, director, or agent of any corporation who knowingly participates in such violation or evasion shall be punished by a like fine, imprisonment, or both, and any property, funds, securities, papers, or other articles or documents, or any vessel, together with her tackle, apparel, furniture, and equipment, or vehicle, or aircraft, concerned in such violation shall be forfeited to the United States. (Dec. 20, 1945, ch. 583, sec. 5, 59 Stat. 620; Oct. 10, 1949, ch. 660, sec. 3, 63 Stat. 735.)

This section of the United Nations Participation Act of 1945, is applicable to violations of any provision of this part and to violations of the provisions of any license, ruling, regulation, order, direction or instruction issued pursuant to this part or otherwise under section 5 of the United Nations Participation Act, United Nations Resolution 232, of December 16, 1966, and Executive Order 11322.

(b) Attention is also directed to 18 U.S.C. 1001 which provides:

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined not more than \$10,000 or imprisoned not more than 5 years, or both.

**Subpart H—Procedures**

**§ 525.801 Licenses.**

(a) *General licenses.* General licenses may be issued authorizing, under appropriate terms and conditions, types of transactions subject to the prohibitions contained in Subpart B of this part. All such licenses are set forth in Subpart E of this part. It is the policy of the Office of Foreign Assets Control not to grant applications for specific licenses authorizing transactions to which the provisions of an outstanding general license are applicable. Persons availing themselves of certain general licenses are required to file reports and statements in the form and in accordance with the instructions specified in the licenses.

(b) *Specific licenses—(1) General course of procedure.* Transactions subject to the prohibitions contained in Subpart B of this part which are not authorized by general license may be effected only under specific licenses. Form TFAC-26 is the specific license form. The specific licensing activities of the Office of Foreign Assets Control are performed by the central organization and the Federal Reserve Bank of New York. When an unusual problem is presented, the proposed action is cleared with the Director of Foreign Assets Control or such person as the Director may designate.

(2) *Applications for specific licenses.* Applications for specific licenses to engage in any transaction prohibited by or pursuant to this part are to be filed in duplicate on Form TFAC-25 with the Federal Reserve Bank of New York. Any person having an interest in a transaction or proposed transaction may file an application for a license authorizing the effecting of such transaction, and there is no requirement that any other person having an interest in such transaction shall or should join in making or filing such application.

(3) *Information to be supplied.* Applicants must supply all information specified by the respective forms and instructions. Such documents as may be relevant shall be attached to each application as a part of such application except that documents previously filed with Foreign Assets Control may, where appropriate, be incorporated by reference. Applicants may be required to furnish such further information as is deemed necessary to a proper determination by the Control. If an applicant or other party in interest desires to present additional information or discuss or argue the application, he may do so at any time before or after decision. Arrangements for oral presentation should be made with the Control.

(4) *Effect of denial.* The denial of a license does not preclude the reopening of an application or the filing of a further application. The applicant or any other party in interest may at any time request explanation of the reasons for a denial by correspondence or personal interview.

(5) *Reports under specific licenses.* As a condition upon the issuance of any

license, the licensee may be required to file reports with respect to the transaction covered by the license, in such form and at such times and places as may be prescribed in the license or otherwise.

(6) *Issuance of license.* Licenses will be issued by the Office of Foreign Assets Control acting on behalf of the Secretary of the Treasury or by the Federal Reserve Bank of New York, acting in accordance with such regulations, rulings, and instructions as the Secretary of the Treasury or the Office of Foreign Assets Control may from time to time prescribe, in such cases or classes of cases as the Secretary of the Treasury or the Office of Foreign Assets Control may determine, or licenses may be issued by the Secretary of the Treasury acting directly or through any person, agency, or instrumentality designated by him.

**§ 525.802 Availability of forms and records.**

(a) Form TFAC-25 and any other form used in connection with the regulations in this part may be obtained in person from or by writing to the Office of Foreign Assets Control, Treasury Department, Washington, D.C. 20220, or the Foreign Assets Control Division, Federal Reserve Bank of New York, 33 Liberty Street, New York, N.Y. 10045.

(b) Except to the extent exempted by law, identifiable records of the Office of Foreign Assets Control are available upon request for public inspection and copying. In general, such records involve privileged financial or commercial information and may also involve foreign affairs matters exempt from disclosure. Privileged information is deleted before the records are made available for inspection. Requests for inspection of Foreign Assets Control records should be addressed to the Chief Counsel, Office of Foreign Assets Control, Treasury Department, Washington, D.C. 20220. Fees are charged for services involved in such inspections.

**§ 525.803 Decision.**

The Office of Foreign Assets Control or the Federal Reserve Bank of New York will advise each applicant of the decision respecting applications filed by him. The decision of the Office of Foreign Assets Control acting on behalf of the Secretary of the Treasury with respect to an application shall be final.

**§ 525.804 Records and reporting.**

(a) Records are required to be kept by every person engaging in any transaction subject to the provisions of this part, as provided in § 525.601.

(b) Reports may be required from any person with respect to any transaction subject to the provisions of this part as provided in § 525.602.

**§ 525.805 Amendment, modification, or revocation.**

The provisions of this part and any rulings, licenses, authorizations, instructions, orders, or forms issued thereunder may be amended, modified, or revoked at any time. In general, the public interest requires that such amendments, mod-

ifications, or revocations be made without prior notice.

**§ 525.806 Rule making.**

(a) All rules and other public documents are issued by the Secretary of the Treasury upon recommendation of the Director of the Office of Foreign Assets Control or by the Director of the Office of Foreign Assets Control. Except to the extent that there is involved any military, naval, or foreign affairs function of the United States or any matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts, and except when interpretative rules, general statements of policy, or rules of agency organization, practice, or procedure are involved or when notice and public procedure are impracticable, unnecessary or contrary to the public interest, interested persons will be afforded an opportunity to participate in rule making through submission of written data, views, or argument, with oral presentation in the discretion of the Director. In general, rule making by the Office of Foreign Assets Control involves foreign affairs functions of the United States. Whenever possible, however, it is the practice to hold informal consultations with interested groups or persons before the issuance of any rule or other public document.

(b) Any interested person may petition the Director of Foreign Assets Control in writing for the issuance, amendment or repeal of any rule.

**§ 525.807 Delegation by the Secretary of the Treasury.**

Any action which the Secretary of the Treasury is authorized to take pursuant to Executive Order 11322 may be taken by the Director of the Office of Foreign Assets Control, or by any other person to whom the Secretary of the Treasury has delegated authority so to act.

**§ 525.808 Customs procedures; merchandise specified in § 525.201.**

(a) With respect to merchandise specified in § 525.201, whether or not such merchandise has been imported into the United States, district directors of customs shall not accept or allow any:

- (1) Entry for consumption (including any appraisal, entry, any entry of goods imported in the mails, regardless of value, and any other informal entries);
- (2) Entry for immediate exportation;
- (3) Entry for transportation and exportation;

- (4) Withdrawal from warehouse;
- (5) Transfer or withdrawal from a foreign-trade zone; or

(6) Manipulation or manufacture in a warehouse or in a foreign-trade zone, unless either:

(i) The merchandise was imported prior to January 5, 1967.

(ii) A specific license pursuant to this part is presented, or

(iii) Instructions from the Office of Foreign Assets Control, either directly or through the Federal Reserve Bank of New York, authorizing the transaction are received.

(b) Whenever a specific license is presented to a district director of customs in accordance with this section, one additional legible copy of the entry, withdrawal or other appropriate document with respect to the merchandise involved shall be filed with the district director of customs at the port where the transaction is to take place. Each copy of any such entry, withdrawal, or other appropriate document, including the additional copy, shall bear plainly on its face the number of the license pursuant to which it is filed. The original copy of the specific license shall be presented to the district director in respect of each such transaction and shall bear a notation in ink by the licensee or person presenting the license showing the description, quantity, and value of the merchandise to be entered, withdrawn or otherwise dealt with. This notation should be so placed and so written that there will exist no placed on the license at the time of its possibility of confusing it with anything issued. If the license in fact authorizes the entry, withdrawal or other transaction with regard to the merchandise the district director, or other authorized customs employee, shall verify the notation by signing or initialing it after first assuring himself that it accurately describes the merchandise it purports to represent. The license shall thereafter be returned to the person presenting it and the additional copy of the entry, withdrawal, or other appropriate document shall be forwarded by the district director to the Office of Foreign Assets Control.

(c) Whenever a person shall present an entry, withdrawal or other appropriate document affected by this section and shall assert that no specific Foreign Assets Control license is required in connection therewith, the district director of customs shall withhold action thereon and shall advise such person to communicate directly with the Federal Reserve Bank of New York to request that instructions be issued to the district director to authorize him to take action with regard thereto.

[SEAL] MARGARET W. SCHWARTZ,  
Director,  
Office of Foreign Assets Control.

[F.R. Doc. 67-2394; Filed, Feb. 28, 1967;  
1:58 p.m.]

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

### Chapter I—Veterans Administration PART 21—VOCATIONAL REHABILITATION AND EDUCATION

#### Subpart D—Administration of Educational Benefits; 38 U.S.C. Chapters 34, 35, and 36

##### EDUCATIONAL PROGRAMS, REPORTING

1. Section 21.4138 is revised to read as follows:

#### § 21.4138 Certifications.

Educational assistance allowance will be paid to or on behalf of a veteran or eligible person under Chapter 34 or 35 on the basis of a required certification concerning the pursuit of a course during the reporting period. For a course not leading to a standard college degree, the allowance will be paid only after the Veterans Administration has received a report which shows that the individual has been pursuing his course. The report must be certified by the student on a form provided by the Veterans Administration for that purpose. Where the student is enrolled in a course which does not lead to a standard college degree, or a course pursued exclusively by correspondence, a certification from the school is required. On certifications of enrollment, periodic certifications and absences, see §§ 21.4203, 21.4204, and 21.4205 respectively.

2. In § 21.4204, the introductory portion immediately preceding paragraph (a) and paragraph (a) are amended to read as follows:

#### § 21.4204 Periodic certifications.

Educational assistance allowance is payable on the basis of a required certification concerning the pursuit of a course during the reporting period.

(a) *Reports by veterans and eligible persons.* A veteran or eligible person enrolled in a course which leads to a standard college degree must submit to the Veterans Administration a report certifying as to continued enrollment in and pursuit of his course. Reports by other veterans and eligible persons will be submitted in accordance with § 21.4203 (e) or (f).

3. In § 21.4205, paragraph (c) (1) is amended to read as follows:

#### § 21.4205 Absences.

(c) *Reporting.* (1) Veterans and eligible persons must report each full day of absence from scheduled attendance as well as days when the school was closed for local and school holidays and, if reported enrollment was on an ordinary school year basis, intervals between terms, quarters, or semesters. When the school is closed for the weekend, those days will not be reported. However, if classes are normally scheduled for Saturday and Sunday, absences must be reported.

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

These VA regulations are effective the date of approval.

Approved: February 23, 1967.

By direction of the Administrator.

[SEAL] CYRIL F. BRICKFIELD,  
Deputy Administrator.

[F.R. Doc. 67-2346; Filed, Mar. 1, 1967;  
8:50 a.m.]

## Title 49—TRANSPORTATION

### Chapter I—Interstate Commerce Commission

[Docket No. 3666; Order 73]

#### PARTS 71-90—EXPLOSIVES AND OTHER DANGEROUS ARTICLES

##### Miscellaneous Amendments

At a session of the Interstate Commerce Commission, Explosives and Other Dangerous Articles Board, held at Washington, D.C., on the 14th day of February 1967.

The matter of certain regulations governing the transportation of explosives and other dangerous articles, formulated and published by the Commission, being under consideration, and

It appearing, that Notice No. 73, dated September 16, 1966, setting forth certain proposed amendments to the said regulations, and the reasons therefor, and stating that consideration was to be given thereto, was published in the FEDERAL REGISTER on September 30, 1966 (31 F.R. 12795) pursuant to the provisions of section 4 of the Administrative Procedure Act; that pursuant to said notice interested parties were given an opportunity to be heard with respect to said proposed amendments; that written views or arguments were submitted to the Commission with respect to the proposed amendments;

It further appearing, that said views and arguments with respect to the proposed amendments are such as to warrant revision at this time of certain of the proposed amendments;

It further appearing, that identification of the substantive changes made is appropriate and will be of benefit to parties of interest, the following sets forth, generally, the revisions or modifications made:

*Section 73.33(b) (1), (2).* May 14, 1967, has been set as the date after which new construction to specifications MC 300, 302, 303, 304, 305, 310, and 311 is not authorized. However, continued use of existing cargo tanks built in compliance with those specifications prior to that date is permitted. All cargo tanks constructed on and after December 1, 1967, must be constructed in compliance with specifications MC 306, MC 307, MC 312, or MC 331.

*Section 73.33(b) (4).* Continued use of existing MC 330 cargo tanks is authorized but new construction is not permitted after May 14, 1967.

*Section 77.824(a).* Clarifies the intent and application of the retest and inspection requirements for cargo tanks.

*Section 77.824(b).* Date for first visual inspection of subject cargo tanks has been established.

*Section 77.824(b).* Provisions for retesting tanks which are internally coated and externally insulated have been incorporated.

Section 77.824(c). Pneumatic as well as hydrostatic retesting has been provided for under conditions as outlined.

Section 77.824(c)(4). Hydrostatic or pneumatic retesting of cargo tanks operating under the terms of a special permit has been clarified.

Section 77.824(h). Conditions stipulating withdrawal of certification are more properly located here instead of in § 78.340-10.

Section 78.340-5(a). Requirements pertaining to joints in covers, vents, valves, piping, or their adaptors have been removed from the welding qualification section.

Section 78.340-8(a)(1). Requirements applicable to attachment of appurtenances have been clarified.

Section 78.341-4(b). Requirements pertaining to vent design have been modified to be more practicable.

Section 78.341-4(d)(3). Clarifies installation of fusible vents and their rated venting capacity.

Section 78.342-2(b). Corrosion factor influencing the minimum thickness of tank shell has been made more realistic.

And it further appearing, that in all other respects the proposed amendments set forth in the above referred-to Notice No. 73, with minor changes and editorial adjustments for clarification, are deemed justified and necessary:

It is ordered, That the aforesaid regulations governing the transportation of explosives and other dangerous articles be, and they are hereby, amended in the manner and to the extent set forth as follows:

#### PART 73—SHIPPERS

In the table of contents in Part 73, amend § 73.33 (29 F.R. 18668, Dec. 29, 1964) to read as follows:

Sec.  
73.33 Cargo tank use authorization.

Cancel entire Note 1 following the bracketed paragraphs after the table of contents in Part 73 and immediately preceding § 73.1 (29 F.R. 18670, Dec. 29, 1964) presently reading as follows:

NOTE 1: Because of the present emergency and until further order of the Commission, the following regulations shall apply to transportation of flammable liquids by private carriers of property in interstate or foreign commerce:

All regulations heretofore applying to common or contract carriers by motor vehicle shall apply to such private carriers, except:

Cargo tanks of tank motor vehicles constructed previous to June 15, 1943, may be continued in service if maintained in safe operating condition and sufficiently frequent inspections are maintained to determine compliance with all requirements as specified in this note.

Any defect or deficiency, due to accident or otherwise, that is likely to cause serious hazard must be corrected before any such tank is continued in or returned to service; see however § 77.856 of this chapter.

Requirements applying to tests of tanks, and provisions for markers thereon except that indicating the flammable nature of the cargo, are waived.

Outages for shipments shall be those provided for by this part, except that filling of tanks to outage markers already incorporated in tanks, having due regard for safety in the

transportation of the flammable liquids, need not be changed.

Section 77.815 of this chapter, labels, and § 77.819 of this chapter, certification of packages, of these regulations, need not be compiled with by such private carriers, except as to packages transferred from one carrier to another.

#### Subpart A—Preparation of Articles for Transportation by Carriers by Rail Freight, Rail Express, Highway, or Water

Revise entire § 73.33 by amending the heading; canceling paragraphs (a) through (j); redesignating paragraphs (k), (l), (m), (n), (o), (p), and (q) as paragraphs (e), (f), (g), (h), (i), (j), and (k) respectively; adding new paragraphs (a), (b), (c), and (d); adding new paragraph (e) heading (29 F.R. 18677, 18678, 18679, Dec. 29, 1964) to read as follows:

##### § 73.33 Cargo tank use authorization.

(a) General: Unless otherwise provided in this part every cargo tank (or compartment) used for the transportation of dangerous articles must be an authorized container. Such authorized container shall comply with requirements as set forth in this section in addition to those regulations applicable for the transportation of the particular commodity.

(b) Container authorization: Cargo tank qualification as an authorized container includes compliance with applicable specifications MC 300, MC 301, MC 302, MC 303, MC 304, MC 305, MC 306, MC 307, MC 310, MC 311, MC 312, MC 330, or MC 331 plus current compliance with the retest provisions as required in § 77.824 of this chapter and marked accordingly.

(1) Cargo tanks constructed on or after December 1, 1967 must be constructed in compliance with specifications MC 306, MC 307, MC 312 or MC 331 (§ 78.341, § 78.342, § 78.343 or § 78.337 of this chapter).

(2) Continued use of existing cargo tanks constructed to specifications MC 300, MC 302, MC 303, MC 304, MC 305, MC 310, and MC 311 is authorized but new construction is not permitted after May 14, 1967.

(3) Continued use of existing cargo tanks constructed to specification MC 301 is authorized but new construction is not permitted after June 11, 1961.

(4) Continued use of existing cargo tanks constructed to specification MC 330 is authorized but new construction is not permitted after May 14, 1967.

(c) Special permit authorization: Every cargo tank which does not meet one or more of the authorized specifications as shown in paragraph (b) of this section may continue in or be placed in service only under the terms specifically prescribed by the Director or Acting Director, Bureau of Operations and Compliance, Interstate Commerce Commission. In the event such special permit authorization is desired, the carrier shall furnish those details concerning the design and construction of the tank motor vehicle and the cargo tank as seem nec-

essary for the determination of its ability to transport the proposed commodity safely.

(d) Multipurpose cargo tanks: Multipurpose cargo tanks which have more than one compartment, each of which meets the requirements qualifying them as different container types, are authorized for use for applicable commodities.

(1) Multipurpose tanks which can be physically altered to qualify as containers to accommodate various commodities subject to the regulations in this part or commodities not subject to the regulation in this part are authorized if:

(i) All applicable provisions of the regulations in this part which are required to qualify the container as acceptable for the commodity being transported are met.

(ii) The required physical alterations to convert from one container type to another are clearly indicated on or near the certification plate.

(e) Cargo tanks used for transportation of liquefied compressed gases shall be retested in accordance with the following and shall not be kept in or returned to transportation service unless they shall have successfully withstood the following prescribed tests, as appropriate in each instance:

(1) Every cargo tank which is constructed in accordance with or fulfilling the requirements of ICC Specification MC 330 shall be tested at least once in every 5 years in accordance with subparagraphs (2), (3), and (4) of this paragraph, except that tanks and safety valves of cargo tanks used for the transportation of chlorine must be retested at intervals of 2 years or less.

(2) The tank less any fittings shall be subjected to a hydrostatic pressure of  $1\frac{1}{2}$  times the design pressure (maximum allowable working pressure or rated pressure) of the tank.

(3) The tank shall be inspected for corroded areas, bad dents, or other conditions, including leakage under test pressure, which indicate weakness that might render the tank unsafe for transportation service, and shall be rejected if evidence of any such unsafe condition is discovered.

(4) The tank lagging, if any, and its jacket need not be removed from lagged tanks unless it is found to be impossible to reach test pressure and maintain a condition of pressure equilibrium after test pressure is reached during tank retesting.

(5) Every tank not complying in all respects with the prescribed specifications, but otherwise allowable under this part, shall successfully withstand the identical tests at test periods required for "specification tanks" by subparagraphs (2), (3), and (4) of this paragraph. Nonspecification tanks shall be tested at least once in every calendar year as required in subparagraphs (2), (3), and (4) of this paragraph. Tanks constructed in accordance with paragraph U-68 or U-69 of the ASME Code, and which have not been rerated, must be retested at a hydrostatic pressure of twice the design pressure.

(6) Every cargo tank which shall have been authorized by the Commission to transport dangerous articles under the provisions of paragraph (c) of this section shall be tested under requirements specifically set forth in the terms of such authorization.

(7) Without regard to any other retest requirement, any tank that shows evidence at any time of bad dents, corroded areas, leakage, or other conditions that indicate weakness which might render the tank unsafe for transportation service, shall be retested as prescribed by subparagraphs (2), (3), and (4) of this paragraph.

(8) Any tank which has been in an accident and which has been damaged to an extent likely to cause it to be in unsafe condition or to an extent where such a condition is suspected, shall be tested as prescribed by subparagraphs (2), (3), and (4) of this paragraph.

(9) Any tank which has been out of transportation service for a period of 1 year or more shall not be returned to or placed in such service until it shall have successfully fulfilled the testing requirements prescribed by subparagraphs (2), (3), and (4) of this paragraph.

(10) The Commission may require the testing under prescribed conditions of any tank when probable cause appears for suspecting that such tank is in unsafe condition.

(f) The repair of tanks is authorized, provided such repairs are made under requirements prescribed in the "Code" for its original design and construction.

(1) In addition to any other provisions of the specification, no tank shall be repaired, or remodeled, as to cause leakage or cracks or likelihood of leakage or cracks, by areas of stress concentration due to shrinkage of cooling metal in welding operations, sharp fillets, reversal of stresses, or otherwise.

(2) No field welding shall be done except to nonpressure parts.

(g) On tanks used for compressed gases (except chlorine for which provisions are made at subparagraphs (9) to (11) of this paragraph), the bursting strength of any piping and fittings shall be not less than four times the design pressure of the tank, and not less than four times that pressure to which, in any instance, it may be subjected in service, by the action of a pump or other device (not including safety relief valves) the action of which may be to subject certain portions of the tank piping to pressures greater than the design pressure of the tank.

(1) Welded pipe joints shall be used wherever possible. Joints in copper tubing shall be of the brazed type where permitted or of any equally strong metal union type. Melting point of brazing material must be not less than 1,000° F. Such joints shall in any event be of such a character as not to decrease the strength of the tubing, as by the cutting of threads.

(2) Fittings shall be extra heavy. Nonmalleable metals shall not be employed in the construction of valves or fittings.

(3) Suitable provision shall be made in every case to allow for expansion, contraction, jarring, and vibration of all pipe. Slip joints shall not be used for this purpose.

(4) Piping and fittings shall be grouped in the smallest practicable space and shall be protected from damage as required by the specification.

(5) All hose, wherever used, shall be designed for a bursting pressure not less than four times the design pressure of the tank with which it is used, and not less than four times that pressure to which, in any instance, it may be subjected in service by the action of a pump or other device, the action of which may be to subject the hose to pressures greater than the design pressure of the tank. Any coupling used on hose to make connections shall be designed for a pressure not less than 20 percent in excess of the design pressure of the hose and shall be so designed that there will be no leakage when connected.

(6) All piping, valves, and fittings on every tank motor vehicle shall be proved free from leaks at not less than the design pressure for the tank. This condition will be considered to have been met when such piping, valves, and fittings have been tested for leakage with gas or air after installation and proved tight at not less than the design pressure marked on the cargo tank with which they are used. In the event of replacement, all such piping, valves, or fittings so replaced shall be tested in accordance with the requirements of this section before the tank is returned to transportation service. The requirements of this section shall apply with equal force to all hose used on such tanks, except that such hose may be so tested either before or after installation on the tank.

(7) Liquid pumps or gas compressors, wherever used, must be of suitable design, adequately protected against breakage by collisions, and kept in good condition. They may be driven by motor vehicle power takeoff or other mechanical, electrical, or hydraulic means. Unless they are of the centrifugal type, they shall be equipped with suitable pressure actuated by-pass valves permitting flow from discharge to suction or to the tank.

(8) Each tank used for the shipment of carbon dioxide or nitrous oxide shall be provided with a suitable pressure gauge. A shutoff valve must be installed between the pressure gauge and the tank. This gauge need be used only during the filling operation.

(9) On cargo tank motor vehicles for the transportation of chlorine, no piping, hose, or other means of loading or unloading shall be attached to the angle valves required by paragraph (1) (4) of this section except at the time of loading or unloading, nor shall any hose, piping, or tubing used for loading or unloading be mounted on or carried on the vehicle nor shall such devices be considered as part of the cargo tank motor vehicle. On cargo tank motor vehicles for the transportation of chlorine, except at the time of loading or unloading, pipe connections of the angle valves must be

closed with screw plugs, chained or otherwise fastened to prevent misplacement.

(10) Angle valves on chlorine cargo tank motor vehicles shall be tested at not less than 225 p.s.i.g. using dry air or inert gas, before installation of such valves on the cargo tank, and such tests shall be made before each loading. The valves and gasketed joints shall be inspected for leaks, at a pressure of not less than 50 p.s.i.g., after loading and prior to shipment, and such inspections shall be made for each loading. Leaks which are detected shall be corrected before the cargo tank motor vehicle is shipped.

(11) Liquid chlorine pumps shall not be installed on cargo tank motor vehicles used for the shipment of chlorine.

(h) All materials of construction used in cargo tanks and their appurtenances shall not be subject to destructive attack by the contents of the tank.

(1) All parts of tanks and appurtenances for anhydrous ammonia shall be steel. No copper, silver, zinc, nor their alloys shall be permitted. Braze joints shall not be permitted.

(i) Each outlet of cargo tanks used for the transportation of liquefied compressed gases, except carbon dioxide, shall be provided with an approved suitable automatic excess-flow valve or in lieu thereof may be fitted with an approved automatic quick-closing internal valve. These valves shall be located inside the tank or at a point outside the tank where the line enters or leaves the tank. The valve seat shall be located inside the tank or shall be located within a welded flange or its companion flange, or within a nozzle, or within a coupling. The installation shall be made in such a manner as reasonably to assure that any undue strain which causes failure requiring functioning of the valve shall cause failure in such a manner that it will not impair the operation of the valve.

EXCEPTION: Safety device connections and liquid level gauging devices which are so constructed that the outward flow of tank contents shall not exceed that passed by a No. 54 drill size opening are not required to be equipped with excess-flow valves.

(1) Excess-flow valves shall close automatically at the rated flows of gas or liquid as specified by the valve manufacturer. The connections or lines on each side of the excess-flow valve, including valves, fittings, etc., shall have a greater capacity than the rated flow of the excess-flow valve.

(2) Excess-flow valves may be designed with a bypass, not to exceed a No. 60 drill size opening, to allow equalization of pressures.

(3) Filling and discharge lines shall be provided with a shutoff valve located as close to the tank as is practicable, except where an automatic quick-closing internal valve or an automatic shutoff valve is used, in which case a manually operated shutoff valve shall be located anywhere in the line ahead of the hose connection.

NOTE 1: The use of so-called "Stop-Check" or excess flow valves to satisfy with one valve the requirements of this rule and of paragraph (1) of this section is forbidden.

(4) Angle valves and excess-flow valves on chlorine tank motor vehicles shall conform to the standards of the Chlorine Institute, Inc. Angle valves to conform with Dwg. 104-4 dated May 5, 1958. Excess-flow valves conforming with Dwg. 101-3 dated January 23, 1959, shall be installed under each liquid angle valve and the excess-flow valves conforming with Dwg. 106-1 dated July 24, 1959, shall be installed under each gas angle valve.

(j) Each tank for chlorine, carbon dioxide, and nitrous oxide shall be insulated with a suitable insulation material of such thickness that the overall thermal conductance is not more than 0.08 B.t.u. per square foot per degree F. differential in temperature per hour. The conductance shall be determined at 60° F. Insulation material used on tanks for nitrous oxide shall be noncombustible. Insulation material used on tanks for chlorine shall be corkboard with minimum thickness of 4 inches.

(k) A refrigerating and/or heating coil or coils may be installed in tanks for carbon dioxide and nitrous oxide. Such coils must be tested externally to at least the same pressure as the test pressure of the tank. The coils must also be tested internally to at least twice the working pressure of the heating or refrigerating system to be used but in no case less than the test pressure of the tank. Such coils shall be securely anchored. The refrigerant or heating medium to be circulated through the coil or coils must be such as to cause no adverse chemical reaction with the tank or tank contents in case of leakage. If desired, the unit furnishing refrigeration may be mounted on the motor vehicle.

**Subpart C—Flammable Liquids; Definition and Preparation**

In § 73.119 amend paragraphs (a) (17), (e) (3), (f) (5); cancel footnote 3 (29 F.R. 18702, Dec. 29, 1964) to read as follows:

§ 73.119 Flammable liquids not specifically provided for.

(a) \* \* \*

(17) Specification MC 300, MC 301, MC 302, MC 303, MC 304, MC 305, MC 306, or MC 307 (§ 78.341 or § 78.342 of this chapter). Tank motor vehicles. [Note 1 remains unchanged.]

(e) \* \* \*

(3) Specification MC 300, MC 301, MC 302, MC 303, MC 304, MC 305, MC 306, or MC 307 (§ 78.341 or § 78.342 of this chapter). Tank motor vehicles.

(f) \* \* \*

(5) Specification MC 304 or MC 307 (§ 78.342 of this chapter). Tank motor vehicles.

In § 73.123 amend paragraph (a) (6) (29 F.R. 18705, Dec. 29, 1964) to read as follows:

§ 73.123 Ethyl chloride.

(a) \* \* \*

(6) Specification MC 330 or MC 331 (§ 78.337 of this chapter). Tank motor vehicles.

In § 73.134 amend paragraph (a) (6) (30 F.R. 5744, April 23, 1965) to read as follows:

§ 73.134 Pyroforic liquids, n.o.s.

(a) \* \* \*

(6) Specification MC 330 or MC 331 (§ 78.337 of this chapter). Tank motor vehicles having a minimum design pressure of 175 pounds per square inch. Safety-relief devices must communicate with the vapor space when tanks are fully loaded.

In § 73.135 amend paragraph (a) (9) (29 F.R. 18708, Dec. 29, 1964) to read as follows:

§ 73.135 Dimethyl dichlorosilane, ethyl dichlorosilane, ethyl trichlorosilane, methyl trichlorosilane, trimethyl chlorosilane, and vinyl trichlorosilane.

(a) \* \* \*

(9) Specification MC 300, MC 303, MC 304, MC 306, or MC 307 of steel or stainless steel construction (§§ 78.341, 78.342 of this chapter). Tank motor vehicles.

In § 73.136 amend paragraph (a) (8) (29 F.R. 18708, Dec. 29, 1964) to read as follows:

§ 73.136 Methyl dichlorosilane and trichlorosilane.

(a) \* \* \*

(8) Specification MC 330 or MC 331 (§ 78.337 of this chapter). Tank motor vehicles.

In § 73.141 amend paragraph (a) (8) (29 F.R. 18709, Dec. 29, 1964) to read as follows:

§ 73.141 Amyl mercaptan, butyl mercaptan, ethyl mercaptan, isopropyl mercaptan, propyl mercaptan, and aliphatic mercaptan mixtures.

(a) \* \* \*

(8) Specification MC 330 or MC 331 (§ 78.337 of this chapter). Tank motor vehicles.

In § 73.145 amend paragraph (a) (7); cancel footnote 1 (30 F.R. 5744, Apr. 23, 1965) (29 F.R. 18709, Dec. 29, 1964) to read as follows:

§ 73.145 Dimethylhydrazine, unsymmetrical, and methylhydrazine.

(a) \* \* \*

(7) Specification MC 300, MC 301, MC 302, MC 303, MC 304, MC 305, MC 306, MC 307, MC 310, MC 311, or MC 312 (§ 78.341, § 78.342, § 78.343 of this chapter). Tank motor vehicles without bottom discharge outlets and equipped with steel safety valves of approved design. Authorized only for dimethylhydrazine, unsymmetrical.

In § 73.148 amend paragraph (a) (5) (29 F.R. 18709, Dec. 29, 1964) to read as follows:

§ 73.148 Monoethylamine.

(a) \* \* \*

(5) Specification MC 304 or MC 307 (§ 78.342 of this chapter). Tank motor vehicles.

**Subpart D—Flammable Solids and Oxidizing Materials; Definition and Preparation**

In § 73.190 amend paragraph (b) (4) (29 F.R. 18717, Dec. 29, 1964) to read as follows:

§ 73.190 Phosphorus, white or yellow.

(b) \* \* \*

(4) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles, without bottom outlet and with insulation at least 4 inches in thickness, except that 2 inches of insulation is authorized for tanks equipped with an exterior heating jacket. Interior heating coils are not authorized. The material must be immersed in water or be blanketed with an inert gas and be loaded at a temperature not exceeding 140° F. After unloading, the tank must be filled to its entire capacity with an inert gas or to its entire capacity with water having a temperature not exceeding 140° F.

In § 73.206 amend paragraph (c) (3) (29 F.R. 18719, Dec. 29, 1964) to read as follows:

§ 73.206 Sodium or potassium, metallic, sodium amide, sodium potassium alloys, sodium aluminum hydride, lithium metal, lithium silicon, lithium ferro silicon, lithium hydride, and lithium aluminum hydride.

(c) \* \* \*

(3) Specification MC 330 or MC 331 (§ 78.337 of this chapter). Tank motor vehicles having a minimum design pressure of 150 pounds per square inch and having exterior coils fusion-welded to the tank shell and properly stress-relieved. Tanks must be equipped with safety valves having a start-to-discharge pressure not exceeding 150 pounds per square inch. The material must be in molten condition when loaded and solidified before being moved over a public highway. Outage must be 5 percent or more at a sodium temperature of 208° F.

In § 73.224 amend paragraph (a) (4) (29 F.R. 18723, Dec. 29, 1964) to read as follows:

§ 73.224 Cumene hydroperoxide, dicumyl peroxide, diisopropylbenzene hydroperoxide, paramenthane hydroperoxide, and tertiary butylisopropyl benzene hydroperoxide.

(a) \* \* \*

(4) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. Authorized for para-

menthane hydroperoxide of strength not exceeding 60 percent in a nonvolatile solvent only.

**Subpart E—Acids and Other Corrosive Liquids; Definition and Preparation**

In § 73.247 amend paragraph (a) (12) (29 F.R. 18726, Dec. 29, 1964) to read as follows:

§ 73.247 Acetyl chloride, antimony pentachloride, benzoyl chloride, chromyl chloride, pyrosulfuryl chloride, silicon chloride, sulfur chloride (mono and di), sulfuryl chloride, thionyl chloride, tin tetrachloride (anhydrous), and titanium tetrachloride.

(a) \* \* \*

(12) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.248 amend paragraph (a) (6) (29 F.R. 18727, Dec. 29, 1964) to read as follows:

§ 73.248 Acid sludge, sludge acid, spent sulfuric acid, or spent mixed acid.

(a) \* \* \*

(6) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.249 amend paragraph (a) (6) (29 F.R. 18727, Dec. 29, 1964) to read as follows:

§ 73.249 Alkaline corrosive liquids, n.o.s., alkaline caustic liquids, n.o.s., alkaline corrosive battery fluids, and sodium aluminate, liquid.

(a) \* \* \*

(6) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.252 amend paragraph (a) (4) (29 F.R. 18728, Dec. 29, 1964) to read as follows:

§ 73.252 Bromine.

(a) \* \* \*

(4) Specification MC 310 or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. The tank must have a steel shell thickness of  $\frac{3}{8}$ -inch minimum and must be lined with lead of at least  $\frac{3}{8}$ -inch thickness. The water weight capacity of the tank must not be more than 5,100 pounds and the maximum quantity of liquid bromine loaded into the tank must not be more than 15,000 pounds or 300 percent of the water weight capacity of the tank, whichever quantity is the lesser. In no case shall the quantity loaded be less than 98 percent of the quantity the tank is authorized to carry.

In § 73.253 amend paragraph (a) (6) (29 F.R. 18728, Dec. 29, 1964) to read as follows:

§ 73.253 Chloroacetyl chloride.

(a) \* \* \*

(6) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank

motor vehicles having tanks fabricated from Type 316 stainless steel.

In § 73.254 amend paragraph (a) (5) (29 F.R. 18728, Dec. 29, 1964) to read as follows:

§ 73.254 Chlorosulfonic acid and mixtures of chlorosulfonic acid-sulfur trioxide.

(a) \* \* \*

(5) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.255 amend paragraph (a) (5) (29 F.R. 18728, Dec. 29, 1964) to read as follows:

§ 73.255 Dimethyl sulfate.

(a) \* \* \*

(5) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.257 amend paragraph (a) (4) (29 F.R. 18729, Dec. 29, 1964) to read as follows:

§ 73.257 Electrolyte (acid) or corrosive battery fluid.

(a) \* \* \*

(4) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles, except that unlined tanks must not be used.

In § 73.262 amend paragraphs (a) (11) and (b) (4) (29 F.R. 18731, Dec. 29, 1964) to read as follows:

§ 73.262 Hydrobromic acid.

(a) \* \* \*

(11) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles, rubber-lined.

(b) \* \* \*

(4) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles, rubber-lined.

In § 73.263 amend paragraph (a) (10) (29 F.R. 18732, Dec. 29, 1964) to read as follows:

§ 73.263 Hydrochloric (muriatic) acid, hydrochloric (muriatic) acid mixtures, hydrochloric (muriatic) acid solution inhibited, sodium chlorite solution (not exceeding 42 percent sodium chlorite), and cleaning compounds, liquid, containing hydrochloric (muriatic) acid.

(a) \* \* \*

(10) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles lined with rubber or equally acid-resistant material of equivalent strength and durability. Unlined specifications MC 311 and MC 312 tank motor vehicles made from Type 304L stainless steel authorized for sodium chlorite solution not exceeding 42 percent sodium chlorite only.

In § 73.264 amend paragraphs (a) (14) and (b) (3) (29 F.R. 18733, Dec. 29, 1964) to read as follows:

§ 73.264 Hydrofluoric acid.

(a) \* \* \*

(14) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

[Note 1 remains the same.]

(b) \* \* \*

(3) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.265 amend paragraph (b) (4) (29 F.R. 18734, Dec. 29, 1964) to read as follows:

§ 73.265 Hydrofluosilicic acid.

(b) \* \* \*

(4) Specification MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles, lined with rubber.

In § 73.266 amend paragraph (f) (2) (29 F.R. 18735, Dec. 29, 1964) to read as follows:

§ 73.266 Hydrogen peroxide solution in water.

(f) \* \* \*

(2) Specification MC 310 or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. Tanks shall be welded construction of aluminum complying with Aluminum Association Nos. 1060, 1260, 5254, or 5652, and having a minimum wall thickness of one-half inch. They must be built to a design working pressure of not less than 40 p.s.i.g. and shall be designed so that internal surfaces may be effectively cleaned and passivated. All openings in the tank shall be located on top of tank. All valves and safety devices shall be provided with overturn protection and dust covers. The tank metal identification plate required shall be marked "ICC MC 310-H<sub>2</sub>O<sub>2</sub>" or "ICC MC 312-AL-H<sub>2</sub>O<sub>2</sub>," as appropriate, and, in addition, the vehicle shall be clearly marked in letters not less than one inch high "FOR HYDROGEN PEROXIDE ONLY." Designs for venting and pressure relief devices must be approved by the Bureau of Explosives.

In § 73.267 amend paragraph (a) (7) (29 F.R. 18735, Dec. 29, 1964) to read as follows:

§ 73.267 Mixed acid (nitric and sulfuric acid) (nitrating acid).

(a) \* \* \*

(7) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. (See paragraph (b) of this section.)

In § 73.268 amend paragraph (b) (3) (29 F.R. 18736, Dec. 29, 1964) to read as follows:

§ 73.268 Nitric acid.

(b) \* \* \*

(3) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.



In § 73.271 amend paragraph (a) (8), (13), (14), and (15) (29 F.R. 18737, Dec. 29, 1964) to read as follows:

§ 73.271 Phosphorus oxybromide, phosphorus oxychloride, phosphorus trichloride, and thiophosphoryl chloride.

(a) \* \* \*  
(8) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles when tanks are lead-lined or nickel-lined. If nickel-lined, the lining shall comprise at least 1/32-inch of uncontaminated nickel at all points including rivets, welds, and other joints, and edges of tank plates.

(13) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles when tanks are clad with a minimum of 20 percent Type 316 stainless steel. Authorized for phosphorus oxychloride only.

(14) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles made from Types 304, 316, or 347 stainless steels. Authorized for phosphorus trichloride only.

(15) Specification MC 311 or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. Tank must be of solid nickel at least 99 percent pure and all cast metal parts of the tank in contact with the lading have a minimum nickel content of approximately 96.7 percent. Authorized for phosphorus oxychloride and phosphorus trichloride only.

In § 73.272 amend paragraphs (h) (2) and (1) (3) (29 F.R. 18738, Dec. 29, 1964) to read as follows:

§ 73.272 Sulfuric acid.

(h) \* \* \*  
(2) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

(1) \* \* \*  
(3) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles (rubber-lined).

In § 73.273 amend paragraph (a) (5) (29 F.R. 18739, Dec. 29, 1964) to read as follows:

§ 73.273 Sulfur trioxide, stabilized.

(a) \* \* \*  
(5) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. Authorized only for stabilized sulfur trioxide. Tanks must be equipped with spring-relief safety valves. Tanks equipped with interior heater coils not permitted.

In § 73.276 amend paragraph (a) (6) (29 F.R. 18739, Dec. 29, 1964) to read as follows:

§ 73.276 Anhydrous hydrazine and hydrazine solution.

(a) \* \* \*  
(6) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank

motor vehicles having tanks of Type 304L or 347 stainless steel with molybdenum content not exceeding one-half of 1 percent. Vapor space in tank must be filled with nitrogen gas at not less than atmospheric pressure.

In § 73.280 amend paragraph (a) (8) (29 F.R. 18740, Dec. 29, 1964) to read as follows:

§ 73.280 Allyl trichlorosilane, amyl trichlorosilane, butyl trichlorosilane, cyclohexenyl trichlorosilane, cyclohexyl trichlorosilane, diethyl dichlorosilane, diphenyl dichlorosilane, dodecyl trichlorosilane, ethyl phenyl dichlorosilane, hexadecyl trichlorosilane, hexyl trichlorosilane, nonyl trichlorosilane, octadecyl trichlorosilane, octyl trichlorosilane, phenyl trichlorosilane, and propyl trichlorosilane.

(a) \* \* \*  
(8) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles of steel or stainless steel construction.

In § 73.289 amend paragraph (a) (4) (29 F.R. 18741, Dec. 29, 1964) to read as follows:

§ 73.289 Formic acid and formic acid solutions.

(a) \* \* \*  
(4) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.292 amend paragraph (a) (2); cancel footnote 2 (29 F.R. 18742, Dec. 29, 1964) to read as follows:

§ 73.292 Hexamethylene diamine solution.

(a) \* \* \*  
(2) Specifications MC 300, MC 301, MC 302, MC 303, MC 304, MC 305, MC 306, MC 307, MC 310, MC 311, or MC 312 (§§ 78.341, 78.342, 78.343 of this chapter). Tank motor vehicles.

In § 73.294 amend paragraph (a) (3) (29 F.R. 18742, Dec. 29, 1964) to read as follows:

§ 73.294 Monochloroacetic acid, liquid.

(a) \* \* \*  
(3) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. Tanks to be fabricated from 99 percent pure nickel plates, Type 304 or 316 stainless steel, or be suitably lined.

In § 73.295 amend paragraph (a) (9) and (10) (29 F.R. 18742, Dec. 29, 1964) to read as follows:

§ 73.295 Benzyl chloride.

(a) \* \* \*  
(9) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles. Authorized for stabilized benzyl chloride only.

(10) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles fabricated from 99 percent pure nickel plates. All cast metal parts of the tank in contact with

the lading must have a minimum nickel content of 96.7 percent. When shipped in unstabilized condition, the lading must be anhydrous and must be free from impurities such as iron.

In § 73.296 amend paragraph (a) (2) (29 F.R. 18742, Dec. 29, 1964) to read as follows:

§ 73.296 Di isooctyl acid phosphate.

(a) \* \* \*  
(2) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles.

In § 73.297 amend paragraph (a) (1) (29 F.R. 18742, Dec. 29, 1964) to read as follows:

§ 73.297 Titanium sulfate solution containing not more than 45 percent sulfuric acid.

(a) \* \* \*  
(1) Specifications MC 310, MC 311, or MC 312 (§ 78.343 of this chapter). Tank motor vehicles, rubber-lined.

**Subpart G—Poisonous Articles; Definition and Preparation**

In § 73.346 amend paragraph (a) (12); cancel footnote 2 (29 F.R. 18757, Dec. 29, 1964) to read as follows:

§ 73.346 Poisonous liquids not specifically provided for.

(a) \* \* \*  
(12) Specifications MC 300, MC 301, MC 302, MC 303, MC 304, MC 305, MC 306, MC 307, MC 310, MC 311, or MC 312 (§§ 78.341, 78.342, 78.343 of this chapter). Tank motor vehicles.

In § 73.347 amend paragraph (a) (3); cancel footnote 2 (29 F.R. 18757, Dec. 29, 1964) to read as follows:

§ 73.347 Aniline oil.

(a) \* \* \*  
(3) Specifications MC 300, MC 301, MC 302, MC 303, MC 305, or MC 306 (§ 78.341 of this chapter). Tank motor vehicles.

In § 73.352 amend paragraph (a) (5); cancel footnote 2 (29 F.R. 18758, Dec. 29, 1964) to read as follows:

§ 73.352 Liquid sodium or potassium cyanide.

(a) \* \* \*  
(5) Specifications MC 300, MC 301, MC 302, MC 303, MC 305, or MC 306 (§ 78.341 of this chapter). Tank motor vehicles.

In § 73.353 amend paragraph (e) (29 F.R. 18759, Dec. 29, 1964) to read as follows:

§ 73.353 Methyl bromide, liquid (bromomethane), mixtures of methyl bromide and ethylene dibromide, liquid, mixtures of methyl bromide and chlorpicrin, liquid, or methyl bromide and nonflammable, non-liquefied compressed gas mixtures, liquid.

(e) Specifications MC 330 or MC 331 (§ 78.337 of this chapter). Tank motor vehicles having a design pressure not less than 250 pounds per square inch equipped with an approved spring-relief safety valve. Outage must be sufficient to prevent tank from becoming entirely filled with liquid at 130° F. Authorized for methyl bromide-ethylene dibromide mixture only.

In § 73.354 amend paragraph (a) (5) (29 F.R. 18759, Dec. 29, 1964) to read as follows:

§ 73.354 Motor fuel antiknock compound or tetraethyl lead.

(a) \* \* \*

(5) Specification MC 330 or MC 331 (§ 78.337 of this chapter) (see Note 1). Tank motor vehicles. Authorized for motor fuel antiknock compound only. [No change in Note 1.]

In § 73.369 amend paragraph (a) (14); cancel footnote 1 (31 F.R. 9073, July 1, 1966) to read as follows:

§ 73.369 Carbohic acid (phenol), not liquid.

(a) \* \* \*

(14) Specifications MC 300, MC 301, MC 302, MC 303, MC 305, MC 306, MC 310, MC 311, or MC 312 (§§ 78.341, 78.343 of this chapter). Tank motor vehicles. [No change in (1).]

## PART 77—SHIPMENTS MADE BY WAY OF COMMON, CONTRACT, OR PRIVATE CARRIERS BY PUBLIC HIGHWAY

In the table of contents in Part 77, amend § 77.824 (29 F.R. 18795, Dec. 29, 1964) to read as follows:

Sec.

77.824 Retesting and inspection of cargo tanks.

Cancel entire Note 1 following the bracketed paragraphs after the table of contents in Part 77 and immediately preceding § 77.800 (29 F.R. 18796, Dec. 29, 1964) presently reading as follows:

NOTE 1: Because of the present emergency and until further order of the Commission, the following regulations shall apply to transportation of flammable liquids by private carriers of property in interstate or foreign commerce:

All regulations heretofore applying to common or contract carriers by motor vehicle shall apply to such private carriers, except:

Cargo tanks of tank motor vehicles constructed previous to June 15, 1943, may be continued in service if maintained in safe operating condition and sufficiently frequent inspections are maintained to determine compliance with all requirements as specified in this Note.

Any defect or deficiency, due to accident or otherwise, that is likely to cause serious hazard must be corrected before any such tank is continued in or returned to service; see, however, § 77.856.

Requirements applying to tests of tanks, and provisions for markers thereon except that indicating the flammable nature of the cargo, are waived.

Outages for shipments shall be those provided for by Part 73 of this chapter, except that filling of tanks to outage markers already incorporated in tanks, having due regard for safety in the transportation of the flammable liquids, need not be changed.

Section 77.815, labels, and § 77.819, certification of packages, need not be complied with by such private carriers, except as to packages transferred from one carrier to another.

### Subpart A—General Information and Regulations

In § 77.815 add paragraph (a) (1) (29 F.R. 18797, Dec. 29, 1964) to read as follows:

§ 77.815 Labels.

(a) \* \* \*

(1) Such labels are not required for packages transported by the shipper except for packages which are to be re-shipped or transferred from one carrier to another carrier.

In § 77.819 add paragraph (a) (1) (29 F.R. 18798, Dec. 29, 1964) to read as follows:

§ 77.819 Certificate.

(a) \* \* \*

(1) Shipper certification is not required for shipments to be transported by the shipper except for shipments which are to be reshipped or transferred from one carrier to another carrier.

In § 77.824 revise the heading; cancel paragraphs (a), (b), (c), (e), (f), (g), and (h); redesignate paragraph (d) as paragraph (e); add new paragraphs (a), (b), (c), (d), (f), (g), and (h) (29 F.R. 18799, Dec. 29, 1964) to read as follows:

§ 77.824 Retesting and inspection of cargo tanks.

(a) *General.* In accordance with § 73.33 of this chapter (cargo tank use authorization) every cargo tank and every compartment of a cargo tank authorized as a qualified container, except those cargo tanks having a capacity of 3,000 gallons or less used exclusively for the transportation of flammable liquids, must fulfill the applicable requirements as set forth in this section.

(1) Every cargo tank, except specifications MC 330 and MC 331 cargo tanks, must comply with paragraphs (a), (b), (c), (d), (f), (g), and (h) of this section. Specification MC 330 cargo tanks must comply with paragraphs (a), (e), (f), (g), and (h) of this section in addition to the requirements contained in § 73.33 (e) of this chapter.

(2) Every cargo tank whether constructed in accordance with ICC specifications or being operated as a novel tank under special permit authorization shall not continue in service unless it has successfully fulfilled the testing requirements as set forth in this section.

(b) *Visual inspection requirements.* Every cargo tank shall receive an external visual inspection at least once in every 2-year period. The first such inspection shall be required at the time the next hydrostatic retest is due or prior to January 31, 1969, whichever comes

first. This inspection shall be made by a responsible and experienced inspector who shall record the condition of the items set forth below. The inspection record shall be approved and signed by an authorized representative of the owner or operator. A written report of each inspection shall be retained in carrier's or owner's files for a period of 2 years after the date of inspection. Where insulation precludes external visual inspection, the cargo tank shall receive a visual internal inspection for corroded areas, defects in welds or tank sheets. Where visual inspection is precluded by both internal coating and external insulation or when the cargo tank is not equipped with a manhole, the tank shall be hydrostatically tested at 5-year intervals except as otherwise provided in paragraph (c) of this section. The tank shall not be placed in or returned to service if evidence of any unsafe condition is discovered and until such condition has been corrected. Inspection shall consist of the following items:

(1) The tank shall be inspected for: Corroded areas, bad dents, and defects in welds; defects in piping, valves, and gaskets; and other conditions, including leakage, which indicate weakness in the tank that might render it unsafe for transportation service.

(2) Devices for tightening manhole covers must be operative and leakage at manhole covers and gaskets must be corrected.

(3) Spring-loaded safety-relief valves rated in excess of 7 p.s.i.g. shall be removed from the cargo tank and tested.

(4) All emergency devices and valves must be free from corrosion, distortion, and any damage which will prevent their normal operation.

(5) Missing or loose bolts or nuts on any flanged connection or blank flange must be replaced or tightened.

(6) Required markings on the tank shall be legible.

(7) The entire vehicle shall be inspected for and comply with the Motor Carrier Safety Regulations Part 193 of this chapter.

(c) *Hydrostatic or pneumatic testing requirements.* In addition to the visual inspection requirements as contained in paragraph (b) of this section, hydrostatic or pneumatic testing of cargo tanks (or compartments) is required to be conducted in accordance with the provisions contained in paragraph (d) of this section to qualify as an authorized container if:

(1) The cargo tank has been out of service (transporting dangerous articles) 1 year or more, or

(2) The cargo tank has been involved in an accident in which it may have been dented, torn, or otherwise damaged so as to affect its product retention integrity, or

(3) The shell of the cargo tank as originally manufactured has been modified, or

(4) The cargo tank is operating under special permit authorization. Such tanks shall be hydrostatically tested once every calendar year unless otherwise provided

for in the special permit, and shall successfully fulfill the requirements set forth in paragraph (d) of this section. No two such required tests shall be closer than 6 months.

(d) *Hydrostatic or pneumatic testing procedure.* Every cargo tank (or compartment) required to be hydrostatically or pneumatically tested in paragraph (c) of this section shall use the following procedure to determine the acceptability of the tank to retain product at design pressures.

(1) All closures shall be in place while the test is being made. During the test all relief devices shall be clamped, plugged or otherwise rendered inoperative. Immediately after the tests are completed such relief devices shall be returned to their operative condition.

(2) The cargo tank shall be completely filled (including domes if any) with water or other liquid having a similar viscosity. Pressure shall be applied in accordance with the following chart. The pressure shall be gauged at the top of the tank. The tank shall hold the prescribed test pressure for at least 10 minutes. All tank valves piping and other accessories in communication with the lading shall be pressure tested and proved tight at the tank design pressure.

CHART I

Container type	Test pressure (p.s.i.g.)
MC 300, 301, 302, 303, 305, 306	3
MC 304, 307	25
MC 310, 311, 312	3

<sup>1</sup> Or 1½ times design pressure whichever is greater.

(3) If a cargo tank is compartmented each compartment shall be similarly tested with the adjacent compartment empty and at atmospheric pressure.

(4) Cargo tanks (or compartments) equipped with heating systems employing such media as steam or hot water under pressure for heating the contents of the container shall be tested with hydrostatic pressure and proved to be tight at 200 p.s.i.g. Systems employing flues for heating the container's contents shall be suitably tested to insure against product leakage into the flues or into the atmosphere.

(5) The requalification as an authorized container of cargo tanks (or compartments) required to be hydrostatically or pneumatically tested in accordance with paragraph (a) of this section shall be based on successfully retaining the applicable test pressure (see Chart I in subparagraph (2) of this paragraph) without leakage, undue distortion, excessive permanent expansion, evidence of impending failure or failure.

(i) Cargo tanks (or compartments) with heating systems shall successfully withstand hydrostatic pressure and examination contained in subparagraph (4) of this paragraph.

(ii) Such cargo tank (or compartment) shall not be returned to service as an authorized container until suitable repairs are made. The suitability of the repair shall be determined by the same method of test.

(f) *Special testing required by the Commission.* Upon the showing of probable cause of the necessity for retest, the Commission may, at its discretion, cause any cargo tank to be retested at any time in accordance with the requirements prescribed for its periodic retest.

(g) *Test date markings.* The date of the last test shall be durably marked on the tank in letters not less than 1¼ inches high, in legible colors near the metal certification plate. The date shall be followed by the letter "V" for visual and/or "H" for hydrostatic (or pneumatic).

(h) *Withdrawal of certification.* If as the result of accident or for any reason the cargo tank ceases to be in compliance with the applicable specification, the metal certification plate shall be removed or otherwise made illegible by the carrier. The details pertaining to action necessitating withdrawal of certification shall be recorded on the written certificate, dated, signed and such certificate shall be retained for three years by the vehicle owner.

**PART 78—SHIPPING CONTAINER SPECIFICATIONS**

In the table of contents in Part 78, cancel §§ 78.321, 78.323, 78.324, 78.325, 78.326, 78.330, 78.331, and 78.336 (29 F.R. 18813, Dec. 29, 1964) which presently read as follows:

- Sec.
- 78.321 Specification MC 300; cargo tanks constructed of mild (open hearth, or blue annealed) steel, or combination of mild steel with high-tensile steel, or stainless steel, primarily for the transportation of flammable liquids, or poisonous liquids, class B.
- 78.323 Specification MC 302; cargo tanks constructed of welded aluminum alloy (ASTM B209-57T), primarily for the transportation of flammable liquids, or poisonous liquids, class B.
- 78.324 Specification MC 303; cargo tanks constructed of welded ferrous alloy (high-tensile steel) or stainless steel, primarily for the transportation of flammable liquids, or poisonous liquids, class B.
- 78.325 Specification MC 304; cargo tanks constructed of mild (open hearth or blue annealed) steel, welded ferrous alloy (high-tensile steel) or aluminum, primarily for the transportation of flammable liquids, or poisonous liquids, class B, having Reid (ASTM D-323) vapor pressures of 18 p.s.i.a., or more at 100° F. but less than those stated in § 73.300 of this chapter in defining compressed gases.
- 78.326 Specification MC 305; cargo tanks constructed of aluminum alloys for high-strength welded construction, primarily for the transportation of flammable liquids, or poisonous liquids, class B.
- 78.330 Specification MC 310; cargo tanks constructed of ferrous materials, primarily for the transportation of corrosive liquids.

- Sec.
- 78.331 Specification MC 311; cargo tanks constructed of ferrous metals or aluminum, primarily for the transportation of corrosive liquids.
- 78.336 Specification MC 330; cargo tanks constructed of steel, primarily for transportation of compressed gases.

In the table of contents in Part 78, add §§ 78.340, 78.341, 78.342, and 78.343 (29 F.R. 18813, Dec. 29, 1964) to read as follows:

- Sec.
- 78.340 General design and construction requirements applicable to specifications MC 306 (§ 78.341), MC 307 (§ 78.342), and MC 312 (§ 78.343) cargo tanks.
- 78.341 Specification MC 306; cargo tanks.
- 78.342 Specification MC 307; cargo tanks.
- 78.343 Specification MC 312; cargo tanks.

**Subpart J—Specifications for Containers for Motor Vehicle Transportation**

§§ 78.321-78.336 [Cancelled]

Cancel §§ 78.321, 78.323, 78.324, 78.325, 78.326, 78.330, 78.331, and 78.336 in their entirety (29 F.R. 18976 through 18995, Dec. 29, 1964).

Add § 78.340 (29 F.R. 18995, Dec. 29, 1964) to read as follows:

§ 78.340 General design and construction requirements applicable to specifications MC 306 (§ 78.341), MC 307 (§ 78.342), and MC 312 (§ 78.343) cargo tanks.

§ 78.340-1 Specification requirements for MC 306, MC 307, and MC 312 cargo tanks.

(a) Specifications MC 306, MC 307, and MC 312 cargo tanks constructed on or after December 1, 1967, for the bulk transportation of dangerous commodities must meet the requirements contained in this section in addition to the requirements of each applicable specification as contained in § 78.341 (MC 306), § 78.342 (MC 307), and § 78.343 (MC 312).

(b) All of these specification requirements are minimum requirements.

§ 78.340-2 General requirements.

(a) Every cargo tank and vessel shall be designed and constructed in accordance with the best known and available practices in addition to the other applicable cargo tank specification requirements.

(b) Those requirements relating to parts and accessories applicable to all motor vehicles engaged in interstate commerce as contained in Part 193 of the Motor Carrier Safety Regulations of this chapter are an integral part of this specification.

(c) Where applicable the additional requirements prescribed in Part 73 of this chapter to accommodate specific commodities are considered an integral part of these specifications.

(d) Multipurpose cargo tank:

(1) A single cargo tank may be divided into compartments of different specification construction. Each such compartment shall conform to specification requirements concerned.

(2) A single cargo tank may be physically altered to comply with another cargo tank specification in the regulations in this part; or altered to accommodate a commodity not requiring an ICC specification tank.

#### § 78.340-3 Material.

(a) All sheet and plate material for shell, heads, bulkheads and baffles for cargo tanks which are not required to be constructed in accordance with the American Society of Mechanical Engineers' Boiler and Pressure Vessel Code shall meet the following minimum applicable requirements:

(1) *Aluminum Alloys (AL)*. Only aluminum alloy material suitable for fusion welding and in compliance with one of the following ASTM specifications shall be used:

ASTM B-209 Alloy 5052.  
ASTM B-209 Alloy 5086.  
ASTM B-209 Alloy 5154.  
ASTM B-209 Alloy 5254.  
ASTM B-209 Alloy 5454.  
ASTM B-209 Alloy 5652.

All heads, bulkheads, baffles, and ring stiffeners may use 0 temper (annealed) or stronger tempers. All shells shall be made of materials with properties equivalent to H32 or H34 tempers, except that lower ultimate strength tempers may be used if the minimum shell thicknesses in Table II in § 78.341-2, § 78.342-2, or § 78.343-2 are increased in inverse proportion to the lesser ultimate strength.

#### (2) Steel.

	Mild steel (MS)	High strength low alloy steel (HSLA)	Austenitic stainless steel (SS)
Yield point... p.s.i.	25,000	45,000	25,000
Ultimate strength... p.s.i.	45,000	60,000	70,000
Elongation, 2-inch samples percent...	20	25	30

#### § 78.340-4 Structural integrity.

(a) *Maximum stress values.* The maximum calculated stress value shall not exceed 20 percent of the minimum ultimate strength of the material as authorized in § 78.340-3, except when ASME pressure vessel design requirements apply (see section VIII, American Society of Mechanical Engineers Boiler and Pressure Vessel Code, 1965 edition).

(b) *Loadings.* Cargo tanks shall be provided with additional structural elements as necessary to prevent resulting stresses in excess of those permitted in paragraph (a) of this section. Consideration shall be given to forces imposed by each of the following loads individually, and where applicable a vector summation of any combination thereof:

- (1) Dynamic loading under all product load configurations.
- (2) Internal pressure.
- (3) Superimposed loads such as operating equipment, insulation, linings, hose tubes, cabinets, and piping.
- (4) Reactions of supporting lugs and saddles or other supports.

(5) Effect of temperature gradients resulting from product and ambient temperature extremes. Thermal coefficients of dissimilar materials where used should be accommodated.

#### § 78.340-5 Joints.

(a) *Method of joining.* All joints between tank shells, heads, baffles (or baffle attaching rings), and bulkheads shall be welded in accordance with the requirements contained in this section.

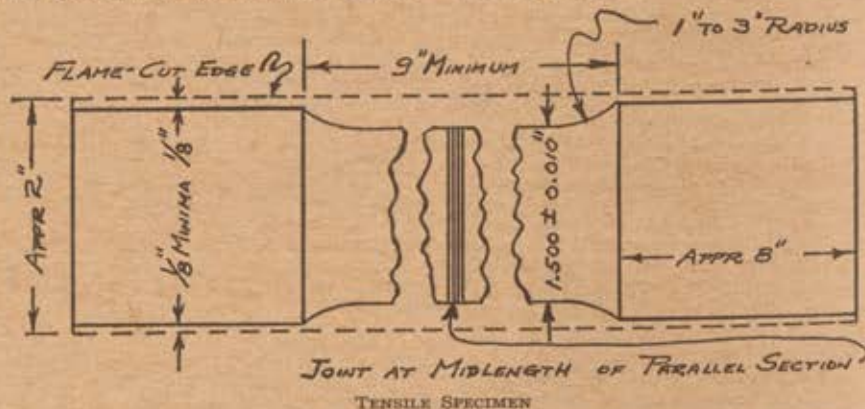
(b) *Strength of joints (Aluminum Alloy (AL)).* All welded aluminum alloy joints shall be made in accordance with recognized good practice, and the efficiency of a joint shall be not less than 85 percent of the properties of the adjacent material. Aluminum alloys shall be joined by an inert gas arc welding process using aluminum-magnesium type of filler metals which are consistent with the material suppliers recommendations.

(c) *Strength of joints (Mild Steel (MS), High Strength Low Alloy (HSLA), Austenitic Stainless Steel (SS)).* Joints shall be welded in accordance with recognized good practice and the efficiency of any joint shall be not less than 85 percent of the mechanical properties of the adjacent metal in the tank.

(1) Combinations of mild steel (MS), high strength low alloy (HSLA) and/or austenitic stainless steel (SS), may be used in the construction of a single tank, provided that each material, where used, shall comply with the minimum require-

ments specified in § 78.340-3(a) for the material used in the construction of that section of the tank. Whenever stainless steel sheets are used in combination with sheets of other types of steel, joints made by welding shall be formed by the use of stainless steel electrodes or filler rods and the stainless steel electrodes or filler rods used in the welding shall be suitable for use with the grade of stainless steel concerned, according to the recommendations of the manufacturer of the stainless steel electrodes or filler rods.

(d) *Compliance test.* Compliance with the requirements contained in paragraph (b) or (c) of this section for the welded joints indicated in paragraph (a) of this section shall be determined by preparing from materials representative of those to be used in tanks subject to this specification and by the same technique of fabrication, two test specimens conforming to figure as shown below and testing them to failure in tension. One pair of test specimens may represent all the tanks to be made of the same combination of materials by the same technique of fabrication, and in the same shop, within 6 months after the tests on such samples have been completed. The butt welded specimens tested shall be considered qualifying other types or combinations of types of weld using the same filler material and welding process as long as parent metals are of the same types of material.



#### § 78.340-6 Supports and anchoring.

(a) Cargo tanks with frames not made integral with the tank as by welding, shall be provided with restraining devices to eliminate any relative motion between the tank and frame which may result from the stopping, starting or turning of the vehicle. Such restraining devices shall be readily accessible for inspection and maintenance; except that insulation and jacketing are permitted to cover the restraining devices.

(b) Any cargo tank designed and constructed so that it constitutes in whole or in part the structural member used in lieu of a frame, shall be supported in such a manner that the resulting stress levels in the cargo tank do not exceed those specified in § 78.340-4(a). The design calculations of the support elements shall include loadings imposed by stopping, starting and turning in addi-

tion to those imposed as indicated in § 78.340-4(b) using 20 percent of the minimum ultimate strength of the support material.

#### § 78.340-7 Circumferential reinforcement.

(a) Tanks with shell thicknesses less than three-eighths of an inch shall in addition to the tank heads be circumferentially reinforced with either bulkheads, baffles, or ring stiffeners. It is permissible to use any combination of the aforementioned reinforcements in a single cargo tank.

(1) *Location.* Such reinforcement shall be located in such a manner that the maximum unreinforced portion of the shell be as specified in Table II of the applicable specification and in no case more than 60 inches. Additionally such circumferential reinforcement shall be located within 1 inch of points where

discontinuity in longitudinal shell sheet alignment exceeds 10 degrees unless otherwise reinforced with structural members capable of maintaining shell sheet stress levels permitted in § 78.340-4(a).

(b) Baffles: Baffles or baffle attaching rings if used as reinforcement members shall be circumferentially welded to the tank shell. The welding must not be less than 50 percent of the total circumference of the vessel and the maximum unwelded space on this joint shall not exceed 40 times the shell thickness.

(c) Double bulkheads: Tanks designed to transport different commodities which if combined during transit will cause a dangerous condition or evolution of heat or gas shall be provided with compartments separated by an air space. This air space shall be vented and be equipped with drainage facilities which shall be kept operative at all times.

(d) Ring stiffeners: Ring stiffeners when used to comply with this section shall be continuous around the circumference of the tank shell and shall have a section modulus about the neutral axis of the ring section parallel to the shell at least equal to that determined by the following formula:

$$\frac{I}{C} (\text{Min}) = 0.00027 WL \text{ (MS, HSLA, and SS) Steel}$$

$$\frac{I}{C} (\text{Min}) = 0.000487 WL \text{ (AL) Aluminum Alloy}$$

where:  
 $\frac{I}{C}$  = Section modulus (Inches<sup>3</sup>).  
 W = Tank width or diameter (Inches).  
 L = Ring spacing (Inches); i.e., the maximum distance from the midpoint of the unsupported shell on one side of the ring stiffener to the midpoint of the unsupported shell on the opposite side of the ring stiffener.

(1) If a ring stiffener is welded to the tank shell (with each circumferential weld not less than 50 percent of the total circumference of the vessel and the maximum unwelded space on this joint not exceeding 40 times the shell thickness) a portion of the shell may be considered as part of the ring section for purposes of computing the ring section modulus. The maximum portion of the shell to be used in these calculations is as follows:

Circumferential ring stiffener to tank shell welds	Distance between parallel circumferential ring stiffener to shell welds	Shell section credit
1.		20%
2.	Less than 20"	20% + W.
2.	20" or more	40%

where:  
 t = Shell thickness.  
 W = Distance between parallel circumferential ring stiffener to shell welds.

(2) If configuration of internal or external ring stiffener encloses an air space, this air space shall be arranged for venting and be equipped with drainage facilities which shall be kept operative at all times.

§ 78.340-8 Accident damage protection.

(a) Unless protected in accordance with paragraph (b) or (c) of this section, the design, construction and/or installation of all cargo tank appurtenances whether required by the Commission's regulations or not, shall be such as to minimize the possibility of accident damage or failure of such appurtenances adversely affecting the product retention integrity of the tank.

(1) All structural members such as the upper coupler, suspension subframe, external ring stiffeners, rear bumper and overturn protection shall be mounted to the vessel in accordance with provisions contained in these specifications. The attachment of all other nonliquid carrying appurtenances to the aforementioned structural members is to be encouraged and shall meet the provisions of this paragraph.

(2) All nonlading carrying appurtenance attachments made by welding to shell or head material shall be made by means of mounting pads. Mounting pad thickness shall not be less than the required shell thickness. Each pad shall extend not less than 2 inches in each direction beyond the appurtenance attachment. Pad corner shall be rounded or otherwise prepared in such a manner as to not cause stress concentration.

(3) The strength of the appurtenance to mounting pad attachment shall be such that when a force is applied to the appurtenance (as mounted and normally equipped) in any direction (except normal to the tank shell or within 45° thereof) such attachment shall fail completely without damage to the mounting pad to shell (or head) attachment which will adversely affect the product retention integrity of the tank.

(b) Rear bumpers: Every cargo tank shall be provided with a rear bumper to protect the tank and piping in the event of a rear end collision and minimize the possibility of any part of the colliding vehicle striking the tank. The bumper shall be located at least 6 inches to the rear of any vehicle component which is used for loading or unloading purposes or may at any time contain lading while in transit. Dimensionally, the bumper shall conform to § 193.86 of this chapter. Structurally, the bumper shall be designed to successfully absorb (no damage which will cause leakage of product) the impact of the vehicle with rated payload, with a deceleration of 2 "g" using a factor of safety of two based on the ultimate strength of the bumper material. For purposes of the regulations in this part such impact shall be considered uniformly distributed and applied horizontally (parallel to the ground) from any direction at an angle not exceeding 30° to the longitudinal axis of the vehicle.

(c) Overturn protection: All closures for filling, manhole, or inspection openings shall be protected from damage which will result in leakage of lading in the event of overturning of the vehicle by being enclosed within the body of the tank or dome attached to the tank or by guards.

(1) When guards are required, they shall be designed and installed to withstand a vertical load of twice the weight of the loaded tank and a horizontal load in any direction equivalent to one-half the weight of the loaded tank. These design loads may be considered independently. Ultimate strength of the material shall be used as a calculation base. If more than one guard is used each shall carry its proportionate share of the load. If protection other than guards are considered the same design load criteria is applicable.

(2) Except for pressure actuated vents no overturn protection is required for nonoperating nozzles or fittings less than 5 inches in diameter (which do not contain product while in transit) that project a distance less than the inside diameter of the fitting. This projected distance may be measured either from the shell or the top of an adjacent ring stiffener provided such stiffener is within 30 inches of the center of the nozzle or fitting.

(3) If the overturn protection is so constructed as to permit accumulation of liquid on the top of the tank, it shall be provided with drainage facilities directed to a safe point of discharge.

(d) Piping:  
 (1) Product discharge piping shall be provided with protection in such a manner as to reasonably assure against the accidental escape of contents. Such protection may be provided by:

(i) A shear section located outboard of each emergency valve seat and within 4 inches of the vessel which will break under strain and leave the emergency valve seat and its attachment to the vessel and the valve head intact and capable of retaining product. The shear section shall be machined in such a manner as to abruptly reduce the wall thickness of the adjacent piping (or valve) material by at least 20 percent; or

(ii) By suitable guards capable of successfully absorbing a concentrated horizontal force of at least 8,000 pounds applied from any horizontal direction, without damage to the discharge piping which will adversely affect the product retention integrity of the discharge valve.

(2) Minimum road clearance: The minimum allowable road clearance of any cargo tank component or protection device located between any two adjacent axles on a vehicle or vehicle combination shall be at least one-half inch for each foot separating such axles and in no case less than 12 inches.

(3) Strength of piping, fittings, hose and hose couplings: Hose, piping, and fittings for tanks to be unloaded by pressure shall be designed for a bursting pressure of at least 100 p.s.i.g. and not less than four times the pressure to which, in any instance, it may be subjected in service by the action of any vehicle mounted pump or other device (not including safety relief valves), the action of which may be to subject certain portions of the tank piping and hose to pressures greater than the design pressure of the tank. Any coupling used on

hose to make connections shall be designed for a working pressure not less than 20 percent in excess of the design pressure of the hose and shall be so designed that there will be no leakage when connected.

(4) Provision for expansion and vibration: Suitable provisions shall be made in every case to allow for and prevent damage due to expansion, contraction, jarring, and vibration of all pipe. Slip joints shall not be used for this purpose.

(5) Heater coils: Heater coils, when installed, shall be so constructed that the breaking-off of their external connections will not cause leakage of contents of tank.

(6) Gauging, loading, and air-inlet devices: Gauging, loading, and air-inlet devices, including their valves, shall be provided with adequate means for their secure closure, and means shall also be provided for the closing of pipe connections of valves.

#### § 78.340-9 Pumps.

(a) Loading or unloading pumps mounted on tractor or trailer, if used, shall be provided with automatic means to prevent the pressure from exceeding the design pressure of the tank mounted equipment.

#### § 78.340-10 Certification.

(a) Certification as required in paragraphs (b) and (c) of this section shall indicate that such cargo tank has been designed, constructed, and tested in accordance with the applicable specification MC 306, MC 307, or MC 312 (§ 78.341, § 78.342 or § 78.343).

(1) *Multipurpose tanks.* If a cargo tank is divided into compartments and each compartment is constructed in accordance with the requirements of a different MC specification, there shall be a metal plate required in paragraph (b) of this section, located on the right side, near the front of each compartment, in a place readily accessible for inspection. Details pertaining to the multipurpose configuration shall also be clearly indicated on the manufacturer's certificate required in paragraph (c) of this section.

(i) If a cargo tank is constructed in accordance with the requirements of one specification and may be physically altered to meet another cargo tank specification in this part; or physically altered to accommodate a commodity not requiring a specification tank, such alterations shall be clearly indicated on the manufacturer's certificate required in paragraph (c) of this section and the tank mounted multipurpose plate required in paragraph (b)(2) of this section.

(2) *Specification shortages.* If a cargo tank is manufactured which does not meet all of the applicable specification requirements, thereby requiring subsequent manufacturing involving the installation of additional components, parts, appurtenances or accessories, it is permissible for the original manufacturer to affix the metal certification plate required in paragraph (b) of this section. The specification requirements

not complied with shall be indicated on the manufacturer's certificate required in paragraph (c) of this section. When the cargo tank is finally brought into complete compliance, the date such compliance is accomplished shall be stamped on the metal certification plate. The certificate shall indicate the pertinent details, date and concern (manufacturer or carrier) accomplishing complete compliance.

(b) *Metal certification plate:* There shall be on every cargo tank (or tank compartment if constructed to different specification) a metal plate not subject to corrosion located on the right side, near the front, in a place readily accessible for inspection. Such plate shall be permanently affixed to the tank by means of soldering, brazing, welding, or other equally suitable means; and upon it shall be marked in characters at least  $\frac{3}{16}$ -inch high by stamping, embossing, or other means of forming letters into or on the metal of the plate itself, at least the information indicated below. The plate shall not be so painted as to obscure the markings thereon.

(1) If a cargo tank is to be physically altered to meet another specification (or to accommodate a commodity not requiring a specification tank) such combinations shall be indicated beside specification identification. Additionally the metal multipurpose plates required in subparagraph (2) of this paragraph are required.

Vehicle manufacturer.....  
 Manufacturer's serial No.....  
 Specification identification: ICC MC 306; or MC 307; or MC 312.....  
 Date of manufacture.....  
 Original test date.....  
 Certificate date.....  
 Design pressure..... p.s.i.g.  
 Test pressure..... p.s.i.g.  
 Head material.....  
 Shell material.....  
 Weld material.....  
 Lining material.....  
 Nominal tank capacity by compartment (front to rear)..... U.S. gal.  
 Maximum product load..... lbs.  
 Loading limits..... g.p.m. and/or p.s.i.g.  
 Unloading limits..... g.p.m. and/or p.s.i.g.

The following material designations (or combinations thereof) must be added: Aluminum Alloy (AL); Mild Steel (MS); High Strength Low Alloy (HSLA); Austenitic Stainless Steel (SS). For example "ICC MC 306-AL" for cargo tanks made of aluminum. A multipurpose cargo tank example would be "Combination MC 306SS-307SS."

(2) *Metal multipurpose plate:* If a cargo tank is to be physically altered, metal multipurpose plates shall be mounted adjacent to the metal certification plate readily accessible for inspection. The mounting of the plates shall be such that only the plate identifying the applicable specification is legible at all times the cargo tank is in complete compliance with such specifications. The mounting of the plates (or plate assembly) shall be secured in such a manner as to be capable of retaining the plate when subjected to normal operating conditions. The same marking size and method used on the certification plate shall be used. The plate shall con-

tain at least the information contained below:

SPECIFICATION IDENTIFICATION MC ....	
EQUIPMENT NECESSARY	
Vents:	Quantity:
Pressure actuated.....	
Fusible .....	
Frangible .....	
Product discharge:	
Top .....	
Bottom .....	
Pressure unloading fitting .....	
Covers:	
Manhole .....	
Fill opening.....	

The number required to meet applicable specification. If no physical change is required the letters NC shall follow the number required. If cargo tank is not so equipped the word "NONE" shall be inserted.

(i) *Color coding.* Those parts which must be changed or added to meet the applicable specification requirements and the appropriate multi-purpose plate shall be identified using the following colors:

MC 306.....	RED
MC 307.....	GREEN
MC 312.....	YELLOW
Nonspecification.....	BLUE

Additionally those parts to be changed or added shall be stamped with the appropriate MC Specification No. ....

(c) *Manufacturer's certificate:* A certificate signed by a responsible official of the manufacturer of the cargo tank, or from a competent testing agency, certifying that each such cargo tank is designed, constructed and tested in accordance and complies with the requirements contained in the applicable specification shall be procured, and such certificate shall be retained in the files of the carrier during the time that such cargo tank is employed by him plus one year. In lieu of this certificate, if the motor carrier himself elects to ascertain that any such tank fulfills the requirements of the specification by his own test, he shall similarly retain the test data.

Add § 78.341 (29 F.R. 18995, Dec. 29, 1964) to read as follows:

#### § 78.341 Specification MC 306; cargo tanks.

##### § 78.341-1 General requirements.

(a) Specification MC 306 cargo tanks must comply with the general design and construction requirements in § 78.340 in addition to the specific requirements contained in this section.

(b) *Design pressure:* The design pressure of each cargo tank shall be not less than that pressure exerted by the static head of the fully loaded tank in the upright position.

##### § 78.341-2 Thickness of shells, heads, bulkheads, and baffles.

(a) *Material thickness.* The minimum thicknesses of tank material authorized in § 78.340-3 shall be predicated on not exceeding the maximum allowable stress level (§ 78.340-4(a)) but in no case less than those indicated in Tables I and II below:

TABLE I—MINIMUM THICKNESS OF HEADS, BULKHEADS AND BAFFLES, MILD STEEL (MS), HIGH STRENGTH LOW ALLOY STEEL (HSLA), AUSTENITIC STAINLESS STEEL (SS), IN U.S. STANDARD GAUGE; ALUMINUM ALLOY (AL)—EXPRESSED IN DECIMALS OF AN INCH

Thickness	Volume capacity in gallons per inch											
	10 or less			Over 10 to 14			14 to 18			18 and over		
	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL
14	15	0.096	13	14	0.109	12	13	0.130	11	12	0.151	

TABLE II—MINIMUM THICKNESS OF SHELL SHEETS, MILD STEEL (MS), HIGH STRENGTH LOW ALLOY STEEL (HSLA), AUSTENITIC STAINLESS STEEL (SS) IN U.S. STANDARD GAUGE; ALUMINUM ALLOY (AL)—EXPRESSED IN DECIMALS OF AN INCH

Distance between bulkheads, baffles, or ring stiffeners	Maximum shell radius	Volume capacity in gallons per inch											
		10 or less			over 10 to 14			14 to 18			18 and over		
		MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL
Less than 70 inches	36 inches or less	14	16	0.087	14	16	0.087	14	15	0.096	13	14	0.109
	Over 36 inches to 54 inches	14	16	.087	14	15	.096	13	14	.109	12	13	.130
	54 inches through 60 inches	14	15	.096	13	14	.109	12	13	.130	11	12	.151
70 inches or more, less than 90 inches	36 inches or less	14	16	.087	14	15	.096	13	14	.109	12	13	.130
	Over 36 inches to 54 inches	14	15	.096	13	14	.109	12	13	.130	11	12	.151
	54 inches through 60 inches	13	14	.109	12	13	.130	11	12	.151	10	11	.173
90 inches or more, less than 125 inches	36 inches or less	14	15	.096	13	14	.109	12	13	.130	11	12	.151
	Over 36 inches to 54 inches	13	14	.109	12	13	.130	11	12	.151	10	11	.173
	54 inches through 60 inches	12	13	.130	11	12	.151	10	11	.173	9	10	.194
125 inches or more	36 inches or less	13	14	.109	12	13	.130	11	12	.151	10	11	.173
	Over 36 inches to 54 inches	12	13	.130	11	12	.151	10	11	.173	9	10	.194
	54 inches through 60 inches	11	12	.151	10	11	.173	9	10	.194	8	9	.216

(1) **Product density.** The material thicknesses contained in Tables I and II are minimums based on a maximum 7.2 pounds per gallon product weight. If the tank is designed to haul products weighing more than 7.2 pounds per gallon, the gallon per inch value used to determine the minimum thickness of heads, bulkheads, baffles or shell sheets shall be the actual section capacity required in gallons per inch multiplied by the actual product density in pounds per gallon divided by 7.2.

§ 78.341-3 Closures for fill openings and manholes.

(a) Each compartment in excess of 2,500 gallons capacity shall be accessible through a manhole of at least 11 x 15 inches. Manhole and/or fill opening covers shall be designed to provide secure closure of the openings. They shall have structural capability of withstanding internal fluid pressures of 9 p.s.i.g. without permanent deformation. Safety devices to prevent the manhole and/or fill cover from opening fully when internal pressure is present shall be provided.

§ 78.341-4 Vents.

(a) Each cargo tank compartment shall be provided with safety relief devices in accordance with the require-

ments contained in this paragraph. All of such devices shall communicate with the vapor space. Shutoff valves shall not be installed between the tank opening and any safety device. Safety relief devices shall be so mounted, shielded, or drained as to eliminate the accumulation of water, the freezing of which could impair the operation or discharge capability of the device.

(b) **Normal venting:** Each cargo tank compartment shall be provided with pressure and vacuum vents having a minimum through area of 0.44 square inch. All pressure vents shall be set to open at no more than 1 p.s.i.g. and all vacuum vents at no more than 6 ounces. Pressure and vacuum vents shall be designed to prevent loss of liquid through the vent in case of vehicle overturn.

(c) **Loading and unloading venting protection:** If the tank is designed to be loaded or unloaded with the dome cover closed, the vent or vents as described in paragraph (b) of this section or additional vents shall limit the vacuum to 1 p.s.i. and the tank pressure to 3 p.s.i.g. based on maximum product transfer rate to be included on the metal certification plate § 78.340-10(b). Unless effective protection against overfilling is made, the pressure vent shall also have sufficient liquid capacity to prevent the pres-

sure from exceeding 3 p.s.i.g. in case of accidental overfilling. This pressure vent may be pressure operated or interlocked with the tank loading device, and shall be designed to prevent loss of liquid through the vent under any condition of vehicle rollover attitude.

(d) **Emergency venting for fire exposure:**

(1) **Total capacity.** The total emergency venting capacity (cu. ft./hr.) of each cargo tank compartment shall be not less than that determined from Table III.

(2) **Pressure-actuated venting.** Each cargo tank compartment shall be equipped with pressure-actuated vent or vents set to open at not less than 3 p.s.i.g. and close when pressure drops to 3 p.s.i.g. or below. The minimum venting capacity for pressure-actuated vents shall be 6,000 cubic feet of free air per hour (14.7 p.s.i.a. and 60° F.) from a tank pressure of 5 p.s.i.g. Pressure-actuated devices shall be designed so as to prevent leakage of liquid past the device in case of surge or vehicle upset, except that they shall function in case of pressure rise under any condition of vehicle rollover attitude.

(3) **Fusible venting.** If the pressure-actuated venting required by subparagraph (2) of this paragraph does not provide the total venting capacity required by subparagraph (1) of this paragraph additional capacity shall be provided by adding fusible venting devices each having a minimum area of 1.25 square inches, such fusible elements shall be so located as to not be in contact with the tank lading under normal operating conditions. The fusible vent or vents shall be actuated by elements which operate at a temperature not exceeding 250° F. The venting capacity of these devices shall be rated at not more than 5 p.s.i.g.

TABLE III—MINIMUM EMERGENCY VENT CAPACITY IN CUBIC FEET FREE AIR/HOUR (14.7 P.S.I.A. AND 60° F.)

Exposed area square feet	Cubic feet free air per hour	Exposed area square feet	Cubic feet free air per hour
20	15,800	275	214,300
30	23,700	300	235,100
40	31,600	350	245,700
50	39,500	400	265,000
60	47,400	450	283,200
70	55,300	500	300,600
80	63,300	550	317,300
90	71,200	600	333,300
100	79,100	650	348,800
120	94,900	700	363,700
140	110,700	750	378,200
160	126,500	800	392,200
180	142,300	850	405,900
200	158,100	900	419,300
225	191,300	950	432,300
250	203,100	1,000	445,000

NOTE 1: Interpolate for intermediate sizes.

(e) **Flow testing and marking of vents:** Each type and size of venting devices shall be flow tested in the ranges specified in the applicable preceding paragraphs. The actual rated flow capacity of the vent in cubic feet of free air per hour at the pressure in p.s.i.g. at which the flow capacity is determined shall be stamped on the device. The fusible vent or vents shall have their flow rating determined at 5 p.s.i.g. differential.

(1) These flow tests may be conducted by the manufacturer or may be delegated to a certified outside agency.

#### § 78.341-5 Emergency flow control.

(a) Each product discharge opening shall be equipped with a self-closing shut-off valve, designed, installed, and protected in accordance with § 78.340-8(d) and operated so as to assure against the accidental escape of contents. These valves shall be located inside the tank or at a point outside the tank where the line enters or leaves the tank. The valve seat shall be located inside the tank or within the welded flange, its companion flange, nozzle, or coupling. Such product discharge valves (outflow) shall, in addition to normal means, be closed by (1) an automatic heat actuated means which will become effective at a temperature not over 250° F., (2) a secondary closing means, remote from tank filling or discharge openings, for operation in event of fire or other accident.

#### § 78.341-6 Gauging devices.

(a) No applicable provisions.

#### § 78.341-7 Method of test.

(a) *Test for leaks.* Every cargo tank shall be tested by a minimum air or hydrostatic pressure of 3 p.s.i.g. or at least equal to the tank design pressure of § 78.341-1(b) whichever is greater applied to the whole tank and dome if it be noncompartmented. If compartmented each individual compartment shall be similarly tested with adjacent compartments empty and at atmospheric pressure. Air pressure, if used, shall be held for a period of at least 5 minutes during which the entire surface of all joints under pressure shall be coated with a solution of soap and water, heavy oil, or other material suitable for the purpose, foaming or bubbling of which indicates the presence of leaks. Hydrostatic pressure, if used, shall be done by using water or other liquid having a similar viscosity, the temperature of which shall not exceed 100° F. during the test, and applying pressure as prescribed above, gauged at the top of the tank, at which time all joints under pressure shall be inspected for the issuance of liquid to indicate leaks. All closures shall be in place while test by either method is made. During these tests, operative relief devices shall be clamped, plugged, or otherwise rendered inoperative; such clamps, plugs, and similar devices shall be removed immediately after the test is finished. Any leakage discovered by either of the methods above described, or by any other method, shall be deemed evidence of failure to meet the requirements of this specification. Tanks failing to pass this test shall be suitably repaired, and the above described tests shall be continued until no leaks are discovered, before any cargo tank is put into service.

(b) *Test for distortion or failure.* Every cargo tank shall be tested by pressures prescribed in paragraph (a) of this section and shall withstand such pressure without undue distortion, evidence of impending failure, or failure. Failure

to meet this requirement shall be deemed as sufficient cause for rejection under this specification. If there is undue distortion, or if failure impends or occurs, the cargo tank shall not be placed in or returned to service unless an adequate repair is made. The adequacy of the repair shall be determined by the same method of test.

Add § 78.342 (29 F.R. 18995, Dec. 29, 1964) to read as follows:

#### § 78.342 Specification MC 307; cargo tanks.

##### § 78.342-1 General requirements.

(a) Specification MC 307 cargo tanks must comply with the general design and construction requirements in § 78.340, in addition to the specific design requirements contained in this section.

(b) The design pressure (maximum allowable working pressure) of each cargo tank shall be not less than 25 p.s.i.g. For working pressures in excess of 50 p.s.i.g. the tank shall be designed in accordance with the requirements of section VIII of the American Society of Mechanical Engineers Boiler and Pressure Vessel Code, 1965 edition.

(c) Tanks shall be of circular cross-section.

TABLE I—MINIMUM THICKNESS OF HEADS, BULKHEADS, AND BAFFLES, MILD STEEL (MS), HIGH STRENGTH LOW ALLOY (HSLA), AND AUSTENITIC STAINLESS STEEL (SS) EXPRESSED IN U.S. GAUGE; ALUMINUM ALLOY (AL) IN DECIMALS OF AN INCH

Thickness.....	Volume capacity of tank in gallons per inch																				
	10 or less			Over 10 to 14			14 to 18			18 to 22			22 to 26			26 to 30			30 and over		
	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL
	14	16	0.109	13	14	0.130	12	13	0.151	11	12	0.173	10	11	0.194	9	10	0.216	8	9	0.237

TABLE II—MINIMUM THICKNESS OF SHELL SHEETS, MILD STEEL (MS), HIGH STRENGTH LOW ALLOY (HSLA), AND AUSTENITIC STAINLESS STEEL (SS) EXPRESSED IN U.S. STANDARD GAUGE; ALUMINUM ALLOY (AL) IN DECIMALS OF AN INCH

Distance between bulkheads, baffles, or other shell stiffeners	Volume capacity of tank in gallons per inch																					
	10 or less			Over 10 to 14			14 to 18			18 to 22			22 to 26			26 to 30			30 and over			
	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	MS	HSLA, SS	AL	
Inches																						
36 or less.....	14	16	0.109	14	16	0.109	14	16	0.109	13	14	0.130	12	13	0.151	11	12	0.173	10	11	0.194	
Over 36 to 54.....	14	16	.109	14	16	.109	13	14	.130	12	13	.151	11	12	.173	10	11	.194	9	10	.216	
54 through 60.....	14	15	.109	13	14	.130	12	13	.151	11	12	.173	10	11	.194	9	10	.216	8	9	.237	

(1) The knuckle radius of the head shall not be less than three times the material thickness. The straight flange shall not be less than three times the material thickness for butt-welded heads.

(2) For heads with pressure on the convex side, the material thickness as obtained by the above formula shall be increased by 67 percent unless such heads are adequately braced to prevent excessive distortion.

#### § 78.342-2 Thickness of shell, heads, bulkheads, and baffles.

(a) *Material thickness.* The minimum thicknesses of tank material authorized in § 78.340-3 shall be not less than those obtained by applying the following formulas nor less than those specified in Tables I and II below:

$$\text{Thickness of shell} = T_s = \frac{PD}{2SE_s}$$

$$\text{Thickness of heads} = T_h = \frac{0.885PL^*}{SE_h}$$

\*For pressure on concave side only.

where:

$T_s$  = Minimum thickness of shell material, exclusive of allowance for corrosion or other loadings.

$T_h$  = Minimum thickness of head material, after forming, exclusive of allowance for corrosion and other loadings.

$P$  = Design pressure, pounds per square inch.

$D$  = Inside diameter of shell, inches.

$L$  = Inside crown radius of head, inches.

$S$  = Maximum allowable stress value, pounds per square inch—equals one-fourth of specified minimum ultimate tensile strength (one-fourth of aluminum alloy's annealed minimum ultimate strength).

$E_s$  = Lowest efficiency of any longitudinal joint in shell (85 per cent maximum).

$E_h$  = Lowest efficiency of any joint in head (85 per cent maximum).

(b) *Corrosion allowance.* Vessels or part of vessels subject to thinning by corrosion, erosion, or mechanical abrasion, shall have provision made to withstand the intended life and service by a suitable increase in the thickness of the material over that determined by the design formulas, or by using some other suitable method of protection. Material added for these purposes need not be of the same thickness for all parts of the



vessel if different rates of attack are expected for the various parts.

§ 78.342-3 Closures for manholes.

(a) Each compartment shall be accessible through a 15-inch minimum inside diameter manhole. The manhole cover shall be designed to provide a secure closure of the manhole. All joints between manhole covers and their seats shall be made tight against leakage of vapor and liquid. Gaskets, if used, shall be of suitable material not subject to attack by lading.

(1) Closures shall have structural capability of withstanding internal fluid pressures of 40 p.s.i.g. or 1.5 times the design pressure of the tank whichever is greater without permanent deformation. Safety devices to prevent the manhole and/or fill cover from opening fully when internal pressure is present shall be provided.

§ 78.342-4 Vents.

(a) Each cargo tank compartment shall be provided with safety relief devices in accordance with the requirements contained in this paragraph. All of such devices shall communicate with the vapor space. Shutoff valves shall not be installed between the tank opening and any safety device. Safety relief devices shall be so mounted, shielded, or drained as to eliminate the accumulation of water, the freezing of which could impair the operation or discharge capability of the device.

(b) Total capacity: Every cargo tank compartment shall be provided with one or more devices with sufficient capacity to limit the tank internal pressure to a maximum of 130 percent of the tank design pressure. This total venting capacity shall be not less than that determined from Table III, using the external surface of the cargo tank or tank compartment as the exposed area.

(c) Pressure-actuated venting (spring loaded): Every cargo tank compartment shall be equipped with pressure-actuated vent or vents set to open at not less than the tank design pressure. The minimum venting capacity for pressure actuated vents shall be 12,000 cubic feet of free air per hour (14.7 p.s.i.a. and 60° F.) per compartment or 12,000 cubic feet of free air per hour (14.7 p.s.i.a. and 60° F.) for each 350 square feet of exposed tank area, whichever is greater. This minimum capacity shall be measured at a pressure of 130 percent of the tank design pressure. Pressure actuated devices shall be designed to function in case of pressure rise when in any condition of roll over attitude. If pressure (maximum limits to be included on the metal certification plate § 78.340-10 (b) unloading devices are provided, the relief valve shall have sufficient capacity to limit the tank internal pressure to 130 percent of design pressure.

(d) Fusible and frangible venting: If the pressure-actuated venting required by paragraph (c) of this section does not provide the total venting capacity required by paragraph (b) of this section, additional capacity shall be provided by adding fusible and/or fran-

gible venting devices. Each fusible device shall have a minimum area of 1.25 square inches and shall be actuated by elements which operate at a temperature not exceeding 250° F. when the tank pressure is between the tank design pressure and 130 percent of the tank design pressure. Such fusible elements shall be so located as to not be in contact with the lading under normal operating conditions. The bursting pressure of frangible devices shall be not less than 130 percent nor more than 150 percent of the tank design pressure.

TABLE III—MINIMUM EMERGENCY VENT CAPACITY IN CUBIC FEET FREE AIR/HOUR (14.7 P.S.I.A. AND 60° F.)

Exposed area square feet	Cubic feet free air per hour	Exposed area square feet	Cubic feet free air per hour
20	15,800	275	214,300
30	23,700	300	225,100
40	31,600	350	245,700
50	39,500	400	265,000
60	47,400	450	283,200
70	55,300	500	300,600
80	63,200	550	317,300
90	71,100	600	333,300
100	79,000	650	348,800
120	94,900	700	363,700
140	110,700	750	378,200
160	126,500	800	392,200
180	142,300	850	405,900
200	158,100	900	419,300
225	191,300	950	432,300
250	223,100	1,000	445,000

NOTE 1: Interpolate for intermediate sizes.

(e) Flow testing and marking of vents: Each type and size of venting devices shall be flow tested in the ranges specified in the applicable preceding paragraphs. The actual rated flow capacity of the vent in cubic feet of free air per hour at the pressure in p.s.i.g. at which the flow capacity is determined shall be stamped on the device.

(1) These flow tests may be conducted by the manufacturer or may be delegated to a certified agency.

§ 78.342-5 Outlets.

(a) Each product discharge opening shall be equipped with a self-closing shutoff valve, designed, installed, and protected in accordance with § 78.340-8(d) and operated so as to assure against the accidental escape of contents. These valves shall be located inside the tank or within the welded flange, its companion flange, nozzle, or coupling. Such product discharge valves (outflow) shall, in addition to normal means, be closed by (1) an automatic heat actuated means which will become effective at a temperature not over 250° F., (2) a secondary closing means, remote from tank filling or discharge openings, for operation in event of fire or other accident.

(b) Vapor return lines, if used, may be equipped with an excess flow valve at the tank connection if a positive shutoff valve is provided between the excess-flow valve and the hose connection.

§ 78.342-6 Gauging devices.

(a) Gauge device design. Every tank compartment except tanks filled by weight, shall be equipped with one or more gauging devices which shall indicate accurately the maximum permitted

liquid level in each compartment. Additional gauging devices may be installed but may not be used as primary controls for filling of cargo tanks at pressures above atmospheric. Acceptable gauging devices for use at pressures above atmospheric are the rotary tube, the adjustable slip tube and the fixed length dip tube. Gauge glasses are not permitted to be installed on any cargo tank.

(b) Fixed level indicators. All liquid level gauging devices, except those on tanks provided with fixed maximum level indicators, shall be legibly and permanently marked in increments of not more than 20° P. to indicate the maximum levels to which the tank may be filled with liquid at temperatures above 20° P. In the event that it is impractical to put these markings on the gauging device, this information shall be marked on a suitable plate affixed to the tank in a location adjacent to the gauging device.

(c) Dip tubes. A fixed length dip tube gauging device, when used, shall consist of a dip pipe of small diameter equipped with a valve at the outer end, and extending into the tank to a specified fixed length. On horizontally mounted cylindrical tanks, the fixed length to which the tube extends into the tank shall be such that the device will function to indicate when the liquid reaches the maximum level permitted by the regulations in this part.

§ 78.342-7 Method of test.

(a) Test pressure. The standard test design pressure whichever is greater. Pressure for each required test shall be 40 p.s.i.g. or a minimum of 1.5 times

(b) Method of test. Every cargo tank shall be tested by complete filling (including domes if any) with water or other liquid having a similar viscosity and applying a pressure of not less than the standard test pressure specified in paragraph (a) of this section. The pressure shall be gauged at the top of the tank. The tank shall hold the prescribed pressure for at least 10 minutes. All tank accessories shall be leakage tested after installation and proved tight at not less than the design pressure of the tank, except that hose used on such tanks may be tested either before or after installation. Failure to successfully meet the test criteria shall be deemed evidence of failure to meet the requirements of this specification. Tanks failing to pass this test shall be suitably repaired. The suitability of the repair shall be determined by the same method of test.

(1) When divided into compartments. When the interior of the tank is divided into compartments, each compartment shall be tested as a separate tank with adjacent compartments empty and at atmospheric pressure.

Add § 78.343 (29 F.R. 18995 Dec. 29, 1964) to read as follows:

§ 78.343 Specification MC 312; cargo tanks.

§ 78.343-1 General requirements.

(a) Specification MC 312 cargo tanks must comply with the general design and construction requirements in § 78.340 in

addition to the specific requirements contained in this section.

(b) Tank design: Cargo tanks built under this specification that are unloaded by pressure in excess of 15 p.s.i.g. shall be designed and constructed in accordance with and fulfill all requirements of the 1965 edition of section VIII of the American Society of Mechanical Engineers' Boiler and Pressure Vessel Code, no revisions. No tank shall have head, bulkhead, and baffle or shell thicknesses less than that specified in § 78.343-2, Tables I and II, nor shall the spacing of bulkheads, baffles, or shell stiffeners exceed that specified in § 78.340-7.

TABLE I—MINIMUM THICKNESS OF HEADS, BULKHEADS, AND BAFFLES. MILD STEEL (MS), HIGH STRENGTH LOW ALLOY STEEL (HSLA), AUSTENITIC STAINLESS STEEL (SS), IN U.S. STANDARD GAUGE—UNLESS OTHERWISE EXPRESSED IN FRACTIONS OF AN INCH

Thickness	Volume capacity in gallons per inch											
	10 or less			Over 10 to 14			14 to 18			18 and over		
	Product weight in pounds per gallon at 60° F.											
	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.
	12	10	8	10	8	3/4	9	3/4	3/4	8	3/4	3/4

TABLE II—MINIMUM THICKNESS OF SHELL SHEETS. MILD STEEL (MS), HIGH STRENGTH LOW ALLOY STEEL (HSLA), AUSTENITIC STAINLESS STEEL (SS) IN U.S. STANDARD GAUGE—UNLESS OTHERWISE EXPRESSED IN FRACTIONS OF AN INCH

Maximum shell radius	Distance between bulkheads, baffles, or ring stiffeners	Volume capacity in gallons per inch														
		10 or less						Over 10 to 14			14 to 18			18 and over		
		Product weight in pounds per gallon at 60° F.														
		10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.	10 lbs. and less	Over 10 to 13 lbs.	13 to 16 lbs.			
Less than 70 inches	36 inches or less	12	10	8	12	10	8	12	10	8	10	8	3/4			
	Over 36 inches to 54 inches	12	10	8	12	10	8	10	8	3/4	9	3/4	3/4			
	54 inches through 60 inches	12	10	8	10	8	3/4	9	3/4	3/4	8	3/4	3/4			
70 inches or more, less than 90 inches	36 inches or less	12	10	8	12	10	8	10	8	3/4	9	3/4	3/4			
	36 inches to 54 inches	12	10	8	10	8	3/4	9	3/4	3/4	8	3/4	3/4			
	54 inches through 60 inches	10	8	3/4	9	3/4	3/4	8	3/4	3/4	3/4	3/4	3/4			
90 inches or more, less than 125 inches	36 inches or less	12	10	8	10	8	3/4	9	3/4	3/4	8	3/4	3/4			
	36 inches to 54 inches	10	8	3/4	9	3/4	3/4	8	3/4	3/4	3/4	3/4	3/4			
	54 inches through 60 inches	9	3/4	3/4	8	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4			
125 inches or more	36 inches or less	10	8	3/4	9	3/4	3/4	8	3/4	3/4	3/4	3/4	3/4			
	36 inches to 54 inches	9	3/4	3/4	8	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4			
	54 inches through 60 inches	8	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4			

#### (1) Aluminum alloy formula.

Thickness of aluminum alloy materials—Steel thickness from Tables I and II  $\times \left( \frac{3 \times 10^6}{E} \right)^{1/2}$

where:

$E$  = Modulus of elasticity of the material to be used.

(b) Lining. Except as provided in paragraph (c) of this section, cargo tanks shall be lined and the material used for lining each cargo tank subject to this specification shall be homogeneous, nonporous, impermeable when applied, not less elastic than the metal of the tank proper, and substantially immune to attack by the commodities to be transported therein. It shall be directly

(c) Design pressure shall be not less than pressure used for unloading.

#### § 78.343-2 Thickness of shell, heads, bulkheads, and baffles of non-ASME Code tanks.

(a) Material thickness. The minimum thicknesses of tank material authorized in § 78.340-3 shall be predicated on not exceeding the maximum allowable stress level in § 78.340-4(a) but in no case less than those indicated in Tables I and II listed below, or the accompanying aluminum alloy formula:

(1) The material of the tank is substantially immune to attack by the materials to be transported therein; or,

(2) The material of the tank is thick enough to withstand 10 years normal service without being reduced at any point to less thickness than that specified in paragraph (a) of this section corresponding to its type; or,

(3) The chemical reaction between the material of the tank and the commodity to be transported therein is such as to allow the tank to be properly passivated or neutralized and if the tank is not frequently cleaned and not used in the transportation of other commodities.

#### § 78.343-3 Closure for manholes.

(a) Each compartment shall be accessible through a 15-inch minimum inside diameter manhole. The manhole cover shall be designed to provide a secure closure of the manhole. All joints between manhole covers and their seats shall be made tight against leakage of vapor and liquid. Gaskets, if used, shall be of suitable material not subject to attack by the lading.

(1) The manhole cover shall have structural capability of withstanding internal fluid pressures equal to 1.5 times the design pressure of the tank and in no case less than 15 p.s.i.g. without permanent deformation. Safety devices to prevent the manhole and/or fill cover from opening fully when internal pressure is present shall be provided.

#### § 78.343-4 Vents.

(a) Safety vent. Every cargo tank compartment shall be equipped with suitable pressure relief devices as required by the ASME Code, or shall be fitted with suitable rupture discs in lieu of mechanical pressure relief valves. Such discs shall be designed to rupture at not to exceed 1.5 times the design pressure of the tank. If air inlet devices are provided a relief valve shall have adequate capacity to limit tank pressure to 130 percent of design pressure at maximum inlet flow rate. Such maximum limits to be included on the metal certification plate § 78.340-10(b). Air inlet lines if permanently connected to an air source shall be equipped with a check valve. Shutoff valves between the tank and relief valve or rupture disc are prohibited.

#### § 78.343-5 Outlets.

(a) Outlet construction. No cargo tank, except those used for shipments of sludge acid or alkaline corrosive liquids, shall have bottom discharge outlets; outlets leaving the cargo tank at or near the top but having the end of the outlet below the top liquid level shall not be considered as bottom outlets but such outlets shall be equipped with a shutoff valve as close as practical to the tank outlet and a shutoff valve, blank flange, or sealing cap at the discharge end of the outlet, and should not be moved with any of the contents in the line beyond the point where it leaves the cargo tank. The valve at the top of the tank shall be protected against damage in the event of overturn. Cargo tanks used for the

bonded or attached by other equally satisfactory means. Joints and seams in the lining shall be made by fusing the material together, or by other equally satisfactory means.

(c) Conditions under which tanks need not be lined. Tanks need not be lined as provided in paragraph (b) of this section, if:

transportation of sludge acid and/or alkaline corrosive liquids may be equipped with bottom outlets when the products to be transported are too viscous to be unloaded through a dome connection or top outlet.

(b) *Bottom outlet construction.* Outlets shall be metal, not subject to rapid deterioration by the lading and each shall be provided with a valve designed, installed, and protected in accordance with § 78.340-8(d) and operated so as to assure against escape of contents. These valves shall be located inside the tank or at a point outside the tank where the line enters or leaves the tank. The valve seat shall be located inside the tank or within the welded flange nozzle or coupling.

(1) A shutoff valve, blank flange or sealing cap at the discharge end of the piping is required.

(c) *Bottom washout chambers.* Cargo tanks may be equipped with bottom washout chambers. Bottom washout chambers shall be of metal not subject to rapid deterioration by the lading and shall be provided with a bolted flange closure at its lower end.

#### § 78.343-6 Gauging devices.

(a) No applicable requirement.

#### § 78.343-7 Method of test.

(a) *Test for leaks.* Every cargo tank shall be tested by completely filling the tank and dome with water or other liquid having a similar viscosity, the temperature of which shall not exceed 100° F. during the test, and applying a pressure of 1.5 times the design pressure but not less than 3 p.s.i.g. The pressure shall be gauged at the top of the tank. The tank shall hold the prescribed pressure for at least 10 minutes without failure, undue distortion, leakage or evidence of impending failure. All closures shall be in place while test is made. During these tests, operative relief devices shall be clamped, plugged or otherwise rendered inoperative; such clamps, plugs, and similar devices shall be removed immediately after the test is finished.

(b) *Test for distortion or failure.* Every cargo tank shall be tested by the pressures prescribed in paragraph (a) of this section and shall withstand such pressures without undue distortion or other indication of impending failure. If there is undue distortion, or if failure impends or occurs, the cargo tank shall not be placed in or returned to service unless an adequate repair is made. The adequacy of the repair shall be determined by the same method of test.

(c) *Test of heating system.* After an interior heating system consisting of coil piping is installed, and before the tanks to which they are fitted are placed in service, the heating system shall be tested. Systems employing media such as steam or hot water under pressure for heating the contents of cargo tanks shall be tested with hydrostatic pressure and proved to be tight at 200 p.s.i.g.

(d) *When divided into compartments.* When the interior of the tank is divided into compartments, each compartment shall be tested as a separate tank.

*It is further ordered.* That this order shall become effective May 14, 1967, and shall remain in effect until further order of the Commission;

*It is further ordered.* That compliance with the herein prescribed and amended regulations is hereby authorized on and after the date of service of this order;

*And it is further ordered.* That copies of this order be served upon all parties of record herein, and that notice shall be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C., and by filing a copy thereof with the Director, Office of the Federal Register.

(62 Stat. 738, 74 Stat. 808; 18 U.S.C. 834)

By the Commission, Explosives and Other Dangerous Articles Board.

[SEAL] H. NEIL GARSON,  
Secretary.

[F.R. Doc. 67-2243; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Docket No. 3666; Order 69]

## PARTS 71-90—EXPLOSIVES AND OTHER DANGEROUS ARTICLES

### PART 190—GENERAL

#### Applicability; Further Postponement of Effective Date

At a session of the Interstate Commerce Commission held at Washington, D.C., on the 24th day of February 1967.

It appearing, that the outstanding order dated December 15, 1966, published in the FEDERAL REGISTER on December 21, 1966 (31 F.R. 16318), in the above captioned proceeding not yet having become effective, and a request for further postponement of the effective date having been submitted by the American Trucking Associations, Inc., and for good cause:

*It is ordered.* That the March 1, 1967, effective date as set forth in the Commission's order dated December 20, 1966 (31 F.R. 16495), is hereby postponed until June 1, 1967.

*And it is further ordered.* That copies of this order be served upon all parties of record herein, and that notice shall be given to the general public by depositing a copy in the Office of the Secretary of the Commission at Washington, D.C., and by filing a copy thereof with the Director, Office of the Federal Register.

By the Commission.

[SEAL] H. NEIL GARSON,  
Secretary.

[F.R. Doc. 67-2370; Filed, Mar. 1, 1967;  
8:51 a.m.]

## Title 50—WILDLIFE AND FISHERIES

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

#### PART 33—SPORT FISHING

#### Certain Wildlife Ranges and Refuges in Montana

The following special regulations are issued and are effective on date of publication in the FEDERAL REGISTER.

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

##### MONTANA

##### CHARLES M. RUSSELL NATIONAL WILDLIFE RANGE

Charles M. Russell National Wildlife Range, Post Office Box 110, Lewistown, Mont. 59457.

Sport fishing is permitted year round in the Missouri and Musselshell Rivers and Fort Peck Reservoir.

##### MEDICINE LAKE NATIONAL WILDLIFE REFUGE

Medicine Lake National Wildlife Refuge, Medicine Lake, Mont. 59247.

Sport fishing is permitted only on the area designated by signs as open to fishing. This area comprises 750 acres in the west end of Medicine Lake.

##### NATIONAL BISON RANGE

National Bison Range, Moiese, Mont. 59824.

Sport fishing is permitted only on the Jocko River south of the Big Game Fence.

##### NINEPIPE NATIONAL WILDLIFE REFUGE

Ninepipe National Wildlife Refuge (Headquarters: National Bison Range, Moiese, Mont. 59824).

Sport fishing is permitted on Ninepipe Reservoir as posted.

Special conditions:

1. All islands are closed to fishing or trespass.
2. No ice fishing shelters may be left overnight.

##### PABLO NATIONAL WILDLIFE REFUGE

Pablo National Wildlife Refuge (Headquarters: National Bison Range, Moiese, Mont. 59824).

Sport fishing is permitted on Pablo Reservoir as posted. The north and east shorelines from the east side of the inlet canal to the south end of the main dike are open year round except during the migratory waterfowl hunting season—balance of the refuge closed except for ice fishing. The entire area is open for ice fishing when the reservoir is ice covered except during the migratory waterfowl season.

Special conditions:

1. All islands are closed to fishing or trespass.
2. No ice fishing shelters may be left overnight.

## RULES AND REGULATIONS

## PISHKUN NATIONAL WILDLIFE REFUGE

Pishkun National Wildlife Refuge (Headquarters: Benton Lake Refuge, Post Office Box 2624, Great Falls, Mont. 59401).

Sport fishing is permitted on Pishkun Reservoir January 1 through September 4 each year.

Special condition: Boats are prohibited on the West Pond of the reservoir.

## RAVALLI NATIONAL WILDLIFE REFUGE

Ravalli National Wildlife Refuge, No. 5—3d Street, Stevensville, Mont. 59870.

Sport fishing is permitted on the east bank and islands of the Bitterroot River which borders the refuge for approximately 2¾ miles.

## RED ROCK LAKES NATIONAL WILDLIFE REFUGE

Red Rock Lakes National Wildlife Refuge, Monida, Mont. 59744.

Sport fishing is permitted as posted from June 11, through November 30, 1967. Areas closed entire year: Upper and Lower Red Rock Lakes; Red Rock River between Upper and Lower Red Rock Lakes; Shambow Pond; and all waters within 100 yards of these areas.

Special condition: Boats with motors are prohibited.

## WILLOW CREEK NATIONAL WILDLIFE REFUGE

Willow Creek National Wildlife Refuge (Headquarters: Benton Lake Refuge, Post Office Box 2624, Great Falls, Mont. 59401).

Sport fishing on Willow Creek Reservoir is permitted from January 1 through September 4 each year.

General conditions. Fishing shall be in accordance with applicable State regulations.

All areas open to fishing are designated by signs and delineated on a map available at the respective refuge headquarters and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, 730 Northeast Pacific Street, Portland, Oreg. 97208.

The provisions of these special regulations supplement the regulations which govern fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through April 30, 1968.

PAUL T. QUICK,  
Regional Director, Bureau of  
Sport Fisheries and Wildlife.

FEBRUARY 20, 1967.

[F.R. Doc. 67-2299; Filed, Mar. 1, 1967;  
8:46 a.m.]

# Proposed Rule Making

## DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

[ 25 CFR Part 221 ]

### WIND RIVER INDIAN IRRIGATION PROJECT, WYO.

#### Operation and Maintenance Charges; Correction

In F.R. Doc. 67-653, appearing at page 613 of the issue for Thursday, January 19, 1967, in the 10th line of the second paragraph, Basis and Purpose, as preambled to § 221.95, *Charges*, the words "within 30 days of publication of this notice" should read "within 52 days of publication of this notice." This correction made in order to extend the notice period 22 days.

JAMES F. CANAN,  
Area Director.

[F.R. Doc. 67-2300; Filed, Mar. 1, 1967; 8:46 a.m.]

## DEPARTMENT OF AGRICULTURE

Consumer and Marketing Service

[ 7 CFR Part 1134 ]

### MILK IN WESTERN COLORADO MARKETING AREA

#### Notice of Proposed Suspension of Certain Provisions of Order

Notice is hereby given that, pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), the suspension of certain provisions of the order regulating the handling of milk in the Western Colorado marketing area is being considered for the months of February, March, and April 1967.

The provisions proposed to be suspended in § 1134.12(b)(1) are the following: "for at least five days", and "without limit during the other days of such month", relating to the diversion of milk for the account of a cooperative association.

Petitioner requests the proposed suspension to enable the cooperative to maintain producer status under the order for its membership, pending a hearing it has requested to consider an amendment of the diversion provisions to conform to current marketing conditions in the Western Colorado marketing area.

All persons who desire to submit written views, data, or arguments in connection with the proposed suspension should file the same with the Hearing Clerk, Room 112-A, Administration Building, U.S. Department of Agriculture, Washington, D.C. 20250, not later than 3 days from the day of publication of this notice in the FEDERAL REGISTER.

All documents should be filed in quadruplicate.

All written submissions made pursuant to this notice will be made available for public inspection at the office of the Hearing Clerk during regular business hours (7 CFR 1.27(b)).

Signed at Washington, D.C., on February 24, 1967.

CLARENCE H. GIRARD,  
Deputy Administrator,  
Regulatory Programs.

[F.R. Doc. 67-2367; Filed, Mar. 1, 1967; 8:51 a.m.]

## DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[ 21 CFR Part 27 ]

### CRANBERRY JUICE COCKTAIL—A JUICE DRINK AND ARTIFICIALLY SWEETENED CRANBERRY JUICE COCKTAIL—A JUICE DRINK

#### Definitions and Standards of Identity

Notice is given that a petition has been filed by Ocean Spray Cranberries, Inc., Hanson, Mass. 02341, proposing the establishment of a definition and standard of identity for cranberry juice cocktail—a juice drink, and for an artificially sweetened cranberry juice cocktail—a juice drink.

Grounds set forth in the petition in support of the proposal are that the 50 percent minimum fruit juice requirement proposed by the Commissioner of Food and Drugs in a diluted fruit juice beverage proposal published in the FEDERAL REGISTER of August 13, 1964 (29 F.R. 11625), is too high for a juice drink prepared from cranberries because cranberry juice is characteristically so acidic and astringent that a beverage containing 50 percent single strength cranberry juice is not as palatable as one containing 25 percent. The petitioner further maintains that cranberry juice cocktail, a juice drink containing 25 percent of equivalent single strength cranberry juice has been accepted by consumers as a "quality" drink for many years. The petitioner's proposal also differs from that of the Commissioner's in that it provides for a minimum acid requirement for the finished beverage and does not provide for the artificial adjustment of the acid content or for the addition of a color additive.

1. Accordingly, it is proposed by the petitioner that a definition and standard of identity be established in Part 27 for cranberry juice cocktail—a juice drink, and for its artificially sweetened counterpart, essentially as follows:

a. Cranberry juice cocktail—a juice drink is prepared from single strength cranberry juice or concentrated cranberry juice, or both, to which water and one or more nutritive sweetening ingredients are added. The finished beverage is filtered and contains not less than 25 percent by volume of equivalent single strength cranberry juice. The food has a Brix refractometer reading of not less than 14° and not more than 16° and an acid content (derived solely from cranberry juice), calculated as anhydrous citric acid, of not less than 0.55 gram per 100 milliliters. The finished beverage may contain added vitamin C in such a quantity that the total vitamin C content in each 5-fluid ounce serving is not less than 30 milligrams. The beverage is sealed in containers and so processed by heat either before or after sealing as to prevent spoilage. The food's ingredients are listed on the label by their common names in descending order of predominance. The name of the beverage is "Cranberry juice cocktail—a juice drink" with the words "a juice drink" appearing on a separate line immediately below the words "Cranberry juice cocktail" in type size not less than one-half the size of the letters in "Cranberry juice cocktail."

b. Artificially sweetened cranberry juice cocktail—a juice drink is prepared in the same manner as cranberry juice cocktail—a juice drink, except that approved artificial sweeteners are used in lieu of nutritive sweeteners. The quantity of artificial sweeteners is sufficient to sweeten the beverage to the same sweetness taste level as that of the nutritively sweetened beverage. The Brix reading for the finished beverage does not apply. The name of the beverage is "Artificially sweetened cranberry juice cocktail—a juice drink" with the words "Artificially sweetened" in type size one-half the size of the letters "Cranberry juice cocktail."

2. Whereas the foregoing proposals do not include a provision for an upper limit on the amount of vitamin C which may be added to either the regular or the artificially sweetened cranberry beverage nor do they provide for appropriate requirements for the labeling of added vitamin C or artificial sweeteners, the Commissioner of Food and Drugs proposes that, in the event the foregoing proposals are adopted, an upper limit be set at 60 milligrams per 6 fluid ounces when vitamin C is added to the beverages, and that when the beverages contain added vitamin C or artificial sweeteners, or both, the standards specify that the labeling of the product must be in accordance with regulations for food for special dietary uses promulgated under section 403(j) of the Federal Food, Drug, and Cosmetic Act. The Commissioner further proposes that the words

## FEDERAL AVIATION AGENCY

[ 14 CFR Part 71 ]

[Airspace Docket No. 67-CE-12]

## FEDERAL AIRWAYS

## Proposed Alteration

The Federal Aviation Agency is considering amendments to Part 71 of the Federal Aviation Regulations that would alter segments of VOR Federal airway Nos. 26 and 148 in the vicinity of Minneapolis, Minn.

Interested persons may participate in the proposed rule making by submitting such written data, views, or arguments as they may desire. Communication should identify the airspace docket number and be submitted in triplicate to the Director, Central Region, Attention: Chief, Air Traffic Division, Federal Aviation Agency, Federal Building, 601 East 12th Street, Kansas City, Mo. 64106. All communications received within 45 days after publication of this notice in the FEDERAL REGISTER will be considered before action is taken on the proposed amendments. The proposals contained in this notice may be changed in the light of comments received.

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

The Federal Aviation Agency is considering the following airspace actions:

1. Realign V-26 segment from Redwood Falls, Minn., with a 1,200 foot AGL Floor via Flying Cloud, Minn.; intersection of the Flying Cloud 081° T (075° M) and Eau Claire, Wis., 271° T (267° M) radials; to Eau Claire, with a 1,200 foot AGL south alternate segment from Redwood Falls to Eau Claire via Farmington, Minn.

2. Revoke V-148 south alternate segment between Redwood Falls and Minneapolis.

The proposed altered segment of V-26 would facilitate air traffic by providing a route which would conform to the revised traffic flow procedures now utilized in the Minneapolis terminal area. The revised segment of V-26 along with the existing segment of V-13 west alternate would provide a replacement route for the segment of V-148 proposed for revocation.

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

Issued in Washington, D.C., on February 23, 1967.

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

[P.R. Doc. 67-2287; Filed, Mar. 1, 1967;  
8:45 a.m.]

"Artificially sweetened" proposed as part of the name of the beverage be of the same size type as that used for the words "Cranberry juice cocktail."

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 401, 701, 52 Stat. 1046, 1055, as amended 70 Stat. 919, 72 Stat. 948; 21 U.S.C. 341, 371) and in accordance with the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.120), all interested persons are invited to submit their views in writing, preferably in quintuplicate, regarding this proposal. Such views and comments should be addressed to the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C. 20201, within 60 days following the date of publication of this notice in the FEDERAL REGISTER, and may be accompanied by a memorandum or brief in support thereof.

Dated: February 20, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2328; Filed, Mar. 1, 1967;  
8:48 a.m.]

## [ 21 CFR Part 133 ]

## DRUGS; CURRENT GOOD MANUFACTURING PRACTICE IN MANUFACTURE, PROCESSING, PACKING, OR HOLDING

## Repacked Tablets or Capsules

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (secs. 501(a)(2)(B), 701(a), 52 Stat. 1050, as amended, 1055; 21 U.S.C. 351(a)(2)(B), 371(a)) and under the authority delegated to the Commissioner of Food and Drugs by the Secretary of Health, Education, and Welfare (21 CFR 2.120), the Commissioner proposes to amend § 133.10 of the regulations establishing criteria of current good manufacturing practice in the manufacture, processing, packaging, or holding of finished pharmaceuticals to define conditions under which tablet or capsule dosage forms of drugs may be repacked without laboratory testing. The repacker of a drug is responsible for the identity, strength, quality, and purity of the repacked drug whether or not his operations conform to these conditions. Accordingly, it is proposed that § 133.10(e) be revised to read as follows:

## § 133.10 Packaging and labeling.

(e) Provide for adequate examination or laboratory testing of adequately representative samples of finished products after packaging and labeling to safeguard against any error in the finishing operations, and to prevent distribution of any batch until all specified tests have been met; however, repackers who, in accordance with the practice of the trade, repack tablet or capsule dosage forms of drugs in substantial quantities

at establishments other than those where originally processed or packed may meet the requirements for adequate examination of the repacked drug by complying with all of the following conditions:

(1) The drug received by the repacker in bulk containers is readily distinguishable visually from all other drugs in his possession and in the possession of the supplier of the drug.

(2) The repacker has in his possession, and in good faith relies on, a valid guarantee or undertaking (referred to in sec. 303(c)(2) of the act) from the manufacturer of the bulk drug, setting forth that at the time of delivery to the repacker it complied with the act.

(3) A labeled sample package of the drug, for which the manufacturer furnishes protocol(s) of laboratory tests showing that the drug meets appropriate standards of identity, strength, quality, and purity, and which sample package bears a label identical (except for the quantity of contents statement) with the label on the bulk package of the tablets or capsules, is shipped by the manufacturer to the repacker for comparison with the appearance and labeling of the article in the bulk container. Such sample package contains at least twice the quantity of drug required to conduct all the tests performed on the batch of the drug. The sample package and a sufficient number of finished labeled containers of the repacked drug to contain at least as much drug as contained in the sample package are retained at least 2 years after distribution of the repacked drug has been completed.

(4) Before repacking, the repacker assures himself by visual comparison that the drug to be repacked from bulk is identical in appearance to that in the sample package and that the labeling of the bulk package and the sample package show the same identity and composition of the drug.

(5) The repacker labels the repacked drug with a suitable expiration date determined on the basis of adequate studies of the stability of the repacked drug as needed to assure that the drug meets appropriate standards of identity, strength, quality, and purity at time of use.

(6) The label of the repacked drug bears a control number and the repacker maintains records for at least 2 years from which the batch or control number of the bulk drug used in the repacking can be ascertained.

Any interested person may, within 60 days from the date of publication of this notice in the FEDERAL REGISTER, file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C. 20201, written comments in quintuplicate on this proposal. Comments may be accompanied by a memorandum or brief in support thereof.

Dated: February 16, 1967.

JAMES L. GODDARD,  
Commissioner of Food and Drugs.

[P.R. Doc. 67-2329; Filed, Mar. 1, 1967;  
8:49 a.m.]

## FEDERAL COMMUNICATIONS COMMISSION

[ 47 CFR Part 73 ]

[Docket No. 17095; RM-1066]

### TABLE OF ASSIGNMENTS, FM BROADCAST STATIONS

#### Order Extending Time for Filing Reply Comments; Phoenix, Ariz.

In the matter of amendment of § 73.202, *Table of Assignments*, FM Broadcast Stations (Port Jervis, N.Y., Rockville, Ind., Waynesville, Mo., Roanoke Rapids and Goldsboro, N.C., Thibodaux, La., Crossville, Tenn., Danville, Ill., Lincoln and Omaha, Nebr., Clinton, Okla., Phoenix, Ariz., Fresno, Calif., San Antonio, San Marcos, Kenedy-Karnes,

Georgetown, and Burnet, Tex., Columbus, Nebr., Salt Lake City, Utah, Bemidji, Minn., Longview, Wash., and Astoria, Oreg.); Docket No. 17095, RM-1065, RM-1078, RM-995, RM-1034, RM-1043, RM-1051, RM-1059, RM-1061, RM-1062, RM-1066, RM-1067, RM-1071, RM-1073, RM-1074, RM-1075.

1. Reply comments in most of the matters included in this proceeding are now due February 24, 1967. On February 21, 1967, Arizona Stereocasters, Inc., petitioner in RM-1066, filed a request for 21 additional days to reply to a counterproposal advanced February 13 in comments in that portion of the proceeding concerning Phoenix, Ariz. It is asserted that the present period is not adequate for engineering analysis of the counterproposal.

2. It appears that good cause exists for granting additional time to consider

and comment on the counterproposal first advanced in comments. *Accordingly, it is ordered*, This 23d day of February 1967, that the time for filing reply comments in this proceeding, with respect to RM-1066 and related matters only, is extended to and including March 17, 1967. This action is taken pursuant to the authority contained in sections 4(i) and 303(r) of the Communications Act of 1934, as amended, and § 0.281(d)(8) of the Commission's rules.

Released: February 24, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
*Secretary.*

[P.R. Doc. 67-2351; Filed, Mar. 1, 1967;  
8:50 a.m.]

# Notices

## DEPARTMENT OF THE TREASURY

Office of the Secretary

[Treasury Dept. Order 128 (Rev. 2)]

### OFFICE OF FOREIGN ASSETS CONTROL

#### Authority and Functions

FEBRUARY 27, 1967.

Treasury Department Order No. 128 is hereby amended to read as follows:

By virtue of the authority vested in me as Secretary of the Treasury, including section 161 of the Revised Statutes (5 U.S.C. 22), I hereby order that:

(1) There is established in the Treasury Department the Office of Foreign Assets Control, successor to Foreign Funds Control. The Office shall function under the immediate supervision of a Director of Foreign Assets Control, who shall be designated, with my approval, by the Assistant Secretary for International Affairs. The Director shall report to the Assistant Secretary for International Affairs through the Assistant to the Secretary (National Security Affairs).

(2) The Director of Foreign Assets Control shall exercise and perform all authority, duties and functions which I am authorized or required to exercise or perform under—

(i) Sections 3 and 5(b) of the Trading with the Enemy Act, as amended, and any proclamations, orders, regulations or rulings that have been or may be issued thereunder, and

(ii) Executive Order 11322 of January 5, 1967 issued pursuant to section 5 of the United Nations Participation Act of 1945 and all other authority residing in the President.

(3) The Director of Foreign Assets Control shall be assisted in the exercise and performance of such authority, duties and functions by such assistants and other staff as may be appointed or detailed for the purpose.

(4) This order shall take effect immediately.

[SEAL]

JOSEPH W. BARR,  
Acting Secretary.

[F.R. Doc. 67-2393; Filed, Feb. 28, 1967;  
1:58 p.m.]

#### Bureau of Customs

[Antidumping—ATS 643.3-b]

### REPRODUCTION CLOTH FROM ENGLAND

#### Antidumping Proceeding Notice

FEBRUARY 24, 1967.

On February 1, 1967, information was received in proper form pursuant

to the provisions of § 14.6(b) of the Customs Regulations indicating a possibility that reproduction cloth (base for tracing cloth) from England, manufactured by Winterbottom Products Ltd., Lancashire, England, is being, or likely to be, sold at less than fair value within the meaning of the Antidumping Act, 1921, as amended (19 U.S.C. 160 et seq.).

This merchandise, after being coated with a sensitized substance, is used in drafting as a tracing or drafting cloth.

The information was submitted by Arkwright Interlaken Inc., Fiskeville, R.I.

Ordinarily, merchandise is considered to be sold at less than fair value when the net, f.o.b. factory price for exportation to the United States is less than the net, f.o.b. factory price to purchasers in the home market, or, where appropriate, to purchasers in other countries, after due allowance is made for differences in quantity and circumstances of sale.

Having conducted a summary investigation pursuant to § 14.6(d) (1) (i) of the Customs Regulations and having determined on this basis that there are grounds for so doing, the Bureau of Customs is instituting an inquiry pursuant to the provisions of § 14.6(d) (1) (ii), (2), and (3) of the Customs Regulations to determine the validity of the information.

A summary of information received from all sources is as follows:

Information before the Bureau indicates the possibility that reproduction cloth (base for tracing cloth) is being sold to the United States at prices which are up to 25 percent below the prices at which comparable merchandise is being sold in the home market.

This notice is published pursuant to § 14.6(d) (1) (i) of the Customs Regulations (19 CFR 14.6(d) (1) (i)).

[SEAL]

LESTER D. JOHNSON,  
Commissioner of Customs.

[F.R. Doc. 67-2365; Filed, Mar. 1, 1967;  
8:51 a.m.]

## DEPARTMENT OF THE INTERIOR

### Bureau of Land Management

[Wyoming 3889]

#### WYOMING

### Notice of Proposed Withdrawal and Reservation of Lands

FEBRUARY 23, 1967.

The Bureau of Land Management, U.S. Department of the Interior, has filed an application, serial number Wyoming 3889, for the withdrawal of the lands described below from all forms of appropriation under the public land laws, including mining and mineral leasing laws, pursuant to authority of Executive Order 10355.

The applicant desires the land for protection of the Pine Creek Picnic Site, which is to be developed for public recreation use.

For a period of 30 days from the date of publication of this notice, all persons who wish to submit comments, suggestions, or objections in connection with the proposed withdrawal may present their views in writing to the undersigned officer of the Bureau of Land Management, Department of the Interior, 2120 Capitol Avenue, Cheyenne, Wyo. 82001.

If circumstances warrant, a public hearing will be held at a convenient time and place, which will be announced.

The determination of the Secretary on the application will be published in the FEDERAL REGISTER. A separate notice will be sent to each interested party of record.

The lands involved in the application are:

SIXTH PRINCIPAL MERIDIAN, WYOMING  
T. 25 N., R. 118 W.,  
Sec. 35, E½SW¼.

The area described contains 80 acres.

ED PIERSON,  
State Director.

[F.R. Doc. 67-2301; Filed, Mar. 1, 1967;  
8:46 a.m.]

#### Office of the Secretary

JOHN S. ANDERSON

### Statement of Changes in Financial Interests

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

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

This statement is made as of February 6, 1967.

Dated: February 6, 1967.

JOHN S. ANDERSON.

[F.R. Doc. 67-2302; Filed, Mar. 1, 1967;  
8:46 a.m.]

#### HUBBELL CARPENTER

### Statement of Changes in Financial Interests

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



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

This statement is made as of February 3, 1967.

Dated: February 3, 1967.

HUBBELL CARPENTER.

[F.R. Doc. 67-2303; Filed, Mar. 1, 1967; 8:46 a.m.]

#### CLYDE M. EPPARD

##### Statement of Changes in Financial Interests

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

- (1) No change.
- (2) Delete: Consolidation Coal Co. Add: Chrysler Corp. Add: Continental Oil Co.
- (3) No change.
- (4) No change.

This statement is made as of February 6, 1967.

Dated: February 6, 1967.

CLYDE M. EPPARD.

[F.R. Doc. 67-2304; Filed, Mar. 1, 1967; 8:46 a.m.]

#### GLENN J. HALL

##### Statement of Changes in Financial Interests

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

- (1) None.
- (2) FMC Corp., Howe Metals Corp., Morrison-Knudsen Co., General Electric Co., Amalgamated Sugar Co., Idaho Power Co., First Security Bank Corp., Union Carbide Corp., West Coast Airlines, Pacific Power & Light Co., Utah Power & Light Co., Portland General Electric Co., Washington Water Power Co., Montana Power Co., Westinghouse Electric Co.
- (3) None.
- (4) None.

This statement is made as of February 6, 1967.

Dated: February 6, 1967.

GLENN J. HALL.

[F.R. Doc. 67-2305; Filed, Mar. 1, 1967; 8:46 a.m.]

#### RUSSELL V. KNAPP

##### Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and

Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests during the past 6 months:

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

This statement is made as of February 7, 1967.

Dated: February 7, 1967.

RUSSELL V. KNAPP.

[F.R. Doc. 67-2306; Filed, Mar. 1, 1967; 8:46 a.m.]

#### LEWIS W. LENGNICK

##### Statement of Changes in Financial Interests

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

- (1) No change.
- (2) Sold—Commonwealth Oil Ref. Bought—Ford Motors. Bought—Air Products & Chemical.
- (3) No change.
- (4) No change.

This statement is made as of February 8, 1967.

Dated: February 8, 1967.

LEWIS W. LENGNICK.

[F.R. Doc. 67-2307; Filed, Mar. 1, 1967; 8:46 a.m.]

#### CHARLES S. McNEER

##### Statement of Changes in Financial Interests

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

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

This statement is made as of February 6, 1967.

Dated: February 6, 1967.

C. S. McNEER.

[F.R. Doc. 67-2308; Filed, Mar. 1, 1967; 8:47 a.m.]

#### JOHN LAWRENCE McNEALEY

##### Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28,

1955, the following changes have taken place in my financial interests during the past 6 months:

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

This statement is made as of February 10, 1967.

Dated: February 10, 1967.

J. L. McNEALEY.

[F.R. Doc. 67-2309; Filed, Mar. 1, 1967; 8:47 a.m.]

#### JOHN PAUL NEUBAUER

##### Statement of Changes in Financial Interests

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

- (1) None.
- (2) None.
- (3) None.
- (4) None.

This statement is made as of February 1, 1967.

Dated: February 6, 1967.

JOHN P. NEUBAUER.

[F.R. Doc. 67-2310; Filed, Mar. 1, 1967; 8:47 a.m.]

#### JULIO A. NEGRONI

##### Statement of Changes in Financial Interests

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

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

This statement is made as of February 1967.

Dated: February 3, 1967.

JULIO NEGRONI.

[F.R. Doc. 67-2311; Filed, Mar. 1, 1967; 8:47 a.m.]

#### RAFAEL RAMIREZ

##### Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken

place in my financial interests during the past 6 months:

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

Dated: February 8, 1967.

R. RAMIREZ.

[F.R. Doc. 67-2312; Filed, Mar. 1, 1967; 8:47 a.m.]

### LEROY J. SCHULTZ

#### Statement of Changes in Financial Interests

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

- (1) None.
- (2) None.
- (3) None.
- (4) None.

This statement is made as of February 8, 1967.

Dated: February 8, 1967.

L. J. SCHULTZ.

[F.R. Doc. 67-2313; Filed, Mar. 1, 1967; 8:47 a.m.]

### CHARLES W. WATSON

#### Statement of Changes in Financial Interests

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

- (1) None.
- (2) None.
- (3) None.
- (4) None.

This statement is made as of February 1, 1967.

Dated: February 1, 1967.

C. W. WATSON.

[F.R. Doc. 67-2314; Filed, Mar. 1, 1967; 8:47 a.m.]

### CARL H. WILLIAMS

#### Statement of Changes in Financial Interests

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

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

This statement is made as of February 7, 1967.

Dated: February 7, 1967.

CARL H. WILLIAMS.

[F.R. Doc. 67-2315; Filed, Mar. 1, 1967; 8:47 a.m.]

## DEPARTMENT OF AGRICULTURE

Office of the Secretary

### CALIFORNIA AND SOUTH DAKOTA Designation of Areas for Emergency Loans

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

#### CALIFORNIA

Colusa. Kern.  
Glenn. Tulare.

#### SOUTH DAKOTA

Campbell. Pennington.  
Corson. Roberts.  
Davison. Sanborn.  
Dewey. Sully.  
Jones. Todd.  
McPherson. Walworth.  
Mellotte. Ziebach.

Pursuant to the authority set forth above, emergency loans will not be made in the above-named counties after June 30, 1967, except to applicants who previously received emergency or special livestock loan assistance and who can qualify under established policies and procedures.

Done at Washington, D.C., this 27th day of February 1967.

ORVILLE L. FREEMAN,  
Secretary.

[F.R. Doc. 67-2320; Filed, Mar. 1, 1967; 8:48 a.m.]

## DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

### Food and Drug Administration AMERICAN HOECHST CORP.

#### Notice of Withdrawal of Petition for Food Additive Binapacryl

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), American Hoechst Corp., Agricultural Division, 11312 Hartland Street, North Hollywood, Calif.

91605, has withdrawn its petition (FAP 7H2066), notice of which was published in the FEDERAL REGISTER of August 24, 1966 (31 F.R. 11187), proposing the issuance of a regulation establishing a food additive tolerance of 1 part per million for residues of binapacryl (2-sec-butyl-4,6-dinitrophenyl 3-methyl-2-butenate) in or on dried tea as a result of application of the pesticide chemical to the growing crop.

The withdrawal of this petition is without prejudice to a future filing.

Dated: February 23, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[F.R. Doc. 67-2330; Filed, Mar. 1, 1967; 8:49 a.m.]

### ELANCO PRODUCTS CO.

#### Notice of Filing of Petition Regarding Pesticides

Pursuant to the provisions of the Federal Food, Drug and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346 a(d)(1)), notice is given that a petition (PP 7F0555) has been filed by Elanco Products Co., a division of Eli Lilly and Co., 740 South Alabama Street, Indianapolis, Ind. 46209, proposing the establishment of tolerances for residues of the herbicide trifluralin ( $\alpha,\alpha,\alpha$ -trifluoro-2,6-dinitro-N,N-dipropyl-p-toluidine) in or on raw agricultural commodities, as follows: 1 part per million in or on carrots; and 0.05 part per million in or on cantaloupes and cucumbers.

The analytical method proposed in the petition for determining residues of trifluralin is a gas chromatographic technique.

Dated: February 17, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[F.R. Doc. 67-2331; Filed, Mar. 1, 1967; 8:49 a.m.]

### FRITZSCHE BROTHERS, INC.

#### Notice of Withdrawal of Petition for Food Additive Glycerol Ester of Wood Rosin

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), Fritzsche Brothers, Inc., 76 Ninth Avenue, New York, N.Y. 10011, has withdrawn its petition (FAP 6A1863), notice of which was published in the FEDERAL REGISTER of December 18, 1965 (30 F.R. 15674), proposing an amendment to § 121.1084 *Glycerol ester of wood rosin* to provide for the safe use of glycerol ester of wood rosin (glyceryl abietate) as an adjuvant for flavor compounds.

The withdrawal of this petition is without prejudice to a future filing.

Dated: February 23, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2332; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### M&T CHEMICALS, INC.

##### Notice of Filing of Petition for Food Additives

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b)(5), 72 Stat. 1786; 21 U.S.C. 348(b)(5)), notice is given that a petition (FAP 6B1768) has been filed by M&T Chemicals, Inc., Rahway, N.J. 07065, proposing the issuance of a regulation to provide for the safe use of di(*n*-octyl) tin *S,S'*-bis-(isooctylmercaptoacetate) and di(*n*-octyl) tin bis-maleate as stabilizers used alone or in combination at levels not exceeding a total of 3 parts per hundred parts of the following vinyl polymers that are intended for use as articles or components of articles that contact food: Polyvinyl chloride; vinyl chloride-acetate copolymers; vinyl chloride-acrylonitrile copolymers; vinyl chloride-fumaric acid copolymers; vinyl chloride-maleic acid copolymers; and vinyl chloride-propylene copolymers.

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2333; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### MONSANTO CO.

##### Notice of Filing of Petition Regarding Pesticides

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346a(d)(1)), notice is given that a petition (PP 7F0553) has been filed by Monsanto Co., 800 North Lindbergh Boulevard, St. Louis, Mo. 63166, proposing the establishment of tolerances for residues of *N*-isopropylaniline from the use of the herbicide 2-chloro-*N*-isopropylacetanilide in or on raw agricultural commodities, as follows:

1 part per million in or on sugarbeet tops.  
0.2 part per million in or on sugarbeet roots.

The analytical method proposed in the petition for determining residues of 2-chloro-*N*-isopropylacetanilide and *N*-isopropylaniline is gas-liquid chromatography.

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2334; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### OLIN MATHIESON CHEMICAL CORP. ET AL.

##### Notice of Withdrawal of Petition for Food Additives

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), Olin Mathieson Chemical Corp., 1730 K Street NW., Washington, D.C. 20006, on behalf of itself, The Dow Chemical Co., General Aniline & Film Corp., Jefferson Chemical Co., Inc., Monsanto Co., Rohm & Haas Co., Union Carbide Corp., and Wyandotte Chemicals Corp., has withdrawn its petition (FAP 6A1916), notice of which was published in the FEDERAL REGISTER of March 10, 1966 (31 F.R. 4256) proposing an amendment to § 121.1091 *Chemicals used in washing fruits and vegetables* to provide for the safe use of alkyl (C<sub>7</sub>-C<sub>13</sub>) phenoxyethoxyethanol (11-15 moles) in washing fruits and vegetables.

The withdrawal of this petition is without prejudice to a future filing.

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2335; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### OLIN MATHIESON CHEMICAL CORP. ET AL.

##### Notice of Withdrawal of Petition for Food Additives

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), Olin Mathieson Chemical Corp., 1730 K Street NW., Washington, D.C. 20006, on behalf of itself, The Dow Chemical Co., General Aniline & Film Corp., Jefferson Chemical Co., Inc., Monsanto Co., Rohm & Haas Co., Union Carbide Corp., and Wyandotte Chemicals Corp., has withdrawn its petition (FAP 4A1480), notice of which was published in the FEDERAL REGISTER of March 10, 1966 (31 F.R. 4257), proposing an amendment to § 121.1091 *Chemicals used in washing fruits and vegetables* to provide for the safe use of alkyl (C<sub>7</sub>-C<sub>13</sub>) phenoxyethoxyethanol (4-10, 30-50 moles) in washing fruits and vegetables.

The withdrawal of this petition is without prejudice to a future filing.

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2336; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### SHELL CHEMICAL CO.

##### Notice of Filing of Petition Regarding Pesticides

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 408(d)(1), 68 Stat. 512; 21 U.S.C. 346a(d)(1)), notice is given that a petition (PP 7F0561) has been filed by Shell Chemical Co., Suite 1103, 1700 K Street NW., Washington, D.C. 20006, proposing the establishment of a tolerance of 0.25 part per million for residues of the herbicide 4-(methylsulfonyl)-2,6-dinitro-*N*,*N*-dipropylaniline in or on the raw agricultural commodities cotton and soybeans.

The analytical method proposed in the petition for determining residues of the herbicide is an electron-capture gas chromatographic technique.

Dated: February 20, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2337; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### SWIFT & CO.

##### Notice of Withdrawal of Petition for Food Additive Tallowyl-Beta-Lactic Acid

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), Swift & Co., Packers and Exchange Avenues, Chicago, Ill. 60609, has withdrawn its petition (FAP 6A1881), notice of which was published in the FEDERAL REGISTER of May 21, 1966 (31 F.R. 7413), proposing the issuance of a regulation to provide for the safe use of tallowyl-beta-lactic acid as an emulsifier in bread at a level not in excess of 0.6 percent by weight of flour used.

The withdrawal of this petition is without prejudice to a future filing.

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[P.R. Doc. 67-2338; Filed, Mar. 1, 1967;  
8:49 a.m.]

#### UNITED STATES RUBBER CO.

##### Notice of Withdrawal of Petition for Food Additives

Pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(b), 72 Stat. 1786; 21 U.S.C. 348(b)), the following notice is issued:

In accordance with § 121.52 *Withdrawal of petitions without prejudice* of the procedural food additive regulations (21 CFR 121.52), United States Rubber Co., Chemical Division, Naugatuck,

Conn. 06771, has withdrawn its petition (FAP 7B2100), notice of which was published in the FEDERAL REGISTER of December 23, 1966 (31 F.R. 16482), proposing an amendment to § 121.2522 *Polyurethane resins* to provide for the safe use of a specified polyurethane resin as a coating on articles intended for repeated use in contact with nonalcoholic foods.

The withdrawal of this petition is without prejudice to a future filing.

Dated: February 21, 1967.

J. K. KIRK,  
Associate Commissioner  
for Compliance.

[F.R. Doc. 67-2339; Filed, Mar. 1, 1967;  
8:49 a.m.]

## DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

### ACTING ASSISTANT REGIONAL AD- MINISTRATOR FOR RENEWAL AS- SISTANCE, REGION I (NEW YORK)

#### Designation

The officers appointed to the following listed positions in Region I (New York) are hereby designated to serve as Acting Assistant Regional Administrator for Renewal Assistance, Region I, during the absence of the Assistant Regional Administrator for Renewal Assistance, with all the powers, functions, and duties re-delegated or assigned to the Assistant Regional Administrator for Renewal Assistance, provided that no officer is authorized to serve as Acting Assistant Regional Administrator for Renewal Assistance unless all other officers whose titles precede his in this designation are unable to act by reason of absence:

1. Deputy Assistant Regional Administrator for Renewal Assistance.
  2. Director, Field Service Division.
  3. Chief, Fiscal Management Branch.
- The designation effective May 19, 1965 (30 F.R. 7304, June 2, 1965), is hereby revoked.

(Delegation effective May 4, 1962, 27 F.R. 4319; Dept. Interim Order II, 31 F.R. 815, Jan. 21, 1966)

Effective as of the 13th day of February 1967.

JUDAH GRIBETZ,  
Regional Administrator, Region I.

[F.R. Doc. 67-2368; Filed, Mar. 1, 1967;  
8:51 a.m.]

### ACTING ASSISTANT REGIONAL AD- MINISTRATOR FOR METROPOL- ITAN DEVELOPMENT, REGION VI (SAN FRANCISCO)

#### Designation

The officers appointed to the following listed positions in Region VI (San Francisco) are hereby designated to serve as Acting Assistant Regional Administrator for Metropolitan Development, Region VI, during the absence of the Assistant Regional Administrator for Metropolitan

Development with all the powers, functions, and duties re-delegated or assigned to the Assistant Regional Administrator for Metropolitan Development, Region VI, provided that no officer is authorized to serve as Acting Assistant Regional Administrator for Metropolitan Development unless all other officers whose titles precede his in this designation are unable to act by reason of absence:

1. Deputy Assistant Regional Administrator for Metropolitan Development.
  2. Director, program Field Service Division.
  3. Chief, Finance Branch.
- The designation effective November 22, 1964 (30 F.R. 11404, Sept. 8, 1965), is hereby revoked.

(Delegation effective May 4, 1962, 27 F.R. 4319; Dept. Interim Order II, 31 F.R. 815, Jan. 21, 1966)

Effective as of the 18th day of December 1966.

ROBERT B. PITTS,  
Regional Administrator, Region VI.  
[F.R. Doc. 67-2369; Filed, Mar. 1, 1967;  
8:51 a.m.]

## CIVIL AERONAUTICS BOARD

[Docket No. 18203; Order E-24784]

### AEROVIAS INTERAMERICANAS DE PANAMA, S.A. (AVISPA)

#### Order To Show Cause Regarding Can- cellation of Foreign Air Carrier Permit

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 24th day of February 1967.

Aerovias Interamericanas de Panama, S.A. (AVISPA) holds a foreign air carrier permit which authorizes foreign air transportation with respect to persons, property, and mail between a point or points in the Republic of Panama, the intermediate points Kingston, Jamaica, and Havana, Cuba, and the terminal point Miami, Fla., and to operate off-route charter trips in foreign air transportation.<sup>1</sup> The United States has been notified by the Government of Panama that AVISPA has changed its name to Aerovias Panama, S.A. (APA). It appears, therefore, that AVISPA and APA are one and the same entity. The Government of Panama on November 15, 1966, canceled all routes and the operating certificates of APA.

In view of the cancellation of APA's routes and operating certificate by the Government of Panama and the fact that the Government has informed the United States that it has no objection to the cancellation of APA's foreign air carrier permit, the Board has tentatively concluded that it should recommend to the President that the foreign air carrier permit issued to AVISPA and used by APA should be canceled.

<sup>1</sup> Order E-8200, approved by the President on Mar. 30, 1954, and Order E-12945, approved by the President on Sept. 6, 1958.

Accordingly, it is ordered:

1. That all interested persons are directed to show cause why the Board should not issue an order making final the tentative findings and conclusions stated herein and recommend to the President that the foreign air carrier permit issued to Aerovias Interamericanas de Panama, S.A. (AVISPA) be canceled;

2. That any interested persons having objection to the issuance of such an order shall file with the Board a statement of objections supported by evidence within 15 days of service of this order;

3. That if timely and properly supported objections are filed, further consideration will be accorded the matters and issues raised by the objections before further action is taken by the Board;

4. That in the event no objections are filed, all further procedural steps will be deemed to have been waived and the Board may proceed to enter an order in accordance with the tentative findings and conclusions set forth herein; and

5. That copies of this order shall be served upon the following: Aerovias Interamericanas de Panama, S.A., Aerovias Panama, S.A., Aerovias Panama Internacional, S.A., Benjamin W. Turner, Everett P. Jones, and the Ambassador of the Government of Panama.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board:

[SEAL] HAROLD R. SANDERSON,  
Secretary.

[F.R. Doc. 67-2350; Filed, Mar. 1, 1967;  
8:50 a.m.]

## FEDERAL COMMUNICATIONS COMMISSION

[Docket No. 16722; FCC 67M-327]

### BLACK HAWK BROADCASTING CO. (KWVL-TV)

#### Order Continuing Hearing

In re application of Black Hawk Broadcasting Co. (KWVL-TV), Waterloo, Iowa, Docket No. 16722, File No. BPCT-3606; for construction permit.

The Hearing Examiner having under consideration the informal request for continuance of hearing filed February 23, 1967, by Black Hawk Broadcasting Co.;

It appearing, that the Federal Aviation Agency has ordered an informal meeting for the date of March 16, 1967, to consider applicant's proposed Rowley transmitter site and the requested continuance is to afford Federal Aviation Agency opportunity to release its decision with respect to this site prior to the hearing herein;

It further appearing, that all parties have consented to immediate consideration and grant of the instant request and good cause for a grant is shown:

<sup>2</sup> Since provision is made for a response to this order, petitions for reconsideration of this order will not be entertained.

It is ordered, This 24th day of February 1967, that the said request is granted and the hearing herein is continued from March 1, 1967, to April 19, 1967, commencing at 10 a.m. in the offices of the Commission at Washington, D.C.

Released: February 27, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2352; Filed, Mar. 1, 1967;  
8:50 a.m.]

[Docket No. 16690; FCC 67M-318]

#### DAILY EXPRESS, INC., ET AL.

##### Order Continuing Hearing

In the matter of Daily Express, Inc., Post Office Box 39, Carlisle, Pa., complainant; v. American Telephone and Telegraph Co., 195 Broadway, New York, N.Y.; The Bell Telephone Company of Pennsylvania, 1 Parkway, Philadelphia, Pa.; and The United Telephone Company of Pennsylvania, Carlisle, Pa.; defendants; Docket No. 16690.

The Hearing Examiner having under consideration a communication from counsel for the complainant dated February 23, 1967, and a copy of a letter from counsel for one of the defendants, namely, United Telephone Company of Pennsylvania, also dated February 23, 1967, addressed to John M. Lothschuetz, counsel, Common Carrier Bureau of this Commission;

It appearing, that the substance of both communications is that the parties herein are in the process of implementing a formal pleading to be filed by the parties herein with the Commission in the near future;

It further appearing, that counsel for the complainant requests that the April 4, 1967, hearing date be indefinitely continued;

It further appearing, that counsel for the defendant, United Telephone Company of Pennsylvania, requests an extension of time to file an answer to the supplemental complaint until April 10, 1967;

It further appearing, that counsel for the defendant, United Telephone Company of Pennsylvania, confirms that the parties are in the process of negotiating a settlement and if it is accomplished an appropriate pleading will be filed with the Commission to dismiss the complaints;

It appearing, that good cause exists why said petition should be granted;

Accordingly, it is ordered, This 24th day of February 1967, that the complainant's request is granted, and the hearing now scheduled for April 4, 1967, be and the same is hereby continued without date.

Released: February 27, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2353; Filed, Mar. 1, 1967;  
8:50 a.m.]

[Docket Nos. 17200-17208; FCC 67M-304]

#### FETZER CABLE VISION ET AL.

##### Order Scheduling Hearing

In re petitions by Fetzer Cable Vision, Kalamazoo, Mich., Docket No. 17200, File No. CATV 100-12; Booth American Co., North Muskegon, Muskegon, Muskegon Township, Muskegon Heights, Norton Township, and Roosevelt Park, Mich., Docket No. 17201, File No. CATV 100-45; and Allegan Tele-Ception, Inc., Allegan, Mich., Docket No. 17202, File No. CATV 100-116; for authority pursuant to § 74.1107 of the rules to operate CATV systems in the Grand Rapids-Kalamazoo Market (ARB-36); and in re petitions by Jackson TV Cable Co., Jackson and Blackman Township, Mich., Docket No. 17203, File No. CATV 100-83; Coldwater Cablevision, Inc., Coldwater, Mich., Docket No. 17204, File No. CATV 100-111; Calhoun Telephone Cable Television Co., Homer, Mich., Docket No. 17205, File No. CATV 100-126; and Gross Telecasting, Inc., Lansing, Mich., Docket No. 17206, File No. CATV 100-131; for authority pursuant to § 74.1107 of the rules to operate CATV systems in the Lansing Television Market (ARB-48); and in re petitions by Triad Cablevision, Inc., Albion, Marshall, Battle Creek, Battle Creek Township, Emmett Township, Bedford Township, Pennfield Township, and Springfield, Mich., Docket No. 17207, File No. CATV 100-14; and Wolverine Cable Vision, Inc., Albion, Marshall, Battle Creek, Battle Creek Township, and Springfield, Mich., Docket No. 17208, File No. CATV 100-49; for authority pursuant to § 74.1107 of the rules to operate CATV systems in the Grand Rapids-Kalamazoo and Lansing Television Markets;

It is ordered, This 21st day February 1967, that Jay A. Kyle shall serve as Presiding Officer in the above-entitled proceeding; that the hearings therein shall be convened on April 25, 1967, at 10 a.m.; and that a prehearing conference shall be held on March 15, 1967, commencing at 9 a.m.: *And, it is further ordered*, That all proceedings shall be held in the offices of the Commission, Washington, D.C.

Released: February 24, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2354; Filed, Mar. 1, 1967;  
8:50 a.m.]

[Docket Nos. 16655, 16656; FCC 67M-315]

#### JONES T. SUDBURY AND NORTHWEST TENNESSEE BROADCASTING CO., INC.

##### Order Continuing Hearing

In re applications of Jones T. Sudbury, Martin, Tenn., Docket No. 16655, File No. BPH-5067; Northwest Tennessee Broadcasting Co., Inc., Martin, Tenn., Docket No. 16656, File No. BPH-5174; for construction permits.

The Hearing Examiner has under consideration a joint petition for continu-

ance of hearing signed by all counsel for each of the two applicants and filed February 21, 1967, requesting that the hearing now scheduled to begin on Monday, February 27, 1967, be continued to Monday, March 27, 1967.

It appearing, that the reason for the requested continuance is to allow further time within which to explore the possibility of securing an additional FM channel in or near Martin, or McKenzie, Tenn. Studies have been made. Further study is expected to produce the desired result. Should another FM channel become available, it will eliminate the necessity of the comparative hearing now scheduled.

It further appearing, that counsel for the Chief, Broadcast Bureau, has no objection to the immediate favorable grant of this petition. Good cause for granting the same has been shown.

It is ordered, This the 24th day of February 1967, that the joint petition for continuance of hearing is granted, and the evidentiary hearing now scheduled to begin on Monday, February 27, 1967, is continued to Monday, March 27, 1967, beginning at 10 a.m. in the offices of the Commission in Washington, D.C.

Released: February 24, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2355; Filed, Mar. 1, 1967;  
8:50 a.m.]

[Docket No. 17198; FCC 67M-317]

#### SAN FERNANDO BROADCASTING CO. (KSFV)

##### Order Scheduling Hearing

In re application of Joseph M. Arnoff and Maurice H. Gresham, doing business as San Fernando Broadcasting Co. (KSFV), Docket No. 17198, File No. BLH-2397; for license to cover construction permit authorizing a new FM broadcast station at San Fernando, Calif.;

It is ordered, This 20th day of February 1967, that Basil P. Cooper shall serve as Presiding Officer in the above-entitled proceeding; that the hearings therein shall be convened on May 1, 1967, at 10 a.m.; and that a prehearing conference shall be held on March 15, 1967, commencing at 9 a.m.: *And, it is further ordered*, That all proceedings shall be held in the offices of the Commission, Washington, D.C.

Released: February 24, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2356; Filed, Mar. 1, 1967;  
8:50 a.m.]

[Docket No. 16663; FCC 67M-312]

#### LAMAR LIFE INSURANCE CO.

##### Order Rescheduling Hearing

In re application of Lamar Life Insurance Co., Docket No. 16663, File No.

BRCT-326; for renewal of license of television station WLBT and auxiliary services, Jackson, Miss.

Pursuant to a prehearing conference as of this date: *It is ordered*, That the hearing now scheduled for May 1, 1967, be and the same is hereby rescheduled for Jackson, Miss., 10 a.m., April 18, 1967, at a place to be hereinafter announced.

Dated: February 23, 1967.

Released: February 24, 1967.

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

[P.R. Doc. 67-2357; Filed, Mar. 1, 1967;  
8:50 a.m.]

[Docket Nos. 17005, 17006; FCC 67M-324]

**ROMAC BATON ROUGE CORP. AND  
CAPITOL TELEVISION BROADCASTING  
CORP.**

**Order Regarding Procedural Dates**

In re applications of Romac Baton Rouge Corp., Baton Rouge, La., Docket No. 17005, File No. BPCT-3725; Capitol Television Broadcasting Corp., Baton Rouge, La., Docket No. 17006, File No. BPCT-3809; for construction permit for new television broadcast station.

The Hearing Examiner having under consideration the "Request for Extension of Time" filed by counsel for Romac Baton Rouge Corp. on February 17, 1967, requesting extensions in certain procedural dates in view of involvement of the president of this applicant in other pending major litigation, thus affecting the preparation of applicant's exhibits for the instant comparative proceeding;

It appearing, that counsel for other parties have informally consented to the grant of this request, and that "good cause" is found for allowance of the extensions as requested, with a brief additional extension of the hearing date, on the Examiner's own motion, to prevent a conflict in the Hearing Examiner's hearing schedule:

Accordingly, *it is ordered*, This 24th day of February 1967, that the "Request for Extension of Time" filed by Romac Baton Rouge Corp. on February 17, 1967, is granted; and the pertinent procedural dates are extended as follows: (a) Exchange of exhibits, from February 21 to March 23, 1967; (b) notification re witnesses, from March 7 to April 6, 1967; and (c) commencement of hearing, from March 27 to April 25, 1967.<sup>1</sup>

Released: February 27, 1967.

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

[P.R. Doc. 67-2358; Filed, Mar. 1, 1967;  
8:50 a.m.]

<sup>1</sup> In the event the aforementioned conflict in hearing dates can be resolved, the Hearing Examiner will give consideration to advancing the hearing date to Apr. 18, 1967, as proposed in the subject request of Romac.

[Docket No. 16125; FCC 67M-305]

**TINKER, INC.**

**Order Scheduling Hearing**

In the matter of revocation of the license of Tinker, Inc., for Standard Broadcast Station WEKY, Richmond, Ky., Docket No. 16125.

A prehearing conference having been conducted on February 21, 1967, whereat procedures and dates governing the hearing were established;

It appearing, that the said procedures and dates, as well as others heretofore provided for, should be the subject of this order:

*It is ordered*, This 21st day of February 1967, that on or before March 27, 1967, the parties will comply with the provisions of the Hearing Examiner's order released herein on July 18, 1966, as well as the provisions of all other orders referenced therein; and

*It is further ordered*, That hearing shall commence on April 5, 1967, at 10 a.m., at a location in the area of Richmond, Ky., to be hereafter specified.

Released: February 24, 1967.

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

[P.R. Doc. 67-2359; Filed, Mar. 1, 1967;  
8:51 a.m.]

[Docket Nos. 17131-17136; FCC 67-63]

**UNICABLE, INC., ET AL.**

**Memorandum Opinion and Order  
Designating Consolidated Hearing**

In re petitions by Unicable, Inc., Oswego, N.Y., File No. CATV 100-8; Auburn Cablevision Corp., Auburn, N.Y., File No. CATV 100-10; General Electric Cablevision Corp., Auburn, N.Y., File No. CATV 100-65; General Electric Cablevision Corp., Van Buren, N.Y., Docket No. 17131, File No. CATV 100-65; General Electric Cablevision Corp., Solvay, N.Y., Docket No. 17132, File No. CATV 100-137; Newchannels Corp., East Syracuse, N.Y., Docket No. 17133, File No. CATV 100-112; and Newchannels Corp., Camillus, N.Y., Docket No. 17134, File No. CATV 100-124; for authority pursuant to § 74.1107 of the rules to operate CATV systems in the Syracuse Television Market; in re applications of Eastern Microwave, Inc., Van Buren, N.Y., Docket No. 17135, File No. 4704-C1-P-66; and Eastern Microwave, Inc., Camillus, N.Y., Docket No. 17136, File No. 4879-C1-P-66; for construction permits for new point-to-point microwave radio stations; and in re applications of New York-Penn Microwave Corp., Auburn, N.Y., File No. 6595-C1-P-66; and Eastern Microwave, Inc., East Syracuse, N.Y., and Oswego and North Syracuse, N.Y., File Nos. 233/234-C1-P-66, 6324/6325-C1-P-65; for construction permits for new point-to-point microwave radio stations.

1. The following proposals in the Syracuse television market, ranked 35th, are before us for consideration: (a) Unicable

Inc. presently carries the Syracuse stations on its CATV system in Oswego and in addition proposes to carry the distant signals of three New York City independent stations and one New York City educational station; (b) Auburn Cablevision Corp. plans to operate its CATV system in Auburn, and would carry, in addition to the Syracuse stations, the distant signals of three New York City independent stations; (c) General Electric Cablevision Corp. proposes to operate CATV systems in Auburn, Solvay and Van Buren, and to carry the Syracuse stations, three New York City independent stations, and one Kingston, Ontario, station; (d) Newchannels Corp. intends to operate CATV systems in East Syracuse and Camillus and to carry, in addition to the three Syracuse VHF stations and one Syracuse UHF educational station, the distant signals of three New York City independent stations, one New York-Newark independent, one Kingston and one Ottawa, Ontario, station.<sup>2</sup> The petitioners (Newchannels filed for East Syracuse on Sept. 30, 1966, for Camillus on Nov. 1, 1966; General Electric filed for Solvay on Nov. 28, 1966, for Van Buren and Auburn on July 6, 1966; Auburn Cablevision filed for Auburn on Apr. 5, 1966; Unicable filed for Oswego on Mar. 30, 1966.) request waiver of hearing to permit them to implement their proposals.

2. The Syracuse market has a total net weekly circulation of 425,400. The city has Channels 3, 5, 9, \*24, 43, and 62 assigned to it. Stations are operating on Channels 3, 5, 9, and \*24; an application is on file for Channel 43; 62 is vacant and not applied for. Ithaca, about 45 miles from Syracuse but within the predicted Grade A, has been assigned Channels \*14, and 52, for which construction permits have been issued. Utica, about 50 miles from Syracuse and also in the market, has been assigned Channels 2, 15, 33, and \*59. Channel 2 is in operation; the other channels are not applied for. East Syracuse, a city of 4,708, and Solvay, a city of 8,732, are adjacent to Syracuse; Camillus, a city of 1,416, and Van Buren, population 8,754, are located about 7 miles from Syracuse, all in Onondaga County (population 423,028). Auburn (35,249) is located about 25 miles from Syracuse in Cayuga County which has a population of 73,942. Oswego, a city of 22,155, is located about 35 miles from Syracuse, in Oswego County which has a population of 86,118. Onondaga and Oswego Counties comprise the Syracuse Standard Metropolitan Statistical Area which has a population of 563,781. East Syracuse, Solvay, and Camillus are in the Syracuse Urbanized Area which has a population of 333,286.

<sup>2</sup> The service proposed would be implemented, in part, by six separate sets of microwave applications (Eastern Microwave, Inc., File Nos. 6324/25-C1-P-65 (Oswego and North Syracuse); 4704-C1-P-66 (Van Buren); 4879-C1-P-66 (Camillus); 233/234-C1-P-66, 3605-C1-P-66 (East Syracuse); New York-Penn Microwave Corp., File No. 6595-C1-P-66 (Auburn)).

3. The petitioners ground their proposals on such factors and contentions as improved quality and increased diversity of television service, lack of impact upon, and in fact probable benefits to local UHF television because of CATV carriage, financial commitments by the systems, the need of the systems to carry distant signals in order to attract subscribers, and the absence of any significant ties between Syracuse and several of the CATV communities.

4. The supporting arguments for the proposals are substantial, but are outweighed here where there is demonstrated UHF interest by the design of the second report and order that UHF potential be preserved. Without the additional information which can be developed in a public hearing, we are unable to accept the allegations of petitioners proposing CATV service in East Syracuse, Camillus, Solvay, and Van Buren, all of which are in the very heart of the area upon which new UHF stations must rely heavily for economic support, that the effect upon UHF broadcasting of CATV operations in those communities would be minimal. We note, in this connection, that New York City signals are not now being imported and that there is no operating CATV in Syracuse or the immediate area.

5. But Auburn and Oswego are separate and distinct communities, located about 25 and 35 miles from Syracuse, outside its Urbanized Area. Auburn is also outside the Standard Metropolitan Statistical Area of Syracuse and in Cayuga County where New York City television stations are already being viewed on existing cable facilities. Carriage of New York City independent programming on the proposed Auburn systems will have little additional effect upon UHF development in Syracuse. Since Unicable's system is in the relatively small community [of Oswego] on the fringe of the Syracuse market, its carriage of New York City independents and educational signals in order to provide diversified programming to Oswego viewers will have slight, if any, impact upon UHF development in the market. Under these circumstances, carriage of the New York City signals in Oswego will have little impact upon the development of UHF television in Syracuse, and will offer Oswego viewers more diversified programming. Accordingly, it is ordered, That the provisions of § 74.1107 of the rules are waived in order to permit the Auburn and Oswego CATV systems to operate as proposed. The applications of New York-Penn Microwave Corp. (6595-C1-P-66), and Eastern Microwave Inc. (233,234-C1-P-66), pursuant to section 309 of the Communications Act of 1934, as amended, are granted and Eastern Microwave's applications (6324 and 6325-C1-P-65) are granted insofar as service is proposed to Unicable's Oswego CATV system but are dismissed insofar as service is proposed to the North Syracuse CATV system, without prejudice to refiling.<sup>2</sup>

<sup>2</sup> Upon an appropriate refiling, the application will be promptly consolidated in the hearing.

It is further ordered, This 11th day of January 1967, pursuant to sections 4(i), 303, 307(b), and 309 of the Communications Act and § 74.1107 of the Commission's rules, that the petitions for waiver of Newchannels concerning East Syracuse<sup>3</sup> and Camillus and General Electric relating to Van Buren and Solvay are denied, and that a consolidated hearing is ordered as to said petitions and the Eastern Microwave applications (4704-C1-P-66 and 4879-C1-P-66), on the following issues:

1. To determine the present and proposed penetration and extent of CATV service in the Syracuse market.

2. To determine the effects of current and proposed CATV service in the Syracuse market upon existing, proposed, and potential television broadcast stations in the market.

3. To determine (1) the present policy and proposed future plans of petitioners with respect to the furnishing of any service other than the relay of the signals of broadcast stations; (2) the potential for such services; and (3) the impact of such services upon television broadcast stations in the market.

4. To determine whether the applications and proposals are consistent with the public interest.

Newchannels Corp., General Electric Cablevision Corp., Eastern Microwave, Inc., Meredith Syracuse Television Corp., Channel 9 Syracuse, Inc., and Channel 30, Inc., are made parties to this proceeding and, to participate, must comply with the applicable provisions of § 1.221 of the Commission's rules. The burden of proof is upon the petitioners. A time and place for the hearing will be specified in another order.

Released: February 24, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,<sup>4</sup>

[SEAL] BEN F. WAPLE,

Secretary.

[P.R. Doc. 67-2360; Filed, Mar. 1, 1967;  
8:51 a.m.]

[Docket No. 17197; FCC 67M-316]

#### VIDEO VISION, INC.

##### Order Scheduling Hearing

In re petition by Video Vision, Inc., Lancaster, S.C., Docket No. 17197, File No. CATV 100-94; for authority pursuant to § 74.1107 to serve and operate a CATV system in the Charlotte, N.C. and Columbia, S.C., television markets:

It is ordered, This 20th day of February 1967, that David I. Kraushaar shall serve as Presiding Officer in the above-entitled proceeding; that the hearings therein shall be convened on April 24,

<sup>3</sup> Eastern Microwave's application (3605-C1-P-66) to serve the East Syracuse CATV system has not yet been processed but will be considered in the context of the questions raised here.

<sup>4</sup> Dissenting statement of Commissioner Bartley and partially concurring and partially dissenting statement of Commissioner Cox filed as part of original document; Commissioner Lee concurring in part and dissenting in part.

1967, at 10 a.m.; and that a prehearing conference shall be held on March 17, 1967, commencing at 9 a.m.; And, it is further ordered, That all proceedings shall be held in the offices of the Commission, Washington, D.C.

Released: February 24, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,

Secretary.

[P.R. Doc. 67-2361; Filed, Mar. 1, 1967;  
8:51 a.m.]

[Docket No. 17051; FCC 67M-319]

#### WLCY-TV, INC. (WLCY-TV)

##### Order Continuing Hearing

In re application of WLCY-TV, Inc. (WLCY-TV), Largo, Fla., Docket No. 17051, File No. BPCT-3700; for construction permit.

Pursuant to a prehearing conference as of this date: It is ordered, This 24th day of February 1967, that the direct written cases, including exhibits of all parties, shall be exchanged on or before April 17, 1967; that the notification of witnesses desired for cross-examination shall be accomplished on or before May 8, 1967, and

It is further ordered, That the hearing herein be and the same is hereby scheduled for May 22, 1967, 10 a.m., in the Commission's offices, Washington, D.C.

Released: February 27, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,

Secretary.

[P.R. Doc. 67-2362; Filed, Mar. 1, 1967;  
8:51 a.m.]

[Docket Nos. 17117, 17118; FCC 67M-325]

#### WARD L. JONES AND MARS HILL BROADCASTING CO., INC.

##### Order Following Prehearing Conference

In re applications of Ward L. Jones, Syracuse, N.Y., Docket No. 17117, File No. BPH-5314; Mars Hill Broadcasting Co., Inc., Syracuse, N.Y., Docket No. 17118, File No. BPH-5450; for construction permits.

In accordance with the procedural arrangements made at the prehearing conference held this date: It is ordered, This 24th day of February 1967, that the future course of the proceeding shall be governed by adherence of the parties to the following schedule:

Procedure	Date
(1) Proposed exchange of exhibits under existing issues	Apr. 14, 1967
(2) Notifications re cross-examination of witnesses	Apr. 28, 1967

It is further ordered, That the hearing heretofore scheduled to commence on March 21, 1967, is postponed to May 9,

1967, at 10 a.m. in the offices of the Commission at Washington, D.C.

Released: February 27, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2363; Filed, Mar. 1, 1967;  
8:51 a.m.]

[Docket No. 17137; FCC 67M-326]

WESTERN UNION TELEGRAPH CO.

Order Continuing Hearing

In the matter of section 14.2 of Tariff FCC No. 237 of the Western Union Telegraph Co. applicable to Autodin Service; Docket No. 17137.

Pursuant to the agreement reached at prehearing conference in the above-entitled proceeding held February 24, 1967, the evidentiary hearing now scheduled to begin Monday, March 6, 1967, is continued to Monday, May 29, 1967, beginning at 10 a.m. in the offices of the Commission in Washington, D.C.

It is so ordered, This the 24th day of February 1967.

Released: February 27, 1967.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,  
Secretary.

[P.R. Doc. 67-2364; Filed, Mar. 1, 1967;  
8:51 a.m.]

FEDERAL POWER COMMISSION

[Docket No. E-7337]

COMMUNITY PUBLIC SERVICE CO.

Notice of Application

FEBRUARY 21, 1967.

Take notice that on February 13, 1967, Community Public Service Co. (Applicant), an electric utility incorporated under the laws of the State of Texas with its principal business office at Fort Worth, Tex., filed an application with the Federal Power Commission seeking an order pursuant to section 204 of the Federal Power Act authorizing the issuance of unsecured promissory notes in the maximum principal amount of \$8 million.

The notes which Applicant proposes to execute will be executed at such time or times as short-term bank loans are made or renewed on or before November 1, 1969. The notes will evidence loans from Fort Worth or other Texas or New York City banking institutions. The maturity of each note will not exceed 120 days from its date of issuance and the notes will bear interest at the rate in effect for such loans on the dates of issue or renewals at the place of the borrowing.

The proceeds from the issuance of promissory notes will reimburse the treasury of the Applicant for expenditures for the construction, completion,

extension, or improvement of its facilities. The major item in Applicant's present construction program, the installation of a 22 mw generating unit in Lordsburg, N. Mex., will require an estimated expenditure of \$3,220,000 in 1967.

Any person desiring to be heard or to make any protest with reference to said application should on or before March 10, 1967, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). The application is on file and available for public inspection.

JOSEPH H. GUTRIDE,  
Secretary.

[P.R. Doc. 67-2288; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Docket No. RP64-38]

MICHIGAN WISCONSIN PIPE LINE CO.

Notice of Proposed Change in Rates and Charges

FEBRUARY 21, 1967.

Take notice that on February 14, 1967, Michigan Wisconsin Pipe Line Co. (Michigan Wisconsin) filed a proposal to reduce the rates and charges set out in its presently effective tariff, to make refunds consistent therewith, and to flow-through refunds and net reductions in suppliers' rates. The proposed reduction and refund reflects primarily the flow-through of the benefits of liberalized depreciation.

Michigan Wisconsin proposes to file revised tariff sheets to its FPC Gas Tariff, to be effective March 1, 1967, to reflect a reduction (1) of 4 cents per Mcf in the demand component and of 0.2 cent per Mcf in the commodity component of its Rate Schedules ACQ-1 and MDQ-1; (2) of 0.35 cent per Mcf in Rate Schedule SGS-1; and (3) of 0.2 cent per Mcf in Rate Schedules AOS-1 and SDOS-1. The proposal also provides for further reduction and refunds if the Federal income taxes are not increased prior to January 1, 1968.

In addition Michigan Wisconsin proposes to refund to its customers (1) \$548,000 per month for 11 months allocated to each customer on the basis of actual deliveries made during the period October 1, 1965, to August 31, 1966; and (2) an amount equivalent to 8 cents per Mcf of billing demand under Rate Schedules ACQ-1 and MDQ-1, 0.3 cent per Mcf delivered under Rate Schedules ACQ-1, MDQ-1, AOS-1, and SDOS-1, and 0.6 cent per Mcf delivered under Rate Schedule SGS-1, during the period from September 1, 1966, to February 28, 1967.

Copies of the proposal have been served by Michigan Wisconsin on its customers and on interested State Commissions. Comments may be filed with the Commission on or before March 7, 1967.

JOSEPH H. GUTRIDE,  
Secretary.

[P.R. Doc. 67-2289; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Docket Nos. E-7338, etc.]

MISSISSIPPI POWER & LIGHT CO.

Notice of Application

FEBRUARY 21, 1967.

Take notice that on February 13, 1967 Mississippi Power & Light Co. (Applicant) filed three applications with the Federal Power Commission seeking authority pursuant to section 303 of the Federal Power Act to acquire various electric transmission facilities from two REA electric cooperatives.

Applicant is incorporated under the laws of Mississippi with its principal business office at Jackson, Miss., and is engaged in the electric utility business in parts of 45 of the 82 counties in Mississippi.

In its application filed in Docket No. E-7338 Applicant requests approval to perform its agreement of August 1, 1966, with Delta Electric Power Association to construct for the account of that Association, to lease, operate, maintain, and to purchase at the end of 10 years (or earlier) 3.5 miles of 115 KV transmission line to be located in Leflore County, Miss. The cost of the facilities to be leased and purchased is estimated to be \$95,000. The Applicant will pay an annual lease rental equal to 2½ percent of the original cost of the line and will make 10 annual payments each equal to 7½ percent of said cost toward the purchase of the line. On the completion of these 10 payments the Association will convey title of the line to the applicant.

In its application filed in Docket No. E-7339 Applicant requests approval to perform its agreement of January 25, 1967, with Delta Electric Power Association to construct for the account of the Association, to lease, operate, maintain, and to purchase at the end of 10 years (or earlier) 6.5 miles of 115 KV transmission line located in Sunflower County, Miss. The Company will pay an annual lease rental equal to 2½ percent of the original cost of said line and will make 10 annual payments equal to 7½ percent of said cost toward the purchase of the line. Upon the completion of said payments Association will convey title of said line to Company. The cost of the facilities to be leased and purchased is estimated as \$205,000.

In its application filed in Docket No. E-7340 Applicant requests approval to perform its agreement of May 31, 1966, with Twin County Electric Power Association to lease, operate, maintain, and to purchase at the end of 10 years (or earlier) 0.94 miles of 115 KV transmission line located in Washington County, Miss. The Company will pay an annual lease rental of \$1,350.95 and will make 10 annual payments of \$4,052.86 toward the purchase of the line. Upon the completion of said payments Association will convey title of said line to Company. The original cost of the facilities to be leased and purchased is \$54,038.16.

Any person desiring to be heard or to make any protest with reference to the application should on or before March 13, 1967, file with the Federal Power



Commission, Washington, D.C. 20426, petitions or protests in accordance with the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). The application is on file with the Commission and is available for public inspection.

JOSEPH H. GUTRIDE,  
Secretary.

[F.R. Doc. 67-2290; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Docket No. CP65-219]

### NORTHERN NATURAL GAS CO.

#### Notice of Petition To Amend

FEBRUARY 21, 1967.

Take notice that on February 20, 1967, Northern Natural Gas Co. (Petitioner), 2223 Dodge Street, Omaha, Nebr. 68102, filed in Docket No. CP65-219 a petition to amend the order issued by the Commission in said docket March 24, 1965, by authorizing the construction and operation of additional facilities and by extending the time of authorization from March 24, 1967, to April 1, 1969, all as more fully set forth in the petition to amend which is on file with the Commission and open to public inspection.

The above-mentioned order authorized Petitioner to exchange quantities of natural gas with Colorado Interstate Gas Co. (Colorado) and the sale by Colorado to the Cabot Corp. (Cabot), of quantities of natural gas up to 30,000 Mcf per day, for a period which expires March 27, 1967.

Specifically, Petitioner requests authorization to continue deliveries of natural gas to Cabot, on behalf of Colorado, Colorado delivering like quantities to Petitioner, until April 1, 1969.

In addition, Petitioner seeks authorization to construct and operate a 6-inch side valve on its line from the Kerr-McGee plant, Gray County, Tex., to its Grayco Compressor Station, as well as removing the check valve on this line.

Petitioner also requests authority to increase the quantity exchanged from a maximum of 30,000 Mcf per day of natural gas to a maximum of 33,000 Mcf per day of natural gas.

Petitioner states that the proposed cost of construction will be approximately \$1,005, said amount to be reimbursed by Colorado.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington, D.C. 20426, in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before March 15, 1967.

JOSEPH H. GUTRIDE,  
Secretary.

[F.R. Doc. 67-2291; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Docket No. CP67-231]

### SOUTHERN NATURAL GAS CO.

#### Notice of Application

FEBRUARY 21, 1967.

Take notice that on February 17, 1967, Southern Natural Gas Co. (Applicant),

Post Office Box 2563, Birmingham, Ala. 35202, filed in Docket No. CP67-231 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the construction and operation of certain facilities for the transportation of natural gas in interstate commerce and the sale for resale of natural gas in interstate commerce, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Specifically, Applicant seeks authorization to construct and operate approximately 7.9 miles of 24-inch loop pipeline on its main North Line between Louisville and Reform Compressor Stations. The new facilities will enable Applicant to provide increased natural gas service to Chattanooga Gas Co. (Chattanooga), an existing customer of Applicant.

Applicant estimates the cost of the proposed construction at approximately \$791,570, said cost to be financed from cash on hand.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington, D.C. 20426, in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (§ 157.10) on or before March 22, 1967.

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing will be held without further notice before the Commission on this application if no protest or petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of the certificate is required by the public convenience and necessity. If a protest or petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

JOSEPH H. GUTRIDE,  
Secretary.

[F.R. Doc. 67-2292; Filed, Mar. 1, 1967;  
8:45 a.m.]

[Docket No. CP66-150]

### TRANSCONTINENTAL GAS PIPE LINE CORP.

#### Notice of Petition To Amend

FEBRUARY 21, 1967.

Take notice that on February 15, 1967, Transcontinental Gas Pipe Line Corp. (Petitioner), Post Office Box 1396, Houston, Tex. 77001, filed in Docket No. CP66-150 a petition to amend the order issued by the Commission in said docket December 19, 1966, to authorize the relocation of the proposed meter and regulator station from Tryon, N.C., to Mill Springs, N.C., and to construct and op-

erate two appropriately sized meter and regulator stations at or near Tryon and Columbus, both in North Carolina, all as more fully set forth in the petition to amend which is on file with the Commission and open to public inspection.

The above-mentioned order authorized Petitioner to construct and operate a 16-inch line from its main line at or near Moore, S.C., to a point beyond Tryon, N.C., towards Mill Springs, to the extent permitted by its lateral line formula, and authorized Petitioner to extend the line the full distance to Mill Springs if it so elected.

Petitioner has elected to extend the line the full distance to Mill Springs and wishes to relocate the meter and regulator station, originally proposed to be constructed at the Tryon terminus, at the Mill Springs terminus for the sale and delivery of natural gas to Public Service Company of North Carolina, Inc. (Public). Petitioner also seeks authorization to construct and operate two smaller meter and regulator stations that it now considers necessary; one at Tryon, N.C., and one at Columbus, N.C. Petitioner intends to use the new meter and regulator stations for deliveries to Public for the communities of Tryon and Columbus, N.C.

Petitioner estimates the cost of the meter and regulator stations at Tryon and Columbus at approximately \$45,650. The cost of the relocated station is shown in Hearing Exhibit 6, page 7, and is incorporated herein by reference.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington, D.C. 20426, in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before March 17, 1967.

JOSEPH H. GUTRIDE,  
Secretary.

[F.R. Doc. 67-2293; Filed, Mar. 1, 1967;  
8:46 a.m.]

## SECURITIES AND EXCHANGE COMMISSION

[812-2080]

### DREXEL HARRIMAN RIPLEY, INC., AND BACHE & CO., INC.

#### Notice of Filing of Application for Order of Exemption

FEBRUARY 24, 1967.

Notice is hereby given that Drexel Harriman Ripley, Inc., 60 Broad Street, New York, N.Y. 10004, and Bache & Co. Inc., 36 Wall Street, New York, N.Y. 10004 ("applicants"), the prospective managing underwriters of an issue of income shares and capital shares of Gemini Fund, Inc. ("Company"), a closed-end, diversified, management investment company registered under the Investment Company Act of 1940 ("Act"), have filed an application pursuant to section 6(c) of the Act for an order exempting certain transactions in connection with the offering from the provisions of section 30(f) of the Act insofar as the applicants

and, to the extent necessary, any of applicants' couterwriters, are involved. All interested persons are referred to the application on file with the Commission for a complete statement of the representations therein, which are summarized below.

The Company was organized under Delaware law on November 23, 1966, and registered under the Act on December 1, 1966. It proposes to make a public offering and sale of an equal number of its income shares and its capital shares through an underwriting group to be managed by applicants, and has filed a registration statement covering both classes of stock under the Securities Act of 1933. The shares of each class of stock are to be purchased by the underwriters from the fund, on a firm commitment basis, at a price of \$11 per share and will be reoffered and sold to the public at a maximum public offering price of \$12 per share.

Applicants represent that the proposed form of underwriting agreement between the Company and the several underwriters provides that sales to selected dealers in the selling group will be made for the account of the applicants, as managing underwriters, and not for the accounts of the several underwriters. As a result, when the Company's income shares and capital shares are purchased by the several underwriters for resale to the public, the applicants may each agree to purchase from the Company more than 10 percent of its income shares and of its capital shares to be sold. In addition, applicants represent that it is likely that the aggregate of their participation in the shares of each class of the Company may be in excess of 50 percent of the total number of such shares being purchased and resold by the several underwriters.

Section 30(f) of the Act imposes the duties and liabilities of section 16 of the Securities Exchange Act of 1934 ("section 16") upon, among others, beneficial owners of more than 10 percent of any class of outstanding securities of, and directors of, a registered closed-end investment company. Section 16 contains reporting requirements, prohibitions against profits from purchases and sales or sales and purchases within 6 months of each other, and against short sales by the persons covered thereby. Applicants represent that the requested exemption from the provisions of section 30(f) of the Act is necessary and appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act because the purposes of section 30(f) of the Act in imposing the liabilities of section 16 on 10 percent holders of any class of security of a closed-end investment company will not be jeopardized by permitting applicants to perform their underwriting function and to have in the aggregate a larger participation than that taken by all other underwriters who are not subject to section 30(f) of the Act, since the Company will not actually be viable until after the shares purchased by the applicants and the other underwriters are

sold and distributed to the public and the proceeds invested by the Company. Applicants state that therefore there is no information which could have been obtained by reason of the relationship of the applicants and the other underwriters to the Company and consequently the transactions sought to be exempted cannot lend themselves to the practices which section 16 was enacted to proscribe.

Section 6(c) of the Act, in pertinent part, provides that the Commission, by order upon application, may exempt any person, security or transaction, or any class or classes of persons, securities or transactions, from any provision or provisions of the Act if and to the extent that such exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act.

Notice is further given that any interested person may, not later than March 13, 1967, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and the issues of fact or law proposed to be controverted, or he may request that he be notified if the Commission shall order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20540. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon applicants at the addresses stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule O-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing upon said application shall be issued upon request or upon the Commission's own motion. Persons who request a hearing or advice as to whether a hearing is ordered, will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DuBOIS,  
Secretary.

[F.R. Doc. 67-2316; Filed, Mar. 1, 1967;  
8:47 a.m.]

[812-2077]

#### HAYDEN, STONE INC.

#### Notice of Filing of Application for Order of Exemption

FEBRUARY 24, 1967.

Notice is hereby given that Hayden, Stone Inc. ("applicant"), 25 Broad

Street, New York, N.Y. 10004, the proposed managing underwriter for a proposed offering of the two classes of shares of American DualVest Fund, Inc. ("DualVest"), a closed-end diversified management company registered under the Investment Company Act of 1940 ("Act"), has applied for an order pursuant to section 6(c) of the Act for an exemption from the provisions of section 30(f) of the Act. Applicant seeks an exemption to permit it to effect transactions in connection with its underwriting of the DualVest offering. All interested persons are referred to the application on file with the Commission for a statement of the representations contained therein which are summarized below.

Applicant proposes to enter into an underwriting agreement with DualVest for the sale to the underwriters, to be managed by applicant, of the preferred shares and capital shares of DualVest. It is a condition of the underwriting that an equal number of each class of shares be sold to the underwriters. The shares will be purchased from DualVest by the underwriters at a price of \$13.80 per share who will then sell the shares to the public at a maximum public offering price of \$15 per share. Applicant may, for its own account, also sell some shares to selling dealers for resale to the public.

Applicant states that it may, in connection with the offering, engage in stabilizing transactions or overallot shares of either class and it may dispose of shares acquired as a result of stabilization activities and may purchase shares of either class to cover any such over-allotments.

A number of directors of applicant will also be officers and directors of DualVest and an investment adviser of DualVest, Haywood Management Corp. In addition, applicant itself may serve as an investment adviser to DualVest. It is contemplated that applicant's directors will themselves purchase shares of each class of stock of DualVest. Applicant expects to purchase from DualVest as an underwriter more than 50 percent of each class of stock of DualVest to be issued and sold to all the underwriters.

Section 30(f) of the Act makes the duties and liabilities imposed by section 16 of the Securities Exchange Act of 1934 applicable to, among others, beneficial owners of, more than 10 percent of any class of outstanding securities of, and directors of, a registered closed-end investment company.

Section 6(c) of the Act provides that the Commission, by order upon application, may conditionally or unconditionally exempt any persons or transactions from any provision or provisions of the Act, if and to the extent that such exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act.

Applicant represents that the transactions in connection with the offering are not comprehended within the intent or purpose of section 30(f) of the Act, and that the exemption is necessary and ap-

propriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act.

Notice is further given that any interested person may, not later than March 13, 1967, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and the issues, if any, of fact or law proposed to be controverted, or he may request that he be notified if the Commission should order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon applicant at the address stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing upon said application shall be issued upon request or upon the Commission's own motion. Persons who request a hearing or advice as to whether a hearing is ordered, will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DuBOIS,  
Secretary.

[P.R. Doc. 67-2317; Filed, Mar. 1, 1967;  
8:47 a.m.]

[812-2079]

### E. F. HUTTON & CO., INC.

#### Notice of Filing of Application for Order of Exemption

FEBRUARY 24, 1967.

Notice is hereby given that E. F. Hutton & Co., Inc. ("Hutton"), 1 Chase Manhattan Plaza, New York, N.Y. 10005, the prospective managing underwriter of an offering of shares of Scudder Duo-Vest Inc. ("Company"), a closed-end diversified management investment company registered on November 23, 1966, under the Investment Company Act of 1940 ("Act"), has filed an application for an order pursuant to section 6(c) of the Act. Hutton seeks to exempt proposed transactions in connection with the underwriting of the offering from the provisions of section 30(f) of the Act insofar as Hutton, any of its officers and directors and, to the extent necessary, any of the other underwriters and dealers participating in the transactions are involved. All interested persons are referred to the application on file with the Commission for a

statement of the representations therein which are summarized below.

The Company proposes to make a public offering and sale of an equal number of its income shares and its capital shares through an underwriting group to be managed by Hutton and has filed a registration statement covering both classes of these shares under the securities Act of 1933. The shares of each class of stock are to be purchased by the underwriters from the Company, on a firm commitment basis, at a price of \$9.15 per share and will be reoffered and sold to the public at a maximum public offering price of \$10 per share.

Hutton represents that there are now no public security holders of the Company. Public security holders will come into being only by virtue of the transactions to be effected by the underwriters and dealers in connection with the initial public distribution of the securities of the Company.

Hutton expects to purchase from Company more than 50 percent of each class of stock of Company to be issued and sold to the underwriters and to be reoffered and resold by the underwriters. Hutton may, in its individual capacity, engage in stabilizing transactions and overallot shares of either class, and may dispose of any shares of such stock acquired as a result of stabilization activities and may purchase shares of either class of such securities to cover any such over-allotments.

Section 30(f) of the Act imposes the duties and liabilities of section 16 of the Securities Exchange Act of 1934 upon, among others, beneficial owners of more than 10 percent of any class of outstanding securities of, and directors of, a registered closed-end investment company. Section 16 of the Securities Exchange Act contains reporting requirements, prohibitions against profits from purchases and sales or sales and purchases within 6 months and against short sales by those persons covered thereby. Hutton represents that the requested exemption from the provisions of section 30(f) of the Act is necessary and appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act, stating that the transactions sought to be exempted cannot lend themselves to the practices which section 16 was enacted to proscribe.

Section 6(c) authorizes the Commission to exempt any person, security, or transaction, or any class or classes of persons, securities, or transactions from the provisions of the Act and rules promulgated thereunder if and to the extent that such exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act.

Notice is further given that any interested person may, not later than March 13, 1967, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and

the issues of fact or law proposed to be controverted, or he may request that he be notified if the Commission shall order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon Hutton at the address stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing upon said application shall be issued upon request or upon the Commission's own motion. Persons who request a hearing or advice as to whether a hearing is ordered, will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DuBOIS,  
Secretary.

[P.R. Doc. 67-2318; Filed, Mar. 1, 1967;  
8:47 a.m.]

[812-2078]

### DEAN WITTER & CO., AND PAINE, WEBBER, JACKSON & CURTIS

#### Notice of Filing of Application for Order of Exemption

FEBRUARY 24, 1967.

Notice is hereby given that Dean Witter & Co. and Paine, Webber, Jackson & Curtis ("Applicants"), care of Dean Witter & Co., 14 Wall Street, New York, N.Y. 10005, the prospective managing underwriters of an offering of shares of Leverage Fund of Boston, Inc. ("Company"), a closed-end diversified management investment company registered on December 14, 1966, under the Investment Company Act of 1940 ("Act"), has filed an application for an order pursuant to section 6(c) of the Act. Applicant seeks to exempt proposed transactions in connection with the underwriting of the offering from the provisions of section 30(f) of the Act insofar as the Applicants, any of their partners and, to the extent necessary, any of Applicants' counterwriters are involved. All interested persons are referred to the application on file with the Commission for a statement of the representations therein which are summarized below.

The Company proposes to make a public offering and sale of an equal number of its income shares and its capital shares through an underwriting group to be managed by Applicants and has filed a registration statement covering both classes of these shares under the Securities Act of 1933. The shares of

each class of stock are to be purchased by the underwriters from the Company, on a firm commitment basis, at a price of \$13.725 per share and will be reoffered and sold to the public at a maximum public offering price of \$15 per share.

Applicants represent that no underwriter has any inside information and that no such inside information exists since Company will have no assets or business of any sort prior to the initial distribution. No director or officer of any underwriter is a director or officer of Company.

Applicants each expect to acquire from Company more than 10 percent of its income shares and of its capital shares, and taking into account the purchases of both firms, more than 50 percent of its income shares and of its capital shares, for resale in connection with the initial distribution of shares of Company. Applicants, in their individual capacities, may engage in stabilizing transactions and over-allot shares of either class, and may dispose of any shares of such stock acquired as a result of stabilization activities and may purchase shares of either class of such securities to cover any such over-allotments.

Section 30(f) of the Act imposes the duties and liabilities of section 16 of the Securities Exchange Act of 1934 upon, among others, beneficial owners of more than 10 percent of any class of outstanding securities of, and directors of, a registered closed-end investment company. Section 16 of the Securities Exchange Act contains reporting requirements, prohibitions against profits from purchases and sales or sales and purchases within 6 months and against short sales by those persons covered thereby. Applicants represent that the requested exemption from the provisions of section 30(f) of the Act is necessary and appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act, stating that the transactions sought to be exempted cannot lend themselves to the practices which section 16 was enacted to proscribe.

Section 6(c) authorizes the Commission to exempt any person, security, or transaction, or any class or classes of persons, securities, or transactions, from the provisions of the Act and rules promulgated thereunder if and to the extent that such exemption is necessary or appropriate in the public interest and consistent with the protection of investors and the purposes fairly intended by the policy and provisions of the Act.

Notice is further given that any interested person may, not later than March 13, 1967, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request and the issues of fact or law proposed to be controverted, or he may request that he be notified if the Commission shall order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Wash-

ington, D.C. 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon Applicants at the address stated above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule O-5 of the rules and regulations promulgated under the Act, an order disposing of the application herein may be issued by the Commission upon the basis of the information stated in said application, unless an order for hearing upon said application shall be issued upon request or upon the Commission's own motion. Persons who request a hearing or advice as to whether a hearing is ordered, will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[P.R. Doc. 67-2319; Filed, Mar. 1, 1967;  
8:47 a.m.]

## INTERSTATE COMMERCE COMMISSION

[Notice 1033]

### MOTOR CARRIER, BROKER, WATER CARRIER, AND FREIGHT FOR- WARDER APPLICATIONS

FEBRUARY 24, 1967.

The following applications are governed by Special Rule 1.247<sup>1</sup> of the Commission's general rules of practice (49 CFR, as amended), published in the FEDERAL REGISTER issue of April 20, 1966, effective May 20, 1966. These rules provide, among other things, that a protest to the granting of an application must be filed with the Commission within 30 days after date of notice of filing of the application is published in the FEDERAL REGISTER. Failure seasonably to file a protest will be construed as a waiver of opposition and participation in the proceeding. A protest under these rules should comply with § 1.247(d)(3) of the rules of practice which requires that it set forth specifically the grounds upon which it is made, contain a detailed statement of protestant's interest in the proceeding (including a copy of the specific portions of its authority which protestant believes to be in conflict with that sought in the application, and describing in detail the method—whether by joinder, interline, or other means—by which protestant would use such authority to provide all or part of the service proposed), and shall specify with particularity the facts, matters, and

<sup>1</sup> Copies of Special Rule 1.247 (as amended) can be obtained by writing to the Secretary, Interstate Commerce Commission, Washington, D.C. 20423.

things relied upon, but shall not include issues or allegations phrased generally. Protests not in reasonable compliance with the requirements of the rules may be rejected. The original and one (1) copy of the protest shall be filed with the Commission, and a copy shall be served concurrently upon applicant's representative, or applicant if no representative is named. If the protest includes a request for oral hearing, such requests shall meet the requirements of § 1.247(d)(4) of the special rule, and shall include the certification required therein.

Section 1.247(f) of the Commission's rules of practice further provides that each applicant shall, if protests to its application have been filed, and within 60 days of the date of this publication, notify the Commission in writing (1) that it is ready to proceed and prosecute the application, or (2) that it wishes to withdraw the application, failure in which the application will be dismissed by the Commission.

Further processing steps (whether modified procedure, oral hearing, or other procedures) will be determined generally in accordance with the Commission's general policy statement concerning motor carrier licensing procedures, published in the FEDERAL REGISTER issue of May 3, 1966. This assignment will be by Commission order which will be served on each party of record.

The publications hereinafter set forth reflect the scope of the applications as filed by applicants, and may include descriptions, restrictions, or limitations which are not in a form acceptable to the Commission. Authority which ultimately may be granted as a result of the applications here noticed will not necessarily reflect the phraseology set forth in the application as filed, but also will eliminate any restrictions which are not acceptable to the Commission.

No. MC 488 (Sub-No. 7), filed February 10, 1967. Applicant: BREMAN'S EXPRESS COMPANY, a corporation, 300 Canal Street, Leechburg, Pa. 15656. Applicant's representative: Edward Goldberg, 1408 Law & Finance Building, 429 Fourth Avenue, Pittsburgh, Pa. 15219. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Refractory products and materials, including blocks, bricks, nozzles, slabs, sleeves, tile, and high temperature bonding mortar, from Salina, Bell Township, Westmoreland County, Pa., to points in that part of Ohio, east of U.S. Highway 21 and north of U.S. Highway 50, and that part of West Virginia, east of U.S. Highway 21 and north of U.S. Highway 50, including points on the indicated portions of the highways specified, and refused or damaged commodities, indicated above, on return.* NOTE: Applicant states it believes it presently has the authority which it is seeking in this application, and says a motion to dismiss is being filed simultaneously with this application. If a hearing is deemed necessary, applicant requests it be held at Pittsburgh, Pa., or Washington, D.C.

No. MC 1630 (Sub-No. 10), filed February 8, 1967. Applicant: D. D. JONES TRANSFER & WAREHOUSE COMPANY, INC., 630 Poindexter Street, Chesapeake, Va. Applicant's representative: Morton E. Kiel, 140 Cedar Street, New York, N.Y. 10006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, in containers, between Norfolk, Portsmouth, Chesapeake, and Newport News, Va., on the one hand, and, on the other, points in Virginia, Maryland, Delaware, North Carolina, South Carolina, Tennessee, and the District of Columbia. Restricted to traffic having an immediately prior or subsequent movement by water. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Norfolk, Va.

No. MC 1641 (Sub-No. 75), filed February 3, 1967. Applicant: PEAKE TRANSPORT SERVICE, INC., Box 366, Chester, Nebr. 68327. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Anhydrous ammonia, and fertilizer solutions*, in bulk, in tank vehicles, from the plantsite of Phillips Petroleum Co. at or near Hoag, Nebr., to points in Missouri. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Kansas City, Mo., or Omaha, Nebr.

No. MC 2202 (Sub-No. 312), filed February 10, 1967. Applicant: ROADWAY EXPRESS, INC., 1077 Gorge Boulevard, Post Office Box 471, Akron, Ohio 44309. Applicant's representatives: William O. Turney, 2001 Massachusetts Avenue NW., Washington, D.C. 20036, and Douglas Faris, Post Office Box 471, Akron, Ohio 44309. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, livestock, household goods as defined by the Commission, commodities in bulk and those requiring special equipment), to serve points in Lee County, Ga., as off-route points in connection with applicant's presently authorized route between Columbus, Ga., and Albany, Ga. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga., or Washington, D.C.

No. MC 2428 (Sub-No. 20), filed February 6, 1967. Applicant: H. PRANG TRUCKING CO., INC., 112 New Brunswick Avenue, Hopelawn (Perth Amboy), N.J. 08861. Applicant's representative: Morton E. Kiel, 140 Cedar Street, New York, N.Y. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Insulation board, urethane foam expanded, one or both faces laminated*, from Perth Amboy and Pennsauken, N.J., to points in Connecticut, Delaware, Maryland, Massachusetts, New Jersey (ports of embarkation), New York, Pennsylvania, Rhode Island, and the District of Columbia, and *returned shipments*, on return, under contract with Bird & Son, Inc. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at New York, N.Y., or Washington, D.C.

No. MC 3009 (Sub-No. 73), filed February 13, 1967. Applicant: WEST BROTHERS, INC., 706 East Pine Street, Post Office Box 1569, Hattiesburg, Miss. 39401. Applicant's representative: W. N. Innis (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *Lamps*, serving the plantsite of the Lawrin Co., at Kosciusko, Miss., in connection with applicant's regular route operations in No. MC-3009, Sub 61, with the privilege of interlining at Memphis, Tenn. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Jackson, Miss.

No. MC 4405 (Sub-No. 447), filed February 13, 1967. Applicant: DEALERS TRANSIT, INC., 13101 South Torrence Avenue, Chicago, Ill. 60633. Applicant's representative: James W. Wrape, 2111 Sterick Building, Memphis, Tenn. 38103. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cryogenic equipment*, from Louisville, Ky., Cleveland, Ohio, and Torrance, Calif., to points in the United States. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Columbus, Ohio.

No. MC 10207 (Sub-No. 14) filed February 13, 1967. Applicant: McCLAIN DRAY LINE, INC., 404 Railroad Avenue, Marion, Ind. Applicant's representative: Ferdinand Born, 601 Chamber of Commerce Building, Indianapolis, Ind. 46204. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, and commodities in bulk, in tank vehicles), between Portage, Ind., and points in Illinois, Indiana, Ohio, Kentucky; Keokuk, Fort Madison, Burlington, Muscatine, Davenport, Bettendorf, Clinton, and Dubuque, Iowa; Huntington, Charleston, Parkersburg, Wheeling, and Moundsville, W. Va. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 10761 (Sub-No. 205) (Amendment), filed October 17, 1966, published FEDERAL REGISTER issue of November 3, 1966, amended February 20, 1967, and republished as amended, this issue. Applicant: TRANSAMERICAN FREIGHT LINES, INC., 1700 North Waterman Avenue, Detroit, Mich. 48209. Applicant's representative: Kim D. Mann, Pennsylvania Building, Washington, D.C. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Canned fruits and vegetables, not frozen, fruit juices, frozen or other than frozen, and fruit concentrates with essences*, from plantsites and warehouses of the Seneca Grape Juice Co., located at or near Dundee, Penn Yan, and Williamson, N.Y., to points in Ohio, Michigan, Indiana, Kentucky, Illinois, Wisconsin, Missouri, Iowa, Kansas, Nebraska, Oklahoma, and Texas. **NOTE:** The purpose of this republication is to broaden the commodity description. If a hearing is deemed necessary, appli-

cant requests it be held at Rochester, N.Y.

No. MC 11220 (Sub-No. 109), filed February 13, 1967. Applicant: GORDONS TRANSPORTS, INC., 185 West McLemore Avenue, Memphis, Tenn. 38103. Applicant's representative: J. W. Wrape, 2111 Sterick Building, Memphis, Tenn. 38103. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment), serving the plantsite and warehouse facilities of Jacuzzi Bros., Inc., located at Lonoke, Ark., as an intermediate point on its presently authorized regular route between Memphis, Tenn., and Fort Smith, Ark. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Little Rock, Ark., or Memphis, Tenn.

No. MC 22179 (Sub-No. 13), filed February 13, 1967. Applicant: FREEMAN TRUCK LINE, INC., 416 Jackson Avenue, Oxford, Miss. Applicant's representative: James W. Wrape, 2111 Sterick Building, Memphis, Tenn. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, livestock, household goods as defined by the Commission, commodities in bulk and those requiring special equipment for handling), between Grenada, and West, Miss. (over U.S. Highway No. 51 also over Interstate Highway 55 and access roads, when the latter highway is completed), and return over the same routes, serving all intermediate points. **NOTE:** Applicant states it already operates between Memphis, Tenn., and Grenada, Miss., and will tack this authority to its present authority at Grenada, Miss. If a hearing is deemed necessary, applicant requests it be held at Winona, Grenada, or Jackson, Miss., or Memphis, Tenn.

No. MC 30657 (Sub-No. 21), filed February 13, 1967. Applicant: DIXIE HAULING COMPANY, a corporation, 959 Bankhead Avenue NW., Atlanta, Ga. 30318. Applicant's representative: James L. Flemister, 1026 Fulton Federal Building, Atlanta, Ga. 30303. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Waste foodstuffs* (not fit for human consumption), consisting of bakery or flour mill refuse or sweepings or stale bread, cake, candy, or cookies, from points in Florida, Georgia, Alabama, Mississippi, Kentucky, Tennessee, North Carolina, South Carolina, and Virginia to Morrow, Ga., and *empty containers*, on return under contract with International Bakerage, Inc. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga., or Washington, D.C.

No. MC 50069 (Sub-No. 374), filed February 13, 1967. Applicant: REFINERS TRANSPORT & TERMINAL CORPORATION, 930 North York Road, Hinsdale, Ill. Applicant's representative: Robert H. Levy, 29 South La Salle Street,

Chicago, Ill. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Sea animal oil*, in bulk, in tank vehicles, from Cleveland, Ohio, to Chicago, Ill. NOTE: Common control and dual operations may be involved. If a hearing is deemed necessary, applicant requests it be held at Cleveland, Ohio, or Washington, D.C.

No. MC 52751 (Sub-No. 71), filed February 15, 1967. Applicant: ACE LINES, INC., 4143 East 43d Street, Des Moines, Iowa 50317. Applicant's representative: William A. Landau, 1307 East Walnut Street, Des Moines, Iowa 50306. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cabinets*, kitchen or bathroom, and *parts and accessories* thereof, from Des Moines, Iowa, to points in Kansas, Missouri, Nebraska, and Wisconsin. NOTE: If a hearing is deemed necessary, applicant requests it be held at Des Moines, Iowa.

No. MC 61396 (Sub-No. 168) (Amendment), filed November 3, 1966, published in the FEDERAL REGISTER issue of November 24, 1966, amended February 16, 1967, and republished this issue. Applicant: HERMAN BROS., INC., 2501 North 11th Street, Omaha, Nebr. 68102. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Dry fertilizer materials*, in bulk, and (2) *anhydrous ammonia and liquid fertilizer materials*, in bulk, in tank trucks, from Clinton, Iowa, to points in Minnesota, Wisconsin, and Illinois. NOTE: The purpose of this republication is to broaden the commodity description, and to show "Clinton, Iowa," in lieu of "the plantsite of the Hawkeye Chemical Co. located at or near." If a hearing is deemed necessary, applicant requests it be held at Memphis, Tenn., St. Louis, Mo., or Chicago, Ill.

No. MC 64932 (Sub-No. 424), filed February 9, 1967. Applicant: ROGERS CARTAGE CO., a corporation, 1439 West 103d Street, Chicago, Ill. 60643. Applicant's representative: Carl L. Steiner, 39 South La Salle Street, Chicago, Ill. 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Freon and cleaning compounds*, in bulk, in tank vehicles, from the plantsite of E. I. du Pont de Nemours & Co., Inc., located at Montague, Mich., to points in Illinois, Indiana, Iowa, Minnesota, and Wisconsin. NOTE: Application is being filed to eliminate the traversing of the Ferndale, Mich., gateway. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 64994 (Sub-No. 90), filed February 9, 1967. Applicant: HENNIS FREIGHT LINES, INC., Post Office Box 612, Winston-Salem, N.C. 27102. Applicant's representatives: Frank C. Phillips, Post Office Box 612, Winston-Salem, N.C. 27102, and James E. Wilson, 1735 K Street NW., Washington, D.C. 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Glass containers*, from Dunkirk, Ind., to Milledge-

ville, Ga. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 87720 (Sub-No. 58), filed February 10, 1967. Applicant: BASS TRANSPORTATION CO., INC., Star Route A, Post Office Box 391, Old Cron-ton Road, Flemington, N.J. Applicant's representative: Bert Collins, 140 Cedar Street, New York, N.Y. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Synthetic resin*, dry, in bulk and in containers, (a) between Flemington and Burlington, N.J., on the one hand, and, on the other, points in Hudson, Bergen, Essex, Union, Middlesex, and Camden Counties, N.J., (b) from New York, N.Y., to Flemington and Burlington, N.J., and (c) from Philadelphia, Pa., to Flemington and Burlington, N.J., (2) *synthetic resin*, dry, in containers, from Flemington and Burlington, N.J., to Philadelphia, Pa., commercial zone, under contract with Tenneco Chemicals, Inc., of East Brunswick, N.J. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or New York, N.Y.

No. MC 95540 (Sub-No. 690), filed February 7, 1967. Applicant: WATKINS MOTOR LINES, INC., 1120 West Griffin Road, Lakeland, Fla. 33802. Applicant's representative: Hoyt Starr (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts, and articles distributed by meat-packinghouses*, as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities, in bulk, in tank vehicles), from the plantsite and storage facilities of Griffith Provision Co., Inc., at or near Downs, Kans., to points in Alabama, Connecticut, Delaware, Florida, Georgia, Iowa, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and the District of Columbia, restricted to the transportation of traffic originating at the plantsite and storage facilities of Griffith Provision Co., Inc., at or near Downs, Kans. NOTE: If a hearing is deemed necessary, applicant requests it be held at Kansas City, Mo., Wichita, Kans., or Omaha, Nebr.

No. MC 106603 (Sub-No. 91), filed February 13, 1967. Applicant: DIRECT TRANSIT LINES, INC., 200 Colrain Street SW., Grand Rapids, Mich. 49508. Applicant's representative: Robert A. Sullivan, 1800 Buhl Building, Detroit, Mich. 48226. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Tile, facing or flooring, accessories, materials and supplies* used in the installation thereof, from Kankakee, Ill., to points in Michigan, Indiana, Ohio, Kentucky, Missouri, and Iowa. NOTE: If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill., or Washington, D.C.

No. MC 107496 (Sub-No. 527), filed February 6, 1967. Applicant: RUAN TRANSPORT CORPORATION, Keosauqua Way at Third, Post Office Box 855, Des Moines, Iowa 50304. Applicant's representative: H. L. Fabritz (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Water clarifying, hardening, purifying, or softening compounds*, not medicated or perfumed, *antifoam or defoaming compound*, *corrosion inhibiting compounds*, and *chemicals and compounds* used in the processing of crude oil, in bulk, in tank or hopper type vehicles, from Casper, Wyo., to Colorado, Idaho, Montana, Nebraska, South Dakota, Utah, and Wyoming. NOTE: If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill., or Gary, Ind.

No. MC 107496 (Sub-No. 528), filed February 6, 1967. Applicant: RUAN TRANSPORT CORPORATION, Keosauqua Way at Third, Post Office Box 855, Des Moines, Iowa 50304. Applicant's representative: H. L. Fabritz (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Diammonium phosphate*, from the plantsite of the New Jersey Zinc Co. in Depue, Ill. to points in Illinois, Iowa, Wisconsin, Missouri, Minnesota, Nebraska, Kansas, South Dakota, North Dakota, Indiana, Ohio, and Michigan. NOTE: If a hearing is deemed necessary, applicant requests it be held at Des Moines, Iowa, or Chicago, Ill.

No. MC 108453 (Sub-No. 30), filed February 13, 1967. Applicant: G & A TRUCK LINE, INC., 404 West Peck Avenue, White Pigeon, Mich. Applicant's representative: William P. Sullivan, 1825 Jefferson Place NW., Washington, D.C. 20036. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Paper and paper products, and paper mill supplies*, between White Pigeon, Mich., and Clinton, Iowa, under contract with Weyerhaeuser Co. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Indianapolis, Ind.

No. MC 110563 (Sub-No. 40), filed February 14, 1967. Applicant: COLDWAY FOOD EXPRESS, INC., Ohio Building, North Ohio Avenue, Sidney, Ohio 45365. Applicant's representative: Joseph M. Scanlan, 111 West Washington, Chicago, Ill. 60602. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Candy, confections, and confectionery products* (except commodities in bulk, in tank vehicles), and *advertising matter, premiums, prizes, and display materials*, when shipped in the same vehicle with the foregoing commodities, from Elizabeth, N.J., to Cincinnati, Ohio, and Detroit, Mich. NOTE: If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., New York, N.Y., or Philadelphia, Pa.

No. MC 111057 (Sub-No. 5), filed February 9, 1967. Applicant: EAST EXPRESS, INCORPORATED, Post Office

Box 923, Thomasville, N.C. 27360. Applicant's representative: H. Charles Ephraim, 1411 K Street NW., Washington, D.C. 20005. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *New furniture*, crated, in mixed loads of uncrated new furniture, from High Point and Thomasville, N.C., to Chicago, Ill., and Indianapolis, Ind., and points in Alabama, Delaware, Florida, Georgia, Kentucky, Maryland (except Baltimore and Annapolis), Mississippi, New Jersey, New York, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia (except Richmond), West Virginia, and the District of Columbia; and *rejected and returned shipments of new furniture*, on return. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at High Point, N.C.

No. MC 111401 (Sub-No. 213) (Clarification), filed December 29, 1966, published FEDERAL REGISTER issue of February 9, 1967, and republished as clarified this issue. Applicant: GROENDYKE TRANSPORT, INC., 2510 Rock Island Boulevard, Post Office Box 632, Enid, Okla. 73701. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Helium*, liquefied and/or gaseous, in bulk, from the Alamo Chemical Co. and Gardner Cryogenic Corp. helium plant commonly referred to as Greenwood Facility located in Morton County, Kans., approximately 25 miles northwest of Elkhart, Kans., to all points in the continental United States (except Huntsville, Ala.; Boron, Downey, Goldstone, San Diego, and Torrance, Calif.; Boulder, Colo.; the Kennedy Space Center near Cape Kennedy, Fla.; the Michoud Assembly Facility near New Orleans, La.; the Goddard Space Flight Center in Greenbelt, Md.; the Mississippi Test Facility in Hancock County, Miss.; the White Sands Test Facility in New Mexico, Bethpage, N.Y.; and the Manned Spacecraft Center near Houston, Tex.). **NOTE:** The purpose of this republication is to more clearly set forth the proposed operation. If a hearing is deemed necessary, applicant requests it be held at Oklahoma City, Okla.

No. MC 113325 (Sub-No. 118), filed February 13, 1967. Applicant: SLAY TRANSPORTATION CO., INC., 2001 South Seventh Street, St. Louis, Mo. 63104. Applicant's representative: Kenneth C. Dillman (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel articles and materials used in the manufacturing and processing thereof*, between points in the St. Louis, Mo.-East St. Louis, Ill., commercial zone (as defined by the Commission), and Alton, Ill., on the one hand, and, on the other, points in Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, and Wisconsin. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at St. Louis, Mo., or Chicago, Ill.

No. MC 113388 (Sub-No. 80), filed February 9, 1967. Applicant: LESTER C. NEWTON TRUCKING CO., a corporation, Post Office Box 248, Bridgeville, Del. 19933. Applicant's representative: H. Charles Ephraim, 1411 K Street NW., Washington, D.C. 20005. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prepared foodstuffs*, in vehicles equipped with mechanical refrigeration (except in bulk in tank vehicles), from the plantsite and warehouse facilities of The Pillsbury Co. at/or near Greenville, Pa., to points in Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, Virginia, Vermont, and the District of Columbia. **NOTE:** Applicant states that no duplicating authority is being sought. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 113495 (Sub-No. 27), filed February 10, 1967. Applicant: GREGORY HEAVY HAULERS, INC., 51 Oldham Street, Post Office Box 5266, Nashville, Tenn. Applicant's representative: Wilmer B. Hill, 529 Transportation Building, Washington, D.C. 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel, iron and steel articles, and materials, equipment, and supplies used in the manufacturing and processing of iron and steel and iron and steel articles*, between points in Tennessee, on the one hand, and, on the other, points in Alabama, Arkansas, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Massachusetts, Maryland, Michigan, Mississippi, Missouri, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Virginia, West Virginia, Wisconsin, and the District of Columbia. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Nashville, Tenn.

No. MC 113624 (Sub-No. 34), filed February 6, 1967. Applicant: WARD TRANSPORT, INC., Post Office Box 133, Pueblo, Colo. Applicant's representative: Leslie R. Kehl, 420 Denver Club Building, Denver, Colo. 80202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Anhydrous ammonia and fertilizer solutions*, in bulk, in tank vehicles, from the plantsite of Phillips Petroleum Co., at or near Hoag, Nebr., to points in Iowa and Missouri. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Denver, Colo.

No. MC 113678 (Sub-No. 275), filed February 3, 1967. Applicant: CURTIS, INC., 770 East 51st Avenue, Denver, Colo. 80216. Applicant's representatives: Robert A. Nelson, J. Max Harding and Duane W. Ackle, Post Office Box 2028, Lincoln, Nebr. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prepared foodstuffs*, in vehicles equipped with mechanical refrigeration (except in bulk in tank vehicles), from traffic originating at the plantsite and warehouse facili-

ties of The Pillsbury Co., located at East Greenville, Pa., to points in Connecticut, Delaware, District of Columbia, New York, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, North Carolina, Pennsylvania, Rhode Island, Virginia, Vermont, and West Virginia. **NOTE:** Applicant states the authority proposed herein can or will be joined with its presently authorized authority in MC 113678 Sub 12, at New York or Philadelphia, Pa., from which points it serves Colorado and Nebraska. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 113843 (Sub-No. 127), filed February 10, 1967. Applicant: REFRIGERATED FOOD EXPRESS, INC., 316 Summer Street, Boston, Mass. 02210. Applicant's representative: Lawrence T. Shells (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prepared foodstuffs*, in vehicles equipped with mechanical refrigeration (except in bulk in tank vehicles), from the plantsite and warehouse facilities of the Pillsbury Co. at East Greenville, Pa., to points in Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, Virginia, Vermont, and West Virginia. **NOTE:** If hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 113855 (Sub-No. 152), filed February 10, 1967. Applicant: INTERNATIONAL TRANSPORT, INC., South Highway 52, Rochester, Minn. 55902. Applicant's representative: Alan Foss, 502 First National Bank Building, Fargo, N. Dak. 58102. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Hides*, from points in Washington, Oregon, Idaho, and Montana to Billings, Mont. **NOTE:** The purpose of this application is to enable applicant to provide a service involving stops in transit at Billings, Mont., for processing. If a hearing is deemed necessary, applicant requests it be held at Billings, Mont., Seattle or Spokane, Wash.

No. MC 114045 (Sub-No. 265), filed February 6, 1967. Applicant: TRANS-COLD EXPRESS, INC., Post Office Box 5842, Dallas, Tex. 75222. Applicant's representative: R. L. Moore (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Canned goods*, from Lindale, Tex., to points in Arizona, New Mexico, and California. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Dallas, Tex.

No. MC 114284 (Sub-No. 34), filed February 13, 1967. Applicant: FOXSMYTHE TRANSPORTATION CO., a corporation, 1700 South Portland Street, Post Office Box 82307, Stockyards Station, Oklahoma City, Okla. Applicant's representative: John E. Jandera, 641 Harrison Street, Topeka, Kans. 66603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular

routes, transporting: *Meats, meat products, and meat byproducts and articles distributed by meat packinghouses*, as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities, in bulk, in tank vehicles), from the plantsite and storage facilities of Griffith Provision Co., Inc., at or near Downs, Kans., to points in Oklahoma, Texas, New Mexico, Arizona, California, and Arkansas. Restriction: The authority above is restricted to the transportation of traffic originating at the plantsite and storage facilities of Griffith Provision Co., Inc., at or near Downs, Kans. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Kansas City, Mo.

No. MC 114989 (Sub-No. 9), filed February 9, 1967. Applicant: BRACEY & MARTIN, INC., 1910 South Walnut Street, Hopkinsville, Ky. 42240. Applicant's representative: James C. Havron, 513 Nashville Bank and Trust Building, Nashville, Tenn. 37201. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Malt beverages*, in containers, (1) from South Bend, Ind., to Hopkinsville, Ky., (2) from Cincinnati, Ohio, to points in Christian County, Ky., and *empty malt beverage containers and rejected shipments*, on return, in (1) and (2) above, under contract with Kentucky Ace Beverage Distributors, Inc., and Cravens Distributing Co. **NOTE:** Applicant holds common carrier authority under MC-115762 and Sub-1, therefore dual operations may be involved. If a hearing is deemed necessary, applicant requests it be held at Nashville, Tenn., or Louisville, Ky.

No. MC 115162 (Sub-No. 142), filed February 9, 1967. Applicant: WALTER POOLE, doing business as POOLE TRUCK LINE, Post Office Box 310, Evergreen, Ala. Applicant's representative: Robert E. Tate, Suites 2025, 2028, City Federal Building, Birmingham, Ala. 35203. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs, canned, and foodstuffs* in containers, other than frozen, from Cade and Lozes, La., to Illinois, Indiana, Michigan, Ohio, and Wisconsin. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at New Orleans, La.

No. MC 115651 (Sub-No. 15), filed February 9, 1967. Applicant: KANEY TRANSPORTATION, INC., Rural Route No. 4, Post Office Box 12, Freeport, Ill. 61032. Applicant's representative: Edward G. Bazelon, 39 South La Salle Street, Chicago, Ill. 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum and petroleum products*, in bulk, in tank vehicles, from Dubuque, Iowa, and points within 10 miles thereof, to points in Illinois and Wisconsin. **NOTE:** Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 115841 (Sub-No. 302), filed February 10, 1967. Applicant: COLO-

NIAL REFRIGERATED TRANSPORTATION, INC., 1215 Bankhead Highway West, Post Office Box 2169, Birmingham, Ala. 35201. Applicant's representative: C. E. Wesley (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prepared foodstuffs* (except in bulk), in vehicles equipped with mechanical refrigeration, from the plantsite and/or warehouse facilities of The Pillsbury Co., East Greenville, Pa., to points in Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, Delaware, New Jersey, Maryland, Virginia, West Virginia, North Carolina, and the District of Columbia. **NOTE:** Applicant states the above proposed operations are restricted to traffic originating at said plantsite and warehouse facilities. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 115992 (Sub-No. 4), filed February 6, 1967. Applicant: L. M. PEP-ER, doing business as PEP'S KEROSENE SERVICE, Post Office Box 1105, 2300 Tideland Avenue, National City, Calif. Applicant's representative: Phil Jacobson, 510 West Sixth Street, Los Angeles, Calif. 90014. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Magnesium chloride*, in bulk, in tank trucks, from Chula Vista, Calif., to the port of entry, at or near Calexico, Calif., on the international boundary line between the United States and Mexico under contract with Inorganic Chemicals Division. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Los Angeles, Calif.

No. MC 118282 (Sub-No. 10), filed February 15, 1967. Applicant: NURSERYMAN SUPPLY, INC., 6801 Northwest 74th Avenue, Miami, Fla. Applicant's representative: Monty Schumacher, 1375 Peachtree Street NE., Suite 693, Atlanta Ga. 30309. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Frozen foods*, from Seabrook, N.J., to Cincinnati, Columbus, Dayton, and Solon, Ohio; Chicago, Ill.; Fort Wayne, Ind.; Lavonia, Mich.; and points in Georgia and Florida. **NOTE:** Applicant holds contract carrier authority under MC 125811, therefore, dual operations may be involved. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C., or Atlanta, Ga.

No. MC 119689 (Sub-No. 9), filed February 13, 1967. Applicant: BROWN BROTHERS EXPRESS, INCORPORATED, Post Office Box 568, Ledgewood, N.J. Applicant's representative: Chester A. Zyblut, 1522 K Street NW., Washington, D.C. 20005. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Glass or plastic containers, bottles, jars, packing glasses, and jelly tumblers, with or without caps, covers, stoppers, or tops, and corrugated paper boxes or paper containers, knocked down*, when moving in mixed shipments with the above-described commodities, from Brockway, Pa., to points in Iowa, Kan-

sas, Missouri, and Nebraska, and returned or rejected material, on return. **NOTE:** If a hearing is deemed necessary, applicant does not specify location.

No. MC 120378 (Sub-No. 4), filed February 8, 1967. Applicant: FINDLAY TRUCK LINE, INC., 420 Trenton Street, Findlay, Ohio 45840. Applicant's representative: Clarence J. Leopold, 511 Nottingham, Toledo, Ohio 43610. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except classes A and B explosives, household goods as defined by the Commission, and commodities in bulk), between Bowling Green, Ohio, and Toledo Express Airport, Ohio, on traffic having a prior or subsequent out-of-State movement by air. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Toledo, Ohio.

No. MC 123067 (Sub-No. 55), filed February 9, 1967. Applicant: M & M TANK LINES, INC., Post Office Box 4174, North Station, Winston-Salem, N.C. Applicant's representative: Frank C. Phillips, Post Office Box 612, Winston-Salem, N.C. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum and petroleum products*, in bulk, in tank vehicles, (1) from Swannanoa, N.C., to points in Tennessee and Virginia, and, (2) from Savannah and Port Wentworth, Ga., to points in South Carolina. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Atlanta, Ga.

No. MC 124078 (Sub-No. 264), filed February 9, 1967. Applicant: SCHWERTMAN TRUCKING CO., a corporation, 611 South 28th Street, Milwaukee, Wis. 53246. Applicant's representative: Richard H. Prevette (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Feldspar*, from points in Jasper County, Ga., to points in Arkansas, Illinois, Indiana, Kentucky, Mississippi, Ohio, and Wisconsin. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Asheville, N.C., Atlanta, Ga., or Charlotte, N.C.

No. MC 124679 (Sub-No. 8), filed February 10, 1967. Applicant: R. ENGLAND & SONS, INC., 228 West Fifth South, Salt Lake City, Utah 84101. Applicant's representative: Daniel B. Johnson, 847 Warner Building, 501 13th Street NW., Washington, D.C. 20004. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Cream and cream substitutes, and advertising, promotional, and display material* when moving at the same time and in the same vehicle with cream and cream substitutes, from Gustine, Calif., to points in Michigan, West Virginia, Pennsylvania, District of Columbia, New Hampshire, Indiana, Virginia, Rhode Island, Connecticut, Maine, Kentucky, Maryland, New Jersey, Massachusetts, Ohio, Delaware, New York, and Vermont. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at San Francisco, Calif.

No. MC 124692 (Sub-No. 31), filed February 6, 1967. Applicant: MYRON



SAMMONS, Post Office Box 933, Missoula, Mont. 59801. Applicant's representative: Charles E. Nieman, 1160 Northwestern Bank Building, Minneapolis, Minn. 55402. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Pre-cut buildings* (not prefabricated), *component parts thereof*, and *equipment, materials, and supplies* used in the installation, construction or erection thereof, from Des Moines, Iowa, to points in North Dakota, South Dakota, Colorado, Wyoming, and Utah. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Des Moines, Iowa.

No. MC 124796 (Sub-No. 27), filed February 13, 1967. Applicant: CONTINENTAL CONTRACT CARRIER CORP., 7236 East Slauson, Los Angeles, Calif. 90022. Applicant's representative: J. Max Harding, 605 South 14th Street, Post Office Box 2028, Lincoln, Nebr. 68501. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Buffing and polishing compounds*, *cleaning, scouring and washing compounds*, *solvents, sponges, starch, and advertising materials and racks* moving with the described commodities, from Kankakee, Ill., to points in Louisiana and Texas, under contract with Simoniz Co., an affiliate of Morton International, Inc., Chicago, Ill. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at New Orleans, La., or Chicago, Ill.

No. MC 125616 (Sub-No. 2), filed February 14, 1967. Applicant: W. PAUL HENRY, 300 Robinwood Drive, Hagerstown, Md. 21740. Applicant's representative: Russell S. Bernhard, 1625 K Street NW., Washington, D.C. 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities* (except those of unusual value, classes A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment), between Dulles International Airport, Loudoun and Fairfax Counties, Va., and Washington National Airport, Gravelly Point, Va., on the one hand, and, on the other, points in Jefferson and Berkeley Counties, W. Va., restricted to the transportation of shipments having a prior or subsequent movement by air. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 125708 (Sub-No. 69), filed February 10, 1967. Applicant: HUGH MAJOR, 150 Sinclair Avenue, South Roxana, Ill. 62087. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel, iron and steel articles, and items manufactured from iron and steel*, between Carlinville, Ill., and points 5 miles thereof and points in Alabama, Arkansas, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Mississippi, Ohio, Oklahoma, Pennsylvania, Tennessee, Texas, and Wisconsin. **NOTE:** If a hearing is deemed

necessary, applicant requests it be held at Springfield, Ill., or Washington, D.C.

No. MC 125708 (Sub-No. 70), filed February 13, 1967. Applicant: HUGH MAJOR, 150 Sinclair Avenue, South Roxana, Ill. 62087. Applicant's representative: Hugh Major (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Iron and steel, iron and steel articles, and items manufactured from iron and steel*, between points in Macomb, Oakland, and Wayne Counties in Michigan, on the one hand, and, on the other, points in Alabama, Arkansas, Georgia, Louisiana, Mississippi, Oklahoma, Tennessee, and Texas. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Springfield, Ill., or Washington, D.C.

No. MC 125777 (Sub-No. 109), filed February 9, 1967. Applicant: JACK GRAY TRANSPORT, INC., 3200 Gibson Transfer Road, Hammond, Ind. 46323. Applicant's representative: Carl L. Steiner, 39 South La Salle Street, Chicago, Ill. 60603. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Zinc and aluminum dross, skimmings and ingots*, in dump vehicles, between Benton Harbor, Mich., on the one hand, and, on the other, points in Illinois, Indiana, and Ohio. **NOTE:** Applicant states no duplicating authority is being sought. If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 126115 (Sub-No. 2), filed January 30, 1967. Applicant: MEADOWS VAN & STORAGE, INC., Post Office Box 481, Frederick, Md. 21701. Applicant's representative: C. F. Germelman, Post Office Box 81, Winchester, Va. 22601. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Telephone equipment, materials, and supplies*, between Arlington, Va., on the one hand, and, on the other, points in Allegany, Caroline, Carroll, Cecil, Dorchester, Frederick, Harford, Kent, Queen Annes, Talbot, Washington, and Wilcomco Counties, Md., under contract with Western Electric Co., Inc. **NOTE:** Applicant is also authorized to conduct operations as a *common carrier* in certificate No. MC 107328, therefore dual operations may be involved. If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 126736 (Sub-No. 52), filed February 8, 1967. Applicant: PETROLEUM CARRIER CORPORATION OF FLORIDA, Post Office Box 5809, Jacksonville, Fla. 32207. Applicant's representative: Martin Sack, Jr., 710 Atlantic Bank Building, 121 West Forsyth Street, Jacksonville, Fla. 32202. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Black liquor soap skimmings*, in bulk, in tank vehicles, from Foley, Fla., to Savannah, Ga. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Jacksonville, Fla., or Atlanta, Ga.

No. MC 127283 (Sub-No. 2), filed February 9, 1967. Applicant: WEDRON TRANSPORT COMPANY, a corporation, Yorkville, Ill. Applicant's representative: Carl L. Steiner, 38 South La Salle Street, Chicago, Ill. 60603. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Sand*, in bags from points in La Salle County, Ill., to points in Wisconsin, under contract with Ottawa Silica Co., Ottawa, Ill. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill.

No. MC 127451 (Sub-No. 1) (Amendment), filed May 17, 1966, published in FEDERAL REGISTER issue of June 9, 1966, amended February 9, 1967, and republished as amended this issue. Applicant: A. D. GAVIN, E. P. GAVIN, AND R. G. PEEL, a partnership, doing business as PEEL AND GAVIN TRUCKING CO., 6057 Braemar Street, South Burnaby, British Columbia, Canada. Applicant's representative: J. Stewart Black, 1322 Laburnum Street, Vancouver 9, British Columbia. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber, lumber products, poles, and piling*, between Blaine, Sumas, or Lynden, Wash., at the international boundary between the United States and Canada, on the one hand, and, on the other, points in Whatcom, Skagit, Snohomish, King, Lewis, Cowlitz, Pierce, Thurston, and Clark Counties, Wash., and Portland, Ore., on traffic originating at or destined to points in British Columbia, Canada. **NOTE:** The purpose of this republication is to add Thurston and Clark Counties, thereby broadening the scope of the application. If a hearing is deemed necessary, applicant requests it be held at Seattle, Wash.

No. MC 127834 (Sub-No. 8), filed February 9, 1967. Applicant: CHEROKEE HAULING & RIGGING, INC., 540-542 Merritt Avenue, Nashville, Tenn. 37203. Applicant's representative: Robert M. Pearce, Central Building, 1033 State Street, Bowling Green, Ky. 42101. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Signs, sign poles, parts and accessories therefor* (except commodities that require special equipment), from points in Milwaukee County, Wis., and Allen County, Ohio, to points in the United States, except Hawaii. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Chicago, Ill., or Washington, D.C.

No. MC 127943 (Sub-No. 2), filed February 13, 1967. Applicant: FRED J. ROGERS, doing business as FRED ROGERS LUMBER CO., Route No. 2, Box 249A, Everett, Wash. 98201. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber*, between points in Washington (west of Cascade Mountains) and Portland, Ore., service is authorized on shipments having a prior or subsequent movement in Canada. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Seattle, or Everett, Wash.

No. MC 128272 (Sub-No. 1), filed February 13, 1967. Applicant: RIVERSIDE MOTOR LINES, INC., Post Office Box 8295, Station A, Greenville, S.C. Applicant's representative: Henry P. Willimon Post Office Box 1075, Greenville, S.C. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Cement block*, from points in Richmond County, Ga., to points in South Carolina, (2) *brick and tile* from points in Richmond County, Ga., to points in North Carolina and Florida. NOTE: Common control may be involved. If a hearing is deemed necessary, applicant requests it be held at Columbia, S.C., or Augusta, Ga.

No. MC 128282 (Sub-No. 2), filed February 14, 1967. Applicant: JOE I. REES, doing business as A.B.E. AIR CARGO CENTER, A.B.E. Airport Hangar No. 36, Post Office Box 2181, Lehigh Valley, Pa. 18001. Applicant's representative: Morris Mindlin, 146 East Broad Street, Bethlehem, Pa. 18018. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General cargo, general commodities* (except classes A and B explosives, household goods, as defined by the Commission, commodities in bulk, commodities requiring special equipment, and those of unusual value), between points in Lehigh and Northampton Counties, Pa., on the one hand, and, on the other, Newark Municipal Airport, N.J., La Guardia Airport, N.Y., and John F. Kennedy International Airport, N.Y., restricted to shipments having prior or subsequent movement by air. NOTE: If a hearing is deemed necessary, applicant requests it be held at Allentown, Easton, or Philadelphia, Pa.

No. MC 128341 (Sub-No. 1), filed February 10, 1967. Applicant: GALE L. HELBLING, 1455 Penn Avenue, New Brighton (Beaver County), Pa. Applicant's representative: Jerome Solomon, 1302 Grant Building, Pittsburgh, Pa. 15219. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Plastic, and plastic shapes and forms*, from New Brighton (Beaver County), Pa., to points in North Carolina, under contract with Tuscarora Plastics, Inc., New Brighton, Pa. NOTE: If a hearing is deemed necessary, applicant requests it be held at Pittsburgh, Pa.

No. MC 128594 (Clarification), filed September 9, 1966, published in the FEDERAL REGISTER issue of February 2, 1967, clarified and republished as clarified, this issue. Applicant: EDWARD G. THIGPEN, 3520 Krameria Street, Denver, Colo. 80207. Applicant's representative: G. Gordon Whitman and/or James F. Culver, 9981 North Washington Street, Suite 15, Denver, Colo. 80229. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Junk metal*, between points in Colorado, Wyoming, Utah, and New Mexico. NOTE: The purpose of this republication is to show in the note that the applicant proposes to transport junk metal. If a hearing is

deemed necessary, applicant requests it be held at Denver, Colo.

No. MC 128649 (Sub-No. 1), filed February 10, 1967. Applicant: JACK CHAMBLESS, doing business as CLOVIS MOVING & STORAGE, 700 East Tatum Street, Post Office Box 697, Clovis, N. Mex. 88101. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, between Clovis, N. Mex., on the one hand, and, on the other, points in Curry, Quay, Roosevelt, and De Baca Counties, N. Mex., on traffic having a prior or subsequent out-of-State movement. NOTE: If a hearing is deemed necessary, applicant requests it be held at Clovis, Santa Fe, or Albuquerque, N. Mex.

No. MC 128664 (Sub-No. 2), filed February 13, 1967. Applicant: LEON W. KARDUX, doing business as KARDUX TRANSFER, 516 West Fourth Street, Muscatine, Iowa 52761. Applicant's representative: William A. Landau, 1307 East Walnut Street, Des Moines, Iowa 50306. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid fertilizer*, in bulk, in tank vehicles, from Walcott, Iowa, to points in Illinois. NOTE: If a hearing is deemed necessary, applicant requests it be held at Des Moines, Iowa.

No. MC 128746 (Sub-No. 2), filed February 13, 1967. Applicant: D'AGATA NATIONAL TRUCKING COMPANY, a corporation, 3240 South 81st Street, Philadelphia, Pa. 19145. Applicant's representative: G. Donald Bullock, Box 103, Wyncote, Pa. 19095. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Malt beverages* in containers, from Norristown, Pa., to Philadelphia, Pa. NOTE: Applicant states it intends to tack the above proposed operations with authority to be acquired in MC-F 9318, at Philadelphia, Pa., to serve points in Connecticut, New Jersey, New York, Delaware, Maryland, Virginia, and the District of Columbia. If a hearing is deemed necessary, applicant requests it be held at Philadelphia, Pa.

No. MC 128820 (Sub-No. 2), filed February 10, 1967. Applicant: JAMES A. STURDEVANT, doing business as PACKAGE DELIVERY SERVICE, 2117 Laburnum Lane, Toledo, Ohio 43624. Applicant's representative: Arthur R. Cline, 420 Security Building, Toledo, Ohio 43604. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Such merchandise as is dealt in and sold by retail or chain department stores*, from Toledo, Ohio, to points and places in Lenawee, Washtenaw, Wayne, and Monroe Counties, Mich., under contract with Sears, Roebuck & Co., Toledo, Ohio. NOTE: If a hearing is deemed necessary, applicant requests it be held at Detroit or Lansing, Mich., or Columbus, Ohio.

No. MC 128878, filed February 6, 1967. Applicant: SERVICE TRUCK LINE, INC., 6319 East Ridge Drive, Shreveport, La. 71106. Applicant's representative:

Charles Wade Shemwell, Post Office Box 447, Waskom, Tex. 75692. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Glue stock*, in bulk, in tank vehicles and (2) *glue stock*, in drums, in bags, in sacks and containers, from Winnfield, La., to points in Arkansas, Alabama, Mississippi, Missouri, Oklahoma, Louisiana, Tennessee, and Texas. NOTE: If a hearing is deemed necessary, applicant requests it be held at Shreveport or Baton Rouge, La.

No. MC 128880, filed February 10, 1967. Applicant: PROSPECT STEEL PRODUCTS CORP., 598 Prospect Avenue, New Market, N.J. 08854. Applicant's representative: Bert Collins, 140 Cedar Street, New York, N.Y. 10006. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Metal containers*, with or without plastic inserts, and (2) *materials, and supplies*, except in bulk, used in the manufacture or distribution thereof, between Piscataway (New Market), N.J., on the one hand, and, on the other, points in Massachusetts, Connecticut, Rhode Island, New York, New Jersey, Ohio, Pennsylvania, Delaware, Maryland, and Virginia, under contract with Jersey Steel Drum Manufacturing Corp., and Phoenix Steel Container Co., Inc., both of New Market, N.J. NOTE: If a hearing is deemed necessary, applicant requests it be held at New York, N.Y., or Washington, D.C.

No. MC 128882, filed February 10, 1967. Applicant: R. W. STEELE, doing business as R. W. STEELE TRUCKING COMPANY, 320 Heaslet Street, Clovis, N. Mex. Applicant's representative: Hugh T. Matthews, 630 Fidelity Union Tower, Dallas, Tex. 75201. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Irrigation system, and parts thereof*, between Valley, Nebr., and points within 5 miles thereof, on the one hand, and, on the other, points in Oklahoma, Texas, New Mexico, Arizona, California, Louisiana, and Colorado, under a continuing contract with Shur-Gro Irrigation, Inc. NOTE: If a hearing is deemed necessary, applicant requests it be held at Dallas, Tex.

#### MOTOR CARRIERS OF PASSENGERS

No. MC 2835 (Sub-No. 31), filed February 6, 1967. Applicant: ADIRONDACK TRANSIT LINES, INC., 495 Broadway, Kingston, N.Y. 12401. Applicant's representative: James E. Wilson, 1735 K Street NW., Washington, D.C. 20006. Authority sought to operate as a *common carrier*, by motor vehicle, over regular and irregular routes, transporting: *Passengers and their baggage, express, mail and newspapers* in the same vehicle with passengers, (1) regular routes between New Paltz and Kingston, N.Y.: From New Paltz over New York Highway 299 to junction U.S. Highway 44, thence over U.S. Highway 44 to junction U.S. Highway 209, thence over U.S. Highway 209 to Kingston, and return over the same route, serving all intermediate points and (2) irregular routes

in charter operations, beginning and ending at points on the routes specified in (1) above, and extending to points in the United States, including Alaska and Hawaii. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Kingston or Albany, N.Y.

No. MC 3647 (Sub-No. 392), filed February 7, 1967. Applicant: PUBLIC SERVICE COORDINATED TRANSPORT, 180 Boyden Avenue, Maplewood, N.J. 07040. Applicant's representative: Richard Fryling (same address as applicant). Authority sought to operate as a common carrier, by motor vehicle, over regular routes, transporting: *Passengers, and their baggage, express, and newspapers*, in the same vehicle with passengers, from the Lincoln Park Industrial area of Secaucus, N.J., over Secaucus Road, County Avenue, Paterson Plank Road, State Highway 3, and Interstate Highway 495 to Lincoln Tunnel Plaza, Weekawken, N.J., and return over the same route, serving all intermediate points. **NOTE:** Applicant intends to tack the above-proposed authority with its present authority in MC 3647 and Subs thereunder. If a hearing is deemed necessary, applicant requests it be held at Newark, N.J.

No. MC 108531 (Sub-No. 11), filed February 13, 1967. Applicant: BLUE BIRD COACH LINES, INC., 502-504 North Barry Street, Olean, N.Y. 14760. Applicant's representative: Ronald W. Malin, Bank of Jamestown Building, Jamestown, N.Y. 14701. Authority sought to operate as a common carrier, by motor vehicle, over regular routes, transporting: *Passengers and their baggage, and express and newspapers*, in the same vehicle with passengers, between Jamestown, N.Y., and junction New York Highways 17 and 353 (which is located approximately 3 miles west of Salamanca, N.Y.), over New York Highway 17, serving all intermediate points. If a hearing is deemed necessary, applicant requests it be held at Olean or Buffalo, N.Y.

No. MC 116212 (Sub-No. 4), filed February 8, 1967. Applicant: HARRY LEE EYRE, JR., Woodbine, Md. Applicant's representative: James E. Wilson, 1735 K Street NW., Washington, D.C. 20006. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Passengers and their baggage*, in round-trip charter operations beginning and ending at points within 15 miles of Damascus, Md., including Damascus but excluding Rockville and Frederick, Md., and extending to points in the District of Columbia, Virginia, Pennsylvania, New Jersey, New York, Illinois, Kentucky, Tennessee, Mississippi, Louisiana, Michigan, Alabama, Georgia, Florida, South Carolina, North Carolina, Indiana, Ohio, West Virginia, Connecticut, Rhode Island, Massachusetts, New Hampshire, Vermont, and Maine. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Washington, D.C.

No. MC 128776, filed December 14, 1966. Applicant: TEEN TOURS UNLIMITED, INC., Box 447, Sidney, Iowa.

Applicant's representative: William A. Eden, 210 East Street, Hamburg, Iowa 51640. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, transporting: *Passengers and their baggage, and camping equipment*, in the same vehicle with passengers, in special operations, in round trip all-expense educational tours, beginning and ending at points in those parts of Iowa, Kansas, and Nebraska within an area bounded on the east by U.S. Highway 63, on the north by U.S. Highway 20, on the west by U.S. Highway 281, and on the south by U.S. Highway 24), to points in the United States, except Alaska and Hawaii. **NOTE:** If a hearing is deemed necessary, applicant requests it be held at Omaha, Nebr.

#### APPLICATION OF FREIGHT FORWARDER

No. FF-36 (Sub-4) D. C. ANDREWS INTERNATIONAL, INC.—Extension—Virginia, filed February 10, 1967. Applicant: D. C. ANDREWS INTERNATIONAL, INC., 327 South La Salle Street, Chicago, Ill. Applicant's representative: Charles B. Myers, 611 Field Building, Chicago, Ill. 60603. Authority sought under section 410, Part IV of the Interstate Commerce Act to extend operations as a freight forwarder in interstate or foreign commerce, through use of the facilities of common carriers by railroad, motor vehicle and water in the transportation of general commodities, from points in Arkansas, Delaware, Illinois, Indiana, Iowa, Kentucky, Maryland, Michigan, Minnesota, Missouri, Nebraska, North Carolina, Ohio, Pennsylvania, Tennessee, Virginia, West Virginia, and Wisconsin, to ports in Virginia, when consigned for export.

No. FF-332 (FRITZ TRANSPORTATION INTERNATIONAL—Freight Forwarder Application) (Amendment), filed March 14, 1966, published in the FEDERAL REGISTER, issue of March 31, 1966, under the name of Fritz Transportation, Inc., republished as clarified, issue of April 28, 1966, amended February 3, 1967, and republished as amended, this issue. Applicant: FRITZ TRANSPORTATION INTERNATIONAL, a corporation, 236 Jackson Street, San Francisco, Calif. Applicant's representative: Lynn C. Fritz (same address as above). Authority sought under section 410, Part IV of the Interstate Commerce Act to institute operations as a freight forwarder in interstate or foreign commerce, in the transportation of general commodities, from points in California, to points in Illinois, Kansas, Missouri, Texas, and Colorado. **NOTE:** The purpose of this republication is to amend the application by (1) reflecting a change in corporate name to Fritz Transportation International, and (2) to delete the limitation that the proposed operation as a freight forwarder be confined to the use of facilities of common carriers by railroad.

By the Commission.

[SEAL] H. NEIL GARSON,  
Secretary.

[P.R. Doc. 67-2242; Filed, Mar. 1, 1967; 8:45 a.m.]

#### FOURTH SECTION APPLICATIONS FOR RELIEF

FEBRUARY 27, 1967.

Protests to the granting of an application must be prepared in accordance with Rule 1.40 of the general rules of practice (49 CFR 1.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

#### LONG-AND-SHORT HAUL

FSA No. 40913—*Potatoes and Onions from points in Wisconsin*. Filed by Illinois Freight Association, agent (No. 316), for interested rail carriers. Rates on potatoes, other than sweet, also onions (without tops), and onion sets, in carloads, from Cottage Grove, Deerfield, Dousman, Helenville, Jefferson Junction, Lake Mills, Madison, Milwaukee, Sullivan, Wales, and Waukesha, Wis., to points in southern territory.

Grounds for relief—Private truck competition.

Tariffs—Supplements 60 and 23 to Illinois Freight Association, agent, tariffs ICC 1044 and 1103, respectively.

FSA No. 40914—*Grain and grain products from Kansas and Oklahoma points*. Filed by Chicago, Rock Island and Pacific Railroad Co. (No. 902), for interested rail carriers. Rates on grain and grain products, as described in the application, in carloads, from specified points in Kansas and Oklahoma, to Blakely and Mobile, Ala., and Pensacola, Fla. (for export).

Grounds for relief—Rate relationship.

Tariff—Chicago, Rock Island and Pacific Railroad Co. tariff ICC C-13777.

By the Commission.

[SEAL] H. NEIL GARSON,  
Secretary.

[P.R. Doc. 67-2371; Filed, Mar. 1, 1967; 8:52 a.m.]

[Notice 345]

#### MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

FEBRUARY 27, 1967.

The following are notices of filing of applications for temporary authority under section 210(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC 67 (49 CFR Part 240) published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, within 15 calendar days after the date notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protest must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in the field office to which protests are to be transmitted.

#### MOTOR CARRIERS OF PROPERTY

No. MC 66562 (Sub-No. 2218 TA), filed February 21, 1967. Applicant: RAILWAY EXPRESS AGENCY, INCORPORATED, 219 East 42d Street, New York, N.Y. 10017. Applicant's representative: Elmer F. Slovacek, Railway Express Agency, Inc., Suite 1008, 105 West Madison Street, Chicago, Ill. 60602. Authority sought to operate as a common carrier, by motor vehicle, over regular routes, as follows: General commodities moving in express service from Valley City, N. Dak., west over Interstate Highway 94 to intersection of U.S. Highways 52 and 281; thence north over U.S. Highways 52 and 281 to intersection of North Dakota Highway 15; thence west over North Dakota Highway 15 to intersection of U.S. Highway 52; thence north and west over U.S. Highway 52 to Portal, N. Dak., and return over the same route, serving the intermediate and/or off-route points of Jamestown, Carrington, New Rockford, Fessenden, Manfred, Harvey, Martin, Anamoose, Drake, Balfour, Voltaire, Velva, Sawyer, Minot, Foxholm, Carpio, Donnybrook, Kenmare, and Flaxton, N. Dak. Restrictions: The service to be performed by the applicant shall be limited to that which is auxiliary to or supplemental of express service of the Railway Express Agency, Inc.; shipments transported by applicant shall be limited to those on through bills of lading or express receipts; such further specific conditions as the Commission, in the future, may find necessary to impose in order to restrict applicant's operations to a service which is auxiliary to or supplemental of express service of the Railway Express Agency, Inc.; applicant requests that the authority for the proposed operation, if granted, be construed as an extension, to be joined and combined with REA's existing authority in MC 66562 and subs thereunder; thereby negating the restrictions against tacking or connections customarily placed upon temporary authority, for 150 days. Supporting shippers: The application is supported by statements of 27 shippers which may be examined here at the Interstate Commerce Commission at Washington, D.C. Send protests to: Anthony Chiusano, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 346 Broadway, New York, N.Y. 10013.

No. MC 102616 (Sub-No. 814 TA), filed February 21, 1967. Applicant: COASTAL TANK LINES, INC., 501 Grantley Road, York, Pa. 17403. Applicant's representative: S. E. Smith, Traffic Manager, Coastal Tank Lines, Inc., 501 Grantley Road, York, Pa. 17403. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, as follows: Heavy lubricating oil, in bulk, in tank vehicles, from Falling Rock, W. Va., to Hopewell, Va., for 180 days. Supporting shipper: United Oil

Co., Preble Avenue and North Franklin Street, Pittsburgh, Pa. 15233. Send protests to: Robert W. Ritenour, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 218 Central Industrial Building, 100 North Cameron Street, Harrisburg, Pa. 17101.

No. MC 127506 (Sub-No. 2 TA), filed February 21, 1967. Applicant: P. JUDGE & SONS, INC., 117 Metropolitan Avenue, Brooklyn, N.Y. 11211. Applicant's representative: George Olsen, 69 Tonnele Avenue, Jersey City, N.J. Authority sought to operate as a contract carrier, by motor vehicle, over irregular routes, as follows: Business machines and parts, accessories, and supplies therefor (except articles which, because of size, shape, or weight, require the use of special equipment or special handling), between Port Elizabeth, N.J., on the one hand, and, on the other, Clark, and Somerville, N.J., under a continuing contract with Inter-Continental Trading Corp., Clark, N.J., for 150 days. Supporting shipper: Inter-Continental Trading Corp., Clark, N.J. Send protests to: Robert E. Johnston, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 346 Broadway, New York, N.Y. 10013.

#### MOTOR CARRIER OF PASSENGERS

No. MC 128891 (Sub-No. 1 TA), filed February 21, 1967. Applicant: ADVENTURELINES, INC., 14 Shelton Avenue, Trenton, N.J. 08618. Authority sought to operate as a common carrier, by motor vehicle, over irregular routes, as follows: Passengers, in special operations, from points in Bucks County, Pa., to points in Lawrence Township (near Trenton), N.J. transporting personnel employed at Educational Testing Service, and return, for 180 days. Supporting shipper: Educational Testing Service, Princeton, N.J. Send protests to: Raymond T. Jones, District Supervisor, Bureau of Operations and Compliance, Interstate Commerce Commission, 410 Post Office Building, Trenton, N.J. 08608.

By the Commission.

[SEAL] H. NEIL GARSON,  
Secretary.

[P.R. Doc. 67-2372; Filed, Mar. 1, 1967; 8:52 a.m.]

[3d Rev. S.O. 562; ICC Order 217, Amdt. 1]

#### ANN ARBOR RAILROAD CO.

##### Diversion or Rerouting of Traffic

Upon further consideration of ICC Order No. 217 (Ann Arbor Railroad Co.) and good cause appearing therefor:

It is ordered, That:

ICC Order No. 217 be, and it is hereby amended by substituting the following paragraph (g) for paragraph (g) thereof:

(g) Expiration date. This order shall expire at 11:59 p.m., March 31, 1967, unless otherwise modified, changed, or suspended.

It is further ordered, That this amendment shall become effective at 11:59 p.m.,

February 24, 1967, and that this order shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement, and by filing it with the Director, Office of the Federal Register.

Issued at Washington, D.C., February 23, 1967.

INTERSTATE COMMERCE  
COMMISSION,  
R. D. PFAHLER,  
Agent.

[SEAL]

[P.R. Doc. 67-2372; Filed, Mar. 1, 1967; 8:52 a.m.]

[Notice 1483]

#### MOTOR CARRIER TRANSFER PROCEEDINGS

FEBRUARY 27, 1967.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 179), appear below:

As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC-69420. By order of February 20, 1967, the Transfer Board approved the transfer to Mathis Motor Service, Inc., South Bend, Ind., of the certificate of registration No. MC-28778 (Sub-No. 2) issued March 9, 1964, to Arthur Mathis, doing business as Mathis Motor Service, South Bend, Ind., evidencing a right to engage in interstate or foreign commerce within the State of Indiana, in the transportation of general commodities. Robert W. Loser, 409 Chamber of Commerce Building, Indianapolis, Ind. 46204, attorney for applicants.

No. MC-FC-69429. By order of February 20, 1967, the Transfer Board approved the transfer to J. Warren Bean, doing business as J. A. Bean, Lexington, Mass. 02173, of the operating rights of George O. Slater, Inc., Stoughton, Mass. 02072, in certificate No. MC-45362, issued July 30, 1965, in the name of Hyman Stone, doing business as Stone Bros., acquired by George O. Slater, pursuant to order entered September 14, 1965, in No. MC-FC-68137, and acquired by George O. Slater, Inc., Stoughton, Mass. 02072, pursuant to order entered May 25, 1966, in No. MC-FC-68663, authorizing the transportation of household goods, between Boston, Mass., and points in Massachusetts within 25 miles of Boston, on the one hand, and, on the other, points in Connecticut, Rhode Island, New York, New Jersey, Pennsylvania, New Hampshire, Maine, and Maryland.

Robert J. Gallagher, 111 State Street, Boston, Mass. 02109, attorney for applicants.

No. MC-FC-69431. By order of February 20, 1967, the Transfer Board approved the transfer to Bormann Brothers, Inc., doing business as Bormann Bros., Somerville, Mass., of certificate No. MC-29083, issued February 10, 1965, to David N. Stapleford, doing business as Bormann Bros., Somerville, Mass., authorizing the transportation of: Household goods, between points in Middlesex County, Mass., on the one hand, and, on the other, points in Massachusetts, New Hampshire, Maine, Vermont, Rhode Island, Connecticut, and New York. Robert J. Gallagher, 111 State Street, Boston, Mass. 02109, attorney for applicants.

No. MC-FC-69432. By order of February 20, 1967, the Transfer Board approved the transfer to Salem Fuel Co., a corporation, Salem, Oreg., of permit No. MC-125218, issued October 23, 1963, to Robert D. Toney, doing business as Salem Fuel Co., Salem, Oreg., authorizing the transportation of: Wood chips, from the Stimson Lumber Co. at Forest Grove, Oreg., to the plant of the Boise-Cascade

Co. at Vancouver, Wash. Norman E. Sutherland, 1200 Jackson Tower, Portland, Oreg. 97205, attorney for applicants.

No. MC-FC-69440. By order of February 20, 1967, the Transfer Board approved the transfer to Lafferty-Smith Express Lines, Ltd., Belleville, Ontario, Canada, of permit No. MC-123787 (Sub-No. 1), issued May 7, 1962, to Haggarty Transport, Ltd., Belleville, Ontario, Canada, and authorizing the transportation of soda ash and dry calcium chloride, in bags and in bulk, from Ogdensburg, Alexandria Bay, Clayton, and Roosevelttown, N.Y., to ports of entry on the United States-Canada boundary line on the St. Lawrence River. H. D. Haggarty, Post Office Box 696, Belleville, Ontario, Canada, representative for applicants.

No. MC-FC-69443. By order of February 23, 1967, the Transfer Board approved the transfer to William Wellington Connolly, London, Ontario, Canada, of certificate No. MC-126628, issued January 26, 1967, to Connolly Transports Ltd., London, Ontario, Canada, and authorizing the transportation of face

and decorative brick (except refractory brick), from Dearborn, Mich., to ports of entry on or adjacent to the United States-Canada boundary line located on or near the St. Clair and Detroit Rivers, restricted to traffic destined to points in the Province of Ontario, Canada. S. Harrison Kahn, Suite 733, Investment Building, Washington, D.C. 20005, attorney for applicants.

No. MC-FC-69444. By order of February 20, 1967, the Transfer Board approved the transfer to Interstate Transportation Co., Inc., 108 South Broadway, Minot, N. Dak. 58701 of the operating rights in certificates Nos. MC-28661 and MC-28661 (Sub-No. 2) issued August 8, 1966, and August 14, 1963, respectively, to Interstate Transportation Co., a corporation, 108 South Broadway, Minot, N. Dak., authorizing the transportation of: Passengers and their baggage, and express, newspapers and mail, in the same vehicle, between points in North Dakota.

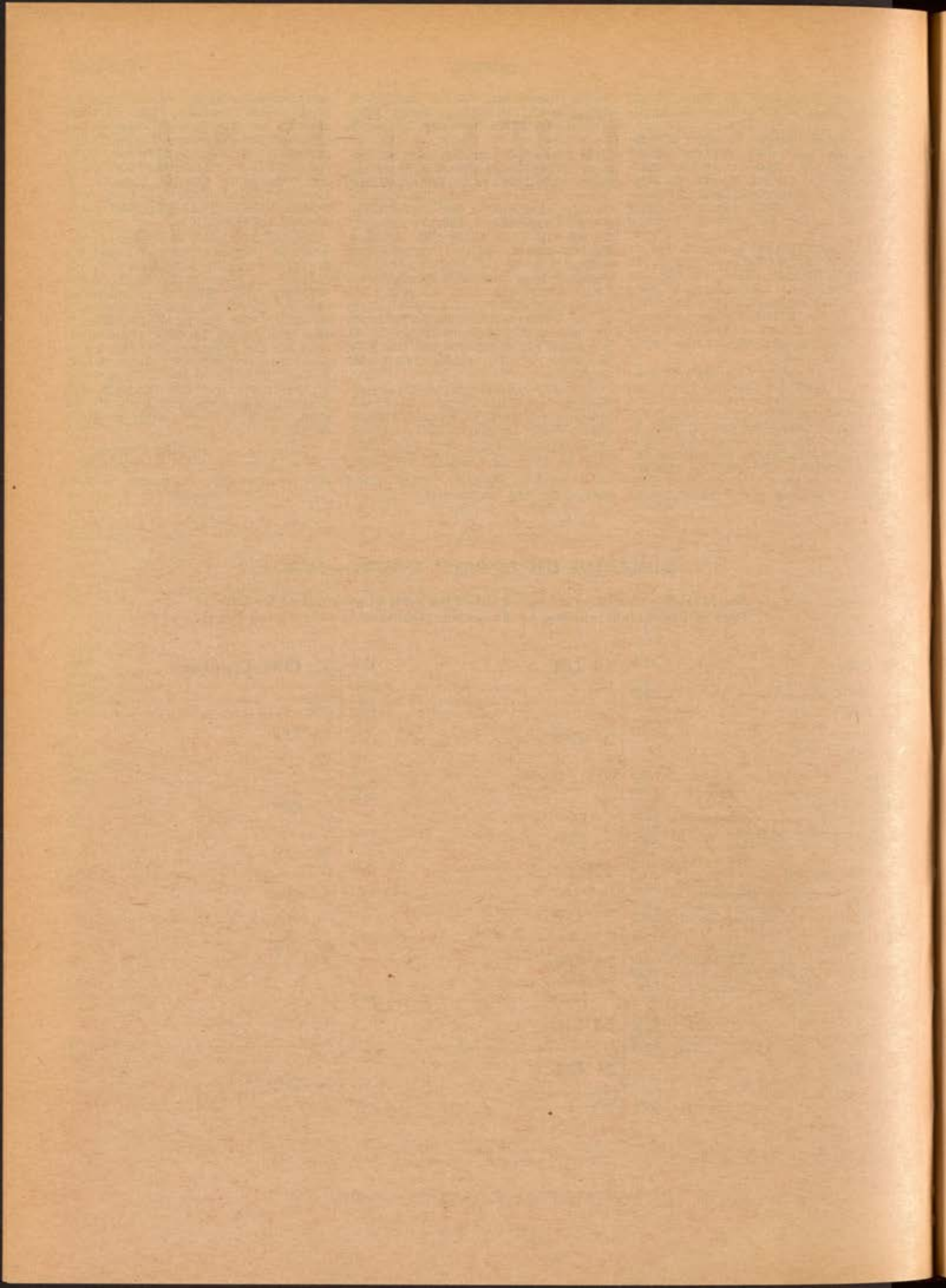
[SEAL]

H. NEIL GARSON,  
Secretary.[F.R. Doc. 67-2374; Filed, Mar. 1, 1967;  
8:52 a.m.]

## CUMULATIVE LIST OF PARTS AFFECTED—MARCH

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published to date during March.

1 CFR	Page	19 CFR	Page	31 CFR—Continued	Page
APPENDIX A	3602	1	3388	315	3446
5 CFR		2	3388	317	3447
213	3383	3	3388	525	3448
7 CFR		21 CFR		32 CFR	
354	3383	3	3440	505	3391
910	3383	120	3441	750	3393
913	3384	121	3442	753	3393
917	3384	131	3440	33 CFR	
944	3437	PROPOSED RULES:		33	3397
1002	3384	27	3469	34 CFR	
1138	3385	133	3470	21	3452
PROPOSED RULES:		22 CFR		39 CFR	
991	3399	11	3443, 3444	Ch. I	3397
1006	3399	23 CFR		47 CFR	
1134	3469	255	3390	PROPOSED RULES:	
14 CFR		25 CFR		21	3403
39	3386, 3387, 3437	PROPOSED RULES:		73	3471
71	3438	221	3469	49 CFR	
73	3438	26 CFR		71-90	3452, 3467
PROPOSED RULES:		1	3446	190	3467
71	3400-3402, 3470	31 CFR		50 CFR	
73	3402	306	3446	33	3467
208	3399	312	3446		
16 CFR					
13	3439				
15	3387				



# FEDERAL REGISTER

VOLUME 32 • NUMBER 41

Thursday, March 2, 1967 • Washington, D.C.

PART II

## Guide to Record Retention Requirements

(Title I, Appendix A)



# GUIDE TO RECORD RETENTION REQUIREMENTS

(1 CFR, Appendix A)

REVISION AS OF JANUARY 1, 1967

This is a Guide in digest form to the provisions of Federal laws and regulations relating to the keeping of records by the public. It tells the user (1) what records must be kept, (2) who must keep them, and (3) how long they must be kept.

The Guide is derived from the laws published in the United States Code, as amended by laws enacted during 1966, and from the regulations published in the Code of Federal Regulations, as amended in the daily issues of the FEDERAL REGISTER through December 31, 1966.

## Coverage

In preparing the Guide it was necessary to establish boundaries in order to keep it from going beyond its intended purpose. The nature of these boundaries is outlined below.

As indicated by its name, the Guide adheres strictly to the retention of records. It does not cover such matters as the furnishing of reports to Government agencies, the filing of tax returns, or the submission of supporting evidence with applications or claims.

The Guide is limited to provisions which apply to a class. Requirements applying only to named individuals or bodies have been omitted.

The Guide is confined to requirements which have been expressly stated. In many laws and regulations there is an implied responsibility to keep copies of reports and other papers furnished to Federal agencies, and to keep related working papers. Such implied requirements have not been included in the Guide.

The following types of requirements have also been excluded from the Guide:

(1) Requirements as to the keeping of papers furnished by the Government, such as passports, licenses, permits, etc., unless they are closely related to other records which must be kept.

(2) Requirements as to the display of posters, notices, or other signs in places of business.

(3) Requirements contained in individual Government contracts, unless the contracts are incorporated in the Code of Federal Regulations.

## Arrangement

The digests of record-keeping provisions comprising the Guide are grouped under the Departments or independent agencies which impose or administer them (see "Contents"). Individual items are numbered to simplify indexing.

In general, the items retain their original numbers from year to year. Re-numbering occurs only after a major revision of the material and is so indicated in brackets after the name of the agency involved. Individual items revised, amended, deleted, or added are shown in brackets following the item heading.

Two supplements to the Guide contain generalized information about certain requirements under the Second War Powers Act of 1942 and detailed information on requirements imposed by the Civil Aeronautics Board relative to the availability of credentials for inspection.

An index to the Guide follows the last supplement.

## NOTICE

*The Guide to Record Retention Requirements does not have the effect of law, regulation, or ruling. It is published as a guide to legal requirements that appear to be in effect as of January 1, 1967.*



## CONTENTS

	Page		Page
<b>I. Department of Agriculture</b>		<b>VI. Department of the Interior</b>	
1. Foreign Agricultural Service.....	3604	1. Office of the Secretary.....	3624
2. Consumer and Marketing Service.....	3604	2. Fish and Wildlife Service.....	3624
3. Agricultural Research Service.....	3607	3. Geological Survey.....	3625
4. Agricultural Stabilization and Conservation Service.....	3608	4. Indian Affairs, Bureau of.....	3625
5. Commodity Credit Corporation.....	3609	5. International Pacific Halibut Commission.....	3626
6. Commodity Exchange Authority.....	3610	6. International Whaling Commission.....	3626
7. Farmers Home Administration.....	3611	7. Mines, Bureau of.....	3626
8. Federal Crop Insurance Corporation.....	3611	8. National Park Service.....	3626
		9. Water Resources Research, Office of.....	3626
<b>II. Department of Commerce</b>		10. Federal Water Pollution Control Administration.....	3626
1. Economic Development Administration.....	3611	11. Oil Import Administration.....	3627
2. Business and Defense Services Administration.....	3612	<b>VII. Department of Justice</b> .....	3627
3. State Technical Services, Office of.....	3612	<b>VIII. Department of Labor</b>	
4. International Commerce, Bureau of.....	3612	1. Office of the Secretary.....	3627
5. Maritime Administration.....	3613	2. Employees' Compensation, Bureau of.....	3627
6. Public Roads, Bureau of.....	3615	3. Office of Labor-Management and Welfare-Pension Reports.....	3627
7. Transportation, Under Secretary of Commerce for.....	3615	4. Public Contracts, Division of.....	3628
8. Great Lakes Pilotage Administration.....	3615	5. Wage and Hour Division.....	3628
9. National Highway Safety Agency.....	3615	6. [Reserved]	
		7. Bureau of Labor Standards.....	3630
<b>III. Department of Defense (Departments of Army, Navy, Air Force)</b>		<b>IX. Post Office Department</b> .....	3630
1. Office of the Secretary of Defense.....	3615	<b>X. Department of State</b>	
2. Department of the Air Force.....	3617	1. Munitions Control, Office of.....	3631
3. Department of the Army.....	3617	2. Agency for International Development.....	3631
<b>IV. Department of Health, Education, and Welfare</b>		<b>XI. Department of the Treasury</b>	
1. Education, Office of.....	3617	1. Accounts, Bureau of.....	3631
2. Food and Drug Administration.....	3620	2. Comptroller for the Currency.....	3631
3. Public Health Service.....	3621	3. Customs, Bureau of.....	3631
4. Social Security Administration.....	3623	4. Internal Revenue Service.....	3632
5. Administration on Aging.....	3623	5. Foreign Assets Control, Office of.....	3653
6. General Administration.....	3623	6. Domestic Gold and Silver Operations, Office of.....	3653
<b>V. Department of Housing and Urban Development</b>		7. Narcotics, Bureau of.....	3653
1. Office of the Secretary.....	3623	8. Public Debt, Bureau of.....	3653
2. Federal Housing Administration.....	3623	9. United States Coast Guard.....	3653
		<b>XII. Atomic Energy Commission</b> .....	3655
		<b>XIII. Civil Aeronautics Board</b> .....	3655
		<b>XIV. Committee on Purchases of Blind-Made Products</b> .....	3656
		<b>XIVa. Equal Employment Opportunity Commission</b> .....	3656
		<b>XV. Federal Aviation Agency</b> .....	3656
		<b>XVI. Federal Communications Commission</b> .....	3658
		<b>XVII. Federal Deposit Insurance Corporation</b> .....	3661
		<b>XVIII. Federal Home Loan Bank Board</b> .....	3661
		<b>XIX. Federal Maritime Commission</b> .....	3662
		<b>XX. Federal Power Commission</b> .....	3662
		<b>XXI. Federal Trade Commission</b> .....	3662
		<b>XXII. General Accounting Office</b> .....	3662
		<b>XXIII. General Services Administration</b> .....	3663
		<b>XXIV. Interstate Commerce Commission</b> .....	3664
		<b>XXV. National Aeronautics and Space Administration</b> .....	3664
		<b>XXVI. National Science Foundation</b> .....	3666
		<b>XXVII. Panama Canal Company and Canal Zone Government</b> .....	3666
		<b>XXVIII. Railroad Retirement Board</b> .....	3666
		<b>XXIX. Securities and Exchange Commission</b> .....	3666
		<b>XXX. Small Business Administration</b> .....	3667
		<b>XXXI. Veterans Administration</b> .....	3667
		<b>Supplements:</b>	
		I—Requirements under the Second War Powers Act of 1942.....	3668
		II—Aeronautics and Space Requirements on Availability of Credentials for Inspection.....	3668
		<b>Index</b> .....	3668

## I. DEPARTMENT OF AGRICULTURE

### 1. Foreign Agricultural Service

#### 1.1 Persons importing certain dairy commodities.

To keep records of importations and of the transactions relating to the procurement and disposition of such commodities.

Retention period: Not less than 2 years subsequent to the end of the quota period during which the importation was made. 7 CFR 6.28

#### 1.2 Distributing agencies receiving donations of food commodities for use in the assistance of needy persons and in nonprofit school lunch programs outside the United States of America.

Maintain records and documents which will accurately reflect all transactions pertaining to the receipt, storage, and distribution of commodities including records of the receipt of commodities in U.S., their exportation, receipt in foreign countries, and distribution to recipient agencies and recipients; and records of receipt and disbursement of funds that arose from the operation of the distribution program and school lunch programs.

Retention period: 3 years from the close of the U.S. Federal fiscal year to which they pertain. Records may be disposed of before the end of 3 years with the prior approval of AID/W and the Department. 7 CFR 1501.6

#### 1.3 Exporters participating in the Rice Export Program.

To maintain records showing milled rice or brown rice exported or to be exported in connection with program.

Retention period: 2 years after date of export. 7 CFR 1481.138

#### 1.4 Cotton products and cotton exporters and affiliates and subsidiaries participating in the cotton export program.

To keep books, records, accounts, and other documents and papers pertinent to any transaction under the program.

Retention period: At least 3 years after the date of last payment under any sales registration. 7 CFR 1482.613

#### 1.5 Feed grain exporters participating in the Feed Grain Export Program.

To keep records, accounts, and other documents relating to transactions under the program.

Retention period: 3 years after date of export. 7 CFR 1484.137

#### 1.6 Exporters participating in the dairy products export programs.

To maintain accurate records showing all commodities exported or to be exported in connection with this program.

Retention period: 3 years after date of export. 7 CFR 1485.216, 1485.266

#### 1.7 Private organizations or individuals which enter the private trade agreements pursuant to Title IV of Public Law 480.

Maintain books and records as well as pertinent documents, correspondence, and memoranda covering all transactions relating to the private trade agreement.

Retention period: Not specified (subject to examination by the Administrator at all reasonable times until the entire amount due under the agreement has been paid CCC). 7 CFR 14.66

#### 1.8 Suppliers who sell agricultural commodities under a Title IV credit purchase authorization (including ocean transportation).

Maintain pertinent books, documents, papers, and records related to the supplier and the importer.

Retention period: 3 years after final payment under such contracts. 7 CFR 14.17

#### 1.9 Exporters or purchasers participating in the flaxseed and linseed oil export payment-in-kind program. [Amended]

To maintain records of flaxseed or linseed oil exported or to be exported and any documents relating to any transaction in connection with this program.

Retention period: 3 years after date of export. 7 CFR 1486.137

#### 1.10 Exporters of agricultural commodities under CCC export credit sales program. [Amended]

To keep books, documents, papers, and records involving transactions relating to contracts between the exporter and the importer.

Retention period: 3 years after maturity of related credit arrangement. 7 CFR 1488.21

#### 1.11 Importers and suppliers involved in sales of agricultural commodities. [Amended]

(a) Importers—to maintain a record of all offers received from suppliers as a result of public tenders or negotiation.

(b) Suppliers—to maintain accurate books, records, and accounts with respect to all contracts entered into hereunder.

Retention period: Until expiration of 3 years after final payment under such contracts. 7 CFR 11.6, 11.17, 17.6, 17.17

## 2. Consumer and Marketing Service

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

#### 2.1 Orange and grapefruit handlers.

To maintain records of fruit received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 906.51

#### 2.2 Central marketing organizations.

To keep records regarding allotment transactions for lemon handlers.

Retention period: 3 years. 7 CFR 910.62

#### 2.3 Lime handlers.

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

Retention period: At least 2 succeeding fiscal years. 7 CFR 911.60

#### 2.4 Nectarine handlers.

To keep records of nectarines received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding fiscal years. 7 CFR 916.60

#### 2.4a Pear, plum, and peach handlers in California.

To maintain records of fruits received and disposed of as necessary to verify reports submitted to the Control Committee.

Retention period: 2 fiscal years. 7 CFR 917.50

#### 2.5 Peach handlers.

To maintain records of peaches received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 921.60

#### 2.6 Apricot handlers.

To maintain records of apricots received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 922.60

#### 2.7 Cherry handlers.

To maintain records of cherries received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 923.60

#### 2.8 Fresh prune handlers.

To maintain records of prunes received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 924.60, 925.60

#### 2.9 Potato handlers.

To keep records of potatoes received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 948.80, 950.80

#### 2.10 Onion handlers.

To maintain records of onions received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 958.85, 959.80

#### 2.11 Tomato handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 965.80, 966.80

**2.12 Carrot handlers.**

To maintain records of carrots received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 970.80

**2.13 Lettuce handlers.**

To maintain records of lettuce received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 971.80

**2.13a Celery producers and handlers in Florida.**

To maintain records to substantiate the reports required by the Florida Celery Committee.

Retention period: Not less than 1 year after end of season. 7 CFR 987.46

**2.14 Almond handlers.**

To keep records showing details of receipt of almonds, withholdings, sales, shipments, inventories, surplus disposition, and other pertinent information in respect to operations.

Retention period: 2 years after end of crop year to which such records apply. 7 CFR 981.70

**2.15 Almond handlers.**

To keep copies of receipts they have issued for almonds received for their own accounts.

Retention period: 2 years after end of crop year to which such records apply. 7 CFR 981.71 (retention: 981.70)

**2.16 Filbert handlers.**

To keep records of all filberts received, held, and disposed of as prescribed by Filbert Control Board.

Retention period: 2 years after end of fiscal year in which transaction occurred. 7 CFR 982.71

**2.17 Walnut handlers.**

To keep records of shelled and unshelled walnuts and walnut material received, held, and disposed of.

Retention period: 2 years after end of marketing year in which transactions are completed. 7 CFR 984.80, 984.464, 984.480

**2.18 Date handlers.**

To maintain records of the handling, withholding, and disposition of dates.

Retention period: At least 2 years subsequent to termination of each crop year. 7 CFR 987.68

**2.19 Raisin handlers.**

To keep records as prescribed by the Raisin Administrative Committee, of raisins acquired, stored, sold, and otherwise disposed.

Retention period: At least 2 years after the termination of the crop year in which the transactions occurred. 7 CFR 989.76, 989.77, 989.176

**2.20 Olive handlers.**

To maintain records of olives acquired, held, and disposed of as may be pre-

scribed by the Olive Administrative Committee and needed by it to perform its functions.

Retention period: At least 2 years beyond the crop year in which the transaction occurred. 7 CFR 932.61

**2.21 Prune handlers.**

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

Retention period: At least 2 years after the end of the crop year in which the transaction occurred. 7 CFR 993.74, 993.174

**2.21a Cranberry handlers.**

To maintain records of all cranberries acquired, withheld from handling, handled or otherwise disposed of as will substantiate the required reports.

Retention period: Not less than 3 years after termination of the crop year in which the transaction occurred or for such lesser period as the committee may direct. 7 CFR 929.61

**2.21b Pear handlers.**

To maintain records of pears received and disposed of as may be necessary to verify reports submitted thereon

Retention period: At least 2 succeeding years. 7 CFR 931.60

**2.21c Hops handlers. [Added]**

To maintain such records and receipts (including for each lot received, identifying marks, variety, weight, place of production, producers name and address) as the Hops Administrative Committee may prescribe.

Retention period: At least 2 years after end of marketing year. 7 CFR 991.61

**SHIPPERS HANDLING EXEMPTED FRUITS AND VEGETABLES**

**2.22 Shippers handling fruits and vegetables covered by exemption certificates under marketing order programs.**

To keep records of such shipments.

Retention period: Not specified, except for tomatoes (at least 2 succeeding years). 7 CFR 917.141, 966.80

(Certificate (record) returned after shipment of commodities (pears, grapes, and potatoes.) 7 CFR 926.122, 927.125, 953.104

**PERISHABLE AGRICULTURAL COMMODITIES ACT, 1930 (FRUITS AND VEGETABLES)**

**2.23 Commission merchants, dealers, and brokers.**

(a) To keep accounts, records, memoranda, and documents which disclose all business transactions.

Retention period: 2 years. 7 CFR 46.14, 46.15, 46.17-46.19, 46.21-46.24, 46.28, 46.29, 46.31, 46.32

(b) To preserve records and memoranda which disclose the true ownership and management of the business.

Retention period: 4 years. 7 CFR 46.14

**SCHOOL LUNCH, SPECIAL MILK, FOOD STAMP PROGRAM, AND COMMODITY DISTRIBUTION PROGRAMS**

**2.24 Cooperating State agencies and participating public and private schools.**

To maintain records as specified in the regulations of the National School Lunch Program.

Retention period: 3 years from the end of the Federal fiscal year to which they pertain. 7 CFR 210.8, 210.13

**2.25 Cooperating State agencies, participating public and private schools, and institutions.**

To maintain records as specified in the regulations of the Special Milk Program.

Retention period: 3 years after the end of the fiscal year to which they pertain. 7 CFR 215.6, 215.10

**2.26 Distributing, sub-distributing, and recipient agencies distributing food commodities donated for use in school lunch programs, for training students in home economics, in summer camps for children, by needy Indians on reservations, in institutions, and management companies pertaining to the feeding operations of the institutions, in State correctional institutions for minors, and in assistance of other needy persons. [Amended]**

To maintain records relating to receipt, disposal, and inventory of commodities, including records with respect to the receipt and disbursement of funds arising from operation of the distributing program.

Retention period: 3 years from the close of the Federal fiscal year to which the records pertain. 7 CFR 250.6, 250.8

**2.27 State and State educational agencies, public and private schools participating in the school breakfast and nonfood assistance programs. [Added]**

To maintain accounts and records as specified by the Child Nutrition Act of 1966.

Retention period: 3 years. Public Law 89-642 (80 Stat. 890)

**2.27a State agencies participating in the food stamp program.**

To keep such records and submit such reports and other information as may from time to time be required by C&MS.

Retention period: 3 years from the close of the Federal fiscal year to which they pertain. 7 CFR 1601.8

**POULTRY AND POULTRY PRODUCTS INSPECTION PROGRAMS**

**2.28 Persons processing, transporting, shipping, or receiving poultry slaughtered for human consumption or poultry products in commerce, or holding such products.**

To maintain detailed records of such transactions as specified in the regulations.

Retention period: 2 years. 7 CFR 81.152

## SUBSIDY PAYMENT PROGRAM FOR POULTRY

2.28a Exporters participating in the chicken export payment program. [Amended]

To maintain accurate records relating to all chickens exported or to be exported in connection with the program.

Retention period: 3 years after date of export. 7 CFR 207.13

## INSPECTION OF DAIRY PRODUCTS

2.29 Plants manufacturing, processing, and packaging dairy products under Department of Agriculture inspection.

To maintain records of quality tests made on raw milk and cream received from each producer, seller, or shipper and of plant and laboratory tests and analyses of raw materials and finished products.

Retention period: 1 year. 7 CFR 58.143, 58.144, 58.169

## PACKERS AND STOCKYARDS ACT, 1921

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

2.30 Stockyard owners, market agencies, and licensees under Packers and Stockyards Act regulations.

To keep open for public inspection (and post in the case of licensees) duplicate copies of all schedules of rates and charges and rules or regulations and amendments or supplements thereto.

Retention period: Not specified; however, required to post and keep open for inspection currently effective schedules only. 9 CFR 201.22

2.30a Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.

To keep accounts and records in regard to the Custodial Account for Shippers' Proceeds and the Custodial Account for Buyers' Funds.

Retention period: 2 years. 9 CFR 201.42 (retention: 201.50)

2.31 Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.

To keep available for inspection by owners or consignors or purchasers copies of bills covering charges paid for or on behalf of the owner or consignor which were deducted from the gross proceeds of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: 2 years. 9 CFR 201.45 (retention: 201.50)

2.32 Stockyard owners, registrants buying or selling livestock, and licensees buying or selling live poultry.

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

Retention period: 2 years. 9 CFR 201.46 (retention: 201.50)

2.33 Sellers of live poultry under Packers and Stockyards Act regulations.

To keep copy of ticket prepared by seller at time of sale showing the name of the designated market, the date of the transaction, the names of the seller and

buyer, the number of coops, kinds of poultry, price per pound, and such terms and conditions as the parties may agree upon.

Retention period: 2 years. 9 CFR 201.48 (retention: 201.50)

2.34 Stockyard owners, market agencies, or licensees weighing livestock or live poultry for purposes of purchase or sale under Packers and Stockyards Act regulations.

To keep copy of scale ticket of weighing showing for both livestock and live poultry, name of agency performing the service, date of weighing, number of the scale or other information identifying the scale, name of seller, name of buyer, name of consignor, or understandable abbreviations of such names; in case of livestock, also, the number of head, kind, and actual weight, the amount of dockage and name or initials of person weighing it; and, in case of live poultry, also, number of coops weighed, the gross, tare, and net weights, and the name or initials of person operating scale at time of weighing.

Retention period: 2 years. 9 CFR 201.49 (retention: 201.50)

2.35 Stockyard owners, market agencies, or licensees who weigh livestock or live poultry for purposes of purchase and sale under Packers and Stockyards Act regulations.

To keep one copy of form report of tests and inspections of scales and shall cause one copy to be kept by the agency conducting the test and inspection of the scales (a third copy to the Area Supervisor of the Service).

Retention period: Not specified. 9 CFR 201.74

2.36 Authorized State agencies and livestock associations under Packers and Stockyards Act regulations.

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

Retention period: Not specified. 9 CFR 201.89

2.37 Packers subject to the provisions of the Packers and Stockyards Act.

To retain for the specified period of time the following records:

(a) Cutting tests; departmental transfers; buyers' estimates; drive sheets; scale tickets received from others; inven-

\*Records shall not be destroyed or disposed of without the consent in writing of the Director, Packers and Stockyards Division, C&MS, Department of Agriculture. 9 CFR 201.50.

tory and products in storage; receiving records; trial balances; departmental overhead or expense recapitulations; bank statements, reconciliations and deposit slips; production or sale tonnage reports (including recapitulations and summaries of routes, branches, plants, etc.); buying or selling pricing instructions and price lists; correspondence, telegrams, teletype communications and memoranda relating to matters other than contracts, agreements, purchase or sales invoices, or claims or credit memoranda.

(b) Kill sheets, lot sheets or carcass graded cost sheets; carcass hot weight sheets and carcass test cost sheets by lots for purchases of livestock on a grade and yield or grade or yield basis; contracts and agreements; purchase invoices; sales invoices; freight bills, bills of lading or shipping tickets; scale tickets and weight records issued or prepared by the packer; cash sales receipts and memoranda; claims and credit memoranda; canceled checks and drafts; check stubs or vouchers; correspondence, telegrams, teletype communications, and memoranda relating to contracts, agreements, purchase or sales invoices, or claims or credit memoranda.

(c) Departmental statements and summaries; balance sheets and profit and loss or operating statements.

Retention period: (a) 1 year; (b) 2 years; (c) 3 years. 9 CFR 203.4

2.37a [Deleted]

## WAREHOUSE ACT OF 1916, AS AMENDED

Regulations pertaining to warehousing agricultural products as follows:

2.38 Licensed warehousemen. [Amended]

To keep copies of all receipts issued. Retention period: 1 year after December 31 of the year in which the corresponding original receipt is canceled. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 111.18

2.39 Licensed warehousemen. [Amended]

To retain each canceled receipt. Retention period: 6 years after December 31 of the year in which receipt is canceled and for such longer period as may be necessary for the purpose of any litigation which the warehouseman knows to be pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 101.28, 102.34, 103.28, 104.28, 105.29, 106.30, 107.31, 108.29, 111.33

2.40 Licensed warehousemen. [Amended]

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

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

2.41 Licensed warehousemen. [Amended]

Shall use for his licensed warehouse a system of accounts approved for the pur-

pose by the Service, and maintain such records as are specified.

Retention period: 6 years after December 31 of the year in which created and for such longer period as may be necessary for the purposes of any litigation which the warehouseman knows to be pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 101.33, 102.37, 103.40, 104.28, 105.33, 106.37, 107.39, 108.33, 111.41

**2.42 Licensed warehousemen. [Amended]**

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

Retention period: 3 years after December 31 of the year in which submitted. 7 CFR 101.36, 102.38, 103.41, 104.29, 105.35, 106.39, 107.42, 108.35, 111.44

**2.43 Licensed cotton warehousemen.**

To keep copies of certificates covering cotton stored, and copies of Form A memorandums and Form C certificates issued by a board of cotton examiners which forms a basis of any receipt issued.

Retention period: 1 year after December 31 of the year in which the receipt based on such certificates or memoranda is canceled. 7 CFR 101.47

**2.44 Licensed cotton warehousemen.**

To keep records of cotton sampling including the written request, if any.

Retention period: 1 year after December 31 of the year in which such cotton is removed from the warehouse. 7 CFR 101.49

**2.45 Licensed classifiers, inspectors, graders, and weighers of agricultural commodities. [Amended]**

To keep copies of certificates issued by them.

Retention period: 1 year. 7 CFR 101.61, 102.69, 104.57, 105.59, 106.66, 107.68, 108.59, 111.70

**2.46 Licensed warehousemen. [Amended]**

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

Retention period: 3 years after December 31 of the year in which issued. 7 CFR 102.29, 103.24, 105.46, 106.54, 107.55, 108.47, 111.56

**2.47 Licensed grain warehousemen.**

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

Retention period: 1 year after December 31 of the year in which the lot of nonstorage grain is delivered from the warehouse. 7 CFR 102.30

**2.48 Licensed warehousemen. [Amended]**

To keep as a record notices of the condition of commodities stored in the warehouse.

Retention period: 6 years after December 31 of the year in which created, and for such longer period as may be necessary for the purposes of litigation which

the warehouseman knows is pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 102.54, 103.39, 106.48, 107.51, 108.42, 111.52

**FEDERAL SEED ACT**

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

**2.49 Persons shipping agricultural and vegetable seeds subject to the Federal Seed Act regulations.**

To keep complete records of each lot of agricultural and vegetable seeds transported or delivered for transportation in interstate commerce.

Retention period: 3 years for documents, 1 year for seed samples. 7 CFR 201.4-201.7

**2.50 Country shippers of agricultural seeds subject to the Federal Seed Act regulations.**

To keep copies of origin declarations they have issued and records showing names and addresses of growers or country shippers from whom seeds were purchased, quantity, and date of delivery.

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

**2.51 Procurers of seeds from growers subject to the Federal Seed Act regulations.**

To obtain and keep the grower's declaration.

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

**2.52 Growers of seeds subject to the Federal Seed Act regulations.**

To keep copy of the grower's declaration and a sample of the seed.

Retention period: 3 years for documents, 1 year for seed samples. 7 CFR 201.7 (retention: 201.4)

**REGULATIONS PERTAINING TO THE ADMINISTRATION OF THE COTTON ACTS**

**2.53 Cotton handlers. [Added]**

To maintain books and records necessary to carry out the provisions of the Cotton Research and Promotion Act and to verify required reports.

Retention period: At least 2 years beyond the marketing year of their applicability. 7 CFR 1205.335

**2.54 Licensed cottonseed chemists.**

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

Retention period: At least 1 year after date of analysis. 7 CFR 61.15

**2.55 [Reserved]**

**NAVAL STORES ACT OF 1923, AS AMENDED**

**2.56 Accredited turpentine and rosin processors for naval stores.**

To keep such records as may be necessary to submit correct reports.

Retention period: Not specified. 7 CFR 160.50

**DIVERSION PROGRAMS**

**2.57 [Reserved]**

**2.58 [Deleted]**

**2.59 Diverters participating in cotton and cotton byproducts diversion program.**

To keep records and accounts with respect to cotton and cotton byproducts diverted under this program.

Retention period: 3 years after final payment. 6 CFR 535.14, 535.34

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

**2.60 Milk handlers.**

To maintain records pertaining to receipt and use of milk and milk products, including records of production, processing, and distribution, and financial records relating thereto.

Retention period: 3 years, but can be extended by the market administrator by written notice. 7 CFR Parts 1001-1159 (See specific milk marketing area.)

**3. Agricultural Research Service**

**3.1 Licensed manufacturers (domestic and foreign), distributors, and importers of biological products. [Amended]**

To keep detailed records of the results of tests for purity and potency and of the methods of preservation of each batch of biological products; and of the sale, shipment, or other disposition of the products.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Veterinary Biologics Division. 9 CFR 116.1 (retention: 116.3)

**3.2 Licensees preparing anti-hog-cholera serum and hog-cholera virus. [Amended]**

To keep records pertaining to virus production, serum preparation, and to pigs used to produce virus.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Veterinary Biologics Division. 9 CFR 116.2 (retention: 116.3)

**3.3 [Deleted]**

**3.4 Operators of approved feed lots.**

To keep records of vaccination and disposition of all animals.

Retention period: 1 year. 9 CFR 120.9

**3.5 Operators of approved feed lots.**

To keep an inventory of animals showing the daily admission to and removal from the premises.

Retention period: 1 year. 9 CFR 120.9

**3.6 Research investigators or research sponsors administering experimental biological products to animals.**

To maintain adequate records relative to the disposition of each animal administered experimental biological prod-

ucts. Such records include name and address of owner, pertinent data about animals and their location, and, if sold, name and address of purchaser.

Retention period: At least 2 years from the date that an experimental product was administered to such animal. 9 CFR 103.2

### 3.7 Recipients of research grants. [Amended]

To keep records of disposition of proceeds of grants, total costs of project or undertaking, amounts supplied by other sources, and such other records as to facilitate an effective audit.

Retention period: Not specified. 7 U.S.C. 450b

### 3.8 Research facilities and dealers engaged in transportation, sale, and handling of dogs, cats, and certain other animals used for research or experimentation, or for other purposes. [Added]

To keep records with respect to the purchase, sale, transportation, identification, and previous ownership of dogs and cats but not monkeys, guinea pigs, hamsters, or rabbits.

Retention period: Not specified. Public Law 89-544 (80 Stat. 350; 7 U.S.C. 2131)

## 4. Agricultural Stabilization and Conservation Service

### 4.1 [Deleted]

### 4.2 Producers of gum naval stores from turpentine trees. [Amended]

To keep records of faces by tracts and drifts in connection with the Naval Stores and Agricultural Conservation Programs.

Retention period: 2 years following close of applicable program year. 1965—7 CFR 706.306; 1966—706.406 (retention: 7 CFR 708.1)

### 4.2a Food processors participating in the wheat marketing allocation program.

To maintain records and documents for each processing plant of all wheat processed into food products and of all sales and removals of food products from processing plants.

Retention period: 3 years. 7 CFR 777.15

### 4.2b Exporters of wheat.

To maintain records (including export sales contracts or agreements, bills of lading or delivery documents, inspection and weight certificates) of all exportations of wheat made on or after July 1, 1964.

Retention period: 3 years after date of export. 7 CFR 778.11

### 4.2c Handlers under milk indemnity program.

To keep existing books, records, and accounts supporting any information furnished in connection with the program.

Retention period: 3 years following the end of the year during which application for payment was filed. 7 CFR 16.17

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

### 4.3 Ginners of cotton. [Amended]

To keep for each bale of cotton or lot less than a bale ginned by him records showing (a) date of ginning; (b) name of operator of farm on which cotton produced; (c) name of producer of cotton; (d) county and State in which farm located; (e) gin bale number or mark; (f) name and address of person delivering cotton to gin; and (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale.

Retention period: <sup>2</sup> Until December 31 of second year following year in which cotton is planted. 7 CFR 722.89 (retention: 722.92)

### 4.4 Buyers of cotton. [Amended]

To keep for each bale of cotton or lot less than a bale purchased from a producer records showing (a) name and address of the producer; (b) date purchased; (c) original gin bale number or equivalent; (d) number of pounds of lint cotton in each bale and lot; and (e) amount of penalties to be collected, if any.

Retention period: <sup>2</sup> Until December 31 of second year following year in which cotton is planted. 7 CFR 722.90 (retention: 722.92)

### 4.5—4.6 [Reserved]

### 4.7 Warehousemen, ginners, buyers, processors, common carriers, and other persons handling cotton from, for, or on behalf of the producer. [Amended]

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: <sup>2</sup> Until December 31 of second year following year in which cotton is planted. 7 CFR 722.91 (retention: 722.92)

### 4.8 Producers of cotton. [Amended]

To keep records of cotton marketed; and a copy of certificate showing name and address of buyer or transferee if marketed to persons not within the United States.

Retention period: <sup>2</sup> Until December 31 of second year following year in which cotton is planted. 7 CFR 722.94

### 4.9—4.25 [Revised and renumbered]

### 4.9 Producers and producer-manufacturers of burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

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

Retention period: <sup>2</sup> 1963-64 and succeeding marketing years—2 years after

<sup>2</sup> For such longer period of time as may be requested in writing by the State Executive Director or the Director.

end of marketing year. 7 CFR 724.98 (retention: 724.109)

### 4.10 Producers of flue-cured tobacco.

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

Retention period: <sup>2</sup> 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.98 (retention: 725.107)

### 4.11 Buyers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.

To keep records with respect to each sale of tobacco made by producer to buyer, and to furnish the name of the farm operator and the amount of each grade of tobacco obtained from the grading of tobacco from each farm; also to record other specified information and maintain records of sale and disposition of tobacco; and to keep copies of required reports.

Retention period: <sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.103, 724.109

### 4.12 Truckers and persons redrying, prizing, or stemming burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: <sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.105 (retention: 724.109)

### 4.13 Truckers and persons redrying, prizing, or stemming flue-cured tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: <sup>2</sup> 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.101 (retention: 725.107)

### 4.14 Warehousemen handling burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: <sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.99, 724.100 (retention: 724.109)

### 4.15 Warehousemen handling flue-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period:<sup>2</sup> 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.99 (retention: 725.107)

4.16 Dealers handling burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and Maryland tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period:<sup>2</sup> 1963-64 and succeeding marketing years—2 years after end of marketing year. 7 CFR 724.101 (retention: 724.109)

4.17 Dealers handling flue-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period:<sup>2</sup> 1966-67 and succeeding marketing years—2 years after end of marketing year. 7 CFR 725.100 (retention: 725.107)

4.18-4.25 [Deleted]

4.26 Handlers of shade-grown cigar-leaf tobacco.

To keep books and records showing details of handling of the tobacco including grower's name and address, handling certificate, priming number, date of receipt, etc.

Retention period: 5 years. 7 CFR 1201.60, 1201.130

4.27 Wheat producers, warehousemen, elevator operators, feeders, processors or transferees, and buyers.

To keep records of wheat transactions (as specified in the regulations).

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 7 CFR 728.1173, 728.1174, 728.1177

4.27a Industrial users of flour second clears. [Added]

To maintain accurate records and documents supporting information shown on Form CCC-161 (Industrial Users Production Report and Claim for Refund).

Retention period: 3 years. 7 CFR 777.19

4.27b Distributors of flour second clears. [Added]

To maintain accurate records and documents, including Forms CCC-165 (Processor Certification) and CCC-165-1 (Flour Second Clears), relating to the sale of flour second clears to industrial users.

Retention period: 3 years. 7 CFR 777.20

4.28 Peanut producers.

To keep copies of specified reports on disposition of peanuts produced and marketed.

<sup>2</sup> For such longer period of time as may be requested in writing by the State Executive Director or the Director.

Retention period:<sup>2</sup> 3 years following end of pertinent marketing year. 7 CFR 729.1466, 729.1480

4.29 Peanut buyers.

To keep detailed records of peanuts marketed and sales memoranda with respect to farmers stock peanuts and shelled peanuts purchased from producers.

Retention period:<sup>2</sup> 3 years following end of pertinent marketing year. 7 CFR 729.1470, 729.1480

4.30 Peanut shellers.

To maintain detailed records and keep copies of reports pertaining to the shelling of each lot of peanuts (including record of peanuts retained by the sheller) as specified in the regulations.

Retention period:<sup>2</sup> 3 years following end of pertinent marketing year. 7 CFR 729.1475, 729.1480

4.31 Rice producers, warehousemen, mill or elevator operators, other processors or transferees, and buyers.

To keep records of rice transactions as prescribed.

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 7 CFR 730.1585, 730.1586, 730.1589

#### IMPORT QUOTAS AND FAIR WAGE RATES UNDER THE SUGAR ACT

4.32 Importers or persons bringing sugar and liquid sugar into the continental United States from domestic offshore areas and foreign countries.

To keep records of operations and transactions pertaining to sugar and liquid sugar including detailed information for each unit of sugar tested and for each processing facility.

Retention period: 2 years following end of calendar year in which sugar is imported or brought into the United States. 7 CFR 810.9

4.33 Persons marketing sugar and liquid sugar produced from sugar beets and sugarcane grown in the continental United States and marketing sugar for consumption in Territory of Hawaii and in Puerto Rico.

To keep records of processings, receipts, and marketings of sugar and liquid sugar.

Retention period: 2 years following the end of the calendar year in which sugar is marketed. 7 CFR 816.8

4.34 Persons importing sugar and liquid sugar into the continental United States (including importers, mainland refiners, allottees of offshore domestic sugar quotas, shipping companies, persons engaged in the movement of sugar in interstate and foreign commerce, and surety companies undertaking obligations with respect to imported sugar).

To keep records of receipt, processing, and movement of sugar and liquid sugar

and of tests, gallonages, and weights pertaining thereto.

Retention period: 2 years following end of calendar year in which sugar is imported or disposed of. 7 CFR 817.11

4.35 Importers of non-quota purchase sugar imports.

To keep an accurate record of the receipt, processing, and movement of sugar and liquid sugar.

Retention: 2 years following the end of the calendar year in which the sugar was imported into the United States. 7 CFR 819.10

4.36 Employers of Virgin Islands apprentice operators of mechanical loaders and tractors in the sugar industry.

To maintain complete wage records of person employed.

Retention period: 2 years following date on which application for Sugar Act payment is filed. 7 CFR Part 868

4.37 Employers of Virgin Islands handicapped workers in the sugar industry.

To maintain complete wage records of persons employed.

Retention period: 2 years following date on which his application for Sugar Act payment is filed. 7 CFR Part 868

4.37a Producers of sugar beets and sugarcane.

To maintain complete wage records of persons employed in the production, cultivation, or harvesting of sugar beets and sugarcane.

Retention period: 2 years. 7 CFR Parts 862, 863, 864

4.37b Farm operators participating in the Sugar Act payment program. [Amended]

To maintain a record of excess acreage in each field or parts of fields and the method and purpose of disposal of sugarcane grown in excess acreage in each such case.

Retention period: Until receipt of Sugar Act payment for the 1967 crop of sugarcane. 7 CFR 855.35

4.38 [Reserved]

#### 5. Commodity Credit Corporation

5.1 [Reserved]

5.2 Cottonseed crushers participating in the Cottonseed Price Support program. [Amended]

To keep complete and detailed records as specified with respect to all purchases of cottonseed and other specified transactions.

Retention period: At least 3 years from the last date any of the products tendered by the crusher have been delivered. 7 CFR 1443.2010 (1964); 7 CFR 1443.-2030 (1965); 7 CFR 1443.2050 (1966)

5.3 Cooperative marketing associations of producers participating in the Tung Nut Price Support program.

To maintain detailed records as specified pertaining to quantities of tung nuts and tung nut oil obtained and processed.

Retention period: 1963 and succeeding crop years—3 years after December 31 of the crop year to which they pertain, 7 CFR 1443.333

**5.3a Cooperative marketing associations participating in the tung oil warehouse-stored loan and purchase program.**

To maintain a record of quantity of tung oil eligible for price support delivered to associations by eligible producer-members and record of quantity of ineligible tung oil, showing source and disposition.

Retention period: At least until October 31, 1970. 7 CFR 1421.3577

**5.4 Peanut shellers participating in the Peanut Price Support program. [Amended]**

To keep accounts with respect to the purchase and sale of crop peanuts, including types, grades, quality, weight, names and addresses of producers and purchasers, and date and place of each transaction.

Retention period: 3 years after final delivery of peanuts to CCC. 7 CFR 1446.1618 (1965); 7 CFR 1446.1648 (1966)

**5.5 Mohair producers participating in the Payment Program for Mohair, and their marketing agencies. [Amended]**

To maintain books, records, and accounts showing the marketing of mohair on which an application for payment is based.

Retention period: 3 years. 7 CFR 1468.227, 1468.272

**5.6 Wool producers participating in the Incentive Payment Program for Shorn Wool, and their marketing agencies. [Amended]**

To maintain books, records, and accounts showing: purchases of lambs on and after April 1, 1956, and marketing of wool or lambs on which application is based.

Retention period: 3 years after end of specified marketing year. 7 CFR 1472.1158, 1472.1251

**5.7 Lamb and yearling producers participating in the Payment Program for Lambs and Yearlings (Pulled Wool), and persons furnishing evidence to an applicant to enable him to receive payment under the program. [Amended]**

To maintain books, records, and accounts showing purchases of unshorn lambs on or after April 1, 1956, and marketing of unshorn lambs on which application for payment is based.

Retention period: 3 years after end of specified marketing year. 7 CFR 1472.1158, 1472.1251

**5.8 Persons purchasing farmers stock peanuts from producers for sale to shellers. [Amended]**

To keep accounts of the quality and prices paid to them for each lot of farmers stock peanuts sold to a sheller participating in the price support program.

Retention period: Until December 31, 1969. 7 CFR 1446.1618 (1965); until December 31, 1970. 7 CFR 1446.1648 (1966)

**5.9 Handlers, dealers, and warehousemen performing transactions with regard to delivery orders under the Livestock Feed Program.**

To maintain books and records which will permit verification of all transactions with regard to delivery orders.

Retention period: At least 3 full years following deliveries against delivery orders (or to be kept longer if requested by the Commodity Credit Corporation). 7 CFR 1475.213

5.10 [Reserved]

**5.11 Exporters participating in the Commodity Credit Corporation's wheat and wheat flour export payment programs under the International Wheat Agreement.**

To keep accurate records showing sales and deliveries of wheat or flour exported or to be exported in connection with the programs.

Retention period: 2 years after date of export. 7 CFR 1483.177, 1483.277

5.12—5.13 [Reserved]

5.14 [Deleted]

**5.15 Cotton handlers participating in the cotton equalization program. [Amended]**

To maintain books, records, and documents pertinent to any transaction under this program.

Retention period: Until July 31, 1969. 7 CFR 1427.1970

5.16 [Deleted]

**5.17 Producers participating in the honey price support program.**

To maintain (1) records of quantity of eligible honey for price support and (2) record of honey purchased or acquired which is ineligible for price support showing source and disposition.

Retention period: 5 years. 7 CFR 1434.36

**5.18 Cooperative cotton gins participating in the cottonseed purchase program.**

To maintain records of the quantity of cottonseed purchased from producers and such record must show purchase price.

Retention period: Through December 31 of the 5th year following the calendar year in which the cottonseed was grown. 7 CFR 1443.1943a

**5.19 Cooperative marketing associations participating in the price support program.**

To maintain records showing quantity, quality, and disposition of commodities (cotton, dry edible beans, honey, rice, soybeans, tung oil) eligible for price support received from each member. The same records to be kept for commodities received from nonmembers which are ineligible for price support.

Retention period: Through end of the 5th marketing year following the marketing year for which approval is obtained. 7 CFR 1425.17, 1425.18

**5.20 Exporters participating in the tobacco export program. [Added]**

To maintain accurate records (including contracts of purchase, sale, and

storage) establishing eligibility of tobacco for export payments made to exporters under the program.

Retention period: 3 years after date of export. 7 CFR 1490.10

## 6. Commodity Exchange Authority

**6.1 Futures commission merchants depositing customers' monies in a bank or trust company.**

Must secure a written waiver agreement from such bank or trust company and keep as a record an executed copy of this agreement.

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

**6.2 Futures commission merchants in-customer's money on the security of vesting customer's money or loaning negotiable warehouse receipts.**

To deposit such obligations, securities and warehouse receipts in safekeeping with a bank, trust company or clearing organization, or clearing member of a contract market and keep an executed copy of agreement with bank, trust company, clearing organization, or a clearing member of a contract market as specified in the section cited.

Retention period: 5 years after termination of agreement.<sup>2</sup> 17 CFR 1.26 (retention: 1.31)

**6.3 Futures commission merchants.**

To keep the following records re obligations and investment securities, date investments made, name of person from or through whom obligations bought, amount of money paid, description of obligations or securities, date disposition made and amount received therefor, name of person to or through whom sold; and the following records re warehouse receipts, date loan made, name of person to whom funds loaned, amount loaned, description of warehouse receipts, date, and particulars of any changes or substitutions, date on which loan repaid.

Retention period: 5 years after investment liquidated or loan paid.<sup>3</sup> 17 CFR 1.27 (retention: 1.31)

**6.4 Futures commission merchants.**

To keep a record of the daily computation of money, securities and property which must be segregated for customers.

Retention period: 5 years.<sup>3</sup> 17 CFR 1.32 (retention: 1.31)

**6.5 Futures commission merchants.**

To keep records furnished customers as of close of last business day of each calendar month, or as of any regular monthly date selected showing customer's position in each future.

Retention period: 5 years.<sup>3</sup> 17 CFR 1.33 (retention: 1.31)

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



**6.6 Futures commission merchants.**

To keep copy of confirmation of the execution of any trade originated by controller of accounts.

Retention period: 5 years.\* 17 CFR 1.33a (retention: 1.31)

**6.7 Futures commission merchants.**

To keep a "point balance" record of all open trades or contracts of customers as of last day of business of each calendar month or any regular monthly date selected.

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

**6.8 [Reserved]****6.9 Futures commission merchants and members of contract markets.**

To keep full and complete record of all futures and cash transactions including all orders, trading cards, signature cards, street books, journals, ledgers, cancelled checks, copies of confirmations, statements of purchase and sale, together with all other data and memoranda and records of every sort pertaining to cash and future transactions.

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

**6.10 Futures commission merchants and clearing members of contract markets.**

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

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

**6.11 Futures commission merchants.**

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

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

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

**6.12 Futures commission merchants and members of contract markets.**

To keep record showing for each futures account name, address and principal occupation or business of person for whom account is carried and names of persons guaranteeing account or exercising trading control over account.

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

**6.13 Contract markets.**

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

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

**6.14 Contract markets.**

Must require warehouse operators whose receipts are deliverable in satisfaction of futures contracts made on or subject to the rules of the contract market to keep records showing stocks traded for future delivery on such contract markets, in store by kind, class, and grade, including lots and parcels stored specially or separately.

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

**6.15 Persons having or controlling a reportable position in commodity futures.**

To keep books and records showing all details of all positions and transactions for future delivery in the commodity on all contract markets and all positions and transactions in the cash commodity, its products, and byproducts.

Retention period: 5 years.\* 17 CFR 18.05 (retention: 1.31)

**7. Farmers Home Administration****7.1 Borrowers operating under farm and home annual plans. [Amended]**

To maintain records of income, expenses, and operations.

Retention period: Until summarized and reflected in the Agency's official records. 7 CFR 1802.3

**8. Federal Crop Insurance Corporation****8.1 Insured under Federal Crop Insurance Corporation. [Amended]**

To keep records of harvesting, storage, shipments, sale, or other disposition of all barley, dry beans, citrus, combined crops, corn, cotton, flax, grain sorghum, oats, peanuts, potatoes, canning and freezing peas, dry peas, rice, rye, safflower, soybeans, sugar beets, sugarcane, tobacco, tomatoes, and wheat produced on each insurance unit covered by the contract, and separate records showing the same information for production on any uninsured acreage of the insured crop in the county in which he has an interest.

Retention period: 2 years after time of loss. 7 CFR 401.11, sec. 19

**8.2 Persons holding tung nut crop insurance contracts.**

To maintain records of harvesting, storage, shipments, sale, or other disposi-

tion of all insured crop produced on each unit covered by contract, and separate records showing same information for production on any uninsured acreage of the insured crop in the county.

Retention period: 2 years after the time of damage. 7 CFR 407.6

**II. DEPARTMENT OF COMMERCE****1. Economic Development Administration****1.1 Recipients of loans and grants—project control records. [Amended]**

To keep and preserve, and to require each contractor and subcontractor to keep and preserve, on account of any loan under section 201, 202, or 403, Public Law 89-136, August 26, 1965, or section 6 or 7, Public Law 87-27, May 1, 1961, or on account of any grant under section 101, 102, 301, 403, or 505, Public Law 89-136, August 26, 1965, or section 8, Public Law 87-27, May 1, 1961, detailed records reflecting acquisitions, work progress, expenditures and commitments, and to indicate their relationship to estimated costs and schedules.

Retention period: Until completion of all work performed or acquisitions made in connection with the project and at least 3 years thereafter. 13 CFR 301.54

**1.2 Recipients of loans and grants—financial records. [Amended]**

To keep and preserve so long as any sum shall be due and unpaid to the Government on account of any loan under section 201, 202, or 403, Public Law 89-136, August 26, 1965, or section 6 or 7, Public Law 87-27, May 1, 1961, or on account of any grant under section 101, 102, 301, 403, or 505, Public Law 89-136, August 26, 1965, or section 8, Public Law 87-27, May 1, 1961, full written records, accurately disclosing the amount and the disposition by such recipients of the proceeds of any such assistance, together with the amounts and dispositions of other funds applied to the project, all as shall adequately establish a compliance with the requirements of the Act or Acts involved and the terms and conditions upon which such financial assistance was made.

Retention period: For loans, until final payment has been made to the Government, and at least 3 years thereafter; for grants, until completion of all work performed in connection with the project, or until final disbursement has been made by the Government, whichever is later, and at least 3 years thereafter. 13 CFR 301.54

**1.3 Recipients of grants. [Amended]**

To keep and preserve for any grant under section 302, Public Law 89-4, March 9, 1965, full written records, accurately disclosing the amount and the disposition by such recipient of the proceeds of any such assistance, together with the amounts and dispositions of other funds applied to the project, all as shall adequately establish a compliance with the requirements of the Act and the terms and conditions upon which

such financial assistance was made; and to keep and preserve, and to require each contractor and subcontractor to keep and preserve, in connection with the project, detailed records reflecting acquisitions, work progress, expenditures and commitments, and to indicate their relationship to estimated costs and schedules.

Retention period: Until 3 years after completion of all work on the project or final disbursement has been made by the Government, whichever is later. 44 CFR 805.6, 806.10

## 2. Business and Defense Services Administration

### ADJUSTMENT ASSISTANCE

#### 2.1 Recipients of adjusted assistance under Chapter 2 of Title III of the Trade Expansion Act of 1962.

To keep records which fully disclose the amount and disposition of the proceeds of adjustment assistance and which will facilitate an effective audit.

Retention period: At least 3 years. 48 CFR 310.7

### INDUSTRIAL MOBILIZATION

#### 2.2 Persons in the United States participating in transactions covered by BDSA Regulation 3.

To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of BDSA Regulation 3 (Operations of the Priorities and Allocations Systems between Canada and the United States).

Retention period: At least 3 years. 32A CFR Ch. VI, BDSA Reg. 3, sec. 7 (a)

#### 2.3 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by Defense Materials System Regulation 1, as amended December 1, 1959.

To keep accurate and complete records of each such transaction, including all rated orders, ACM orders and directives received by such persons, copies of all rated orders and ACM orders placed by such persons, records of purchases, receipts, inventories, production, use, sales, and deliveries of all materials acquired by means of priority, allotment or directive assistance, and records of sales and deliveries of all materials sold or delivered by such persons pursuant to rated orders, ACM orders and directives. Records shall be maintained in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of DMS Reg. 1, as amended December 1, 1959.

Retention period: For at least 3 years. 32A CFR Ch. VI, DMS Reg. 1, sec. 14

#### 2.4 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA (formerly NPA) Regulation 2 and BDSA (formerly NPA) Orders M-1A, M-5A, and M-43A.

To keep accurate and complete records of receipts, deliveries, inventories, pro-

duction, and use, in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Reg. 2—Basic Rules of the Priorities System; BDSA Order M-1A—Iron and Steel; BDSA Order M-5A—Aluminum; BDSA Order M-43A—Construction Machinery: Distribution, as applicable to such transaction.

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

#### 2.5 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Orders M-17 and M-41.

To keep accurate and complete records of rated orders and directives received and monthly records of production, production schedules and deliveries in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Order M-17—Electronic Components or Parts; BDSA Order M-41—Metalworking Machines.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Order M-17, sec. 7(a); BDSA Order M-41, sec. 8(a)

#### 2.6 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transactions covered by BDSA (formerly NPA) Regulation 6—Transfer of Quotas and Ratings; Transfer of a Business as a Going Concern.

To keep accurate and complete records in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of that regulation.

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

#### 2.7 Persons participating in transactions covered by BDSA Order M-1B.

To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of Order M-1B (Nickel Alloys).

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-1B, sec. 13(a)

#### 2.8 Producers and distributors of copper controlled materials, producers of intermediate shapes, and users of copper raw materials. (BDSA Order M-11A—Copper and Copper-base Alloys).

To keep accurate and complete records of purchases, receipts, inventories, production, use, sales and deliveries of copper controlled materials, intermediate shapes, and copper raw materials. Such records shall include, but shall not be limited to, all authorized controlled material orders, certified orders and directives received by such persons, and copies of all authorized controlled material orders, rated orders, and certified orders placed by such persons.

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-11A, sec. 12(a)

#### 2.9 Producers of domestic refined copper. (Direction 2 to BDSA Order M-11A, Domestic Refined Copper Set-Aside). [Added]

To keep accurate and complete records of production, receipt, sale, and delivery of domestic refined copper. Such records shall include, but not limited to, all rated orders received by such producers.

Retention period: At least 3 years. 32A CFR Ch. VI, Order M-11A, Dir. 2, sec. 9

## 3. Office of State Technical Services [Added]

#### 3.1 State agencies or institutions receiving financial assistance under the State Technical Services Act of 1965.

To maintain records and documentation (e.g., vouchers, payrolls, invoices, contracts) relating to grant and amount, nature, and identification of funds supplied from non-Federal sources.

Retention period: 3 years after end of grant period or until audit has been conducted by the Department and all questions arising therefrom are resolved. 15 CFR 700.11

## 4. Bureau of International Commerce

#### 4.1 Holders of U.S. Import Certificates selling or transferring commodities covered by such certificates.

To secure and retain a written acceptance by the purchaser or transferee of all obligations imposed under the export regulations of the United States.

Retention period: 3 years. 15 CFR 368.1 (retention: 381.11)

#### 4.2 Executors of Import Certificates where resale or transfer of commodities covered by Import Certificate occurs before delivery.

To secure and retain written acceptance by purchaser or transferee of obligation to provide delivery verification.

Retention period: 3 years. 15 CFR 368.1 (retention: 381.11)

#### 4.3 [Reserved]

#### 4.4 Applicants for export licenses.

To keep documents constituting evidence of an order and of facts relating to the purchase transaction as specified in section cited.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction. 15 CFR 372.4 (retention: 381.11)

#### 4.5 Applicants for export licenses.

To keep the originals of any copies of documents submitted in support of applications.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion,

\* Complete and accurate reproductions may be substituted for documents required to be retained under Export Control Regulations after 12 months from beginning of required retention period; provided facilities for location and inspection are available at the place of retention. 15 CFR 381.11

or other termination of the transaction.\*  
15 CFR 372.9 (retention: 381.11)

#### 4.6 Foreign importers of aircraft or vessel repair parts.

To keep records of commodities imported from the U.S. and supplied abroad to vessels or aircraft.

Retention period: 3 years from the date the commodities are supplied to a vessel or aircraft.\* 15 CFR 373.3 (retention 381.11)

#### 4.7 Exporter to a foreign distributor.

To retain documents, correspondence, memoranda, books, and other records, in addition to copies of validated or rejected Forms FC-143 and 243.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 373.4 (retention: 381.11)

#### 4.8 Applicants for a Periodic Requirements License.

To keep records of the documentary evidence of the prescribed relationship with each consignee.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 376.3 (retention: 381.11)

#### 4.9 Applicants for a Time Limit License.

To keep records of the documentary evidence of the prescribed relationship with each consignee.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 377.3 (retention: 381.11)

#### 4.10 Forwarding agents receiving copies of commercial invoices not containing notice of prohibition against diversion.

To keep record of notification to exporter of obligation and exporter's reply of compliance therewith.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 379.10 (retention: 381.11)

#### 4.11 Transferors and transferees of export licenses.

To keep records of all documents evidencing the order covered by these licenses.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 380.1 (retention: 381.11)

#### 4.12 Exporters or agents.

To keep records of export transactions, exports and reexports.

\* Complete and accurate reproductions may be substituted for documents required to be retained under Export Control Regulations after 12 months from beginning of required retention period; provided facilities for location and inspection are available at the place of retention. 15 CFR 381.11

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 381.11

#### 4.13 Foreign distributors.

To keep records of distribution, sale, or reexportation from a foreign-based stock under the Form FC-243 Procedure.

Retention period: 3 years from date of distribution.\* 15 CFR 373.4 (retention: 381.11)

#### 4.14 Exchange of commodities by airlines.

To keep records of commodities imported from the U.S. and lent, exchanged, or sold to another airline without profit.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 373.48

#### 4.15 Carriers releasing shipment without receiving a bill of lading containing notice of prohibition against diversion.

To secure a receipted copy of the written notice omitted from the bill of lading from party taking custody of the shipment.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 379.10 (retention: 381.11)

#### 4.16 Exporters of certain kinds of technical data.

To secure and retain a written assurance from the consignee regarding use of the data and its direct product.

Retention period: 3 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.\* 15 CFR 385.2 (retention: 381.11)

### Foreign Trade Zones Board

#### 4.17 Grantees of foreign trade zones.

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

Retention period: Not specified. 15 CFR 400.1002a

## 5. Maritime Administration

### 5.1 General agents (shipping companies) or their subcontractors and berth agents.

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

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, AGE-1, sec.

\* After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

2(b), General Agents service agreement, Art. 3(g) (1) and Art. 14; Berth Agents service agreement, Art. 3(e) (1) and Art. 14

### 5.2 Agents entering into service agreements.

To keep separate sets of books of accounts to record the various transactions in connection with procedural rules for financial transactions under agency agreements.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, FIS-1, sec. 1

### 5.3 Agents entering into service agreements.

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

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, FIS-1, secs. 9 and 12

### 5.4 General agents.

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

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, FIS-2, sec. 3(a) (1) and sec. 5

### 5.5 General agents.

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

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, INS-1, sec. 7(b)

### 5.6 General agents.

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

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, OPR-1, sec. 2(e)

### 5.7 Masters.

To keep records and logs disclosing receipts for the quantities of slop chest items delivered aboard ship.

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, OPR-1, sec. 3 (d) and (e)

### 5.8 General agents.

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

Retention period: Until completion of audit.\* 32A CFR Ch. XVIII, SRM-1, sec. 3(a) (1)

**5.9 General agents.**

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

Retention period: Until completion of audit.<sup>2</sup> 32A CFR Ch. XVIII, SRM-2, sec. 4; SRM-3, sec. 3(d); SRM-4, sec. 2; SRM-5, sec. 3(a) and sec. 19

**5.10 Charterers of Government-owned dry-cargo vessels.**

To keep books, records, and accounts, required under Clause 37(1), Part II, of Form 705 charter; section 705 of the Merchant Marine Act, 1936.

Retention period: 3 years after a release or final settlement is completed between the Maritime Administration and the charterer. 46 CFR 221.13

**5.11 Operators of vessels newly constructed under Maritime Administration ship construction contracts, containing guarantee clauses.**

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

Retention period: 3 years after date of the final guarantee survey. 46 CFR 247.4

**5.12 Operators of operating-differential subsidized vessels.**

To keep copy of Form MA-140, Repair Summary (together with the letter and documents pertinent thereto) for each terminated voyage.

Retention period: Not less than 6 years after audit and approval by the Maritime Administration and Maritime Subsidy Board of a final accounting for the last year of a recapture period and settlement of such a recapture period. 46 CFR 272.7

**5.13 Operating-differential subsidy contractors, and such affiliates, domestic agents, subsidiaries, or holding companies connected with, or directly or indirectly controlling or controlled by, such contractors.**

To keep its books, records, and accounts, as the Maritime Administration shall require, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 282.00, 282.01, 292.3

<sup>2</sup> After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

**5.14 Operating-differential subsidy contractors.**

To keep records supporting entries to notes and accounts receivable from officers and employees and subsidiary accounts.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 282.364

**5.15 Contractors and subcontractors.**

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

Retention period: 2 years after the final determination and acceptance of payment by the Maritime Administration. 46 CFR 285.5

**5.16 Contractors and subcontractors.**

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

Retention period: 2 years after the contractor or subcontractor has made payment of excess profits as determined by the Maritime Administration. 46 CFR 285.35

**5.17 Operators of operating-differential subsidy agreements and depositories.**

To keep certified copies of resolutions authorizing the establishment of special and capital reserve funds and such other accounts established in connection therewith.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 286.2

**5.18 Taxpayers establishing construction reserve funds.**

To keep records and make such additional reports as the Commissioner of Internal Revenue or the Maritime Administration may require.

Retention period: 6 months after the termination or closing out of the reserve fund. 46 CFR 287.26

**5.18a Taxpayers establishing construction reserve funds; depositories.**

To keep resolutions in connection with the establishment and maintenance of the construction reserve fund under agreement with the depository.

Retention period: 2 years after a final release or settlement agreement is completed between the Maritime Administration/Maritime Subsidy Board and the taxpayer. 46 CFR 287.6

**5.19 Operators of operating-differential subsidy agreements.**

To keep all working papers (irrespective of by whom prepared) in support of the various statements comprising annual and final accountings.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 292.8

**5.20 Citizen applicants to purchase or charter a war-built vessel.**

To keep books, records, and accounts available for examination as deemed

necessary by the Maritime Administration to verify financial statements submitted.

Retention period: Purchase—10 years after completion of contract requirements; charter—5 years after settlement of company charters by the Maritime Administration. 46 CFR 299.8

**5.21 Purchasers of war-built vessels.**

To keep books, records and accounts available for examination and audit as may be required by the Maritime Administration.

Retention period: Until a final release or settlement agreement is completed between the Maritime Administration and the purchaser. 46 CFR 299.21

**5.22 Charterers of war-built vessels.**

To keep books, records and accounts relating to the vessel in such form as the Maritime Administration may prescribe available for examination and audit.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration and the charterer. 46 CFR 299.31

**5.23 Charterers of war-built vessels, Government-owned dry-cargo vessels, and war-built dry-cargo vessels.**

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

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration and the charterer. 46 CFR 299.39, 299.130, 299.202

**5.24 Charterers of war-built vessels.**

To keep cost records or other sound accounting evidence for purpose of supporting claims, if any, for post-redelivery overhead expenses.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration and the charterer. 46 CFR 299.48, 299.52, 299.53

**5.25 Underwriting agents under war risk insurance program for hull, P & I and second seamen.**

To keep a full and complete record of all applications, binders and policies, and also record all premiums, charges or deposits required by the terms of the binders or policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.8

#### 5.26 Those assured under war risk cargo insurance program.

To keep books, records and accounts in such form and manner that all information available to the assured as to the amounts at risk and the amounts of losses incurred and premiums due can be readily ascertained therefrom by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.517

#### 5.27 Underwriting agents under war risk cargo insurance program.

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

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.548

#### 5.28 State maritime academies.

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

Retention period: Personnel records—60 years from date of enrollment; all other records—12 years after final audit. 46 CFR 310.3

#### 5.29 Clearing agents under war risk cargo insurance programs.

To keep a complete, separate system of books, records and accounts covering its operation and activities under this agreement, including a record of all statements, vouchers and other information received by it from the underwriting agents which shall be the property of the United States represented by the Maritime Administrator.

Retention period: During the period of the agreement and up to 36 months after its termination and thereafter until final settlement of any outstanding claims against the Administrator by holders of policies issued by the underwriting agents. 46 CFR 308.551

#### 5.30 Operators under Title VI and VII, Merchant Marine Act of 1936. [Amended]

To keep varied records created while under contract with the Maritime Administration/Maritime Subsidy Board.

Retention period: In accordance with the provisions of 46 CFR 380.20-380.24

### 6. Bureau of Public Roads

#### 6.1 State highway departments or their agents. [Revised]

To maintain all records and documents as may be prescribed in the "Retention Schedule of Federal-Aid Highway Records for State Highway Departments" relating to (a) projects undertaken pursuant to Federal law and regulations, and (b) toll facilities financed in part with Federal funds.

Retention period: (a) 3 years from date of final payment of Federal funds to State or as otherwise specified in the retention schedule, and (b) at least 3 years after facility has been operated on a free basis. 23 CFR 1.30

### 7. Under Secretary of Commerce for Transportation

#### 7.1 Ship and aircraft owners, masters, officers, employees and agents participating in transportation.

To retain records of voyages and/or shipments in sufficient detail to permit an audit to determine if the provisions of orders T-1 and T-2 (Shipping restrictions) to Country groups X, Y, or Z (these include Soviet bloc countries (excluding Rumania and Poland), Hong Kong, Macao, China, North Korea, North Viet-Nam, and Cuba), as set forth in the Export Schedule (15 CFR 370.1(g) (2)), have been carried out. No changes in the records customarily maintained are required provided such records supply an adequate basis for audit. Records may be retained in microfilm or other photographic copies instead of the originals.

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

### 8. Great Lakes Pilotage Administration

#### 8.1 Each voluntary association holding a Certification of Authorization under the Great Lakes Pilotage Uniform Accounting System.

To keep all books, records and memoranda and file them in such a manner to readily permit the audit and examination thereof by representatives of the Great Lakes Pilotage Administration. Also, the records must be housed or stored in such a manner as to afford protection from loss, theft or damage by fire, flood or otherwise.

Retention period: 10 years unless otherwise authorized by the Administration. 46 CFR Part 403

### 9. National Highway Safety Agency [Added]

#### 9.1 Manufacturers of motor vehicles and motor vehicle equipment.

To maintain such books, records, papers, and documents relating to the safety standards of motor vehicles and motor vehicle equipment.

Retention period: Not specified. Public Law 89-563 (80 Stat. 725)

## III. DEPARTMENT OF DEFENSE

### 1. Office of the Secretary of Defense (Departments of Army, Navy, Air Force)

#### 1.1 Contractors with negotiated fixed price supply contracts and purchase orders in excess of \$2,500. [Amended]

To maintain books, documents, papers, and records involving transactions related to the contract or which will permit adequate evaluation of the cost or pricing data submitted.

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

#### 1.2 Subcontractors with contracts or purchase orders in excess of \$2,500 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed price supply contracts and purchase orders in excess of \$2,500. [Amended]

To maintain books, documents, papers, and records involving transactions related to the subcontract.

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

#### 1.3 Contractors and subcontractors with facilities contracts. [Added]

To maintain books, documents, papers, and records involving transactions related to consolidated facilities contracts, facilities acquisition contracts, or facilities use contracts.

Retention period: 3 years after date of payment under the contract. 32 CFR 7.702-13, 7.702-48, 7.703-11, 7.703-41, 7.704-5, 7.704-33 (retention: 7.104-41, 7.203-7)

#### 1.4 Contractors and subcontractors with time and materials and labor and hour contracts. [Added]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract. 32 CFR 7.901-16, 7.901-17 (retention: 7.104-41, 7.203-7)

#### 1.5 Contractors and subcontractors with mortuary services contracts. [Added]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract. 32 CFR 7.1202-1 (retention: 7.104-15)

#### 1.6 Architect-engineer contracts. [Added]

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the contract. 32 CFR 7.607-17, 7.607-22 (retention: 7.104-15, 7.104-41)

## 1.7-1.13 [Reserved]

## 1.14 Contractors with cost reimbursement type supply contracts. [Amended]

To maintain books, records, documents and other evidence pertaining to the expenses for which reimbursement is claimed under the contract.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

## 1.15 Subcontractors with contracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost reimbursement type prime supply contracts. [Amended]

To maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the subcontract.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.203-7. ASPR 7-203.7

## 1.16 Subcontractors with subcontracts in excess of \$2,500 on other than cost, cost-plus-fixed-fee, time-and-material, or labor-hour basis (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under cost reimbursement type prime supply contracts. [Amended]

To maintain books, documents, papers and records involving transactions related to the subcontract.

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

## 1.17 Contractors with negotiated fixed-price research and development contracts in excess of \$2,500. [Amended]

To maintain books, documents, papers and records involving transactions related to the contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.302-6 (retention: 7.104-15). ASPR 7-302.6

## 1.18 Subcontractors with subcontracts in excess of \$2,500 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed-price prime research and development contracts in excess of \$2,500. [Amended]

To maintain books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.302-6 (retention: 7.104-15). ASPR 7-302.6

## 1.19 Contractors with cost-reimbursement type research and development contracts. [Amended]

To maintain books, records, documents and other evidence pertaining to all di-

rect and indirect costs of whatever nature for which reimbursement is claimed under the contract.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.402-7 (retention: 7.203-7). ASPR 7-402.7

## 1.20 Subcontractors with subcontracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost-reimbursement type prime research and development contracts. [Amended]

To maintain books, records, documents and other evidence pertaining to all direct and indirect costs of whatever nature for which reimbursement is claimed under the subcontract.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.402-7 (retention: 7.203-7). ASPR 7-402.7

## 1.21 Subcontractors with subcontracts in excess of \$2,500 on other than cost, cost-plus-fixed-fee, time and material or labor-hour basis (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under cost-reimbursement type prime research and development contracts. [Amended]

To maintain books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.402-7 (retention: 7.203-7). ASPR 7-402.7

## 1.22 Contractors with fixed-price construction contracts.

To maintain books, documents, papers and records involving transactions relating to this contract.

Retention period: 3 years after final payment under the prime contract. 32 CFR 7.603-7 (retention: 7.104-15). ASPR 7-603.7

## 1.23 Contractors with fixed price contracts in excess of \$2,500 for supplies or experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or nonprofit institutions when no profit is contemplated. [Amended]

To maintain books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 32 CFR 8.701. ASPR 8-701

## 1.24 Contractors with fixed price construction contracts amounting to more than \$10,000. [Amended]

To maintain books, records, documents and other evidence bearing on the cost

and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 32 CFR 8.701. ASPR 8-701

## 1.25 Subcontractors with fixed price subcontracts. [Amended]

To maintain books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 32 CFR 8.706. ASPR 8-706

## 1.26 [Deleted]

## 1.27 Contractors with Army, Navy, Air Force.

To keep control records for Government property, whether furnished to or acquired by a contractor for the account of the Government, to be designated and used as official contract records by the Government, whenever possible. Records and procedures shall be reviewed and approved by the Contract Administrator; status of records should be readily ascertained; consolidated property records may be maintained. Property records shall show a unit price, determined by the Government, and property amount number for each item (summary stock records may be maintained in lieu of individual property records for items of plant equipment having a value of less than \$500 each when designated by the contract administrator in accordance with departmental procedures). Records include those of material, special tooling, plant equipment, real property, and scrap. (Specific information given in Code.)

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

## 1.28 Banks holding in special accounts advance payments to contractors under the terms of the Armed Services Procurement Act of 1947.

To keep books and records, memoranda, checks, correspondence or documents pertaining to the account.

Retention period: 6 years after closing of the account. 32 CFR 82.48-1. ASPR App. E 414.1(c) (3)

## 1.29-1.30 [Reserved]

## 1.31 Contractors with negotiated cost-reimbursement type incentive or price redeterminable contracts.

To maintain books, records, documents, and other evidence sufficient to reflect all direct and indirect costs claimed to have been incurred and anticipated to be incurred for the performance of the contract.

Retention period: 3 years after final payment under the contract. 32 CFR 7.104-41. ASPR 7-104.41

**1.32 Contractors with stevedoring contracts. [Amended]**

To maintain books, papers, or other accounting records pertaining to stevedoring contracts.

Retention period: 3 years after expiration or termination of the contract. 32 CFR 7.1002-21, 7.1002-22 (retention: 7.104-15). ASPR 7-1002.21

**2. Department of the Air Force**

**2.1-2.2 [Reserved]**

**2.3 Contractors' flight operating procedures and flight crews.**

To keep records of each flight crew member and policy and flight operating procedures.

Retention period: Not specified. 32 CFR 860.8

**3. Department of the Army**

**3.1 Reclamation Board, State of California, as operating agency for the Big Dry Creek Reservoir and Diversion, Fresno County Stream Group.**

To keep a continuous record of Big Dry Creek Reservoir stage, including specified inflow, release, diversion, flow, and such other operational data as shall be deemed necessary by the operating agency or as shall be requested by the District Engineer, Corps of Engineers, Department of the Army, in charge of the locality.

Retention period: Not specified. 33 CFR 208.83

**3.2 Owners of private interstate toll bridges.**

To keep records relating to construction, financing, and promotion of such bridge.

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

**3.3 States or municipalities or other political subdivisions or public agencies thereof taking over or acquiring or constructing an interstate toll bridge.**

To keep an accurate record of the amount paid for acquiring the bridge and its approaches, the actual expenditures for maintaining, repairing, and operating same, and of the daily tolls collected.

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

**3.4 Masters or operators of all vessels subject to the Oil Pollution Act of 1961.**

To keep an "Official Oil Record Book" on vessels which contain the record of certain actions in connection with the use or handling of oil or oily mixture.

Retention period: Each completed book for 2 years from date of last entry. 33 CFR 212.3

**3.5 Contractors with federally assisted contracts.**

To maintain payroll and other related records during the course of the work for all laborers and mechanics working at the site of the work.

Retention period: 3 years. 32 CFR 1808.4

**3.6 State or State agencies receiving Federal contributions for civil defense equipment. [Added]**

To maintain books, records, and documents relating to such contributions.

Retention period: 3 years following completion of the approved project. 32 CFR 1801.6

**3.7 State or State agencies receiving financial contributions for personnel and administrative expenses under the Federal Civil Defense Act of 1950, as amended. [Added]**

To keep books, records, papers, and other pertinent supporting material including those relating to procurement of administrative equipment and to merit system operations showing receipt and disbursement of Federal funds received.

Retention period: 3 years after payment unless advised by OCD to maintain such records for a longer period. 32 CFR 1807.6

**IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE**

**1. Office of Education**

**1.1 Local educational agencies receiving Federal grants for construction of minimum school facilities in areas affected by Federal activities under Public Law 81-815, as amended. [Amended]**

To keep all records supporting claims for Federal grants.

Retention period: (1) Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies, or (2) for 3 years following the fiscal year to which the claim relates, whichever is later, except as otherwise notified.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Federal agencies making the reviews. 45 CFR 114.30

**1.2 Local educational agencies receiving Federal grants to cover current expenditures in areas affected by Federal activities under Public Law 81-874, as amended. [Amended]**

To keep all records supporting claims for Federal grants.

Retention period: (1) Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies, or (2) for 3 years following fiscal year to which the claim relates, whichever is later, except as otherwise notified.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Federal agencies making the reviews. 45 CFR 115.43

**1.3 State and local agencies receiving financial assistance for vocational education under both the Vocational Education Act of 1963 and the Smith-Hughes, George-Barden and Supplementary Acts, as amended, or under the Vocational Education Act of 1963 alone.**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: Until notified of the completion of the program reviews and of the fiscal audit covering the records.

Records supporting accountability for and disposition of school facilities constructed and nonconsumable equipment costing \$100 or more purchased under the State plan (whether from Federal or matching funds) shall be kept until notification in writing of the completion of the review and audit covering the disposition of such school facilities and equipment. 45 CFR 104.36

**1.4 State and local agencies receiving financial assistance for vocational education in agriculture, distributive occupations, home economics, and trades and industries, including the fishery trades and industry, and practical nurse training and area vocational education programs under the Smith-Hughes and/or George-Barden Acts, as amended.**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: Until notified of the completion of the program reviews and of the fiscal audit covering the records. Records supporting accountability for nonconsumable equipment purchased under the program (whether from Federal or matching funds) and costing \$10 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 102.24, 103.2

**1.5 State and local agencies participating in the library services and construction program under the Library Services and Construction Act.**

To maintain all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of such grants and relating to the expenditure of matching funds for services or construction projects.

Retention period: (1) 3 years after close of fiscal year in which expenditure was made or (2) until notification of completion of fiscal audit, whichever is later. 45 CFR 130.7

**1.6 State agencies receiving payments for training under the Manpower Development and Training Act of 1962.**

To keep all records supporting claims for Federal funds or relating to the accountability of the State agency for ex-

penditure of the Federal funds and of its share of the cost of providing training under the act.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State agency or any public or private educational agency or institution; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Federal fiscal audit, whichever is later.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Commissioner. 45 CFR 160.13

**1.7 Agencies receiving Federal financial assistance for noncommercial educational television broadcast facilities pursuant to title III of the Communication Act of 1934.**

(a) To maintain all records relating to the receipt and expenditure of the Federal grant funds and to the expenditure of non-Federal share of the cost of the project.

Retention period: (1) For 3 years after close of fiscal year in which expenditure was made, or (2) until audit is completed or (3) until agency notifies that such records are no longer needed for program administration review, whichever is later. Records involved in any expenditure which has been questioned shall be further maintained until the matter has been reviewed and cleared by the Secretary. 45 CFR 60.19

(b) To maintain descriptive inventories or other records supporting accountability of all items of transmission apparatus costing \$100 or more acquired or installed with Federal financial assistance.

Retention period: 10 years after completion of the project. 45 CFR 60.19

**1.8 [Transferred to IV 6.1]**

**1.9 State commissions receiving financial assistance under section 105 and institutions receiving financial assistance for construction of higher education facilities under the Higher Education Facilities Act of 1963. [Revised]**

(a) *State commissions.* To maintain (1) accounts and documents supporting expenditures for expenses, (2) inventories and other records supporting accountability for purchase of equipment items costing \$50 or more per unit, (3) records of each application received, and (4) records of all hearings on appeals and all proceedings by which it establishes relative priorities and recommended Federal shares for eligible projects considered.

(b) *Institutions, cooperative graduate center boards, and higher education building agencies.* To maintain all accounting records relating to approved

projects, including bank deposits, canceled checks, etc., for audit and inspection by the Federal Government.

Retention period: (a) (1) Until notified of completion of Federal audits for the Federal fiscal year concerned, (2) until notified of the completion of review and audit by HEW covering disposition of such equipment, (3) at least 2 years after final action is taken, and (4) at least 3 years; (b) 3 years after the completion of the project or until the applicant is notified of completion of the Government's audit, whichever is later. 45 CFR 170.6

**1.10 [Deleted]**

**1.11 State and local educational agencies receiving financial assistance under title III of the National Defense Education Act for strengthening instruction in science, mathematics, history, civics, geography, economics, industrial arts, modern foreign language, English, and reading. [Amended]**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State or local education agency; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

Records supporting accountability for nonconsumable equipment purchased under the program for supervision, related services or administration, and costing \$50 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. No such continuing inventory is required for equipment acquired under projects approved in accordance with section 303(a) of the National Defense Education Act of 1958.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 141.18

**1.12 Private nonprofit elementary and secondary schools receiving loans under title III of the National Defense Education Act for acquisition of equipment for strengthening instructions in science, mathematics, history, civics, geography, economics, industrial arts, modern foreign language, English, and reading. [Amended]**

To keep all records supporting the use of loan funds accessible and intact.

Retention period: Until the loan has been paid in full or until 3 years after receipt of loan funds, whichever is later. 45 CFR 142.9

**1.13 Institutes of higher education receiving financial assistance for graduate fellowship programs under title IV of the National Defense Education Act.**

To keep all records supporting claims for Federal payments.

Retention period: (1) For 3 years after the close of the fiscal year to which such records relate; or (2) until they are notified that such records are not needed for program administration review; or (3) until they are notified of the completion of the Department's fiscal audit, whichever is later.

The records involved in any claims which have been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 145.5

**1.14 State and local educational agencies receiving financial assistance for guidance and counseling and testing programs under title V of the National Defense Education Act.**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditures of Federal grants and matching funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State or local educational agency; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department.

Records supporting accountability for nonconsumable equipment purchased under the program with Federal financial participation and costing \$50.00 or more shall be kept until notification of the completion of the review and audit covering the disposition of such equipment. 45 CFR 143.18

**1.15 State educational agencies receiving financial assistance under section 1009 of the National Defense Education Act for improvement of statistical services.**

To keep all records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditure of Federal grants and matching funds.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State educational agency; or (2) until the State agency is notified that such records are not needed for program administration review; or (3) until the State agency is notified of the completion of



the Department's fiscal audit, whichever is later.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 117.37

Records supporting accountability for nonconsumable equipment purchased under the program with Federal financial participation and costing \$10 or more per unit shall be kept until notification of the completion of the Department's review and audit covering the disposition of such equipment. 45 CFR 140.7

**1.16 State and local educational agencies receiving financial assistance for the education of children of low-income families, pursuant to title I of the Elementary and Secondary Education Act of 1965, which is amended Public Law 81-874. [Amended]**

(a) To keep all records supporting claims for Federal grants under title I of the act or relating to the accountability for expenditure of such grants.

Retention period: (1) For 3 years after close of fiscal year in which expenditure was made; or (2) until notified that such records are not needed for administrative review; or (3) until notified of the completion of the fiscal audit, whichever is later.

(b) To keep all other records developed under a program or project under this title.

Retention period: For 3 years after the completion of the program or project.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and such adjustments have been reviewed and approved by the Department. 45 CFR 116.54

**1.17 State and local educational agencies receiving financial assistance for school library resources, textbooks, and other instructional materials, under title II of the Elementary and Secondary Education Act of 1965. [Amended]**

To keep records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditure of such grants.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made; or (2) until notified that such records are not needed for program administration review; or (3) until notified of the completion of the fiscal audit, whichever is later.

Where equipment which costs \$100 or more per unit is purchased with Federal funds for use in administration of the State plan, records supporting accountability shall be maintained for the useful life of the equipment or until completion of the Department's review and audit covering the disposition of such equipment, whichever is sooner.

The records involved in any claim or expenditure which has been questioned

shall be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Department. 45 CFR 117.37

**1.18 Local educational agencies receiving financial assistance under title III of Elementary and Secondary Education Act of 1965 for supplementary educational centers and services.**

To keep all records pertaining to the grant.

Retention period: (1) For 3 years after close of fiscal year in which expenditures are liquidated, (2) until notification that such records are not needed for program administrative review; and (3) until notification of completion of Federal fiscal audit.

Where equipment which costs \$100 or more per item is purchased under an approved project, records supporting accountability shall be maintained until notification of the completion of the review and audit covering the disposition of such equipment.

Records pertaining to any claim or expenditure which has been questioned at time of audit shall be maintained until necessary adjustments have been reviewed and cleared by the Department. 45 CFR 118.31, 118.40

**1.19 Recipients of Federal financial assistance for research and research related activities in the field of education and for construction of national and regional research facilities under the Cooperative Research Act, as amended by title IV of the Elementary and Secondary Education Act of 1965.**

To keep all records supporting claims under Federal grants or relating to the accountability of Federal funds.

Retention period: (1) For 3 years after close of the fiscal year in which expenditure was made, (2) until notification that such records are not needed for program administration review; or (3) until notification of completion of Federal fiscal audit, whichever is later.

Where nonconsumable equipment costing \$250 or more per unit is purchased in whole or in part, with Federal funds, the grantee shall maintain inventories and other records supporting accountability for such equipment until grantee is notified of the completion of the Department's review and audit covering the disposition of such equipment.

Records pertaining to any claim or expenditure questioned at time of audit shall be maintained until necessary adjustments have been reviewed and cleared by the Department. 45 CFR 151.18

**1.20 State educational agencies receiving financial assistance under title V of the Elementary and Secondary Education Act of 1965 to strengthen State departments of education.**

To keep all records supporting claims for Federal grants or relating to the accountability of such State agency for expenditure of such grants and relating

to the expenditure of any non-Federal funds necessary for matching or supplementing the Federal share of such grants.

Retention period: (1) For 3 years after the close of the fiscal year in which the expenditure was made by the State educational agency; or (2) until the State agency is notified that such records are not needed for administrative review; or (3) until the State agency is notified of the completion of the Department's fiscal audit, whichever is later.

Where equipment which costs \$100 or more per unit is purchased by the State with Federal financial participation, inventories and other records supporting accountability shall be maintained until the State agency is notified of the completion of the Department's review and audit covering the disposition of such equipment.

The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and such adjustments have been reviewed and approved by the Department. 45 CFR 119.42

**1.21 Local educational agencies receiving financial assistance for construction of public elementary and secondary schools in areas affected by major disasters. [Added]**

To keep records supporting claims for such assistance.

Retention period: 3 years following fiscal year to which claim relates, or until completion of the Federal fiscal audit or the regularly conducted Federal administrative review, whichever is later.

Records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and such adjustments have been reviewed and approved by the Federal agency making such review. 45 CFR 112.16

**1.22 Local educational agencies receiving financial assistance for current expenditures in areas affected by major disasters. [Added]**

To keep all records supporting claims for such Federal funds.

Retention period: 3 years following fiscal year to which claim relates, or until completion of the fiscal audit or the regularly conducted Federal administrative review and notification the case is closed, whichever is later.

Records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been made and such adjustments have been reviewed and approved by the Federal agency making such review. 45 CFR 113.19

**1.23 State commissions and institutions receiving financial assistance for acquisition of equipment to improve undergraduate instruction in institutions of higher education under the Higher Education Act of 1965. [Added]**

(a) *State commissions.* To maintain records of case files on each application received and of all proceedings by which

it establishes relative priorities and recommended Federal shares for eligible projects considered.

(b) *Institutions.* To maintain all accounting records relating to approval of projects and to verification of the applicant's maintenance of effort, including bank deposits, canceled checks, etc.

Retention period: (a) 2 years after final action or each such closing date; (b) 3 years after completion of project or until applicant is notified of the Government's audit, whichever is later. 45 CFR 171.8

#### 1.24 School systems receiving Federal assistance. [Added]

To maintain all records relating to personnel actions, transportation (routes and schedules), and student assignments and transfers including all choice forms and transfer applications submitted to the school system in compliance with title VI of the Civil Rights Act of 1964.

Retention period: 3 years. 45 CFR 80.6, 181.19, 181.35, 181.55

#### 1.25 State agencies or institutions receiving financial assistance for community service and continuing education programs under the Higher Education Act of 1965. [Added]

To maintain all records supporting claims for Federal grants or relating to accountability for expenditure of such grants or of matching funds.

Retention period: Until notified that such records are not needed for program administration review or of completion of Department's fiscal audit, whichever is sooner.

Records involved in any claim or expenditure which has been questioned shall be maintained until necessary adjustments have been reviewed and cleared by the Department. 45 CFR 173.29

#### 1.26 Institutions of higher education participating in the national defense student loan program under title II of the National Defense Education Act. [Added]

To maintain records of all transactions with respect to the fund, general ledger control accounts and subsidiary accounts as required, pertinent records of fund activities including individual oaths, and promissory notes.

Retention period: Until agreed upon with the Commissioner that there is no further need for retention. 45 CFR 144.11

### 2. Food and Drug Administration

#### 2.1 Persons introducing shipment or delivery of unlabeled food into interstate commerce and operators of establishments processing, labeling, and repacking.

Persons shipping unlabeled food interstate and operators of establishments processing, labeling, or repacking such food, where such persons and such operator are not the same person, shall keep written agreements containing such specifications as will insure that

such food will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such food from such establishment. 21 CFR 5.2

#### 2.2 Persons introducing shipment or delivery of unlabeled drugs and devices into interstate commerce and operators of establishments processing, labeling, and repacking.

Persons shipping unlabeled drugs and devices into interstate commerce and operators of establishments processing, labeling, or repacking such drugs and devices, where such persons and such operator are not the same person, shall keep written agreements containing such specifications as will insure that such drugs or devices will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such drugs or devices from such establishment. 21 CFR 1.107

#### 2.3 Persons introducing shipment or delivery of unlabeled cosmetics into interstate commerce and operators of establishments processing, labeling, and repacking.

Persons shipping unlabeled cosmetics interstate and operators of establishments processing, labeling, or repacking such cosmetics, where such persons and such operator are not the same person shall keep written agreements containing such specifications as will insure that such cosmetics will not be adulterated or misbranded upon completion of such processing, labeling, or repacking.

Retention period: 2 years after final shipment or delivery of such cosmetics from such establishment. 21 CFR 1.204

#### 2.4 Persons introducing shipment or delivery of unlabeled hazardous substances into interstate commerce and operators of establishments receiving and labeling such substances.

Persons shipping unlabeled household containers of hazardous substances interstate and operators of establishments receiving and labeling such hazardous substances, where the person and the operator are not the same person, shall keep written agreements containing such specifications as will insure that such hazardous substances will not be misbranded upon completion of such labeling.

Retention period: 2 years after final shipment or delivery of such hazardous substance from such establishment. 21 CFR 191.64

#### 2.5 Packers of processed shrimp and canned oysters operating under the seafood inspection service.

Shall keep shipping records covering shipments from each lot of inspected seafood.

Retention period: At least 2 years. 21 CFR 85.9, 85.24

#### 2.6 Sponsors and investigators of new drugs and antibiotic drugs for investigational use; persons shipping new drugs and antibiotic drugs for laboratory study or for clinical investigation in animals; sponsors of clinical investigations in animals. [Amended]

(a) Sponsors of new drugs and antibiotic drugs for investigational use shall keep and maintain: (1) complete records of each shipment and delivery to an investigator, and (2) accurate progress reports of the investigation and significant findings, together with any significant changes in the informational material supplied to investigators.

Retention period: 2 years after a new-drug application or an antibiotic form 5 is approved for the drug or, if unapproved, 2 years after shipment and delivery for investigational use is discontinued and the Food and Drug Administration is so notified. 21 CFR 130.3, 144.8

(b) Investigators of new drugs and antibiotic drugs shall maintain: (1) complete records of disposition of the drug, and (2) case histories and other data pertinent to the investigation of each individual treated with the drug.

Retention period: 2 years after a new-drug application or an antibiotic form 5 is approved for the drug or, if unapproved, 2 years after the investigation is discontinued. 21 CFR 130.3, 144.8

(c) Persons introducing a shipment or other delivery interstate of a new-drug or an antibiotic drug for laboratory study or for clinical investigation in animals shall keep and maintain complete records of each shipment and delivery including the name and post office address of the expert or investigator to whom the drug is shipped and the date, quantity, and batch or code mark of each shipment and delivery.

Retention period: 2 years after such shipment and delivery. 21 CFR 130.3, 130.3a, 144.8

(d) Sponsors of clinical investigations in animals shall keep and maintain all reports received from investigators.

Retention period: 2 years after the termination of the investigation or approval of a new-drug application. 21 CFR 130.3, 130.3a, 144.8

#### 2.6a Manufacturers, processors, packers, and holders of finished pharmaceuticals.

To maintain records of all written or verbal complaints for each product and the evaluation and action relating to such complaints.

Retention period: Not specified. 21 CFR 133.14

#### 2.7 Persons requesting certification of antibiotic drugs; persons introducing shipment or delivery of antibiotic drugs into interstate commerce and operators of establishments processing, labeling, storing, repacking, and manufacturing.

(a) Persons requesting certification of antibiotic drugs shall keep complete rec-

ords of all shipments and deliveries of each batch or part thereof.

(b) Persons shipping antibiotic drugs interstate for processing, labeling, storing, repacking, and manufacturing, and operators of such establishments, whether or not the shipper, shall keep complete records of all shipments and deliveries of each batch or part thereof.

(c) Persons engaged in manufacturing, compounding, processing, packing, or labeling an antibiotic drug for which a certificate or release has been issued or whose name appears on the labeling of an antibiotic drug as its manufacturer, packer, or shipper shall maintain such records and make such reports as are necessary to facilitate a determination whether any such certification or release should be rescinded or whether any regulation should be amended or repealed.

Retention period: (a) and (b) 3 years from date of shipment or delivery and/or receipt of same; (c) Not specified. (a) 21 CFR 146.5; (b) 21 CFR 144.3-144.7; (c) 21 CFR 146.14(d)

Photostatic or other permanent reproductions may be used as substitutes for records identified in this section after the first 2 years of retention. 21 CFR 144.23, 146.7

2.8 Persons petitioning for exemption from certification for antibiotic drugs intended for local or topical use. [Added]

Shall keep records of all laboratory tests and assays required as a condition for certification on each batch produced, and of all shipments and deliveries of each batch or part thereof.

Retention period: 3 years after date of shipment or delivery. 21 CFR 144.1

2.9 Insulin distributors to whom certifications have been issued by the Food and Drug Administration.

Shall keep records of shipments and deliveries.

Retention period: 2 years after disposal of all the batch covered by the certificate. 21 CFR 164.8

2.10 Dairy farms and plants at which any milk or cream is pasteurized for shipment or transportation into the United States.

Shall keep all thermograph charts.

Retention period: 2 years, unless within that period the charts are examined and released by authorized agent of the Secretary. 21 CFR 290.17

2.11 Persons manufacturing, processing, packing, or holding finished pharmaceuticals.

Shall keep and maintain (1) batch production and control records for each batch of drugs; (2) complete records of all data concerning laboratory tests performed; and (3) complete records of the distribution of each batch of drug in a manner that will facilitate its recall if necessary.

Retention period: At least 2 years after distribution has been completed. 21 CFR 133.7, 133.11, 133.12

2.12 Persons to whom color-additive certificates have been issued by the Food and Drug Administration.

Shall keep complete and separate records showing the disposal of all the color additive from the batch covered by such certificates.

Retention period: At least 2 years after disposal of all such color additive. 21 CFR 8.26

2.13 Persons delivering for introduction or introducing into interstate commerce a color additive or a food, drug, or cosmetic containing such an additive, for investigational use.

Shall maintain complete records of each shipment and delivery.

Retention period: 2 years after such shipment and delivery. 21 CFR 8.33

2.14 Persons processing food with gamma radiation.

Shall keep a record of the total dose absorbed.

Retention period: 1 year. 21 CFR 121.3002

2.15 Persons processing or treating food with electron beam radiation and/or X-radiation. [Amended]

Shall keep a record of total dose absorbed and of the radiation intensity and power used in the processing or treatment.

Retention period: 1 year. 21 CFR 121.3004, 121.3005, 121.3007

2.16 Persons obtaining an experimental permit for use of a pesticide chemical for which a temporary tolerance is established.

Shall keep records of production, distribution, and performance.

Retention period: 2 years. 21 CFR 120.31(e)(4)

2.17 Persons holding approved new-drug applications.

Shall, upon receiving notification that an application for a new drug is approved, establish and maintain such records and make such reports as are necessary to facilitate a determination whether there may be grounds for invoking section 505(e) of the Federal Food, Drug, and Cosmetic Act to suspend or withdraw approval of the application.

Retention period: Not specified. 21 CFR 130.13(d)

2.18 Persons manufacturing, processing, packing, or holding medicated feeds.

(a) Shall keep and maintain appropriate receipt and inventory records on any drug components used, and a production record of each batch or run produced.

Retention period: At least 1 year. 21 CFR 133.104, 133.105(b)

(b) Shall prepare, check, and maintain a master formula record or card for each medicated feed.

Retention period: At least 1 year after production of the last batch. 21 CFR 133.105(a)

(c) Shall provide for the maintenance of the results of any assays together with records of analyses reported by any State feed control official.

Retention period: At least 1 year after distribution of the medicated feed has been completed. 21 CFR 133.108(e)

(d) Shall maintain complete records of distribution for each shipment of medicated feed in a manner that will facilitate the recall, diversion, or destruction of the feed, if necessary.

Retention period: At least 6 months after the date of the shipment. 21 CFR 133.109

(e) Shall maintain a record of complaints and the action taken relating to such complaints.

Retention period: 2 years. 21 CFR 133.110

2.19 Manufacturers, compounders, processors, dealers, wholesalers, retailers, jobbers, distributors, and any person otherwise disposing of depressant or stimulant drugs. [Added]

Shall keep and maintain complete inventory and continuing records of each such drug manufactured, compounded, processed, stored, received, sold, purchased, delivered, or otherwise disposed of.

Retention period: Not less than 3 years. 21 CFR 166.16, 166.17

### 3. Public Health Service<sup>6</sup> [Revised]

3.1 State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.

To maintain records of funds for each authorized personnel training grant for health work under the act.

Retention period: Not specified. 42 CFR 51.11, 51.13, 51.15

3.2 Institutions receiving grants for research projects.

To maintain such progress and fiscal records as the Surgeon General may prescribe.

<sup>6</sup> For Food, Drug and Cosmetic Act regulations applicable to products licensed under the Public Health Service Act, see Food and Drug Administration, Items 2.8, 2.11, 2.13.

<sup>7</sup> All records supporting claims for Federal grants, or relating to the accountability of the State or other grantee agency for expenditures of Federal grants—and, where required, of matching funds—must be kept intact until the completion of the fiscal audit and/or such other reviews as are regularly conducted by the Federal agencies, or for three years, whichever is later. The records involved in any claims or expenditures which have been questioned should be further maintained until necessary adjustments have been made and the adjustments have been reviewed and cleared by the Federal agencies. The Department of Health, Education, and Welfare does not require that records be maintained beyond this period unless, under special circumstances, the grantee agency is specifically advised that certain record materials should be retained until specific questions are settled. It is recognized that a State or locality, by law or regulation, may make additional requirements. (PHS-CB Health Grants Manual—Part 17-1.8C)

Retention period: 3 years after termination of the project period unless a shorter or longer period of time is, respectively, permitted or required in writing by the Surgeon General. 42 CFR 52.23

**3.3 State and State agencies receiving Federal funds for hospital and medical facilities survey and construction projects.**

To maintain (a) separate fiscal and accounting records of Federal and/or State funds reflecting the receipt or expenditure of such funds and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 53.128, 53.131

**3.4 State and State agencies receiving Federal grants for the construction of facilities and community centers for the mentally retarded.**

To maintain (a) separate fiscal and accounting records of Federal and/or State funds reflecting the receipt or expenditure of such funds and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 54.4, 54.112, 54.116, 54.208, 54.209

**3.5 Applicants receiving grants for initial cost of professional and technical personnel of community mental health centers.**

To maintain such records, books, documents, and papers that are pertinent to assistance under the Mental Retardation Facilities and Community Mental Health Centers Construction Act of 1963.

Retention period: Not specified. 42 CFR 54.308

**3.6 State, interstate, municipal, and intermunicipal air pollution control agencies receiving Federal project grants for air pollution control programs under section 4 of the Clean Air Act.**

To maintain such fiscal records of the project and overall air pollution control program as will facilitate an effective audit. This requirement pertains to non-Federal as well as Federal expenditures.

Retention period: Until grantee is notified in writing that the final audit has been completed. 42 CFR 56.7

**3.7 Institutions receiving Federal grants for the construction of health research facilities (including mental retardation facilities).**

To maintain (a) all fiscal or other records relating to the construction and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.8

**3.8 Applicants receiving Federal grants for the construction of teaching facilities for health professions.**

To maintain (a) adequate and separate accounting and fiscal records for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.106

**3.9 Institutions participating in the health professions and the nursing student loan programs.**

To keep records reflecting all transactions with respect to the student loan fund, recording Federal capital contributions and institutional capital contributions separately.

Retention period: Not specified. 42 CFR 57.209, 57.309

**3.10 Public or nonprofit private schools of nursing receiving Federal grants for construction of nurse training facilities.**

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the site.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.406

**3.11 Schools of medicine, dentistry, osteopathy, optometry, pharmacy, and podiatry receiving Federal funds for scholarship grants and for improving quality of such schools.**

To maintain such records as the Surgeon General may prescribe.

Retention period: Not specified. 42 CFR 57.511, 57.610

**3.12 Schools of public health receiving grants for provision of public health training.**

To maintain records, documents, and information that relate to the grants.

Retention period: Until completion of the fiscal audit and resolution of all questions arising therefrom. 42 CFR 58.9

**3.13 Public or private nonprofit agencies or institutions receiving Federal grants for the construction of medical library facilities.**

To maintain (a) fiscal records and accounts for all funds provided from any source to pay for the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 59a.7

**3.14 Public or private nonprofit medical libraries or related institutions receiving Federal grants for improving and expanding basic resources.**

To maintain progress and fiscal records relating to the use of such grant funds.

Retention period: 3 years after termination of the grant unless a shorter or longer period of time is, respectively, permitted or required in writing by the Surgeon General. 42 CFR 59a.20

**3.15 Public or private nonprofit medical libraries receiving Federal grants for the establishment of regional medical libraries.**

To maintain separate fiscal records and accounts for all grant funds.

Retention period: 3 years after termination of the grant unless a shorter or longer period of time is, respectively, permitted or required by the Surgeon General. 42 CFR 59a.37

**3.16 Institutions receiving Federal grants for National Institutes of Health and National Library of Medicine training.**

To maintain fiscal and other records relating to the training and instruction for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

**3.17 Licensed domestic and foreign manufacturing establishments of biological products or trivalent organic arsenicals.**

To keep records concurrently with performance of each step in the manufacture and distribution of each lot; complete records of recall from distribution; sterilization records including date, duration, temperature, and other conditions relating to each sterilization, so as to identify the particular process to which the sterilization relates; animal necropsy records; records by each establishment participating in manufacture of a product showing degree of individual responsibility with manufacturer preparing product in final form to retain complete records of all manufacturing operations; and records of tests of cultures for verification of identity and determination of freedom from extraneous organisms.

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

Retention period: 5 years after the records of manufacture have been completed or 6 months after the latest expiration date, whichever is later.

Suspension of retention requirements: If a summary is retained, authorization may be granted to suspend retention of records of a manufacturing step upon a showing that such records no longer serve the purpose for which they were made. 42 CFR 73.21, 73.37, 73.77

**3.18 Licensed domestic and foreign manufacturing establishments processing whole blood (human) or packed red blood cells (human).**

To maintain records of the full explanation made by the physician, hospital or other medical facility, of why it is essential to allow time for transportation of whole blood (human) prior to determination of test results, to assure arrival when needed for transfusion.

Retention period: 5 years after the records of manufacture are completed or 6 months after the latest expiration date, whichever is later. 42 CFR 73.304, 73.327

**3.19 Applicants receiving Federal grants for solid waste disposal projects.**

To maintain such records, books, documents, and papers that are pertinent to the grant received under sections 204 and 206 of the Solid Waste Disposal Act.

Retention period: Until grantee is notified in writing that the final audit has been completed. 42 CFR 59.6

**4. Social Security Administration**

**4.1 States under agreement for special coverage of State and local government employees.**

To keep or cause to be kept by the State, or, with respect to employees of any political subdivision thereof, by such political subdivision, accurate records of all remuneration paid employees in coverage groups, containing data relating to employee identification, payments made, withholdings and collections, and details of adjustment or settlement, necessary explanations, a complete and detailed record respecting any contribution or interest against which a refund or credit is claimed, and, as a part of these records, copies of returns, reports, schedules, and statements required to be kept under these regulations or by instructions applicable to any form prescribed thereunder.

Retention period: For records relating to claims for refunds or credit, at least 4 years after claim is filed; for others, at least 4 years after due date or date of payment of related contribution, whichever is later. 20-CFR 404.1254, 404.1256

**4.1a Carriers under contract to assist in the administration of the supplementary medical insurance program for the aged.**

To maintain such records as the Secretary finds necessary to assure the correctness and verification of the information and reports furnished him under the supplementary medical insurance program for the aged.

Retention period: Not specified. 42 U.S.C. 1395 cc

**4.1b Hospitals, extended care facilities, and home health agencies which have filed agreements to participate in the health insurance for the aged program.**

To keep clinical records on all patients. Retention period: Not specified. 42 U.S.C. 1395 x

**4.1c Hospitals, extended care facilities, and home health agencies which have filed agreements to participate in the health insurance for the aged program.**

To maintain and provide such information as the Secretary finds necessary to determine whether payments are or were due under title XVIII of the Social Security Act, and the amounts thereof.

Retention period: Not specified. 42 U.S.C. 1395 cc

**4.1d Psychiatric and tuberculosis hospitals which have filed agreements to participate in the health insurance for the aged program.**

To maintain such records as the Secretary finds to be necessary to determine the degree and intensity of the treatment provided to individuals entitled to hospital insurance benefits under the hospital insurance benefits for the aged program.

Retention period: Not specified. 42 U.S.C. 1395 x

**Bureau of Federal Credit Unions**

**4.2 Federal Credit Unions.**

To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified.\* 45 CFR 301.14

**4.3 Custodians of records of Federal Credit Unions voluntarily liquidated.**

To keep all records of the liquidated credit union necessary to establish that creditors were paid and that members' shareholdings were equitably distributed.

Retention period: 5 years following date of cancellation of the charter of the credit union. 45 CFR 310.11, 310.13

**5. Administration on Aging**

**5.1 State agencies receiving Federal grants under title III of the Older Americans Act of 1965 for community planning, services, and training.**

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 903.25

**5.2 Public or nonprofit private agencies, organizations or institutions receiving Federal grants under title IV of the Older Americans Act of 1965 for research and development projects.**

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 904.9

\* See Accounting Manual for Federal Credit Unions (July 1965), pp. 146-148.

**5.3 Public or nonprofit private agencies, organizations or institutions receiving Federal grants under title V of the Older Americans Act of 1965 for training projects.**

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 905.9

**6. General Administration [Added]**

**6.1 State agencies participating in the distribution and utilization of surplus property for health, education, and civil defense purposes under the Federal Property and Administrative Services Act of 1949.**

To maintain books and accountability records of all donable property having an acquisition cost in excess of \$10 received, warehoused, and distributed, except that records of all single items having acquisition cost of over \$2,500 shall be kept separate from those of lesser amount.

Retention period: 5 years. 45 CFR 14.6

**V. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

**1. Office of the Secretary**

**1.1 Local public agencies making relocation payments under urban renewal projects and code agencies making relocation payments under programs of concentrated code enforcement or under contracts for the demolition of unsound structures.**

To maintain records pertaining to eligibility of relocation payments, including all claims, receipted bills, or other documentation in support of a claim, and records pertaining to action on a claim.

Retention period: 3 years after the completion of the urban renewal project or other federally assisted activities. 24 CFR 3.104

**1.2 Applicants for assistance under the programs administered by the Office of Assistant Secretary for Metropolitan Development (preparation by public agencies of plans for public works). [Amended]**

To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 44 CFR 702.13

**2. Federal Housing Administration**

**2.1 Lending agencies with respect to property improvement loans.**

To keep complete credit and collection file pertaining to each eligible property improvement loan transaction, which will accompany any claim for loss made by the insured, and to include the borrower's application for a Title I loan, the original note, completion certificate(s) and other exhibits furnished to the lending institution by the borrower. Where proceeds of the loan are not disbursed

directly to borrower without dealer intervention in any manner, file will include borrower's written authorization to disburse to other than the borrower, signed copy of contract or sales agreement describing type and extent of improvements to be made and the material to be used, also record of written notice to borrower of credit application approval. Proper evidence shall be in the file of permissible additional charges assessed against the borrower for additional expenses such as recording or filing fees, documentary stamp taxes, title examination charges and hazard insurance premiums in connection with Title I property improvement loans where security is taken in the nature of a real estate mortgage, deed of trust, conditional sales contract, chattel mortgage, mechanic's lien or other security device taken for the purpose of securing the payment of eligible loans. Evidence of late charge billing must be in the file if claim is made under the Contract of Insurance. With respect to Class 3 property improvement loans under Title I of the National Housing Act, the property description, plans and specifications shall remain a permanent part of the loan file in connection with certification to the Commissioner by the insured that in its opinion the site is suitable for a home and the proposed structure when completed will not adversely affect surrounding properties.

Retention period: Not specified. 24 CFR 200.171, 200.172, 200.174, 200.177, 200.185, 201.2, 201.4, 201.8, 201.10, 201.11

## 2.2 Lending agencies—Title I.

To keep dealer files in connection with dealer approval, investigation and control which shall contain the dealer application, the approval by the insured together with supporting information and a record of the insured's experience with the loans originated by such dealer.

Retention period: Not specified. 24 CFR 200.171, 201.8

## 2.3 Lending agencies with respect to multifamily housing insured under sections 207, 213, 220, 221, 231, 232, 303, 810, 908, and Title X of the National Housing Act.

To keep records filed by the mortgagor with respect to occupancy reports when prescribed by the Commissioner, annual CPA reports, and copies of minutes of stockholders' and directors' meetings certified to by the Secretary of the Corporation (mortgagor).

Retention period: Not specified. 24 CFR 207.19, 213.30, 220.630, 221.530, 221.538, 221.550, 221.552, 232.87, 810.1, 1000.127

## 2.4 Mortgagors of multifamily housing under sections 207, 213, 220, 221, 231, 232, 233, 303, 810, and Title X of the National Housing Act.

To keep books and accounts in accordance with requirements of the FHA Commissioner and in such form as will permit a speedy and effective audit and

maintain for such periods of time as may be prescribed by the Commissioner; contracts, records, documents, and papers shall be subject to inspection and examination by the FHA Commissioner and his duly authorized agent at all reasonable times.

Retention period: Not specified. 24 CFR 207.19, 213.30, 220.630, 221.530, 221.538, 221.550, 221.552, 232.87, 233.505, 810.1, 1000.127

## 2.5 Mortgagors of multifamily rental housing under sections 207, 213, 220, 221, 231, 232, 233, 234, 303, 810, and Title X of the National Housing Act.

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 207.27, 213.35, 213.37, 220.501, 221.550, 231.1, 232.83, 233.505, 234.501, 810.1, 1000.110-1000.125

## 2.6 Lending agencies with respect to multifamily rental housing insured under sections 207, 213, 220, 221, 231, 232, 233, 234, 603, 611, 803, 810, 908, and Title X 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 transaction.

Retention period: Not specified. 24 CFR 207.258, 220.751, 221.751, 231.251, 232.251, 233.501, 234.751, 608.251, 611.251, 803.251, 803a.251, 810.251, 908.251, 1000.251

## 2.7 Investors insured under yield insurance provisions under title VII of the National Housing Act.

Shall establish and maintain such books, records and accounts with respect to the insured project as may be prescribed by the Commissioner and will, in the judgment of the Commissioner, adequately and accurately reflect the conditions and operations of the project. The investor shall agree to permit the Commissioner or his agent at all reasonable times upon request to examine any and all books, records, contracts, documents, and accounts of the investor which reflect in any way the condition or operations of the project.

Retention period: Not specified. 24 CFR 702.255

## 2.8 Lending agencies for multifamily rental housing under sections 207, 213, 220, 221, 231, 232, 233, 234, 603, 609, 611, 803, 810, 908, and Title X 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, 231, 232, 233, 234, 603, 609, 611, 803, 810, 908, and Title X, National Housing Act of 1934

## 2.9 Mortgagors of new or rehabilitated multifamily housing insured under sections 207, 213, 220, 221, 231, 232, 303, 810, and Title X of the National Housing Act. [Amended]

To keep such records as are prescribed by the Federal Housing Commissioner at the time certification to keep such records is made and to keep them in such form as to permit a speedy and effective audit.

Retention period: Not specified. 42 U.S.C. 1434

## VI. DEPARTMENT OF THE INTERIOR

### 1. Office of the Secretary

#### 1.1 Permittees filming motion pictures on any area under the jurisdiction of the Department of the Interior.

To furnish upon request for administrative use a print of the film footage taken pursuant to the permission granted.

Retention period: 3 years from date permission is granted. 43 CFR 5.1

### 2. Fish and Wildlife Service

#### 2.1 Operators of commercial picking establishments, cold storage or locker plants receiving, possessing, or having custody of migratory game birds.

To maintain accurate records showing the numbers and kinds of such birds, dates received and disposed of, and the names and addresses of the persons from whom received and to whom delivered.

Retention period: 1 year following the close of the open season on migratory game birds. 50 CFR 10.9

#### 2.2 Persons exercising privileges under permits granted under Migratory Bird Treaty Act regulations. [Amended]

To keep records and make reports as specified in the permits issued by the Bureau of Sport Fisheries and Wildlife for the importation, taking, sale, purchase, or other acquisition, and possession of live migratory birds and their eggs for propagating purposes; for the importation, taking, sale, purchase, or other acquisition, and possession of migratory birds and their eggs, nests or

parts for scientific and other limited purposes; for the disposition and transportation of such birds, eggs, nests, parts and their increase; and for the mounting or other preparation by a taxidermist of such birds, eggs, or nests.

Retention period: 1 year following the end of the calendar year covered by the records. 50 CFR 16.9, 16.11, 16.12, 16.13, 16.14 (retention: 16.3)

**2.3 Persons exercising privileges under permits to kill, frighten, or herd migratory birds injuring crops.** [Amended]

To keep an accurate record of all migratory birds killed and submit a report stating the species and number of migratory birds killed by the permittee.

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.21 (retention: 16.3)

**2.4 California State Agricultural Commissioner authorized to kill or to have killed certain birds economically injurious.** [Amended]

To keep a record of the persons authorized by him to kill such birds and of the number of birds killed by each person so authorized, as well as by himself, and to make a report thereof.

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.23 (retention: 16.3)

**2.5 Persons authorized to kill depredating purple gallinules in Louisiana.** [Amended]

To maintain record of the number of birds killed by him and submit a report thereon.

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.24 (retention: 16.3)

**2.6 State fish and game departments conducting wildlife restoration projects with Federal aid.** [Amended]

To keep or direct the keeping of separate project records of cost of lands acquired, improvements, construction, overhead and maintenance done by or on behalf of the State.

Retention period: 3 years following notification of acceptability of project claims and accomplishments. 50 CFR 80.32, 80.33

**2.7 Licensees on whale catchers and factory ships, and at land stations.**

To maintain records of detailed information of the killing, capturing, and delivery of whales and a detailed record of whales received and processed.

Retention period: 6 months following the end of the calendar year to which the records apply. 50 CFR 230.30, 230.31, 230.32 (retention: 230.34)

**2.8 Loan applicants of the fisheries loan fund.**

To maintain books of account and submit periodic reports as required by the Secretary of the Interior.

Retention period: End of loan period. 50 CFR 250.13

**2.9 Applicants for fishing vessel mortgage insurance.**

To maintain books of account and submit periodic reports as required by the Secretary of the Interior.

Retention period: End of period during which insurance is in force. 50 CFR 255.4

**2.10 State or State agencies receiving Federal funds for research and development of commercial fisheries resources.**

To maintain records of accounts, reporting and supporting documentation thereto.

Retention period: 3 years after completion of project. 50 CFR 253.8

**2.11 Commercial fishery operators receiving resource disaster loans.**

To maintain all records incident to the fishing operation.

Retention period: 3 years after the loan has been satisfied. 50 CFR 253.8

**2.12 [Deleted]**

**2.13 Masters of shipping vessels engaged in yellow-fin tuna fishing.** [Added]

(a) To keep an accurate log of all fishing operations, including the date, locality, and estimated quantity of tuna fish by species which are taken on board.

(b) To retain authenticated copy of report certifying the unloading of all tuna fish on board and that vessel is leaving port to engage in yellow-fin tuna fishing.

Retention period: (a) Not specified; (b) 6 months following date of report. 50 CFR 280.9

**2.14 State fishing agencies or other non-Federal interests receiving Federal assistance under the Anadromous Fish Act of 1965.** [Added]

To maintain records of accounts and reports, with supporting documentation thereto.

Retention period: 3 years after final audit. 50 CFR 401.15

**2.15 Contractors and subcontractors of demonstration plants for the production of fish protein concentrate.** [Added]

To maintain books, documents, papers, and records involving transactions under such contract.

Retention period: 3 years after final payment. Public Law 89-701 (80 Stat. 1090)

### 3. Geological Survey

**3.1 Coal-mine lessees (federally owned lands).**

To keep records of all coal mined, sold, or otherwise disposed of. Records of correct daily weights or biweekly measurements shall be posted if the miners are paid by weight or measurement.

Retention period: Not specified. 30 CFR 211.15

**3.2 Oil and gas lessees (federally owned and restricted Indian lands).**

To keep accurate and complete records of the drilling, redrilling, deepening, repairing, plugging, or abandoning of oil

wells and of all other well operations, and of all alterations to casing.

Retention period: Until submission of reports to Regional Oil and Gas Supervisors. 30 CFR 221.23

**3.3—3.7 [Reserved]**

**3.8 Mineral lessees, potash, sodium and other minerals (federally owned lands).**

To keep books of a correct account of all ore mined, put through the mill, of all ore and mineral products sold and to whom sold, the weight, assay value, moisture content, prices received, and percentage of mineral products recovered or lost.

Retention period: Not specified. 30 CFR 231.26

**3.9 Oil and gas and sulphur lessees (outer Continental Shelf).**

To keep well records and production records, and information obtained in the course of well operations.

Retention period: Until submission of reports to Regional Oil and Gas Supervisors. 30 CFR 250.37

### 4. Bureau of Indian Affairs

**4.1 Indian chartered corporations, unincorporated tribes and bands, and credit and cooperative associations from the United States.**

To keep separate records and accounts of their credit activities and of their cattle loans.

Retention period: Not specified. 25 CFR 91.7

**4.2 Indian corporations and tribes.**

To keep separate records and accounts of their cattle loans in connection with the revolving cattle pool.

Retention period: Not specified. 25 CFR 92.9

**4.3—4.4 [Reserved]**

**4.5 Oil and gas pipeline operators with rights-of-way over Indian lands.**

To keep books and records of oil produced or run from the lands.

Retention period: Not specified. 25 CFR 161.25

**4.6 Lessees of tribal lands for mining.**

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 171.18

**4.7 Lessees of allotted lands for mining.**

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

Retention period: Not specified. 25 CFR 172.25

**4.8 Lessees of lands in Crow Indian Reservation, Montana, for mining.**

To keep books of account showing amount of ore shipped or oil or other mineral substance sold or treated, and

showing amount of money received from sale of ores, oil, etc.

Retention period: Not specified. 25 CFR 173.18

4.9 Lessees of restricted lands of members of Five Civilized Tribes, Oklahoma, for mining.

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 174.34

4.10 Lessees of lands in Osage Reservation, Oklahoma, for mining, except oil and gas.

To keep upon the leased premises accurate records of the drilling, redrilling, or deepening of all holes, showing the formations; and books and records showing manner of operations and persons interested.

Retention period: Not specified. 25 CFR 175.13

4.11 Lessees of lands under jurisdiction of Quapaw Agency for lead and zinc mining.

To keep books in which shall be a correct account of all ore and rock mined on the tract, of all ore put through the mill, etc.

Retention period: Not specified. 25 CFR 176.24

4.12 Lessees of Osage Reservation lands for oil and gas mining.

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 183.44

4.13 Lessees of lands in Wind River Indian Reservation, Wyoming, for oil and gas mining.

To keep a full and correct account of all operations; and their books and records, showing the manner of operations and persons interested, shall be open at all times for examination by such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations, to make such examination.

Retention period: Not specified. 25 CFR 184.25

4.14 Traders on Navajo, Zuni, and Hopi Reservations.

To keep accurate records of business activities. Receipts issued by the trader for Indian products must be recorded in the traders' books.

Retention period: Not specified. 25 CFR 252.7, 252.17

### 5. International Pacific Halibut Commission

5.1 Masters or operators of vessels holding Pacific halibut fisheries license or permit. [Amended]

To keep an accurate log of all fishing operations, including the date, locality, amount of gear used, and amount of halibut taken daily in each locality.

Retention period: 2 years. 50 CFR 301.7

5.2 Halibut dealers. [Amended]

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

Retention period: 2 years. 50 CFR 301.8

### 6. International Whaling Commission

6.1 Factory whaling ships and land stations.

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

Retention period: Permanent. 50 CFR 351.13

### 7. Bureau of Mines

7.1 NOTE (supplied by Bureau of Mines):

Federal Coal Mine Safety Act, Section 105 (65 Stat. 177, as amended by 66 Stat. 692, 30 U.S.C. 455)

#### FEDERAL COAL MINE SAFETY ACT

##### TITLE I

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

Retention period: Records of accidents involving bodily injury or loss of life in coal mines should be retained 6 months.

7.2 State and local authorities receiving aid for reclamation and rehabilitation of strip and surface mine areas under the Appalachian Regional Development Act of 1965. [Added]

To maintain suitable records and accounts of transactions with and payments to project contractors.

Retention period: 3 years after completion of each individual project. 30 CFR 42.7

7.3 Organizations or institutions (public and private) or individuals receiving Federal grants for solid waste disposal projects. [Added]

To maintain records of all property and books of account (including papers explaining and proving validity of transactions recorded) of financial transactions involving Federal grants and those financed with matching funds from other sources.

Retention period: 3 years after last disbursement of such funds. 30 CFR 51.12

### 8. National Park Service

8.1 Concessioners.

To keep records of their employees, payrolls, and other records with respect to compliance with labor standards established from time to time by or pursuant to Federal or State labor laws.

Retention period: 3 years. 36 CFR 8.6, 8.8

8.2 Concessioners and subconcessioners operating under negotiated contracts in areas administered by National Park Service. [Added]

To keep such records as the Secretary of the Interior may prescribe to enable the Secretary to determine that all terms of the concession contract have been and are being faithfully performed.

Retention period: 5 calendar years after the close of the business year of concessioner or subconcessioner. 16 U.S.C. 20g

### 9. Office of Water Resources Research

9.1 Individuals and institutions receiving funds under the Water Resources Research Act of 1964.

To maintain books and records reflecting financial transactions involving allotments, grants, contracts, or other arrangements and all papers necessary to explain or prove the validity of the transactions recorded.

Retention period: 3 years after allottee's or grantee's last disbursement of such funds or after last payment thereunder was received by the contractor. 18 CFR 505.6

### 10. Federal Water Pollution Control Administration [Added]

10.1 State and interstate agencies receiving Federal grants for the construction of treatment works under the Federal Water Pollution Control Act.

To maintain (a) records reflecting the receipt and expenditure of funds and (b) payroll records and kickback statements of laborers and mechanics working at the site.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 18 CFR 601.25, 601.32

10.2 State and interstate agencies receiving Federal grants for demonstration projects for control of discharges from stormwater or combined sewer systems.

To maintain (a) accounting and fiscal records reflecting amount, receipt, and disposition of grant assistance, total cost of project, amount and identification of that portion of the cost of the project supplied from other sources, and (b) payroll records and kickback statements of laborers and mechanics working at the site.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 18 CFR 601.65



- 10.3 Institutions, organizations, and individuals receiving Federal grants for research, training and demonstration projects.

To maintain progress and fiscal records relating to the conduct of approved projects and use of grant funds.

Retention period: 3 years after termination of project period unless a shorter or longer period of time is, respectively, permitted or required in writing by the Commissioner. 18 CFR 601.84

## 11. Oil Import Administration [Added]

- 11.1 Persons receiving allocations of imports of crude oil, unfinished oils, and finished products.

To maintain complete and current records of imports, refinery inputs, petrochemical plant inputs and the outputs of such plants.

Retention period: 3 years. 32A CFR Ch. X, OI Reg. 1, Sec. 6

## VII. DEPARTMENT OF JUSTICE

- 1.1 Foreign agents required to register under 22 U.S.C. 611 et seq.

To keep all books and records relating to any activities which necessitate registration, including correspondence, memoranda, and other written communications, with or on behalf of foreign principals, cryptographic paraphernalia, names and addresses of those designated to receive "political propaganda," financial records, etc.

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

- 1.2 Foreign agents.

To keep books and records of political activities.

Retention period: 3 years following termination of activity as agent. Upon good and sufficient cause shown in writing to the Chief, Registration Section, a registrant may be permitted to destroy books and records in support of the information furnished in the registration statement which was filed 5 or more years prior to the date of the application to destroy. 28 CFR 5.500

- 1.3 Organizations registered under Subversive Activities Control Act of 1950.

To keep bookkeeping and other financial records relating to registrants' activities, including income and disbursements, as well as books and records disclosing members, officers, and employees of registrant.

Retention period: Not specified. 28 CFR 11.204

- 1.4 Manufacturers of and dealers in gambling devices.

To keep monthly records of sales and deliveries of gambling devices, showing the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier, and including duplicate bills and invoices.

Retention period: 5 years. 15 U.S.C. 1173

2. [Transferred to XI 5.1]

## VIII. DEPARTMENT OF LABOR

### 1. Office of the Secretary

- 1.1 Contractors or subcontractors engaged in construction, prosecution, completion, or repair of any public building, public work, or work financed in whole or in part by loans or grants from a Federal agency. [Amended]

To keep weekly payroll records setting out name and address of each laborer and mechanic, his correct classification, rate of pay, daily and weekly number of hours worked, deductions made, and actual wages paid.

Retention period: 3 years from date of completion of contract. 29 CFR 3.4; 32 CFR 12.403-1; 41 CFR 1-12.403-1

- 1.2 Contractors or subcontractors subject to labor standards provisions applicable to contracts covering federally financed and assisted construction (see 29 CFR 5.1 and 5.5).

(a) To keep payroll and basic records including name and address of each laborer or mechanic, correct classification, rate of pay (including rates of contributions or costs anticipated for medical or hospital care, pensions on retirement or death, compensation for injuries or illness resulting from occupational activity, or insurance to provide any of the foregoing, for unemployment benefits, life insurance, disability and sickness insurance, or accident insurance, for vacation and holiday pay, for defraying costs of apprenticeship programs, or for other bona fide fringe benefits), daily and weekly number of hours worked, deductions made, and actual wages paid to all laborers and mechanics.

(b) In the case of unfunded plans or programs for fringe benefits listed in the Davis-Bacon Act, which are approved by the Department of Labor, to maintain records showing: (1) that the contractor's commitment is enforceable, (2) that it has been communicated in writing to laborers or mechanics employed by him, and (3) that it is financially responsible.

Retention period: 3 years after termination of contract. 29 CFR 5.5(a)(3) (i) and (6)

- 1.3 Contractors or subcontractors subject to labor standards provisions applicable to contracts subject only to the Contract Work Hours Standards Act. [Amended]

To keep records relating to wages and hours.

Retention period: 3 years from completion of contract. 29 CFR 5.5(e), 516.2(a); 32 CFR 12.303-1; 41 CFR 1-12.303

- 1.4 Persons subject to the Farm Labor Contractor Registration Act of 1963.

To keep payroll records showing specified information concerning earnings, hours worked, withholdings from wages, time periods constituting the basis for payment, piece rates, and units of work performed at piece rates for migrant workers engaged in interstate agricultural employment paid by such a con-

tractor either on his own behalf or on behalf of another.

Retention period: Not specified. 29 CFR 40.10

- 1.5 Contractors or subcontractors subject to Service Contract Act of 1965. [Amended]

To keep records relating to work classifications, wages, fringe benefits, and hours worked.

Retention period: 3 years from completion of the work. 29 CFR 4.6(b)(6); 32 CFR 12.1004; 41 CFR 1-12.904-1

- 1.6 Sponsors of apprenticeship and training programs registered with the Bureau of Apprenticeship and Training. [Added]

To maintain records of the selection process which includes a brief summary of each interview, and the conclusions on each of the specific factors, e.g., motivation, ambition, willingness to accept direction, which are part of the total judgment. The records shall be made available to the Bureau upon request.

Retention period: 2 years. 29 CFR 30.4(a)(3)

### 2. Bureau of Employees' Compensation

- 2.1 Physicians and hospitals treating Federal employees covered by the Employees' Compensation Act of 1916, as amended.

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

Retention period: Not specified. 20 CFR 2.10

- 2.2 Employers subject to the provisions of the Longshoremen's and Harbor Workers' Compensation Act, as extended by the Defense Base Act, the Outer Continental Shelf Lands Act, and the Nonappropriated Fund Instrumentalities Act.

To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 31.23

- 2.3 Employers in the District of Columbia subject to the Longshoremen's and Harbor Workers' Compensation Act.

To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 41.22

### 3. Office of Labor-Management and Welfare-Pension Reports

- 3.1 Every labor organization required to file a labor organization information report under the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide

in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 402.9

3.2 Every person who pursuant to an agreement or arrangement with an employer undertakes certain activities or who has certain receipts or makes certain disbursements subject to the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 406.8

3.3 Labor organizations required to file annual financial reports under the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing the documents. 29 CFR 403.7

3.4 Employers required to report payments or agreements under the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 405.9

3.5 Persons required to file any report under labor organization trusteeship reports provision of the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 408.10

3.6 Labor organization officers and employees who are required to file reports of certain income and interests under the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 404.7

3.7 Election officials designated in the constitution and bylaws of labor organization conducting election by secret ballot, or the secretary of such organization if no other official is designated, subject to the Labor-Management Reporting and Disclosure Act of 1959.

To preserve all election records, including ballots.

Retention period: 1 year. 29 CFR 452.12(d)

3.8 Officials designated in the constitution and bylaws of the secretary of national or international labor organization when no such official is designated, in elections at conventions, subject to the Labor-Management Reporting and Disclosure Act of 1959.

To preserve the credentials of delegates and all minutes and records pertaining to election.

Retention period: 1 year. 29 CFR 452.13(c)

3.9 Persons required to file any description or report or to certify any information therefor under the Welfare and Pension Plans Disclosure Act.

To maintain records on the matters of which disclosure is required which will provide in sufficient detail the necessary basic information and data from which the documents thus required may be verified, explained, or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: 5 years. 29 U.S.C. 308b; 29 CFR Part 486

3.10 Surety companies required to file reports under section 211 of the Labor-Management Reporting and Disclosure Act of 1959. [Added]

To maintain records on matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the reports may be verified, explained or clarified, and checked for accuracy and completeness.

Retention period: Not less than 5 years after filing of report. 29 CFR 409.5

#### 4. Division of Public Contracts

4.1 Supply contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

To keep unexpired certificate of age of employee issued and held pursuant to regulations issued by the Secretary of Labor under the Fair Labor Standards Act, as protection against unintentional employment of underage minors.

Retention period: During period of employment of such minors. 41 CFR 50-201.105

4.2 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

(R) To keep employment records, including name, address, sex, occupation, date of birth of each employee under 19 years of age (if the employer has obtained a certificate of age to record the title and office issuing the certificate, the number of certificate, if any, the date of its issuance, and the name, address, and date of birth of the minor, as the same appears on the certificate of age), wage and hour records.

Retention period: 3 years from date of last entry. 41 CFR 50-201.501(d)

(b) To keep basic employment and earnings records, wage rate tables, and work time schedules.

Retention period: 2 years from date of last entry or last effective date, whichever is later. 41 CFR 50-201.501(h)

4.3 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

To keep records of injury frequency rates of employees.

Retention period: 3 years after date of entry. 41 CFR 50-201.502

4.4 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

To maintain records of radiation exposure of all employees for whom personnel monitoring is required.

Retention period: Not specified. 41 CFR 50-204.317

#### 5. Wage and Hour Division

5.1 State agencies having agreements with Secretary of Labor, or Administrator of Wage and Hour Division, for utilization of their services in making investigations and inspections under Fair Labor Standards Act and Public Contracts Act.

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections.

Retention period: Not specified. 29 CFR 815.6; 1590.86

5.2 Employers subject to the Fair Labor Standards Act making retroactive payment of wages to employees, including industrial homeworkers, under supervision of the Administrator.

To record and preserve, as an entry on payroll or other pay records, the amount of such payment to each employee, the period covered by such payment, and the

date of payment; and preserve a copy of the report of each such payment on the receipt form authorized by the Wage and Hour Division.

Retention period: 3 years. 29 CFR 516.2(b), 516.5, 516.24(b)(7), 545.7(d), 695.6(d)

### 5.3 Employers subject to Fair Labor Standards Act.

To keep employment records relating to wages, hours, sex, occupation, conditions of employment, etc.

Retention period: 3 years for records containing employee information, payrolls, and certificates, union agreements, and notices; and 2 years for basic employment and earnings records, wage rate tables, work time schedules, order, shipping and billing records (customers' bills, etc.), job evaluations, merit or seniority systems, or other matters which describe or explain the basis for payment of any wage differentials to employees of the opposite sex in the same establishment, records of deductions from or additions to pay. 29 CFR 516.2, 516.3, 516.5, 516.6, 516.8, 516.11-516.29

### 5.4 Employers subject to Fair Labor Standards Act employing apprentices in skilled trade at wages lower than minimum wage applicable.

To keep records relating to wages, hours, conditions of employment, etc., as well as designation of apprentices on the payroll, and, when applicable, the apprenticeship program, apprenticeship agreement, and special certificate under which an apprentice is employed shall be retained.

Retention period: 3 years from termination of apprenticeship. 29 CFR 516.5, 516.23, 521.8 (a) and (c)

### 5.5 Joint apprenticeship committees holding certificates issued by Administrator.

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

Retention period: 3 years from date of termination of apprenticeship. 29 CFR 516.5, 516.23, 521.8 (b) and (c)

### 5.6 Employers subject to Fair Labor Standards Act employing learners under special learners certificates.

To keep payroll records of learners and occupation in which each learner is employed; any special learner certificates issued; statements obtained from learners employed under special learners certificates of experience acquired in the industry in the 3 years prior to employment as a learner; and to maintain file of all evidence and records, including correspondence, pertaining to filing or cancellation of job orders (in addition to requirements of 29 CFR Part 516).

Retention period: At least 3 years from last effective date of the certificate. 29 CFR 516.5, 516.23, 522.7

### 5.7 Employers subject to Fair Labor Standards Act employing student-learners as learners under certificates.

To keep payroll records of student-learners and occupation in which each student-learner is employed and copies of applications serving as temporary authorization under 29 CFR 520.6(c)(2) and of any special certificates issued under which student-learners are employed.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 516.5, 516.23, 520.7

### 5.8 Employers subject to Fair Labor Standards Act employing handicapped workers.

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

Retention period: 3 years. 29 CFR 524.10 (retention: 516.5, 516.23)

### 5.9 Sheltered workshops (as defined in 29 CFR 525.2(b)).

To keep records of the nature of each client's disability and records that reflect the productivity of each client on a continuing basis or at periodic intervals not exceeding 6 months, and special certificates and records required under applicable provisions of 29 CFR Part 516.

Retention period: Special certificates, 3 years, 29 CFR 516.23(a); records on productivity, 2 years, 29 CFR 516.6(a)(1); records on disability, not specified, 29 CFR 525.11

### 5.10 Educational institutions employing student-workers as learners under certificates.

To keep payroll records showing rate of pay, including a copy of any special certificate issued.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 516.5, 516.23, 527.7

### 5.11 Retail or service establishments subject to Fair Labor Standards Act employing full-time students outside of their school hours under special full-time student certificates.

To keep payroll records of full-time students employed outside of their school hours in any retail or service establishment and occupations in which each such full-time student is employed; statements obtained by the employer from schools attended by such students that the employee receives primarily daytime instruction at the physical location of the school in accordance with the school's accepted definition of a full-time student; records of the monthly hours of employment of full-time students at special minimum wages under a full-time student certificate and of the total hours of employment during the month of all employees in the establishment; and any special certificates issued.

Retention period: At least 3 years from the last effective date of the certificate. 29 CFR 516.5, 516.23, 519.7

### 5.11a Retail or service establishments subject to Fair Labor Standards Act employing employees exempt from overtime pay requirements pursuant to section 7(h).

To keep employment records relating to wages, hours, circumstances and conditions of employment, including the representative period selected.

Retention period: 3 years for records containing employee information, payrolls and certificates, union agreements, and notices; 2 years for basic employment and earning records, wage rate tables, work time schedules, orders, shipping and billing records (customers' bills, etc.), record of deductions from or additions to pay. 29 CFR 516.2, 516.5, 516.6, 516.23

### 5.12 Homeworkers and employers in the women's apparel industry, the jewelry manufacturing industry, the knitted outerwear industry, the gloves and mittens industry, the button and buckle manufacturing industry, the handkerchief manufacturing industry, and the embroideries industry.

To maintain a copy of each certificate authorizing employment of industrial homeworkers in the above industries on file in the same place at which the worker's employment records are maintained.

Retention period: Not specified. 29 CFR 530.8

### 5.13 Employers of industrial homeworkers in the women's apparel industry, the jewelry manufacturing industry, the knitted outerwear industry, the gloves and mittens industry, the button and buckle manufacturing industry, the handkerchief manufacturing industry, and the embroideries industry.

To keep employment records required by 29 CFR Part 516.

Retention period: Not specified. 29 CFR 530.9

### 5.14 Employers of industrial homeworkers engaged in making hand-fashioned jewelry on the Navajo, Pueblo, and Hopi Indian Reservations.

To keep records, including name, address, and date of birth of the homeworker, if under 19 years of age, description of work performed, amount and date of cash payments for each pay period, and a schedule of piece rates paid, and all records required by Part 516, except those required by 516.2 and 516.24.

Retention period: Not specified. 29 CFR Part 530.12(b)(3)

### 5.15 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.

To keep records including name and address of firms outside Puerto Rico from

whom goods upon which work to be done are received; name and address of subcontractors, if any, to whom each lot delivered or delivery to homeworkers, and Labor Department permit number; dates goods delivered to and received from subcontractor, with description of goods and rate of commission; name, address, age (if under 19) of homemaker; style number, description, amount of goods delivered, rates, etc.; date homemaker paid.

Retention period: 3 years. 29 CFR 545.7 (a) and (e), 545.8

5.16 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.

To keep handbook furnished to employers by Wage and Hour Division, in which employer enters dates on which goods delivered to and received from (or purchased from) homemaker; style number; description, amount of goods, rates, etc.; date homemaker paid; signature of person acting for employer.

Retention period: 2 years subsequent to date of last entry. 29 CFR 545.7 (b) and (e)

5.17 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse industry; the needlework and fabricated textile products industry; and the sweater and knit swimwear industry in Puerto Rico.

To keep record of overtime (over 40 hours 1 week) including hours worked on each lot of work, total hours worked each week; wages paid at regular piece rates; extra amount paid for overtime; this in addition to other records required by 29 CFR 545.7.

Retention period: Employer, 3 years; employee handbook, 2 years. 29 CFR 545.7 (c) and (e)

5.18 Employers of homeworkers in Puerto Rico (other than needlework industries).

To keep records pertaining to employment of such homeworkers.

Retention period: 2 years. 29 CFR 681.7, 681.8

5.19 Employers of homeworkers in industries in Puerto Rico (other than needlework industries).

To keep handbook furnished to employers by Wage and Hour Division to record dates upon which goods in each lot were delivered; style number, if any; description of, and amount of goods in each lot; operations to be performed thereon; piece rate to be paid, and net amount paid for operations performed upon such goods, etc.

Retention period: 2 years. 29 CFR 681.7, 681.8

5.20 Employers of homeworkers in industries in the Virgin Islands.

To keep records pertaining to such homeworkers.

Retention period: 3 years. 29 CFR 695.6, 695.7

5.21 Employers of homeworkers in industries in the Virgin Islands.

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

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

5.22 Employers of local delivery drivers and helpers.

To keep records and computations with respect to employees for whom the overtime pay exemption is taken.

Retention period: Not specified. 29 CFR 516.14, 551.9

## 6. [Reserved]

### 7. Bureau of Labor Standards

7.1 Employers subject to child-labor provisions of the Fair Labor Standards Act.

To keep certificates of age for employed minors under 18 years of age.

Retention period: Until termination of employment of minor. 29 CFR 1500.3

7.2 State agencies having agreements with Secretary of Labor or Administrator of Wage and Hour Division, Labor Department, for utilization of their services in making investigations and inspections.

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections under Fair Labor Standards Act, and Public Contracts Act.

Retention period: Not specified. 29 CFR 515.6, 1500.86

7.3 Employers subject to minimum age standards of child-labor provisions of Fair Labor Standards Act.

To keep age certificate (a statement of a minor's age issued under regulations of Secretary of Labor) showing minor to be above minimum age requirements for employment as a protection from an unwitting violation of minimum age standards.

Retention period: Not specified. 29 CFR 1500.121

7.4 Persons accredited for vessel cargo gear certification.

To maintain records of all work performed on gear certification, including tests, proof loads, and heat treatment; of the status of the certification of each vessel issued a register by such accredited person.

Retention period: Permanent. 29 CFR 1505.10, 1505.11

7.5 Operators or officers of vessels.

To keep vessel's register and certificates relating to cargo gear.

Retention period: 4 years after date of the latest entry except for nonrecurring test certificates concerning gear which is kept in use for a longer period, in which case certificates are retained as long as that gear is in use. 29 CFR 1505.12

7.6 Employers of maritime employees under the Longshoremen's and Harbor Workers' Compensation Act.

(a) To keep records as are necessary to compute and permit verification of standard work-injury frequency and severity rate and employee hours worked. Retention period: 3 years. 29 CFR 1506.2

(b) To maintain records of tests of strength of stevedoring gear.

Retention period: As long as such gear is in use. 29 CFR 1504.61

(c) To keep records of the dates, times, and locations of tests for carbon monoxide made when internal combustion engines exhaust into the hold or intermediate deck.

Retention period: 30 days after the work is completed. 29 CFR 1504.93

(d) To keep records relating to tests and inspections for the existence of hazardous flammable, explosive, or toxic liquids and gases.

Retention period: 3 months from the date of the completion of the job. 29 CFR 1501.10, 1502.10, 1503.10

## IX. POST OFFICE DEPARTMENT

### 1.1 Postage meter licensees.

To keep a Meter Record Book (Form 3602-A), showing register readings of metered mail on each day of operation of the meter.

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

### 1.2 Postage meter manufacturers.

(a) To maintain at his headquarters a complete record by serial number of all meters manufactured, showing all movements of each from the time it is produced until it is scrapped, and the reading of the ascending register each time it is checked into or out of service through a post office. These records must be subject to inspection at any time during business hours by officials of the Post Office Department.

(b) To maintain a record by serial number of all meter keys issued to postmasters as well as those sections of the manufacturer's establishment in which their use is essential, preferably in the form of signed receipt cards.

Retention period: (a) These records may be destroyed 3 years after the meter is scrapped; (b) permanent. 39 CFR 33.8

### 1.3 Apartment house managers.

To maintain a record of the number of keys supplied by manufacturers and jobbers, relating the key number to the receptacle number, so that, when necessary, new keys may be ordered. Key numbers shall not be placed on the barrels of the locks, as this would make it

possible for unauthorized persons to secure keys and gain access to the boxes. Apartment house managers must keep a record of the combinations of keyless locks so that new tenants may be given the combination. These records of key numbers and combinations must be kept in the custody of the manager or a trusted employee.

Retention period: The record of key numbers must be kept until the lock has been changed when it may be destroyed. The record of combinations to the keyless locks must be maintained until the combination is changed, when it may be destroyed. 39 CFR 45.6

## X. DEPARTMENT OF STATE

### 1. Office of Munitions Control

#### 1.1 Persons required to register as manufacturers, importers, or exporters of United States Munitions List articles.

To maintain, subject to the inspection of the Secretary of State, or any person designated by him, records on the importation and exportation of articles enumerated in the United States Munitions List. Records shall contain all information pertinent to the transaction.

Retention period: 6 years, except that the Secretary may prescribe a longer or shorter period in individual cases as he deems necessary. 22 CFR 122.05

### 2. Agency for International Development [Added]

#### 2.1 Foreign governments, U.S. voluntary agencies, or intergovernmental organizations involved in the transfer of food commodities for use in disaster relief, economic development, and other assistance.

To maintain records and documents of all transactions pertaining to receipt, storage, and distribution of commodities, including records of receipt and disbursement of funds accruing from the operation of the program.

Retention period: 3 years from close of the U.S. fiscal year to which they pertain. 22 CFR 211.6

#### 2.2 AID suppliers of commodities and commodity-related services for AID-financed programs or projects.

To maintain all records pertaining to the supplier's business together with all other documents bearing on supplier compliance with the undertakings and certifications of the Supplier's Certificate, AID Form 282.

Retention period: Not less than 5 years after date of execution of the Supplier's Certificate. 22 CFR Part 201, App. A., sec. 11

## XI. DEPARTMENT OF THE TREASURY

### 1. Bureau of Accounts

#### 1.1 Public and private agencies holding refugee relief loans.

To maintain adequate books and records relating to the funds borrowed from the Secretary of the Treasury under the Refugee Relief Act of 1953 and resettlement loans made therefrom.

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

## 2. Comptroller of the Currency

#### 2.1 National banks acting as insurance agents and as brokers or agent for loans on real estate.

To keep records available for inspection by Examiners as specified in 12 CFR Part 2, including authorization statements and certificates, copies of agent-bank's reports, adequate records of insurance transactions and loans, with separate entries and accounts, and records as may be required by insurance companies.

Retention period: Permanent, except for copies of reports made by the agent bank to each insurance company which it represents, which copies shall be kept for a period of five years, and except for records of loans negotiated by the bank in acting as broker or agent in making or procuring loans on real estate, which records shall be kept for a period of 5 years. 12 CFR 2.2, 2.4

#### 2.2 National banks exercising trust powers.

To keep a separate set of books and records showing in proper detail all permissible fiduciary transactions engaged in under regulations and State and local law.

Retention period: Not specified. 12 CFR 9.8

#### 2.3 National banks' shareholder lists. [Amended]

To maintain a stock register book containing names and residences of all shareholders, such book to be kept in the main office of the bank.

Retention period: Permanent. 12 U.S.C. 62

#### 2.4 Certificates executed by national banks under Exception 13 of R.S. 5200.

To keep certificates, executed by an officer of the bank designated by the board of directors for that purpose, in support of loans made based on negotiable or nonnegotiable installment consumer paper where the bank has in fact evaluated and is relying primarily on the makers for the payment of such obligations.

Retention period: Until repayment of the loan. 12 U.S.C. 84

#### 2.5 National banks with 750 or more shareholders of record; 500 or more shareholders of record after May 1, 1967. [Added]

To retain copy of annual report, statements of beneficial ownership and changes in beneficial ownership of national bank securities.

Retention period: Not specified. 12 CFR 10.4, 12.3

## 3. Bureau of Customs

#### 3.1—3.4 [Reserved]

#### 3.5 Importers of Patna rice to be used in the manufacture of canned soups.\*

To keep records to support blanket certificates issued to show sales of such

\* 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.

Patna rice during a specific period to a specified manufacturer showing quantity and description of the Patna rice and identifying such Patna rice with the import entry.

Retention period: 3 years from liquidation of the entry. 19 CFR 10.88

#### 3.6 Manufacturers, processors, or dealers entering or withdrawing wool or hair of the camel under bond or receiving wool or hair by transfer under bond.

To keep records showing (a) in case of entry or withdrawal, the quantity, entered clean content, identity, and description of such wool or hair; (b) in case of receipt by transfer, the quantity, description, and date of transfer certificate of wool or hair and name and address of transferor.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.93 (retention: 10.95)

#### 3.7 Manufacturers or processors of products and substances resulting wholly or in part from bonded wool or hair of the camel.

To keep records showing (a) date or inclusive dates of processing of each lot or inclusive dates of each period of manufacture; (b) quantity, identity, and description of wool or hair not previously processed put into process; (c) quantity and description of all intermediate products, stocks in process, and wastes not described put into process; (d) quantity and description of final products and quantity by weight of wool or hair content; (e) quantity of wastes remaining on hand; (f) inventory of wool and hair on hand at close of each abstract period; (g) quantities and description of any yarns spun.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.94 (retention: 10.95)

#### 3.8 Manufacturers, processors, or dealers of articles of wool or hair of the camel.

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

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.95

**3.9 Importers of rapeseed oil to be used in the manufacture of rubber substitutes or lubricating oil.\***

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.100

**3.10 Importers of limestone to be used in the manufacture of fertilizer.\***

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.101

**3.11 [Reserved]**

**3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.\***

To keep such records of their operations as will enable them to file an annual statement, not later than 60 days after the termination of their fiscal year, showing the quantities of metal bearing materials on hand at the beginning of the period and the dutiable contents thereof; the quantities of metal bearing materials received during the period and the dutiable contents thereof; the quantities of metal bearing materials to be accounted for and the dutiable contents thereof; the quantities of metal bearing materials on hand at the end of the period and the dutiable contents thereof; the quantities of metal bearing materials worked during the period and the dutiable contents thereof; and the wastage incurred during the period.

Retention period: 5 years from date of the related annual statement. 19 CFR 19.19

**3.13 Importers, exporters, proprietors of customs bonded warehouses, bonded common carriers, and others handling imported wheat in continuous customs custody.**

To maintain such records as will enable customs officers to verify the handling to which imported wheat has been subjected and the proper accounting of any increase or shortage in quantity from shrinkage or other factor.

Retention period: 2 years after date of transaction. 19 CFR 19.34

**3.14 Manufacturers or producers of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313(a), Tariff Act of 1930.\***

To keep records showing the date or inclusive dates of manufacture or pro-

\* 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.

duction of the articles, the quantity and identity of the imported duty-paid merchandise used, the quantity and description of finished product obtained, and, if valuable waste is incurred in manufacture and claim is made for an allowance for such waste, the value of the imported merchandise used in manufacture and the quantity and value of the waste incurred, and, in cases where two or more products are obtained, the values thereof at the time of separation.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.4, 22.6 (retention: 22.46)

**3.15 Manufacturers or producers of articles manufactured or produced in the United States with the use, in certain cases, of substituted merchandise in lieu of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313(b), Tariff Act of 1930, as amended.\***

To keep detailed records pertaining to duty-paid merchandise or other articles manufactured or produced under drawback regulations with the use of such merchandise designated as the basis for the allowance of drawback on the exported articles.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.5, 22.6 (retention: 22.46)

**3.16 Manufacturers or producers of flavoring extracts and medicinal or toilet preparations (including perfumery) manufactured or produced in the United States with the use of domestic taxpaid alcohol and intended for exportation with benefit of drawback under section 313(d), Tariff Act of 1930, as amended.\***

To keep records similar to those required of manufacturers or producers in the case of articles manufactured or produced in the United States with the use of imported duty-paid merchandise and intended for exportation with benefit of drawback under section 313(a), Tariff Act of 1930.

Retention period: At least 3 years after payment of drawback claims. 19 CFR 22.23, 22.24 (retention: 22.46)

**3.17 Licensed customhouse brokers.**

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

Retention period: At least 5 years after preparation or receipt. 19 CFR 31.9

**4. Internal Revenue Service**

Note: The following items refer to requirements issued under the Internal Revenue

Code of 1939 and the Internal Revenue Code of 1954 which were in effect as of January 1, 1967. All regulations applicable under any provision of law in effect on August 16, 1954, the date of enactment of the 1954 Code, are applicable to the corresponding provisions of the 1954 Code insofar as such regulations are not inconsistent with the 1954 Code, and such regulations remain applicable to the 1954 Code until superseded by regulations under such Code. The Internal Revenue Service points out that the omission from this compilation of any record retention requirement provided for by law or regulation issued thereunder shall not be construed as authority to disregard any such requirement. The Service also points out that persons subject to income tax are bound by the retention requirement given in item 4.1 regardless of other requirements which for other purposes allow shorter retention periods.

The record retention requirements of the Internal Revenue Service are divided into the following categories: Income, Estate, Gift, Employment, Excise, Liquor, Tobacco, and Firearms Taxes.

Regulations issued pursuant to the Internal Revenue Code of 1939 and not entirely superseded are carried in the Code of Federal Regulations as Appendixes to Subchapters A and D of Chapter I of Title 26.

**INCOME TAX**

**4.1 Persons subject to income tax. [Amended]**

(a) *General.* Except as provided in paragraph (b), any person subject to tax, or any person required to file a return of information with respect to income shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax or information.

(b) *Farmers and wage-earners.* Individuals deriving gross income from the business of farming, and individuals whose gross income includes salaries, wages, or similar compensation for personal services rendered, are required to keep such records as will enable the district director to determine the correct amount of income subject to the tax, but it is not necessary that these individuals keep the books of account or records required by paragraph (a).

(c) *Exempt organizations.* In addition to the books and records required by paragraph (a) with respect to the tax imposed or unrelated business income, every organization exempt from tax but required to file an annual return shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts, and disbursements, and other required information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.6001-1

**4.1a Persons computing credit for investment in certain depreciable property.**

To maintain records to determine whether section 47 of the Internal Revenue Code, relating to certain dispositions,

etc., of section 38 property, applies with respect to any section 38 asset.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.46-3 (retention: 1.6001-1)

**4.1b Determination of amount of credit for investment in certain depreciable property; members of affiliated group.**

To keep as a part of its records a copy of the consent of the common parent (or a copy of the statement containing all the required consents) to the apportionment of the \$25,000 credit for tax among the members of the affiliated group.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.46-1 (retention: 1.6001-1)

**4.1c Persons selecting used section 38 property for purposes of the \$50,000 cost limitation.**

To maintain records which permit specific identification of any item of used section 38 property selected, which was placed in service by the person selecting the property. In addition, each member of an affiliated group shall maintain as part of its records a copy of the statement containing the apportionment schedule which was attached to the common parent's return.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.48-3 (retention: 1.6001-1)

**4.1d Lessors of new section 38 property electing to treat the lessees as purchasers.**

To keep the statements required for the election as part of their records.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.48-4 (retention: 1.6001-1)

**4.2 Persons paying travel or other business expenses incurred by an employee in connection with the performance of his services.**

To maintain adequate and detailed records of ordinary and necessary travel, transportation, entertainment, and other similar business expenses, including identification of amount and nature of expenditures, and to keep supporting documents, especially in connection with large or exceptional expenditures.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.162-17, 1.274-5 (retention: 1.6001-1)

**4.3 Persons claiming allowance for depreciation of property used in trade or business or property held for the production of income.**

To keep records of all factors entering into the computation of depreciation allowances.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.167(a)-7 (retention: 1.6001-1)

**4.3a Persons changing method of depreciation of section 1245 property.**

To maintain records which permit specific identification of the section 1245 property in the account with respect to which the election is made, and any other property in such account. The records shall also show for all the property in the account the date of acquisition, cost or other basis, amounts recovered through depreciation and other allowances, the estimated salvage value, the character of the property, and the remaining useful life of the property.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.167(e)-1 (retention: 1.6001-1)

**4.3b Persons claiming a deduction for amounts expended in maintaining certain students as a member of household.**

To keep adequate records of amounts actually paid in maintaining a student as a member of the household. For certain items, such as food, a record of amounts spent for all members of the household, with an equal portion thereof allocated to each member, will be acceptable.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.170-2 (retention: 1.6001-1)

**4.4 Persons electing to treat trademark or trade name expenditures as deferred expenses.**

To make an accounting segregation on his books and records of trademark and trade name expenditures, for which the election has been made, sufficient to permit an identification of the character and amount of each expenditure and the amortization period selected for each expenditure.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.177-1 (retention: 1.6001-1)

**4.5 Persons electing additional first-year depreciation allowance for small business.**

To maintain records which permit specific identification of each piece of "section 179 property" and reflect how and from whom such property was acquired.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.179-4 (retention: 1.6001-1)

**4.6 Persons receiving any class of exempt income or holding property or engaging in activities the income from which is exempt.**

To keep records as will enable allocation to be made of amounts of each class

of exempt income and amounts of items or parts of items allocated to each class.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.265-1 (retention: 1.6001-1)

**4.7 Taxpayer substantiation of expenses for travel, entertainment, and gifts related to active conduct of trade or business.**

A taxpayer must substantiate each element of an expenditure by adequate records or sufficient evidence corroborating his own statements.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.274-1, 1.274-5 (retention: 1.6001-1)

**4.8 Corporations receiving distributions in complete liquidation of subsidiaries.**

To keep records showing information with respect to the plan of liquidation and its adoption.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.332-6 (retention: 1.6001-1)

**4.9 Qualified electing shareholders receiving distributions in complete liquidation of domestic corporations other than collapsible corporations.**

To keep records in substantial form showing all facts pertinent to the recognition and treatment of the gain realized upon shares of stock owned at the time of the adoption of the plan of liquidation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.333-5 (retention: 1.6001-1)

**4.10 Persons who participate in a transfer of property to a corporation controlled by the transferor.**

To keep records in substantial form showing information to facilitate the determination of gain or loss from a subsequent disposition of stock or securities and other property, if any, received in the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.351-3 (retention: 1.6001-1)

**4.11 Persons who participate in a tax-free exchange in connection with a corporate reorganization.**

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange, or any liabilities to which any of the properties received were subject), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

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

the administration of any internal revenue law. 26 CFR 1.368-3 (retention: 1.6001-1)

**4.12** Persons who exchange stock and securities in corporations in accordance with plans of reorganizations approved by the courts in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.371-2 (retention: 1.6001-1)

**4.13** Corporations which are parties to reorganizations in pursuance of court orders in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.371-1 (retention: 1.6001-1)

**4.14** Railroads participating in a tax-free reorganization.

Records in substantial form must be kept by every railroad corporation which participates in a tax-free exchange in connection with a reorganization under section 374(a) of the Internal Revenue Code, showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received, including any liabilities assumed upon the exchange, in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: Permanent. 26 CFR 1.374-3

**4.15** Records required in computing depreciation allowance carryovers of acquiring corporations in certain corporate acquisitions.

Records shall be maintained in sufficient detail to identify any depreciable property to which section 1.381(c)(6)-1 of the regulations applies and to establish the basis thereof.

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

the administration of any internal revenue law. 26 CFR 1.381(c)(6)-1 (retention: 1.6001-1)

**4.16** Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations.

To keep permanent records of all relevant data in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.393-3 (retention: 1.6001-1)

**4.16a** Qualified pension or annuity plans with provisions for certain medical benefits.

To keep a separate account for record-keeping purposes with respect to contributions received to fund medical benefits described in section 401(h) of the Internal Revenue Code.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.401-14 (retention: 1.6001-1)

**4.17** Employers claiming deductions for contributions to an employees' trust or annuity plan or compensating an employee under a deferred-payment plan.

To keep records substantiating all data and information required to be filed with respect to each plan and the deductions claimed thereunder.

Retention period: To be kept at all times available for inspection. 26 CFR 1.404(a)-2

**4.18** Persons required to seek the approval of the Commissioner in order to change their annual accounting period. [Amended]

To keep adequate and accurate records of their taxable income for the short period involved in the change and for the fiscal year proposed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.442-1 (retention: 1.6001-1)

**4.19** Persons selling by the installment method.

(a) *Installment method.* In adopting the installment method of accounting the seller must maintain such records as are necessary to clearly reflect income. A dealer who desires to compute income by the installment method shall maintain accounting records in such a manner as to enable an accurate computation to be made by such method.

(b) *Revolving credit plan.* The percentage of charges under a revolving credit plan which will be treated as sales on the installment plan shall be computed by making an actual segregation of charges in a probability sample of the revolving credit accounts in order to de-

termine what percentage of charges in the sample is to be treated as sales on the installment plan. The taxpayer shall maintain records in sufficient detail to show the method of computing and applying the sample.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.453-1, 1.453-2 (retention: 1.6001-1)

**4.20** Persons engaged in the production, purchase, or sale of merchandise.

To keep a record of inventory conforming to the best accounting practice in the trade or business which clearly reflects income and is consistent from year to year.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.471-1, 1.471-2 (retention: 1.6001-1)

**4.20a** Farmer's cooperative marketing and purchasing associations.

To keep permanent records of the business done both with members and nonmembers, which show that the association was operating during the taxable year on a cooperative basis in the distribution of patronage dividends to all producers. While under the Code patronage dividends must be paid to all producers on the same basis, this requirement is complied with if an association, instead of paying patronage dividends to nonmember producers in cash, keeps permanent records from which the proportionate shares of the patronage dividends due to nonmember producers can be determined, and such shares are made applicable toward the purchase price of a share of stock or of a membership in the association.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.521-1 (retention: 1.6001-1)

**4.21** Corporations claiming deduction for dividends paid.

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

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.561-2 (retention: 1.6001-1)

**4.21a** Mutual savings banks, etc., maintaining reserves for bad debts.

To maintain as a permanent part of its regular books of account, an account for: (1) a reserve for losses on nonqualifying loans, (2) a reserve for losses on qualifying real property loans, and (3) if required, a supplemental reserve for losses on loans. A permanent subsidiary



ledger containing an account for each of such reserves may be maintained.

**Retention period:** So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.593-7 (retention: 1.6001-1)

**4.21b Mutual savings banks, etc., making capital improvements on land acquired by foreclosure.**

To maintain such records as are necessary to reflect clearly, with respect to each particular acquired property, the cost of each capital improvement and whether the taxpayer treated minor capital improvements with respect to such property in the same manner as the acquired property.

**Retention period:** So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.595-1 (retention: 1.6001-1)

**4.22 Persons claiming allowance for cost depletion of natural gas property without reference to discovery value or percentage depletion.**

To keep accurate records of periodical pressure determinations where the annual production is not metered.

**Retention period:** So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.611-2 (retention: 1.6001-1)

**4.23 Persons claiming an allowance for depletion and depreciation of mineral property, oil and gas wells, and other natural deposits.**

(a) **General.** To keep a separate account in which shall be accurately recorded the cost or other basis of such property together with subsequent allowable capital additions to each account and all other required adjustments; and, to assemble, segregate, and have readily available at his principal place of business, all the supporting data which is used in compiling certain summary statements required to be attached to returns.

(b) **Mineral property.** The information on which the summary statement is based and for which supporting data must be kept includes:

(1) An adequate map showing the name, description, location, date of surveys, and identification of the deposit or deposits;

(2) A description of the character of the taxpayer's property, accompanied by a copy of the instrument or instruments by which it was acquired;

(3) The date of acquisition of the property, the exact terms and dates of expiration of all leases involved, and if terminated, the reasons therefor;

(4) The cost of the mineral property and improvements, stating the amount paid to each vendor, with his name and address;

(5) The date as of which the mineral property and improvements are valued, if a valuation is necessary to establish the basis;

(6) The value of mineral property and improvements on that date with a statement of the precise method by which it was determined;

(7) An allocation of the cost or value among the mineral property, improvements and the surface of the land for purposes other than mineral production;

(8) The estimated number of units of each kind of mineral at the end of the taxable year, and also at the date of acquisition, if acquired during the taxable year or at the date as of which any valuation is made, together with an explanation of the method used in the estimation, the name and address of the person making the estimate, and an average analysis which will indicate the quality of the mineral valued, including the grade or gravity in the case of oil;

(9) The number of the units sold and the number of units for which payment was received or accrued during the year for which the return is made (in the case of newly developed oil and gas deposits it is desirable that this information be furnished by months);

(10) The gross amount received from the sale of mineral;

(11) The amount of depreciation for the taxable year and the amount of cost depletion for the taxable year;

(12) The amounts of depletion and depreciation, if any, stated separately, which for each and every prior year: (i) Were allowed, (ii) Were allowable, and (iii) Would have been allowable without reference to percentage or discovery depletion;

(13) The fractions (however measured) of gross production from the deposit or deposits to which the taxpayer and other persons are entitled together with the names and addresses of such other persons; and

(14) Any other data which will be helpful in determining the reasonableness of the valuation asserted or of the deductions claimed.

(c) **Oil and gas properties.** The following information with respect to each property is required in addition to that information set forth in paragraphs (a) and (b):

(1) The number of acres of producing oil or gas land and, if additional acreage is claimed to be proven, the amount of such acreage and the reasons for believing it to be proven;

(2) The number of wells producing at the beginning and end of the taxable year;

(3) The date of completion of each well finished during the taxable year;

(4) The date of abandonment of each well abandoned during the taxable year;

(5) Maps showing the location of the tracts or leases and of the producing and abandoned wells, dryholes, and proven oil and gas lands (maps should show depth, initial production, and date of completion of each well, etc., to the extent that these data are available);

(6) The number of pay sands and average thickness of each pay sand or zone;

(7) The average depth to the top of each of the different pay sands;

(8) The annual production of the deposit or of the individual wells, if the latter information is available, from the beginning of its productivity to the end of the taxable year, the average number of wells producing during each year, and

the initial daily production of each well (the extent to which oil or gas is used for fuel on the premises should be stated with reasonable accuracy);

(9) All available data regarding change in operating conditions, such as unit operation, proration, flooding, use of air-gas lift, vacuum, shooting, and similar information, which have a direct effect on the production of the deposit; and

(10) Available geological information having a probable bearing on the oil and gas content; information with respect to edge water, water drive, bottom hole pressures, oil-gas ratio, porosity of reservoir rock, percentage of recovery, expected date of cessation of natural flow, decline in estimated potential, and characteristics similar to characteristics of other known fields.

(d) **Statement to be attached to return when depletion is claimed on percentage basis.**

In addition to the requirements set forth in paragraphs (a), (b) and (c), a taxpayer who claims the percentage depletion deduction for any taxable year shall attach to his return for such year a statement setting forth in complete, summary form, with respect to each property for which such deduction is allowable, the following information:

(1) All data necessary for the determination of the "gross income from the property," as defined in 26 CFR 1.613-3, including, (i) Amounts paid as rents or royalties including amounts which the recipient treats under section 631(c) of the Internal Revenue Code, (ii) Proportion and amount of bonus excluded, and (iii) Amounts paid to holders of other interests in the mineral deposit;

(2) All additional data necessary for the determination of the "taxable income from the property computed without the allowance for depletion," as defined in 26 CFR 1.613-4.

**Retention period:** So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.611-2, 1.613-5 (retention 1.6001-1)

**4.24 Persons claiming an allowance for depletion of timber property.**

To keep accurate ledger accounts in which shall be recorded the cost or other basis of the property and land together with subsequent allowable capital additions in each account and all other adjustments. In such accounts there shall be set up separately the quantity of timber, the quantity of land, and the quantity of other resources, if any, and a proper part of the total cost or value shall be allocated to each after proper provision for immature timber growth. The timber accounts shall be credited each year with the amount of the charges to the depletion accounts or the amount of the charges to the depletion accounts shall be credited to depletion reserves accounts.

**Retention period:** So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.611-3 (retention: 1.6001-1)

#### 4.25 Persons electing to aggregate separate operating mineral interests.

To maintain adequate records and maps that shall contain a description of the aggregation and the operating mineral interests within the operating unit which are to be treated as separate properties apart from the aggregation. A general description, accompanied by appropriately marked maps, which accurately circumscribes the scope of the aggregation and identifies the properties which are to be treated separately will be sufficient. There shall also be included a description of the operating unit in sufficient detail to show that the aggregated operating mineral interests are properly within a single operating unit.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.614-2 (retention: 1.6001-1)

#### 4.26 Rules relating to separate operating mineral interests in the case of mines.

To maintain adequate records and maps that shall contain the following information:

(a) Whether the taxpayer is making an election or elections with respect to the operating unit in accordance with section 614(c)(3)(A) or (B) of the Internal Revenue Code;

(b) A description of the operating unit of the taxpayer in sufficient detail to identify the operating mineral interests which are included within such operating unit;

(c) A description of each aggregation to be formed within the operating unit, in sufficient detail to show that each aggregation consists of all the separate operating mineral interests which comprise any one mine or any two or more mines;

(d) A description of each separate operating mineral interest within the operating unit which is to be treated as a separate property, in sufficient detail to show that such interest is not a part of any mine for which an election to aggregate has been made;

(e) The taxable year in which the first expenditure for development or operation was made by the taxpayer with respect to each separate operating mineral interest within the operating unit, but if the first expenditure for development or operation has not been made with respect to a separate operating mineral interest before the close of the taxable year for which the election is made, such information should also be included;

(f) A description of each separate operating mineral interest within the operating unit which the taxpayer elects to treat as more than one such interest under section 614(c)(2) of the Internal Revenue Code, in sufficient detail to show that the separate operating mineral interest was not a part of an aggregation formed by the taxpayer under section 614(c)(1) of the Code for any taxable year prior to the taxable year for which the election under section 614(c)(2) of the Code is made, and to show that the mineral deposit representing the separate operating mineral in-

terest is being developed or extracted by means of two or more mines;

(g) The taxable year in which the first expenditure for development or operation was made by the taxpayer with respect to each mine on the separate operating mineral interest that the taxpayer is electing to treat as more than one such interest; and

(h) The allocation of the mineral deposit representing the separate operating mineral interest between (or among) the newly formed interests and the method by which such allocation was made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.614-3 (retention: 1.6001-1)

#### 4.26a Persons aggregating operating mineral interests in oil and gas wells in a single tract or parcel of land.

To obtain accurate and reliable information, and keep records with respect thereto, establishing all facts necessary for making the computations prescribed for the fair market value method of determining basis on the aggregation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.614-6 (retention: 1.6001-1)

#### 4.26b Life insurance companies, contracts with reserves based on segregated asset accounts. [Added]

Separately account for each and every income, exclusion, deduction, asset, reserve, and other liability item which is properly attributable to such segregated asset accounts and keep such permanent records and other data relating to such contracts as is necessary to enable the district director to determine the correctness of the application of the separate accounting rules and the accuracy of the computations.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.801-8(c) (retention: 1.6001-1)

#### 4.27 Life insurance companies distributing dividends to policyholders.

Every life insurance company claiming a deduction for dividends to policyholders shall keep such permanent records as are necessary to establish the amount of dividends actually paid during the taxable year. Such company shall also keep a copy of the dividend resolution and any necessary supporting data relating to the amounts of dividends declared and to the amounts held or set aside as reserves for dividends to policyholders during the taxable year.

Retention period: Permanent. 26 CFR 1.811-2

#### 4.28 Record retention requirements for life insurance companies with respect to the optional treatment of policies reinsured under modified coinsurance contracts.

The reinsured and reinsurer shall maintain as part of their permanent

books of account any subsequent amendments to the original modified coinsurance contract between the reinsured and reinsurer.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.820-2 (retention: 1.6001-1)

#### 4.29 Regulated investment companies.

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

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.852-6, 1.852-7 (retention: 1.6001-1)

#### 4.30 Real estate investment trust.

(a) To maintain in the internal revenue district in which it is required to file its income tax return such permanent records as will disclose the actual ownership of its outstanding stock.

(b) Shareholders of record may not be the actual owners of the stock; accordingly, the real estate investment trust shall demand a written statement from shareholders of record disclosing the actual owner of the stock. Section 1.856-6(d). A list of the persons failing or refusing to comply in whole or in part with the trust's demand for such statement shall be maintained as a part of the trust's records.

(c) For the purpose of determining whether a trust, claiming to be a real estate investment trust, is a personal holding company, the permanent records of the trust shall show the maximum number of shares of the trust (including the number and face value of securities convertible into stock of the trust) to be considered as actually or constructively owned by each of the actual owners of any of its stock at any time during the last half of the trust's taxable year, as provided in section 544 of the Internal Revenue Code.

Retention period: Such records shall be kept at all times available for inspection by any internal revenue officer or employee and shall be retained so long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.857-6

**4.31 Persons claiming credit for taxes paid or accrued to foreign countries and possessions of the United States.**

To keep readily available for comparison on request the original receipt for each such tax payment, or the original return on which each such accrued tax was based, a duplicate original, or a duly certified or authenticated copy, in case only a sworn copy of a receipt or return is submitted.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.905-2 (retention: 1.6001-1)

**4.32 Western Hemisphere trade corporations.**

To keep records substantiating income tax statement showing that its entire business is done within the Western Hemisphere and, if any purchases are made outside the Western Hemisphere, the amount of such purchases, the amount of its gross receipts from all sources, and any other pertinent information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.921-1 (retention: 1.6001-1)

**4.32a Persons or corporations seeking to come within the exception to the limitation on reduction in income tax liability incurred to the Virgin Islands, under section 934 of the Internal Revenue Code of 1954.**

Must maintain such records and other documents as are necessary to determine the applicability of the exception.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.934-1 (retention: 1.6001-1)

**4.32b United States shareholders of controlled foreign corporations.**

To provide permanent books of account or records which are sufficient to verify for the taxable year subpart F, export trade, and certain other classes of income and the increase in earnings invested in United States property.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.964-3 (retention: 1.6001-1)

**4.33 Executors or other legal representatives of decedents, fiduciaries of trusts under wills, life tenants and other persons to whom a uniform basis with respect to property transmitted at death is applicable.**

To make and maintain records showing in detail all deductions, distributions, or other items for which adjustment on basis is required to be made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1014-4 (retention: 1.6001-1)

**4.34 Persons making or receiving gifts of property acquired by gift after December 31, 1920. [Amended]**

To preserve and keep accessible a record of the facts necessary to determine the cost of the property and, if pertinent, its fair market value as of March 1, 1913, or its fair market value as of the date of the gift, to insure a fair and adequate determination of the proper basis.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1015-1 (retention: 1.6001-1)

**4.35 Persons participating in exchanges or distributions made in obedience to orders of the Securities and Exchange Commission.**

To keep records in substantial form showing the cost or other basis of the property transferred and the amount of stock or securities and other property (including money) received.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1081-11 (retention: 1.6001-1)

**4.36 Stock or security holders records of distribution pursuant to the Bank Holding Company Act of 1956.**

Each stock or security holder who receives stock or securities or other property upon a distribution made by a qualified bank holding corporation under section 1101 of the Internal Revenue Code shall maintain records of all facts pertinent to the nonrecognition of gain upon such distribution.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1101-4 (retention: 1.6001-1)

**4.37 Persons engaged in arbitrage operations in stocks and securities.**

To keep records that will clearly show that a transaction has been timely and properly identified as an arbitrage operation. Such identification must ordinarily be entered in the taxpayer's records on the day of the transaction.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1233-1 (retention: 1.6001-1)

**4.38 Record retention requirements for corporations and shareholders with respect to the substantiation of ordinary loss deductions on small business corporation stock.**

(a) *Corporations.* The plan to issue stock which qualifies under section 1244 of the Internal Revenue Code must appear upon the records of the corporation. In addition, in order to substantiate an ordinary loss deduction claimed by its shareholders, the corporation should maintain records showing the following:

(1) The persons to whom stock was issued pursuant to the plan, the date of

issuance to each, and a description of the amount and type of consideration received from each;

(2) If the consideration received is property, the basis in the hands of the shareholders and the fair market value of such property when received by the corporation;

(3) Which certificates represent stock issued pursuant to the plan;

(4) The amount of money and the basis in the hands of the corporation of other property received after June 30, 1958, and before the adoption of the plan for its stock, as a contribution to capital and as paid-in surplus;

(5) The equity capital of the corporation on the date of adoption of the plan; and

(6) Information relating to any tax-free stock dividend made with respect to stock issued pursuant to the plan and any reorganization in which stock is transferred by the corporation in exchange for stock issued pursuant to the plan.

(b) *Shareholders.* Any person who claims a deduction for an ordinary loss on stock under section 1244 of the Code shall file with his income tax return for the year in which a deduction for the loss is claimed a statement setting forth:

(1) The address of the corporation that issued the stock;

(2) The manner in which the stock was acquired by such person and the nature and amount of the consideration paid; and

(3) If the stock was acquired in a nontaxable transaction in exchange for property other than money—the type of property, its fair market value on the date of transfer to the corporation, and its adjusted basis on such date.

In addition, a person who owns "section 1244 stock" in a corporation shall maintain records sufficient to distinguish such stock from any other stock he may own in the corporation.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1244(e)-1 (retention: 1.6001-1)

**4.38a Foreign investment companies.**

To maintain and preserve such permanent books of account, records, and other documents as are sufficient to establish what its taxable income would be if it were a domestic corporation. Generally, if the books and records are maintained in the manner prescribed by regulations under section 30 of the Investment Company Act of 1940, the requirements shall be considered satisfied.

Retention period: So long as the contents thereof may become material in the administration of section 1247 of the Code. 26 CFR 1.1247-5 (retention: 1.6001-1)

**4.39 Persons involved in the liquidation and replacement of life inventories.**

To keep detailed records such as will enable the Commissioner, in his examination of the taxpayer's return for the year of replacement, readily to verify the

extent of the inventory decrease claimed to be involuntary in character and the facts upon which such claim is based, all subsequent inventory increases and decreases, and all other facts material to the replacement adjustment authorized.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1321-1, 1.1321-2 (retention: 1.6001-1)

#### 4.40 Unincorporated business enterprise electing to be taxed as a domestic corporation.

(a) *General.* Except as otherwise provided in paragraph (b), any unincorporated business enterprise electing to be taxed as a domestic corporation under section 1361 of the Internal Revenue Code is required to keep records, render statements, and make returns in the same manner as a domestic corporation.

(b) *Other records.* The following other records shall be maintained by a "section 1361 corporation:"

(1) Separate records shall be maintained for payments to owners of a "section 1361 corporation" in order that a determination may be made as to whether such payments are compensation for personal services to which section 1361(j) of the Internal Revenue Code applies, or are distributions which may be treated either as corporate distributions or as distributions of personal separate capital accounts shall be maintained holding company income.

(2) In the case of a partnership, maintained for each partner. Such accounts shall set forth the original capital contribution, adjustments thereto (for example, because of an owner's share of undistributed personal holding company income), and any other information necessary to establish each partner's interest in the "section 1361 corporation."

(3) A "section 1361 corporation" shall maintain records of all transfers of interests by its owners made at any time during the period the election under section 1361 applies, showing the names of the transferor and the transferee, the relationship between them, and the interest transferred.

(4) The records of a "section 1361 corporation" shall be maintained in such a manner that assets, liabilities, income, and expenses of the "section 1361 corporation" are shown separately and distinctly from assets, liabilities, income, and expenses of the owners which do not relate to the enterprise. Moreover, separate records shall be maintained for personal holding income and deductions attributable thereto.

(5) A "section 1361 corporation" shall maintain an earnings and profits account which shall be computed in accordance with the rules applicable generally to domestic corporations, except that the receipt and distribution of personal holding company income (and expenses attributable thereto) shall not be taken into account in determining the amount of earnings and profits for the taxable year or accumulated earnings and profits.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1361-10, 1.1361-14 (retention: 1.6001-1)

#### 4.41 Distributions by small business corporations of previously taxed income.

To keep records of the net share of the previously taxed income of each shareholder. In addition, each shareholder of such corporation shall keep a record of his own net share of previously taxed income and shall make such record available to the corporation for its information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1375-4 (retention: 1.6001-1)

#### 4.41a Persons required to withhold tax on nonresidential aliens, foreign corporations, and tax-free covenant bonds on payments of income made on and after January 1, 1957.

To keep copies of Forms 1042 and 1042S.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.1461-2 (retention: 1.6001-1)

#### 4.41b Affiliated group, intercompany transactions, accounting for deferred gain or loss. [Added]

Maintain permanent records (including work papers) which will properly reflect the amount of deferred gain or loss and enable the group to identify the character and source of the deferred gain or loss to the selling member and apply the applicable restoration rules.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.502-13(c)(5) (retention: 1.6001-1)

#### 4.42 Tax-exempt organizations.

(a) *General.* To keep records and books of account pertaining to information included in the annual return, including items of gross income, receipts, disbursements, and contributions and gifts received, and to keep other pertinent information which will enable the district director to inquire into the organization's exempt status.

(b) *Employees' trusts.* To keep as a part of its records, written notification from an employer to the trustee that the employer has or will timely file the information required under section 404 of the Internal Revenue Code.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.6033-1 (retention: 1.6001-1)

#### 4.42a Banking institutions, trust companies, or brokerage firms, who elect to file Form 1087, Nominee's Information Return, for each actual owner for whom it acts as nominee.

Must maintain such records as will permit a prompt substantiation of each

owner.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.6042-1 (retention: 1.6001-1)

#### 4.42b Any trustee, insurance company, or other person, which is notified under section 6047(b) of the Code that contributions to a trust or under a retirement plan have been made on behalf of an owner-employee.

Shall maintain a record of such notification.

Retention period: Until all funds of the trust or under the plan on behalf of the owner-employee have been distributed. 26 CFR 1.6047-1

#### 4.42c Persons making payments of estimated tax installments in foreign currency. [Added]

Maintain a copy of the statement certified by the foundation, commission, or other person having control of the payments to the taxpayer in nonconvertible foreign currency which are expected to be received during the taxable year for the purpose of exhibiting it to the disbursing officer when making installment deposits of foreign currency.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 301.6316-6 (retention: 1.6001-1)

#### 4.43 Persons engaged in construction of aircraft for the Army and the Air Force.

To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

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

#### 4.44 Persons engaged in construction of naval vessels or aircraft for the Navy.

To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

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

#### 4.44a Domestic building and loan associations.

To maintain adequate records to establish to the satisfaction of the district director that various assets tests are met for taxable years beginning after October 16, 1962, and ending before November 1, 1964.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 301.7701-13 (retention: 301.6001-1)

## ESTATE TAX

## 4.45 Executors of estates.

To keep detailed records of the affairs of the estate as will enable the district director to determine the amount of the estate tax liability, including copies of documents relating to the estate, appraisal lists of items included in the gross estate, copies of balance sheets or other financial statements relating to value of stock, and any other information necessary in determining the tax.

Retention period: Not specified. 26 CFR 20.6001-1

## GIFT TAX

## 4.46 Persons making transfers of property by gift. [Revised]

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

Retention period: Permanent. 26 CFR 25.6001-1

## EMPLOYMENT TAX

## 4.47 General record retention requirements for employment taxes.

(a) *Form of records.* Records shall be kept accurately, but no particular form is required. Such forms and systems of accounting shall be used as will enable the district director to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(b) *Copies of returns, schedules, and statements.* Every person who is required to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(c) *Records of claimants.* Any person (including an employee) who claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) of this section which relate to the claim.

(d) *Records of employees.* While not mandatory (except in the case of claims), it is advisable for each employee to keep permanent, accurate records showing the name and address of each employer for whom he performs services as an employee, the dates of beginning and termination of such services, the information with respect to himself which is required to be kept by employers, and all receipts furnished by employers.

(e) *Place for keeping records.* All records required shall be kept, by the person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and shall at all times be available for inspection by such officers.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required

by paragraph (c) shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR 31.6001-1

## 4.48 [Reserved]

## 4.49 Employers required to deduct and withhold income tax on wages which include sick pay. [Amended]

To keep records with respect to payments (sick pay) made directly by the employer to his employees after December 31, 1955, under a wage continuation plan showing, with respect to each employee, the beginning and ending dates of each period of absence from work for which any such payment was made, and sufficient information to establish the amount and weekly rate of each such payment; and, to the extent that income tax is not withheld on the amount of any such payment excludable from the gross income of the employee, the amount of the payment and the excludable portion thereof, and data substantiating the employee's entitlement to the exclusion from gross income.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 31.3401(a)-1, 31.6001-5 (retention: 1.6001-1)

## 4.50 Employers liable for tax under the Federal Insurance Contributions Act.

(a) *General.* (1) To keep records of all remuneration, whether in cash or in a medium other than cash, paid to his employees after 1954 for services (other than agricultural labor which constitutes or is deemed to constitute employment, domestic service in a private home of the employer, or service not in the course of the employer's trade or business) performed for him after 1936. Records shall show with respect to each employee receiving such remuneration:

(i) The name, address, and account number of the employee and such additional information with respect to the employee as is required when the employee does not advise the employer what his account number and name are as shown on an account number card issued to the employee by the Social Security Administration.

(ii) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(iii) The amount of each such remuneration payment which constitutes wages subject to tax.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total remuneration payment and the amount thereof which is taxable are not equal, the reason therefor.

(2) Every employer shall keep records of the details of each adjustment or settlement of taxes under the Federal Insurance Contributions Act and a copy of each statement furnished.

(b) *Agricultural labor, domestic service, and service not in the course of employer's trade or business.* (1) Every employer who pays cash remuneration after 1954 for the performance for him after 1950 of agricultural labor which constitutes or is deemed to constitute employment, of domestic service in a private home of the employer not on a farm operated for profit, or of service not in the course of his trade or business shall keep records of all such cash remuneration with respect to which he incurs, or expects to incur, liability for the taxes imposed by the Federal Insurance Contributions Act, or with respect to which amounts equivalent to employee tax are deducted. Such records shall show with respect to each employee receiving such cash remuneration:

(i) The name of the employee.

(ii) The account number of each employee to whom wages for such services are paid and such additional information as is required when the employee does not advise the employer what his account number and name are as shown on the account number card issued to the employee by the Social Security Administration.

(iii) The amount of such cash remuneration paid to the employee (including any sum withheld therefrom as tax or for any other reason) for agricultural labor which constitutes or is deemed to constitute employment, for domestic service in a private home of the employer not on a farm operated for profit, or for service not in the course of the employer's trade or business; the calendar month in which such cash remuneration was paid; and the character of the services for which such cash remuneration was paid. When the employer incurs liability for the taxes imposed by the Federal Insurance Contributions Act with respect to any such cash remuneration which he did not previously expect would be subject to the taxes, the amounts of any cash remuneration not previously made a matter of record shall be determined by the employer to the best of his knowledge and belief.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such cash remuneration and the calendar month in which collected.

(v) To the extent material to a determination of tax liability, the number of days during each calendar year after 1956 on which agricultural labor which constitutes or is deemed to constitute employment is performed by the employee for cash remuneration computed on a time basis.

(2) Every person to whom a "crew leader" furnishes individuals for the performance of agricultural labor after December 31, 1958, shall keep records of the name; permanent mailing address, or if none, present address; and identification number, if any, of such "crew leader."

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date

such tax is paid, whichever is the later. 26 CFR 31.6001-2 (retention: 31.6001-1)

#### 4.51 Persons subject to the Railroad Retirement Tax Act.

(a) *Records of employers.* (1) To keep records of all remuneration (whether in money or in something which may be used in lieu of money) other than tips, paid to his employees after 1954 for services rendered to him (including "time lost") after 1954. Such records shall show with respect to each employee:

(i) The name and address of the employee.

(ii) The total amount and date of each payment of remuneration to the employee (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment.

(iii) The amount of such remuneration payment with respect to which the tax is imposed.

(iv) The amount of employee tax collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total payment of remuneration and the amount thereof with respect to which the tax is imposed are not equal, the reason therefor.

(2) The employer shall keep records of the details of each adjustment or settlement of taxes under the Railroad Retirement Tax Act.

(b) *Records of employee representatives.* Every individual liable for employee representative tax under the Railroad Retirement Tax Act shall keep records of all remuneration (whether in money or in something which may be used in lieu of money) paid to him after 1954 for services rendered (including "time lost") by him as an employee representative after 1954. Such record shall show:

(1) The name and address of each employee organization employing him.

(2) The total amount and date of each payment of remuneration for services rendered as an employee representative (including any sum withheld therefrom as tax or for any other reason) and the period of service, including any period of absence from active service, covered by such payment.

(3) The amount of such remuneration payment with respect to which the employee representative tax is imposed.

(4) If the total payment of remuneration and the amount thereof with respect to which the employee representative tax is imposed are not equal, the reason therefor.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR 31.6001-3 (retention: 31.6001-1)

#### 4.52 Employers subject to tax under the Federal Unemployment Tax Act.

(a) *Records of employers.* To keep such records as are necessary to establish:

(1) The total amount of remuneration (including any sum withheld therefrom as tax or for any other reason) paid to his employees during the calendar year for services performed after 1938.

(2) The amount of such remuneration which constitutes wages subject to the tax.

(3) The amount of contributions paid by him into each State unemployment fund, with respect to services subject to the law of such State, showing separately (i) payments made and neither deducted nor to be deducted from the remuneration of his employees, and (ii) payments made and deducted or to be deducted from the remuneration of his employees.

(4) The information required to be shown on the prescribed return and the extent to which the employer is liable for the tax.

(5) If the total remuneration paid and the amount thereof which is subject to the tax are not equal, the reason therefor.

(6) To the extent material to the determination of a tax liability, the dates, in each calendar quarter, on which each employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business.

(b) *Records of persons who are not employers.* Any person who employs individuals in employment during any calendar year but who considers that he is not an employer subject to the tax shall, with respect to each such year, be prepared to establish by proper records (including, where necessary, records of the number of employees employed each day) that he is not an employer subject to the tax.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR 31.6001-4 (retention: 31.6001-1)

#### 4.53 Employers required to deduct and withhold income tax on wages paid.

(a) Every employer required to deduct and withhold income tax upon the wages of employees shall keep records of all remuneration paid to such employees. Such records shall show with respect to each employee:

(1) The name and address of the employee and, after December 31, 1962, the account number of the employee.

(2) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(3) The amount of such remuneration payment which constitutes wages subject to withholding.

(4) The amount of tax collected with respect to such remuneration payment and, if collected at a time other than the time such payment was made, the date collected.

(5) If the total remuneration payment and the amount thereof which is taxable are not equal, the reason therefor.

(6) Copies of any statements furnished by the employee relating to permanent residents of the Virgin Islands.

(7) Copies of any statements furnished by the employee relating to non-resident alien individuals who are residents of a contiguous country.

(8) Copies of any statements furnished by the employee relating to residence or physical presence in a foreign country.

(9) Copies of any statements furnished by the employee relating to citizens resident in Puerto Rico.

(10) The fair market value and date of each payment of noncash remuneration, made to an employee after August 9, 1955, for services performed as a retail commission salesman, with respect to which no income tax is withheld.

(11) With respect to payments made in 1955 under a wage continuation plan, the records required to be kept in respect of such payments must (i) separately show the amounts of such payments, and distinguish such amounts from all other payments, and (ii) establish the facts necessary to show that the employee is entitled to the exclusion, either by means of a written statement from the employee as to the injury, illness, or hospitalization, or by any other information which the employer believes to be accurate and which he is willing to accept.

(12) With respect to payments made directly by an employer after December 31, 1955, under a wage continuation plan, the records must show (i) the beginning and ending dates of each period of absence from work for which any such payment was made; and (ii) sufficient information to establish the amount and weekly rate of each such payment.

(13) The withholding exemption certificates (Form W-4) filed with the employer by the employee.

(14) The agreement, if any, between the employer and the employee for the withholding of additional amounts of tax.

(15) To the extent material to a determination of tax liability, the dates, in each calendar quarter, on which the employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business.

(b) The employer shall keep records of the details of each adjustment or settlement of income tax withheld.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is later. 26 CFR 31.6001-5 (retention: 31.6001-1)

**4.54 Employers claiming a refund, credit, or abatement of tax under the Federal Insurance Contributions Act or Railroad Retirement Tax Act.**

Every employer who has filed a claim for refund, credit, or abatement of employee tax under section 3101 or section 3201 of the Internal Revenue Code, or a corresponding provision of prior law, collected from an employee shall retain as part of his records the written receipt of the employee showing the date and amount of the repayment, or the written consent of the employee, whichever is used in support of the claim. Where employee tax was collected under section 3101 of the Code, or a corresponding provision of prior law, from an employee in a calendar year prior to the year in which the credit or refund is claimed, the employer shall also retain as part of his records a written statement from the employee (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

Retention period: 4 years after the date the claim is filed. 26 CFR 31.6402(a)-2, 31.6404(a)-1 (retention: 31.6001-1)

**4.55 Repayment by employer of tax erroneously collected from employee under the Federal Insurance Contributions Act or the Railroad Retirement Tax Act and of income tax withheld from wages.**

(a) Before employer files return. To obtain and keep as part of his records the written receipt of the employee showing the date and amount of the repayment.

(b) After employer files return. If the amount of an overcollection is repaid to an employee, the employer shall obtain and keep as part of his records the written receipt of the employee, showing the date and amount of the repayment. If in any calendar year, an employer repays or reimburses an employee in the amount of an overcollection of employee tax under section 3101 of the Internal Revenue Code, or a corresponding provision of prior law, which was collected from the employee in a prior calendar year, the employer shall obtain from the employee and keep as part of his records a written statement (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is later. The records of claimants shall be maintained for a period of at least 4 years

after the date the claim is filed. 26 CFR 31.6413(a)-1 (retention: 31.6001-1)

**EXCISE TAX**

**4.56 Persons required to file a return and pay tax on the sale or use of any article subject to manufacturers' excise tax, or disposing of articles free of tax. [Amended]**

To keep accurate records, including duplicates of returns, and accounts of all transactions. To keep, in the case of dispositions of products to other manufacturers free of tax, accurate records of all such transactions including certificates from purchasers certifying to the fact that the products are purchased for further manufacture of taxable articles, with supporting invoices, etc. To maintain evidence with respect to sales for export, or shipment to a possession of the United States, and sales to States or political subdivisions thereof, upon which no tax is due, and other tax-free sales, and evidence required to support a claim for credit or refund.

Retention period: 4 years from the date the tax became due; with respect to tax-free sales, for a period of 4 years from the last day of the month following the month in which the sale was made; and with respect to credits or refunds, 4 years from the date any credit is taken or refund is claimed. 26 CFR 40.4220-3, 40.4220-4, 48.4041-5—48.4041-9, 48.4071-2, 48.6416, 48.6420, 48.6421; App. D 314.62, 316.7, 316.202

4.57 [Deleted]

4.58 [Transferred to 4.83a]

4.59 [Reserved]

**4.59a Persons acquiring secondhand highway motor vehicles.**

To maintain as part of his records evidence showing whether there was taxable use of such vehicle at any time in the taxable period prior to the time when the vehicle was registered in his name. If evidence is not obtained showing whether there was such use, the person must keep as part of his records a written statement of the reasons why he was unable to obtain such evidence.

Retention period: At least 3 years after the date the tax becomes due or the date the tax is paid, whichever is later. 26 CFR 41.4481-2 (retention: 41.6001-1)

**4.60 Persons subject to the tax on use of certain highway motor vehicles.**

(a) *Person in whose name vehicle registered.* Every person in whose name any highway motor vehicle having a taxable gross weight in excess of 26,000 pounds is registered at any time in the taxable period shall keep certain specified records with respect to each vehicle to enable the district director to determine whether such person is liable for the tax and, if so, the amount thereof.

(b) *Transit systems.* Every person engaged in the operation of a transit system who claims exemption from tax with respect to a transit-type bus shall keep records sufficient to show, with respect to each taxable period, whether he meets the 60-percent passenger fare

revenue test for the period prescribed as the test period for such system for such taxable period.

(c) *Claimants.* Any person claiming refund, credit, or abatement of the tax, interest, additional amount, addition to the tax, or assessable penalty, shall keep a complete and detailed record with respect to the claim.

Retention period: Records required by paragraphs (a) and (b) shall be maintained for a period of at least 3 years after the date the tax becomes due or the dates the tax is paid, whichever is later. Records required by paragraph (c) (including any record required by paragraph (a) or (b) which relates to the claim) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR 41.6001-1

**4.61 Persons required to collect taxes on amounts paid for local and toll telephone services and teletypewriter services. [Amended]**

To keep accurate records and accounts of all such services and facilities furnished upon which the tax is imposed and evidence of the right to exemption relative to any such services or facilities furnished in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if applicable; and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 49.4253-11; App. D 130.71, 130.77

4.62—4.64 [Deleted]

**4.65 Persons required to collect taxes on amount paid for the transportation of persons and seating or sleeping accommodations in connection therewith.**

To keep accurate records to show with respect to each ticket or order sold or fare collected, or other individual transaction, the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: (a) Except as provided in paragraph (b) below, 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if payable; and, with respect to credits, 4 years from the date of the return on which the credit appears.

(b) On or after October 1, 1956, carriers furnishing transportation or facilities paid by a State, a Territory of the United States, or any political subdivision thereof, or the District of Columbia, shall retain all exemption certificates accepted, with the record of services and facilities rendered for a period of at least 3 years from the date the tax would have become due if payable. 26 CFR 42.4292-1(b), 49.4261-6(e); App. D 130.54, 130.62, 130.71, 130.77

#### 4.66 Persons required to pay excise tax on wagering.

(a) *General.* To keep records as will clearly show as to each day's operation: (1) Gross amount of all wagers accepted; (2) gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium; (c) separately, the gross amount of wagers: (1) accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers), (2) accepted for his account by agents at other than a registered place of business of the taxpayer (other than laid-off wagers), (3) accepted as laid-off wagers from persons subject to the excise tax; (d) with respect to wagers laid-off with others: (1) The name, address and registration number of each person with whom placed, (2) the gross amount laid-off with each person showing separately the gross amounts of laid-off wagers with respect to each contest, event, or other wagering medium; and (e) the gross amount of tax collected from or charged to bettors as a separate item. To keep, in the case of the taxpayer's employees or agents receiving wagers on his behalf, separate records showing the name, address, the period of employment of, and number of the special tax stamp issued to, such employee or agent. To also keep duplicates of returns and a complete and detailed record of each overpayment.

(b) *Records of agent or employee.* Every person who is engaged in receiving for or on behalf of another person (at any place other than a registered place of business of such other person) wagers of a type subject to tax shall keep a record showing for each day (1) the gross amount of such wagers received by him, (2) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (3) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person.

(c) *Records of claimants.* Any person claiming a credit or refund shall keep a complete and detailed record of each overpayment and of each laid-off wager for which credit is taken or refund is claimed, including a copy of the required certificate.

(d) *Place for keeping records.* Every person required to pay the tax on wagering shall keep or cause to be kept, at his office or principal place of business, or, if he has no office or principal place of business, at his residence or some other convenient or safe location, all such records as are required pursuant to paragraphs (a) and (c).

*Retention period:* All records required by the regulations in this part shall at all times be available for inspection by internal revenue officers. Records required by § 44.4403-1 and by paragraph (a) of this section shall be maintained for a period of at least 3 years from the date the tax became due. Records required by paragraph (b) of this section shall be maintained for a period of at least 3 years from the date the wager

was received. Records required by paragraph (c) of this section shall be maintained for a period of at least 3 years from the date any credit is taken or refund is claimed. 26 CFR 44.4403-1, 44.6001-1

#### 4.67 [Deleted]

#### 4.68 Manufacturers of white phosphorus matches.

(a) *General.* Every manufacturer is required to keep a daily record showing the total of each material used each day and the total number of matches produced and the number of stamped packages and original packages in which packed; also the total number of stamped packages and original packages, together with the total number of matches, disposed of each day.

(b) *Names of customers.* The names of customers to whom matches are consigned and the quantities so sold will not be entered in the manufacturers' daily record and quarterly returns, but the manufacturer shall, upon request of any internal revenue officer, furnish a record of all sales for such period as may be desired.

*Retention period:* 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 25 CFR 45.4804-10 (retention: 45.6001-1)

#### 4.69 Persons making contracts of sale of cotton for future delivery, and persons who act in the capacity of a clearing house or association for such transactions.

(a) All persons who make contracts of sale of cotton for future delivery at, on, or in any exchange, board of trade, or similar institution or place of business, whether said contracts shall be cleared and adjusted through a clearing association, or direct between seller and buyer, or otherwise, shall keep a record (in accordance with forms prescribed in § 45.4872-3 of the regulations) thereof showing: (1) name and address of contracting person keeping record; (2) name and address of other party to contract; (3) date contract was made; (4) quantity of cotton involved, in bales or pounds; (5) time specified in contract for delivery; (6) whether transaction is a purchase or a sale; (7) whether the contract is a contract subject to section 4863, 4864, or 4865 of the Internal Revenue Code, and the basis grade; (8) grade, type, sample, or description of cotton, if not basis grade; (9) specified price per pound; (10) date of delivery or settlement; (11) method of actual fulfillment or settlement; and (12) amount of tax paid (or, if exempt, so state).

(b) All persons who act in the capacity of a clearinghouse or clearing association for the purpose of clearing, settling, or adjusting transactions mentioned in section 4851(a) of the Internal Revenue Code shall keep a record (see forms prescribed in § 45.4872-3 of the regulations) thereof showing: (1) name and address of clearinghouse or clearing association keeping record; (2) name and address of person for whom contract

is cleared; (3) date contract was made; (4) quantity of cotton involved, in bales or pounds; (5) time specified in contract for delivery; (6) whether transaction is a purchase or a sale; (7) whether the contract is a contract subject to section 4863, 4864, or 4865 of the Internal Revenue Code, and the basis grade; (8) grade, type, sample, or description of cotton, if not basis contract; (9) specified price per pound; (10) date of delivery or settlement; and (11) method of actual fulfillment or settlement.

(c) *Records to be kept in separate books and open for inspection.* All records required by the regulations in this subpart must be in writing and shall be kept in separate books, and not mixed with records of other accounts or transactions, and shall be open to inspection, when demand is made therefor by officers and agents of the Internal Revenue Service. Agents duly appointed shall have authority to examine the books and records kept in pursuance to §§ 45.4872-1 to 45.4872-3, inclusive, and may require the production of any other books, papers, records, or statements of account necessary to determine any liability to the tax imposed by section 4851 of the Internal Revenue Code.

*Retention period:* Not less than 3 years. 26 CFR 45.4872-1, 45.4872-2 (retention: 45.4872-4)

#### 4.70 [Deleted]

#### 4.71 Persons subject to certain miscellaneous stamp taxes.

(a) *General.* The records required by Part 45 of the regulations shall be kept accurately, but no particular form is required for keeping such records. See, however, the requirements in § 45.4804-10, relating to form for daily record in the case of manufacturers of white phosphorus matches, and §§ 45.4872-1 to 45.4872-4, inclusive, relating to records regarding sales of cotton for future delivery. Such forms and systems of accounting shall be used as will enable the district director to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(b) *Copies of returns, schedules, and statements.* Every person who is required, by the regulations in this part or by instructions applicable to any form prescribed thereunder, to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(c) *Records of claimants.* Any person who, pursuant to the regulations in this part, claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) and by §§ 45.6001-2 to 45.6001-5, inclusive, which relate to the claim.

(d) *Place for retention of records.* All records required by the regulations in this part shall be maintained, by the person required to keep them, at one or more convenient and safe locations ac-



cessible to internal revenue officers, and shall at all times be available for inspection by such officers.

(e) *Microfilm reproduction.* General books of account, such as cash books, journals, voucher registers, ledgers, etc., shall be maintained and preserved in their original form. However, microfilm reproductions of supporting records of details, such as invoices, vouchers, production reports, sales records, certificates, proofs of exportation, etc., may be kept in lieu of the original records provided the person required to keep such records retains such microfilmed copies for the required period, provides adequate facilities for the preservation of such films and for the ready inspection and location thereof, including a projector for viewing such records in the event inspection is necessary for tax purposes, and makes any transcription which may be required of the information contained on the microfilm.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-1

#### 4.72 Manufacturers of adulterated butter, process or renovated butter, or filled cheese.

(a) *General.* A manufacturer shall keep at his place of business separate records of adulterated butter, of process or renovated butter, and of filled cheese. If the record is kept as hereinafter prescribed in the manufacturer's own books or in other convenient form no other record will be necessary. Care should be taken to exclude from the record any product other than adulterated butter, process or renovated butter, filled cheese, and the materials or ingredients used in the manufacture of each product.

Entry shall be made not later than the day following that on which each transaction occurred. Quantities reported shall be as indicated by the tax-paid stamps affixed to the packages, except that where the product is withdrawn free of tax for export, or where the product is returned to the factory, the actual quantity will be recorded. A fraction of a pound shall be accounted as a pound.

(b) *Item.* The record must show:

(1) The number of pounds of each material or ingredient used in the production of adulterated butter, process or renovated butter, or filled cheese, and the number of such materials used for other purposes.

(2) The number of pounds of each product produced.

(3) The number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(4) The number of pounds in each lot returned to the factory, the name of the person by whom returned, the address from which returned, and the date of receipt.

(5) The number of pounds reworked, disposed of as grease, dumped, or otherwise destroyed.

(6) The total value of tax stamps purchased and used.

(c) *Transactions.* The following rules will apply:

(1) *Samples.* Sample packages of tax-paid adulterated butter, process or renovated butter or filled cheese distributed gratuitously shall be recorded in the same manner as if the packages were sold.

(2) *Transfers to self.* Where adulterated butter, process or renovated butter, or filled cheese is transferred by a manufacturer to himself as a wholesale or retail dealer, the transaction shall be recorded in the same manner as a transfer to another person.

(3) *Sales to chain stores.* Where adulterated butter, process or renovated butter, or filled cheese is shipped to one person doing business at different places, as in the case of chain stores, the deliveries to each address shall be recorded separately.

(4) *Drop shipment.* Where a manufacturer receives an order from one person to ship adulterated butter, process or renovated butter, or filled cheese to another, the transaction shall be recorded in the name and address of the consignee, followed by "acc't. of" and the name and address of the person for whose account the shipment was made. A manufacturer shall not record consignments on orders in the names of agents, solicitors, or other persons transmitting an order for another party.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) of § 45.6001-1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-2 (retention: 45.6001-1)

#### 4.73 Wholesale dealers in adulterated butter.

(a) *General.* A wholesale dealer shall keep at his place of business records of transactions in adulterated butter. If the record is kept as hereinafter prescribed in the dealer's own books or in other convenient form no other record will be necessary. Care should be taken to exclude from the record any product other than tax-paid and branded adulterated butter.

Entry shall be made not later than the day following that on which the transaction occurred. Quantities reported shall be as indicated by the tax-paid stamp affixed to the packages, except that where goods are returned to or by the wholesaler the actual quantity shall be recorded. A fraction of a pound shall be accounted as a pound.

(b) *Items.* The record must show:

(1) The number of pounds in each consignment of adulterated butter received, the name and address of the consignor, and the date of receipt.

(2) The number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(c) *Transactions.* The following rules will apply:

(1) *Samples.* Sample packages of tax-paid adulterated butter received and disposed of gratuitously shall be recorded in the same manner as adulterated butter which is purchased and sold.

(2) *Transfers to self.* Where adulterated butter is transferred by a wholesale dealer to himself as a retail dealer, the transaction shall be recorded in the same manner as a sale to another person.

(3) *Sales to chain stores.* Where adulterated butter is shipped to one person doing business at different places, as in the case of chain stores, the deliveries to each address shall be recorded separately.

(4) *Drop shipments.* A wholesale dealer shall not record the receipt of adulterated butter which he orders delivered direct to a third party. The dealer's connection with the transaction shall be shown by the manufacturer as provided in paragraph (c) of § 45.6001-2. Where a wholesale dealer receives an order from one person to ship adulterated butter to another, the transaction shall be recorded in the name and address of the consignee followed by "acc't. of" and the name and address of the person giving the order. A wholesale dealer shall not record consignments in the names of agents, solicitors, or other persons transmitting orders for other parties.

(5) *Returned goods.* Where adulterated butter is returned by a customer to a wholesale dealer the transaction shall be recorded separately from other receipts. The sale of repossessed goods shall be recorded with other disposals. Adulterated butter returned by a wholesale dealer to the manufacturer or other wholesale dealer from whom received shall be recorded separately from other disposals (see paragraph (c)(6) of § 45.4821-3 as to resales).

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid whichever is the later. The records of claimants required by paragraph (c) of section 45.6001-1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-3 (retention: 45.6001-1)

#### 4.74 Wholesale dealers in filled cheese.

Every wholesale dealer in filled cheese shall keep at his place of business a daily record of (a) the number of pounds in each consignment of filled cheese received by him, giving the name and address of the consignor and date of receipt, and (b) the number of pounds of filled cheese disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and address to which sent.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) of section 45.6001-1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001-4 (retention: 45.6001-1)

#### 4.75 Persons liable for the excise tax on manufactured sugar. [Revised]

(a) *General.*—(1) *Form of records.* Records shall be kept accurately, but no particular form is required. Such forms and systems of accounting shall be used as will enable the District Director of Internal Revenue to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(2) *Copies of returns, schedules, and statements.* Every person who is required to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(3) *Records of Claimants.* Any person who claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any record required of the claimant by paragraph (a)(2); and by paragraph (b) below.

(4) *Place for keeping records.* All records required shall be kept, by the person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and shall at all times be available for inspection by such officers.

(5) *Microfilm reproductions.* General books of account, such as cash books, journals, voucher registers, ledgers, etc., shall be maintained and preserved in their original form. However, microfilm reproductions of supporting records of details, such as invoices, vouchers, production reports, sales records, certificates, proofs of exportation, etc., may be kept in lieu of the original records provided the person required to keep such records (i) retains such microfilmed copies for the specified retention period, (ii) provides adequate facilities for the preservation of such films and for the ready inspection and location thereof, including a projector for viewing such records in the event inspection is necessary for tax purposes, and (iii) makes any transcription which may be required of the information contained on the microfilm.

(b) *Manufactured sugar.*—(1) *Manufacturing records.* Every person who manufactured sugar shall keep an accurate monthly record of the manufacturing done by him.

(2) *Content of records.* Such records shall show:

(i) The quantity of manufactured sugar and other sugar on hand at the beginning of the month;

(ii) The quantity received during the month;

(iii) The quantity of manufactured sugar produced during the month;

(iv) The quantity sold during the month;

(v) The quantity of manufactured sugar used during the month in the production of other articles for sale; and

(vi) The quantity of manufactured sugar and other sugar on hand at the end of the month.

For periods prior to August 31, 1963, the records shall show the polariscopic

test or total sugars of each grade and type of sugar and manufactured sugar.

For periods after August 30, 1963, the records shall show the total sugars of each grade and type of sugar and manufactured sugar.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (a)(3) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR 46.6001-1, 46.6001-2 (retention: 46.6001-1)

#### 4.76—4.78 [Deleted]

#### 4.79 Persons required to keep records with respect to foreign insurance policies.

(a) *Records to be kept by solicitors, brokers, etc.* No return or statement showing a list of policies or other instruments subject to the tax imposed by section 4371 of the Internal Revenue Code is required from any person to or for whom, or in whose name, such policy or other instrument is issued, or from the solicitor or broker acting directly or indirectly for or on behalf of such person. However, each person, solicitor, or broker, accepting, placing, soliciting, or making, directly or indirectly, or paying or receiving compensation with respect to, a policy or other instrument subject to the tax imposed by section 4371 of the Code shall keep a record of such policy or other instrument for a period of at least 3 years from the date any part of the tax was paid with respect to the issuance thereof and shall be prepared to furnish full information to the district director at any time upon demand.

(b) *Records to be kept by policy holder.* The person having control or possession of a policy of insurance, or reinsurance, or other instrument to which documentary stamps must be affixed shall retain such instrument for at least 3 years from the date any part of the tax was paid with respect to the issuance thereof to enable internal revenue officers to ascertain whether the requisite stamps have been affixed and cancelled. 26 CFR 47.6001-2

#### 4.80—4.82 [Deleted]

#### 4.83 Persons claiming exemption from tax on the sale or use of diesel fuel, special motor fuel, and lubricating oil. [Revised]

(a) *Bulk purchases by users.* Persons who purchase taxable liquid in bulk delivered into storage tanks or other containers and use it for various purposes, both taxable and nontaxable, or in both registered and nonregistered vehicles, must maintain adequate records of all fuel used for each purpose to permit verification of the tax paid and any of the credits, refunds, or exemptions claimed.

(b) *Dual use of taxable liquid.* If the taxable liquid used in a separate motor, or during a period the vehicle does not have the essential characteristics of a motor vehicle, is drawn from the same tank as the one which supplies fuel for the propulsion of the vehicle, a reason-

able determination of the quantity of taxable liquid used in such separate motor or during such period will be acceptable for purposes of application of the tax. Such determination must be based, however, on the operating experience of the person using the taxable liquid and the taxpayer must maintain records which will support the allocation used.

(c) *Use as supplies for vessels or aircraft.* Seller must obtain and retain a properly executed exemption certificate, maintain records of invoices, orders, etc., relative to tax-free sales.

(d) *Use on a farm for farming purposes.* Maintain adequate records to establish that the taxable liquid was used on a farm for farming purposes.

(e) *Sales to State, Territory of the United States or a political subdivision or the District of Columbia.* Vendor must retain clearly identified orders or contracts properly signed by an authorized officer that the liquid sold was purchased for the exclusive use of a State, Territory of the United States, or a political subdivision, or the District of Columbia.

(f) *Sales for export.* Vendor must maintain adequate records, such as export bill of lading, certificate of carrier or customs officer, or statement of foreign consignee, to establish that the liquid was sold for export and actual exportation.

(g) *Sales to nonprofit educational organizations.* Retailer must obtain from purchaser and retain a properly executed exemption certificate.

Retention period: 4 years from the date the tax became due or, in the case of tax-free sales, for a period of at least 4 years from the last day of the month following the month in which the sale was made. 26 CFR 48.4041-5, 48.4041-6, 48.4041-8, 48.4041-9, 148.1-4 (retention: App. D 314.62, 324.42)

#### 4.83a Manufacturers, producers, or importers selling automobile tires or tread rubber. [Amended]

To maintain records of tires sold with metal rims or rim bases attached which will establish what portion of the finished product represents the weight of the tire exclusive of the metal rim or base; and for tax-free sales of tread rubber, to retain exemption certificates and to keep records of invoices, orders, etc., for inspection by the district director.

Retention period: Not specified. 26 CFR 48.4071-2, 48.4073-3

#### 4.84—4.84a [Deleted]

#### 4.85 Claims by suppliers for credit or refund due to repeal of tax by Excise Tax Reduction Act of 1965. [Revised]

(1) An inventory statement of articles held for sale on the first moment of June 22, 1965, by a retailer, and not used, must be kept in the supplier's records; (2) either evidence that the supplier has reimbursed the retailer or the written consent of the retailer to the allowance of the credit or refund to the supplier must be kept in the supplier's records.

Retention period: Not specified. 26 CFR 48.6011(c)-1

4.86 Persons claiming a credit or refund for diesel fuel, special motor fuel, lubricating oil, or gasoline used for certain nonhighway purposes, by a local transit system, or for farming purposes. [Amended]

(a) *General.* To keep in accordance with the form outlined in the regulations an accurate record of the number of gallons purchased and the dates of purchases, the name and address of each vendor, the number of gallons used during the period covered by the claim and such other information as is necessary to establish the correctness of the claim.

(b) *Local transit systems.* In addition to the records required by paragraph (a), to keep records that establish for each calendar quarter: (1) the total passenger fare revenue (not including with respect to gasoline used before November 16, 1962, the tax imposed by section 4261 of the Internal Revenue Code) derived from scheduled common carrier public passenger land transportation service along regular routes, and (2) the commuter fare revenue derived from such scheduled service.

(c) *Farming purposes.* To keep a record of the gasoline purchased and used by the claimant on a farm which he is the owner, tenant, or operator, and to show, in cases where trucks or other vehicles are used both on and off the farm an allocation of the number of gallons used in such trucks or vehicles for farming purposes. Where the claimant is entitled to claim payment for gasoline used on his farm by a person other than the owner, tenant, or operator thereof, the records must show: (1) the name and address of the person who performed the farming operation, (2) a description of the type of work and the type of equipment used, (3) the date or dates on which the work was done, and (4) the number of gallons of gasoline so used.

Retention period: At least 3 years from the last date prescribed for the filing of the claim. 26 CFR 48.6416(b)-2, 48.6420(f)-1, 48.6421(g)-1

4.86a Manufacturer of tires and tubes floor stocks inventories October 1, 1966. [Added]

Maintain physical inventory of tires and inner tubes held at each retail outlet as of 12:01 a.m., on October 1, 1966.

Retention period: Not specified. 26 CFR 144.1-2(d)

4.87-4.88 [Deleted]

4.88a Persons seeking credit or refund due to tax reduction or repeal.

(a) *Floor stocks.* Every manufacturer filing a claim for credit or refund shall support the claim by keeping as a part of his records dealer's inventory statements and records showing: (1) the name and address of the dealer; (2) quantities of each article; (3) the amount of tax paid on each article held by the dealer; (4) the amount of tax computed at the new rate; (5) the total amount of reimbursement due the dealer; (6) the date the reimbursement request was received from the dealer; (7) the date and

amount of each payment to the dealer or the date of receipt from the dealer of written consent to the credit or refund.

(b) *Consumer purchases.* Every manufacturer filing a claim for credit or refund shall support the claim by keeping as a part of his records: (1) the name and address of the ultimate purchaser of the article; (2) the name and address of the dealer from whom the ultimate purchaser purchased the article; (3) the date of the sale of the article to the ultimate purchaser; (4) the invoice number of the sales slip; (5) the serial or identification number of the item sold; and (6) the date and amount of reimbursement to the ultimate purchaser with a receipt or cancelled check.

(c) *Installment sales.* The vendor, either a manufacturer or retailer, shall retain sufficient evidence of reimbursement or the reimbursement obligation.

Retention period: Not specified. 26 CFR 145.2-1, 145.2-2, 145.2-4, 145.2-5

4.88b Manufacturers making tax-free sales of supplies for vessels and aircraft.

To retain in his possession properly executed exemption certificates and supporting invoices, orders, etc., relative to the tax-free sales.

Retention period: Not specified. 26 CFR 145.4-1

4.88c Persons making premium payments on or after January 1, 1966, to foreign insurers, reinsurers, non-resident agents, solicitors, or brokers. [Amended]

To keep or cause to be kept accurate records of all premium payments, policies, or other instruments subject to the tax imposed by section 4371 of the Code. Records must be kept on file at the place of business or at some other convenient location in such manner as to be readily accessible to authorized internal revenue officers or employees.

Retention period: At least 3 years from the date any part of the tax became due or the date any part of the tax is paid, whichever is later. 26 CFR 145.5-1

4.88d Commercial financing corporations electing to treat foreign branch offices as foreign corporations.

To maintain separate books and records reasonably reflecting the assets and liabilities properly attributable to such office.

Retention period: Not specified. 26 CFR 147.7-6

4.88e Acquisition of foreign stock or debt obligations.

(a) *General.* Every United States person who acquires stock or debt obligations of a foreign issuer or obligor for his own account after July 18, 1963, and before January 1, 1966, shall keep adequate records in order to determine his tax liability with respect to such acquisition. If such person receives a written confirmation or Certificates of American Ownership, such confirmation or Certificates shall be retained.

(b) *Members or member organizations of certain securities exchanges or asso-*

*ciations.* Every member or member organization of a registered national securities exchange or association shall keep records which include separate files of copies of confirmations, Certificates of American Ownership, and certain other enumerated documents.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 147.8-4

4.89 Manufacturers of smoking opium.

To keep a book conforming to Form 271 which shall contain a daily accurate account of (a) the quantity of crude gum opium (including all forms, preparations, or derivatives suitable for manufacturing opium for smoking purposes) and other materials purchased and sold; (b) name and address of purchaser or seller; (c) if articles are shipped or delivered to some other person, the name of such other person and place of delivery; (d) the sizes of the packages and number of packages of each size purchased and sold; (e) the total quantity of prepared smoking opium (1) manufactured, (2) sold, (3) removed tax paid, and (f) the number and value of stamps purchased and used.

Retention period: Permanent. 26 CFR 150.10

4.90 Persons making application for registry or reregistry as retail dealers, physicians, dentists, veterinary surgeons, etc., manufacturers of and dealers in exempt preparations, and those entitled to obtain and use narcotics in a laboratory.

To keep the duplicates of inventories required to be made of the narcotic drugs and preparations on hand at the time of making the inventories.

Retention period: 2 years. 26 CFR 151.27

4.91 Manufacturers or producers of packages containing one ounce or more of morphine, cocaine or isonipicaine 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. [Amended]

(a) *Manufacturers or producers.* To keep a record of the individual identification number placed on each package manufactured and produced together with the name and address of the purchaser, so arranged that upon disclosure of the identification number the identity of the purchaser can be readily ascertained.

(b) *Wholesale dealers.* To keep a record showing as to each package disposed of the manufacturer's name, location, and identification number, the name and address of the purchaser, and the date of disposal, so arranged that upon disclosure of the identity of the manufacturer and the identification number, the identity of the purchaser can be readily ascertained.

Retention period: Permanent. 26 CFR 151.131

**4.92 Manufacturers, importers, producers, compounders, wholesale dealers and other authorized persons filling orders for narcotic drugs.**

To keep as a part of their permanent records order forms for narcotic drugs, including orders of exempt officials.

Retention period: 2 years. 26 CFR 151.162, 151.201

**4.93 Registrants authorized to execute and present order forms for narcotic drugs.**

(a) To keep on file duplicate order forms.

(b) To keep on file original and duplicate order forms which are improperly executed or mutilated so as to make them unusable.

(c) To keep on file with the duplicates thereof original order forms returned because of improper preparation.

(d) To keep on file attached to the duplicates thereof original order forms which are not accepted, or cannot be filled, and are returned with a letter of explanation. The letter of explanation is also attached to the duplicate.

(e) To file with the duplicates of order forms, the unfilled originals of which have been lost, the duplicates of second orders and of the affidavits accompanying the second orders, and to attach, if returned, the originals of the first order forms to the duplicates and affidavits.

Retention period: 2 years. 26 CFR 151.162, 151.188, 151.201, 151.202

**4.94 Narcotic registrants or exempt officials purchasing narcotics from court officers under judicial proceedings.**

To retain duplicates of official order forms or purchase orders.

Retention period: 2 years. 26 CFR 151.162, 151.475

**4.95 Persons registered for the purpose of engaging in any activity involving the use of narcotic drugs.**

To file with their official order forms and records receipts for samples of narcotics furnished to Federal and State enforcement officers.

Retention period: Not less than 2 years. 26 CFR 151.227

**4.96 Importers, manufacturers, producers, compounders, wholesale dealers, and others filling orders for narcotic drugs submitted by qualified dealers or practitioners in the Virgin Islands.**

To keep records in the same manner as in the case of domestic sales, except that in lieu of the record of the registry number of the purchaser, there shall be kept a record of the date the order was approved by the Commissioner of Health of the Virgin Islands and the date the order was received by them.

Retention period: Not less than 2 years. 26 CFR 151.243

**4.97 Manufacturers, importers, producers, and compounders of, and wholesale dealers in taxable narcotics.**

To keep invoices, original sales orders, delivery or duplicate sales slips, or other papers or records as may be required to evidence any unrecorded purchase, receipt, or disposition. Also manufac-

turers must keep available such batch tags, production orders, or other papers as may be required to evidence any unrecorded quantity used or produced.

Retention period: Until the information is recorded on Forms 810 and 811. 26 CFR 151.262, 151.263, 151.264, 151.479

**4.98 Manufacturers importing opium or medicinal coca leaves. [Amended]**

To keep, where factory procedure is such that partial withdrawals are made from individual containers, a complete record of all such withdrawals on a stock record card attached to each container.

Retention period: Until the information is recorded on Form 163 and its supplements. 26 CFR 151.287, 151.317

**4.99 Manufacturers, producers, compounders, and importers of, and wholesale dealers in narcotic drugs.**

To retain on file together with other narcotic records duplicate copies of all returns, properly sworn to as in the case of original copies.

Retention period: Not less than 2 years. 26 CFR 151.375

**4.100 Retail dealers and other persons qualified to sell narcotic drugs at retail.**

To keep written prescriptions and written records of oral prescriptions for narcotic drugs in a separate file.

Retention period: Not less than 2 years. 26 CFR 151.400

**4.101 Physicians, dentists, veterinary surgeons, and other practitioners (including hospitals and institutions).**

To keep daily records showing the kind and quantity of narcotics dispensed or administered, the names and addresses of persons to whom dispensed or administered, the names and addresses of persons upon whose authority, and the purpose for which dispensed or administered. In lieu of these records practitioners who, in their office practices, administer minute quantities of narcotics in stock preparations, may keep, as to such preparations, records of the date when each stock preparation is made or purchased and the date when the preparation is exhausted.

Retention period: Not less than 2 years. 26 CFR 151.412, 151.413, 151.414

**4.102 Manufacturers, producers, compounders, and vendors (including dispensing physicians) of pharmaceutical preparations (containing a narcotic drug) classified as Class "X" preparations.**

To keep a record in accordance with the form outlined in the regulations of all sales, exchanges, gifts or other dispositions of such Class "X" preparations, the entries to be made at the time of delivery. The requirement that such records be maintained as herein provided is absolute, independent and not merely a condition precedent to securing exemption granted under section 4702(a) of the Internal Revenue Code, as amended (§ 151.423), to manufacturers, producers, compounders or vendors (including dispensing physicians), of exempt preparations. Such records shall

be kept in such a way as to be readily accessible to inspection by any duly authorized officer or employee of the Treasury Department and the State, territorial, district, municipal or insular officers named in section 4773 of the Code. Separate records shall be kept of disposition to registrants and disposition to consumers. The record of disposition to registrants shall show the name, address, and registry number of the registrant to whom disposed, the name and quantity of the preparation and the date upon which delivery to the registrant, his agent or carrier is made. The record of disposition to consumers shall show the name of the recipient, his address, the name and quantity of the preparation, and the date of delivery. Any person required to keep records pursuant to this paragraph and failing to do so is guilty of a violation of law and liable to the penalties provided for violation of the provision of law relating to narcotic drugs.

In the case of manufacturers of or dealers in preparations classified as Class "X" products who are also registered as manufacturers of or dealers in taxable drugs in Class I or II, the requirement of this section as to records of dispositions to registrants shall be deemed to be complied with if all such dispositions are evidenced by vouchers or invoices containing all the required information. As to records required in the case of registrants supplying preparations classified as Class "X" products to consumers pursuant to prescriptions issued by registered physicians, the requirement of this paragraph as to records of disposition to consumers shall be deemed to be complied with if each such prescription shows the name and address of the recipient, the name and quantity of the preparation, and the date of filling, and the prescriptions are kept on the narcotic prescription file.

Retention period: Not less than 2 years. 26 CFR 151.424

**4.103 Laboratories using narcotics.**

To keep complete records of receipts, disposals, and stocks on hand, of all narcotic drugs and preparations; to keep duplicate copies of official order forms used to obtain narcotic drugs; to keep the original of the return of inventory the duplicate of which is forwarded to the district director; and to keep a special record in accordance with the form outlined in the regulations showing date, kind, and quantity of narcotic drug or preparation used, the particular purpose or object of such use, and the identification and disposition of the narcotics or resulting products or residues so used, showing the date, quantity of resulting products or residues, and manner of disposition.

Retention period: Not less than 2 years from date of last transaction shown therein. 26 CFR 151.441

**4.104 Laboratories transferring and receiving narcotic drugs for chemical or pharmacological tests. [Amended]**

(a) *Transferors.* To keep on file with the official order form or with the order

and exempt certificate, as the case may be, the written approval of the Commissioner of Narcotics to the transfer of an appropriate quantity of a narcotic drug to another qualified registrant or to an exempt official for the purpose of having the desired tests made.

(b) *Transferees.* To keep a record of such drugs used and disposed of in the manner described in item 4.103 above with additional data, in the case of pharmacological tests, accounting for quantities dispensed to humans and animals. A copy of the report to the transferor of the results of the tests made, if such report includes data from which a complete accounting for the narcotic drug used and disposed of can be ascertained, may be kept on file by the transferee as the special record required.

Retention period: Not less than 2 years from the date of the last transaction therein. 26 CFR 151.443

**4.105 Persons required to make statements with respect to narcotics lost or destroyed.**

(a) *Persons having title to narcotics lost or destroyed through breakage of container or other accident, other than in transit.* To retain a copy of statement, forwarded to narcotic district supervisor, as to kinds and quantities of narcotics lost or destroyed and the circumstances involved.

(b) *Consignees of narcotics lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the signed statement of the facts, filed with the narcotics district supervisor immediately upon ascertainment of the occurrence, including a list of the narcotics stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not less than 2 years. 26 CFR 151.472

**4.106 Persons desiring to discontinue a business, involving the use of narcotic drugs, on any date other than June 30.**

To retain on file with narcotic records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 151.473

**4.107 Narcotic registrants disposing of excess of undesired narcotics. [Amended]**

To retain duplicate copy of inventories of excess or undesired narcotics shipped to narcotic district supervisor and a copy of Form 142 for narcotics held in class for which returns are not required.

Retention period: 2 years. 26 CFR 151.474

**4.108 Applicants for registry required to submit inventories of marihuana and preparations thereof on hand.**

To keep duplicates of inventories required to be made of marihuana and preparations thereof on hand at the time of making such inventories.

Retention period: 2 years. 26 CFR 152.26

**4.109 Transferors and transferees of marihuana.**

(a) *Transferors.* To preserve the originals of order forms for marihuana.

(b) *Transferees.* To preserve the duplicates of order forms for marihuana.

Retention period: 2 years. 26 CFR 152.69

**4.110 Physicians, dentists, veterinary surgeons, hospitals, sanatoriums, medical schools, and other practitioners dispensing or administering marihuana to patients.**

To keep daily records showing the kind and quantity of marihuana dispensed or administered, the name and address of each person to whom dispensed or administered, the name and address of the person under whose authority the marihuana is dispensed or administered and the purpose for which it is dispensed or administered.

Retention period: 2 years. 26 CFR 152.73, 152.74

**4.111 Dealers filling marihuana prescriptions.**

To keep marihuana prescriptions in a separate file. Dealers registered under the Harrison Narcotics Law, as amended, as retail dealers, who keep marihuana prescriptions on the narcotic prescription file, will be deemed in compliance with this provision.

Retention period: 2 years. 26 CFR 152.84

**4.112 Transferors and transferees of unsterilized marihuana seeds or the plant *Cannabis sativa L.***

To keep records covering dispositions and receipts of such seeds or such plant.

Retention period: 2 years. 26 CFR 152.88, 152.89, 152.102

**4.113 Persons required to render returns with respect to marihuana.**

To retain duplicates of such returns.

Retention period: 2 years. 26 CFR 152.98, 152.102

**4.114 Persons registered to obtain marihuana for laboratory use.**

To keep complete records relating to the receipt, disposal, and stock on hand of all marihuana; to keep in accordance with the form outlined in the regulations a special record showing the date, the quantity and kind of marihuana used, the particular purpose or object of such use, and also showing as to the resulting product or residue, the date, quantity and kind, and manner of disposition.

Retention period: 2 years. 26 CFR 152.100, 152.102

**4.115 Persons registered to process the *Cannabis sativa L.* plants and parts thereof for the purpose of extracting any fiber or fiber products therefrom.**

To keep in accordance with the form outlined in the regulations complete records relating to the receipt, disposal, and stock on hand, of all such plants and parts thereof and products therefrom.

Retention period: 2 years. 26 CFR 152.101, 152.102

**4.116 Persons taxable under the Marihuana Tax Act.**

To retain all order forms, duplicate forms, prescription records, returns, and inventories required to be kept on file.

Retention period: 2 years. 26 CFR 152.102

**4.117 Persons required to make statements with respect to marihuana lost or destroyed.**

(a) *Persons having title to marihuana lost or destroyed through breakage of container or other accident, other than in transit.* To keep a copy of affidavit, forwarded to narcotic district supervisor, as to the kind and quantity of marihuana items lost or destroyed and the circumstances involved.

(b) *Consignees of marihuana lost by theft, or otherwise lost or destroyed in transit.* To retain a copy of the sworn statement of the facts, filed with the narcotic district supervisor immediately upon ascertainment of the occurrence, including a list of marihuana items stolen, lost, or destroyed, and documentary evidence that the local authorities were notified.

Retention period: Not less than 2 years. 26 CFR 152.127

**4.118 Persons desiring to discontinue a business, involving the use of marihuana, on any date other than June 30.**

To retain on file with marihuana records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 152.128

**4.119 Marihuana registrants disposing of excess, undesirable, or useless marihuana.**

To retain copies of inventories of excess, undesirable, or useless marihuana shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 152.128

4.120—4.122 [Deleted]

**4.123 Persons required to file returns and pay tax on the sale or use of gasoline, lubricating oil, or matches. [Amended]**

To keep accurate and complete records, including accounts with respect to sales or use of gasoline, lubricating oil, or matches. Duplicates of returns, supporting information with respect to exempt or tax-free sales must also be kept.

Retention period: 4 years from the date the tax became due, or, in the case of exempt or tax-free sales, 4 years from the last day of the month immediately following that in which the sale occurs. 26 CFR App. D 314.62

4.124—4.125 [Deleted]

**4.126 Persons required to file a return and pay tax on the sale or use of diesel fuel and special motor fuel. [Amended]**

To keep accurate records and accounts of all taxable transactions.

Retention period: 4 years from the date the tax became due. 26 CFR App. D 324.42

#### Liquors

#### 4.127 Manufacturers recovering taxpaid alcohol.

To keep records of distilled spirits recovered from dregs or marc of percolation or extraction, or from medicines, medicinal preparations, food products, flavors, or flavoring extracts and the subsequent use to which such recovered spirits are put.

Retention period: Not less than 2 years. 26 CFR 170.617

#### 4.128 Persons disposing of substances or articles of the character used in manufacturing distilled spirits, or disposing of containers of the character used for packaging distilled spirits.

To keep records pertaining to the disposition of such substances or articles or containers.

Retention period: 3 years. 26 CFR 173.15

#### 4.129 Persons manufacturing, importing, storing, or using liquor bottles.

To keep such records and furnish such inventories and reports relating to the manufacture, shipment, delivery, purchase, use, or sale of all liquor bottles, as the assistant regional commissioner may from time to time require. Persons placing orders for liquor bottles to keep a copy of each order and the original report of each shipment or delivery; consignors to keep the original of each order and a copy of the report of each shipment or delivery. Persons storing liquor bottles to keep suitable commercial records covering the receipt, disposition, and stocks of such bottles. Bottlers and importers furnishing liquor bottles to liquor dealers for display purposes to keep records covering disposition of such bottles.

Retention period: 2 years. 26 CFR 175.64, 175.65, 175.73, 175.74, 175.90a (retention: 175.73)

#### 4.130 Wholesale dealers in distilled spirits (except proprietors of distilled spirits plants, who are subject to the record keeping provisions of 26 CFR Part 201).

To keep (a) daily records of the physical receipt and disposition of distilled spirits (including any spirits transferred between wholesale and retail departments of the dealer's own premises), copies of all invoices and delivery receipts (or bills of lading if delivered to a common carrier), and a daily recapitulation record showing total quantities of bottled and packaged spirits received and disposed of during the day; (b) file copies of reports on Forms 52A and 52B (unless the requirement to prepare and submit such forms is waived) and 338; (c) work sheets from which grand totals of month's receipts and disposition are obtained; and (d) separate records and copies of monthly reports (Form 338) of all transactions in distilled spirits stored for export with benefit of drawback.

Retention period: Not less than 2 years. (a) 26 CFR 194.221, 194.223, 194.225—194.230, 194.238; (b) 194.221, 194.234—194.238; (c) 194.230; (d) 194.283 (retention: 194.242)

#### 4.131 Wholesale dealers in wine and/or beer.

To keep a complete record of all wines and beer received, showing the quantities thereof, from whom received, and the receiving dates.

Retention period: Not less than 2 years. 26 CFR 194.222, 194.233 (retention: 194.222, 194.242)

#### 4.132 Retail liquor dealers.

To keep a complete record of all distilled spirits, wines, and beer received, showing the quantities thereof, from whom received, and the receiving dates; a record of each sale of distilled spirits, wines, or beer in quantities of 20 wine gallons or more to the same person at the same time, showing the date of sale, the name and address of the purchaser, the kind and quantity of each kind of liquors sold, the serial numbers of all full cases of distilled spirits included in the sale; and the delivery receipt supporting each entry in the sales record.

Retention period: Not less than 2 years. 26 CFR 194.223, 194.238, 194.239 (retention: 194.242)

#### 4.133 Liquor dealers packaging alcohol for industrial uses.

To keep records, daily, showing bulk alcohol received, dumped for packaging, packaged, strip stamped, and disposed of, including the name and address of each consignor and consignee. To keep copies of monthly reports of strip stamp transactions (Form 2260) and monthly reports of bulk alcohol transactions (Form 2733).

Retention period: Not less than 2 years. 26 CFR 194.271 (retention: 194.242)

#### 4.134 Proprietors of vinegar factories.

To keep daily records of operations, showing the kind and quantity of fermenting and distilling material received, produced, used and removed from the premises, the quantity of mash set, the quantity of low wines produced and used, the quantity of vinegar produced and removed, and the identity of each consignor and consignee; and copies of monthly reports (Form 1623).

Retention period: Not less than 2 years. 26 CFR 195.152, 195.153, 195.155, 195.159—195.161, 195.175, 195.176 (retention: 195.177)

#### 4.135 Manufacturers and vendors of distilling apparatus.

(1) In the case of any distilling apparatus removed for exportation without payment of tax, to keep a copy of each bill of lading covering exportation or consignment to a foreign-trade zone;

(2) In the case of distilling apparatus for domestic use for purposes other than distilling (as defined in 26 CFR 196.10), to keep a record showing the apparatus manufactured, received, and removed or otherwise disposed of, the name and ad-

dress of each purchaser, and the purpose for which each still is to be used.

Retention period: Not less than 2 years. 26 CFR 196.62, 196.80, 196.82

#### 4.136 Manufacturers of nonbeverage products claiming drawback.

(a) To keep a copy of each approved quantitative formula (Form 1678).

Retention period: Not less than 2 years from the date of filing last claim for drawback under such formula. 26 CFR 197.95 (retention: 197.133)

(b) To keep records showing the distilled spirits received and used, the products produced, and the disposition of such products; and all Forms 179 and bills of lading relating to the spirits shipped to him.

Retention period: Not less than 2 years. 26 CFR 197.95, 197.99, 197.130—197.132 (retention: 197.133)

#### 4.137 Proprietors of volatile fruit-flavor concentrate plants.

(a) To keep daily records showing processing material used; processing material removed and the reason for such removal; concentrate produced, used, and removed, and returned concentrates received; substances received for use in rendering concentrate unfit for use as a beverage, and the use or other disposition of such substances; and the name and address of each person to whom processing material or concentrate is shipped and, in the case of concentrates shipped to or returned by a bonded wine cellar, the registry number of such bonded wine cellar and the identity of such concentrate.

(b) To keep file copies of Form 3874, Notice of Transfer of Fruit-Flavor Concentrate.

(c) To keep file copies of monthly reports (Form 1695).

Retention period: Not less than 2 years. 26 CFR 198.111, 198.112, 198.116, 198.117, 198.121—198.125 (retention: 198.121)

#### 4.138 Scientific institutions and colleges of learning authorized to conduct experimental or research operations.

To keep records, daily, of quantities of spirits produced, received, and used.

Retention period: Not less than 4 years. 26 CFR 201.72 (retention: 201.612)

#### 4.139 Persons receiving distilling material from the bonded premises of a distilled spirits plant.

To keep records of the receipt, use, and disposition of such material.

Retention period: Not less than 4 years. 26 CFR 201.74 (retention: 201.612)

#### 4.140 Proprietors of distilled spirits plants. [Amended]

(a) *Production.* To keep, as prescribed by regulations, records and copies of the applications, schedules, notices, and reports of transactions and operations relating to production facilities, including the receipt, use, and disposition of fermenting and distilling materials; the production of spirits and denatured spirits; the production and disposition of distillates and chemical byproducts;

losses in production processes; inventories; and the taking of samples.

Retention period: Not less than 4 years. 26 CFR 201.261, 201.262, 201.264, 201.265, 201.268, 201.269, 201.271, 201.274, 201.275, 201.278, 201.279, 201.562, 201.592, 201.587, 201.603, 201.611, 201.612, 201.616-201.620, 201.626, 201.627, 201.630, 201.632, 201.633 (retention: 201.612)

(b) *Storage in bond.* To keep, as prescribed by regulations, records and copies of the applications, schedules, notices, and reports of transactions and operations relating to the receipt and storage of spirits and denatured spirits; quick-aging; addition of oak chips or caramel; repairing, filling, and changing packages; mingling and consolidation of spirits; blending of beverage rums or brandies; losses and voluntary destruction; inventories; and the taking of samples.

Retention period: Not less than 4 years from the date the spirits covered thereby are removed from the proprietor's bonded premises. 26 CFR 201.291, 201.292, 201.294, 201.295, 201.298, 201.302-201.308, 201.311-201.313, 201.562, 201.582, 201.583, 201.587, 201.603, 201.611, 201.612, 201.616-201.618, 201.622, 201.626-201.630, 201.632-201.635 (retention: 201.612)

(c) *Bottling on bonded premises.* To keep, as prescribed by regulations, records and copies of applications and reports relating to bottling operations on bonded premises, including bottling in bond, bottling of alcohol before taxpayment, bottling losses and gains, strip stamp transactions, and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years from the date the bottled spirits are removed from the proprietor's bonded premises. 26 CFR 201.322, 201.327, 201.336-201.338, 201.341-201.343, 201.346-201.348, 201.352, 201.543, 201.546, 201.611, 201.612, 201.616-201.618, 201.622, 201.624, 201.632, 201.633 (retention: 201.612)

(d) *Transfers and withdrawals.* To keep, as prescribed by regulations, records and copies of applications, notices, and withdrawal and taxpayment forms relating to transfer and withdrawal of spirits and denatured spirits, including transfers between bonded premises, removals from storage to production facilities, determination and payment of tax and removal of spirits after taxpayment, withdrawals without payment of tax, and withdrawals free of tax.

Retention period: Not less than 4 years. 26 CFR 201.363, 201.364, 201.366-201.380, 201.381-201.385, 201.387, 201.388, 201.390, 201.393, 201.394, 201.602, 201.603, 201.606, 201.611, 201.612, 201.614, 201.616-201.618, 201.622, 201.624, 201.628, 201.629, 201.632, 201.633 (retention: 201.612)

(e) *Denaturation.* To keep, as prescribed by regulations, records and copies of statements, certifications, applications, notices, and reports relating to denaturing transactions and operations, including receipt, test, use, and disposition of denaturants and the denaturation of spirits (including redenaturation and restoration of recovered denatured spirits and articles).

Retention period: Not less than 4 years. 26 CFR 201.404, 201.406-201.408,

201.410, 201.602, 201.603, 201.611, 201.612, 201.614, 201.616-201.618, 201.621, 201.626, 201.630, 201.632, 201.633 (retention: 201.612)

(f) *Rectification and bottling on bottling premises.* To keep, as prescribed by regulations, records and copies of applications, affidavits, statements, reports, and taxpayment forms relating to transactions and operations on bottling premises, including the receipt, use, and disposition of flavoring materials and of taxpaid spirits and wines; rectification of spirits and wines; production of vodka and gin by redistillation; packaging, bottling, and removal of rectified and unrectified spirits and wines; tax liability accounts; tax payment; stamping; operational losses; voluntary destruction of spirits; inventories; and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years. 26 CFR 170.60, 170.61, 170.62, 201.426, 201.427, 201.430, 201.432, 201.435, 201.444, 201.446, 201.448, 201.450, 201.451, 201.452, 201.454, 201.455, 201.460, 201.463-201.466, 201.470, 201.482-201.484, 201.487, 201.490, 201.492, 201.551, 201.562, 201.563, 201.611, 201.612, 201.614, 201.616-201.618, 201.623, 201.624, 201.627, 201.630, 201.632, 201.633 (retention: 201.612)

(g) *Wholesale liquor dealer and taxpaid storeroom operations.* To keep daily records of the receipt and disposition of distilled spirits and wines at such premises of restamping operations, and to keep copies of monthly reports of spirits received at and removed from such premises.

Retention period: Not less than 4 years. 26 CFR 201.611, 201.612, 201.614, 201.616, 201.618, 201.625 (retention: 201.612)

4.141 Dealers in and users of completely denatured alcohol. [Amended]

To keep such records as will enable an internal revenue officer to verify and trace the receipt, storage, and disposal of such alcohol.

Retention period: 3 to 6 years. 26 CFR 211.118, 211.125, 211.261, 211.273, 211.274 (retention: 211.273)

4.142 Manufacturers of and dealers in proprietary anti-freeze made with completely denatured alcohol. [Amended]

To keep such records as will enable an internal revenue officer to verify and trace the production, receipt, storage, and disposal of such products.

Retention period: 3 to 6 years. 26 CFR 211.125, 211.262, 211.273, 211.274 (retention: 211.273)

4.143 Persons recovering completely denatured alcohol and articles.

To keep such records as will enable an internal revenue officer to verify and trace recovery, redenaturation (if any), and reuse; to keep copies of monthly reports.

Retention period: 3 to 6 years. 26 CFR 211.212, 211.214, 211.215, 211.218, 211.263, 211.269, 211.273, 211.274 (retention: 211.273)

4.144 Dealers in specially denatured spirits.

To keep records and copies of all applications, notices, and reports reflecting details of procurement, packaging, losses, and disposition of specially denatured spirits.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.145, 211.148, 211.234, 211.241, 211.243, 211.251-211.253, 211.255, 211.264, 211.270, 211.272-211.274, 211.285 (retention: 211.273)

4.145 Users of specially denatured spirits.

To keep records and copies of all applications, notices, and reports reflecting details of (a) specially denatured spirits received, used, recovered (including redenaturation), lost, and otherwise disposed of, and (b) products and articles manufactured and the disposition of such products and articles.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.168, 211.212, 211.214, 211.215, 211.218, 211.241-211.243, 211.251-211.253, 211.255, 211.265-211.267, 211.271-211.274 (retention: 211.273)

4.146 Reprocessors, repackagers, and bottlers of bay rum, skin and hair lotions, and similar products and purchasers of such products in containers larger than 1 gallon for resale.

To keep records of receipt, manufacture, packaging, bottling, and sales.

Retention period: 3 to 6 years. 26 CFR 211.265-211.267, 211.272-211.274 (retention: 211.273)

4.147 Dealers in and users of proprietary solvents and special industrial solvents.

To keep records of receipt, use, and disposition.

Retention period: 3 to 6 years. 26 CFR 211.268, 211.272-211.274 (retention: 211.273)

4.148 Users of tax-free alcohol.

To keep records and copies of all applications, notices, and reports relating to receipt, use, recovery (including restoration), losses, and inventories of tax-free alcohol.

Retention period: 3 to 6 years. 26 CFR 213.116, 213.134, 213.151-213.153, 213.161-213.163, 213.165, 213.171-213.176 (retention: 213.175)

4.149 Proprietors of taxpaid wine bottling houses.

To keep records of wine received, bottled, packaged, and removed, and of semiannual and special inventories.

Retention period: 3 years. 26 CFR 231.110-231.114 (retention: 231.114)

4.150 Persons (other than proprietors of bonded wine cellars) producing wine for family use.

To keep the copy of the registration (Form 1541), with production data entered thereon, at the place of manufacture.

Retention period: Not specified. 26 CFR 240.542

**4.151 Universities, colleges of learning, and institutions of scientific research authorized to conduct wine experimental or research operations.**

To keep copies of approved applications and appropriate records of experiments and research.

Retention period: 3 to 6 years. 26 CFR 240.546-240.549, 240.731, 240.732, 240.924 (retention: 240.924)

**4.152 Proprietors of vinegar plants receiving wine free of tax for use in manufacturing vinegar.**

To keep records showing receipt and use of wine, and vinegar produced and disposed of.

Retention period: Not specified. 26 CFR 240.656, 240.657

**4.153 Proprietors of bonded wine cellars. [Amended]**

(a) Production of wine, distilling material, vinegar stock, and commercial fruit products. To keep, as prescribed by regulations, records and copies of all applications, notices, statements, and reports of transactions and operations relating to the receipt and use or other disposition of basic winemaking materials such as fruit, or juice, or concentrated juice, and of sugar, acids, chemicals, preservatives, distillates, wine spirits, volatile fruit-flavor concentrates, and other materials used in production of wine and allied products and in cellar and finishing operations; fermentation; amelioration and sweetening; baking; use of carbon dioxide in still wines; removal of excess color in white wine; reduction of acid content; and other cellar and finishing treatment of wines. Retention period: 3 to 6 years. 26 CFR 240.359a, 240.362, 240.363, 240.366, 240.367, 240.368, 240.375-240.379, 240.382-240.385, 240.402, 240.406, 240.407, 240.408, 240.409, 240.443, 240.484-240.487, 240.491, 240.525-240.527a, 240.532, 240.537, 240.771, 240.773, 240.822, 240.826, 240.832-240.834, 240.836, 240.837, 240.890, 240.892, 240.900, 240.904, 240.908-240.911, 240.913-240.919, 240.922-240.925 (retention: 240.924)

(b) Storage in bond, filling bottles and containers, voluntary destruction, reconditioning of foreign wine, losses, and inventories. To keep, as prescribed by regulations, records and copies of all applications, notices, and reports relating to the receipt and storage of wine and wine spirits, and volatile fruit-flavor concentrates on bonded premises; bottling, casing, and the filling of containers; losses and voluntary destruction; and semiannual and special inventories.

Retention period: 3 to 6 years. 26 CFR 240.359a, 240.534, 240.561, 240.751, 240.753, 240.783, 240.786-240.789, 240.804, 240.854-240.858, 240.871, 240.900, 240.903, 240.912, 240.913, 240.916, 240.922-240.925 (retention: 240.924)

(c) Transfers and removals. To keep, as required by regulations, records and copies of all applications, notices, transfer and withdrawal forms, and returns relating to wine and wine spirits, including transfers between bonded prem-

ises, return of wine to bonded storage, return of concentrates to volatile fruit-flavor concentrate plants, taxpayment and removal, withdrawal free of tax and without payment of tax, disposition of lees and other residues, and the disposition of commercial fruit products and other allied products.

Retention period: 3 to 6 years. 26 CFR 240.359b, 240.590-240.592, 240.600, 240.613-240.615, 240.618, 240.619, 240.630, 240.633, 240.652, 240.660, 240.662, 240.672, 240.722, 240.726, 240.730, 240.732, 240.741, 240.743, 240.746, 240.761-240.763, 240.802, 240.804, 240.839, 240.871, 240.892, 240.900-240.902, 240.904, 240.920, 240.922-240.925 (retention: 240.924)

(d) Taxpaid storeroom operations. To keep records of receipt and disposition.

Retention period: 3 to 6 years. 26 CFR 240.801, 240.921-240.925 (retention: 240.924)

**4.154 Brewers.**

To keep, as required by regulations, records and copies of all applications, statements, notices, tax returns, and reports of brewery operations and transactions relating to receipt and use or disposition of brewing materials; production of beer and cereal beverages; beer entered into concentration process; concentrate produced, received, and used in reconstituting beer; beer reconstituted; transfers of beer and beer concentrate between breweries of same ownership; removals of yeast, malt syrup, and other articles; removal of beer unfit for beverage use; racking and bottling operations; losses; voluntary destruction; beer returned to the brewery; beer procured from another brewer; removal of cereal beverage; removal of beer for sale or consumption; removal of beer free of tax; removal of beer and beer concentrate without payment of tax; beer consumed at the brewery; and inventories of brewing materials, beer and cereal beverage in process, concentrate, and finished beer and cereal beverage on hand.

Retention period: Not less than 4 years. 26 CFR 245.135, 245.136, 245.145-245.148, 245.152, 245.153, 245.155, 245.157, 245.158, 245.161, 245.205-245.208, 245.210, 245.215, 245.225-245.227, 245.230, 245.232, 245.233, 245.243, 245.245 (retention: 245.232)

**4.155 Proprietors of bonded warehouses or bonded processing rooms in Puerto Rico withdrawing spirits of Puerto Rican manufacture for shipment to the United States.**

To keep file copies of Forms 2899, 2901, 2925, and 2630.

Retention period: Not less than 2 years. 26 CFR 250.78-250.81, 250.112 (retention: 250.276)

**4.156 Proprietors of rectifying plants in Puerto Rico withdrawing spirits of Puerto Rican manufacture for shipment to the United States.**

To keep file copies of Forms 2925 and 2926.

Retention period: Not less than 2 years. 26 CFR 250.85 (retention: 250.276)

**4.157 Proprietors of bonded premises in Puerto Rico withdrawing wine of Puerto Rican manufacture for shipment to the United States.**

To keep file copies of Forms 2900, 2927, and 2928.

Retention period: Not less than 2 years. 26 CFR 250.93-250.96, 250.112 (retention: 250.276)

**4.158 Proprietors of bonded premises in Puerto Rico withdrawing beer of Puerto Rican manufacture for shipment to the United States.**

To keep file copies of Forms 2900, 2929, and 2930.

Retention period: Not less than 2 years. 26 CFR 250.102-250.105, 250.112 (retention: 250.276)

**4.159 Shippers of liquors and articles of Puerto Rican manufacture to the United States.**

To keep file copies of Forms 487-B and 3039.

Retention period: Not less than 2 years. 26 CFR 250.83, 250.89, 250.116 (retention: 250.276)

**4.160 Persons, other than tourists, bringing liquors into the United States from Puerto Rico or the Virgin Islands (except proprietors of distilled spirits plants).**

To keep records and copies of reports pertaining to receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR Part 194 (Liquor Dealer).

Retention period: At least 2 years. 26 CFR 250.163, 250.272 (retention: 194.242)

**4.161 Proprietors of distilled spirits plants bringing liquors into the United States from Puerto Rico or the Virgin Islands.**

To keep records and copies of reports of transactions pertaining to such liquors in accordance with 26 CFR Part 201 (Distilled Spirits Plants).

Retention period: Not less than 4 years. 26 CFR 250.164, 250.273 (retention: 201.612)

**4.162 Importers bringing bottled distilled spirits into the United States from the Virgin Islands.**

To keep daily records and copies of strip stamp reports.

Retention period: Not less than 2 years. 26 CFR 250.270, 250.271 (retention: 250.276)

**4.163 Importers of distilled spirits.**

To keep daily records and copies of strip stamp reports.

Retention period: Not less than 2 years. 26 CFR 251.130, 251.131 (retention: 251.137)

**4.164 Importers of distilled spirits, wines, or beer (except proprietors of premises qualified under the provisions of Chapter 51, I.R.C.).**

To keep records and copies of reports of the receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR Part 194 (Liquor Dealers).



Retention period: At least 2 years. 26 CFR 251.133 (retention: 251.137)

**4.165 Proprietors of premises qualified under the provisions of Chapter 51, Internal Revenue Code importing liquors.**

To keep records and copies of reports of transactions in accordance with the regulations governing the operations of such premises.

Retention period: Not less than 2 years. 26 CFR 251.134 (retention: 251.137)

**4.166 Importers of liquors.**

To keep records, documents or copies of documents supporting such records, and copies of reports required to be submitted to the assistant regional commissioner or to the collector of customs.

Retention period: Not less than 2 years. 26 CFR 251.136, 251.137 (retention: 251.137)

**4.167 Proprietors of distilled spirits plants who transfer distilled spirits from customs custody to their bonded premises.**

To keep file copies of Form 2609.

Retention period: Not less than 2 years. 26 CFR 251.172 (retention: 251.137)

**4.168 Proprietors or claimants exporting liquors under the provisions of 26 CFR Part 252.**

To keep file copies of all export forms involved, and the records, documents, or copies of the records and documents supporting such forms.

Retention period: Not less than 2 years. 26 CFR 252.45

**4.169 Proprietors of distilled spirits plants.**

(1) To keep a copy of each Form 206 (with attached Form 2630, if any) covering distilled spirits withdrawn without payment of tax for exportation, use on vessels and aircraft, transfer to a foreign-trade zone, or transfer to a any return of the spirits so withdrawn to manufacturing bonded warehouse, and the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.107, 252.118 (retention: 252.45)

(2) To keep a copy of each Form 206 (with attachments, if any) covering the withdrawal of specially denatured spirits, free of tax, for exportation or transfer to a foreign-trade zone, and any return of the spirits so withdrawn to the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.153 (retention: 252.45)

**4.170 Proprietors of bonded wine cellars.**

To keep a copy of each Form 206 covering the withdrawal of wine without payment of tax for exportation, use on vessels and aircraft, or transfer to a manufacturing bonded warehouse, and any return of the wine so withdrawn to the bonded wine cellar.

Retention period: Not less than 2 years. 26 CFR 252.125, 252.133 (retention: 252.45)

**4.171 Brewers.**

To keep a copy of each Form 1689 covering beer removed without payment of tax for use as supplies on vessels and aircraft; and a copy of each Form 1689 covering beer, and Form 3021 covering beer concentrate, removed without payment of tax for exportation or transfer to a foreign-trade zone, and any return to the brewery of the beer or beer concentrate so removed.

Retention period: Not less than 2 years. 26 CFR 252.145, 252.146, 252.150f-252.150h (retention: 252.45)

**4.172 Proprietors of export storage.**

To keep a copy of each Form 1656 relating to transfers of distilled spirits.

Retention period: Not less than 2 years. 26 CFR 252.187, 252.188 (retention: 252.45)

**4.173 Exporters of distilled spirits bottled or packaged, or restamped and marked, especially for export with benefit of drawback.**

To keep a copy of each Form 1582 (with attachments, if any) on which claim for drawback is filed.

Retention period: Not less than 2 years. 26 CFR 252.195 (retention: 252.45)

**4.174 Exporters of wine.**

To keep a copy of each Form 1582-A on which claim for drawback is filed and the supporting tax certification Form 2605.

Retention period: Not less than 2 years. 26 CFR 252.215, 252.218 (retention: 252.45)

**4.175 Brewers.**

To keep a copy of each Form 1582-B on which a claim for drawback is filed.

Retention period: Not less than 2 years. 26 CFR 252.225-252.227 (retention: 252.45)

**4.176 Airlines withdrawing distilled spirits or wines from its stock held in customs custody.**

To keep a copy of each requisition.

Retention period: Not less than 2 years. 26 CFR 252.280 (retention: 252.45)

**TOBACCO**

**4.177 Manufacturers of tobacco products.**

To keep authorizations to employ alternate methods or procedures, to employ emergency variations from requirements, to remove cigars or cigarettes in bond for experimental purposes, and to destroy cigars or cigarettes without supervision.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 270.45, 270.46, 270.232, 270.253 (retention: 270.185)

**4.178 Manufacturers of tobacco products.**

To keep receipted copy of each semi-monthly tax return, Form 3071, and of each prepayment tax return, Form 2617.

Retention period: 3 years following close of calendar year in which filed.

26 CFR 270.162, 270.167 (retention: 270.185)

**4.179 Manufacturers of tobacco products.**

To keep daily records of his operations, either commercial records or internal revenue Form 3065 or Form 3066, together with auxiliary and supplemental records from which such records are compiled, supporting records of cigars and cigarettes removed subject to tax and transferred in bond, and separate records with respect to Puerto Rican cigars and cigarettes released from customs custody, without payment of tax. To keep daily records of his operations in tobacco.

Retention period: 3 years following close of calendar year in which made. 26 CFR 270.181, 270.184, 270.186, 275.139 (retention: 270.185, 275.22)

**4.180 Manufacturers of tobacco products.**

To keep a copy of each verified inventory, Form 3067.

Retention period: 3 years following the close of calendar year in which made. 26 CFR 270.201 (retention: 270.185)

**4.181 Manufacturers of tobacco products.**

To keep a copy of each monthly report, Form 3068, together with copy of any supplemental report covering cigars and cigarettes of Puerto Rican manufacture.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.202, 275.141 (retention: 270.185, 275.22)

**4.182 Manufacturers of tobacco products.**

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance, credit, or remission, Form 2635, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.281, 270.282, 270.283, 270.284 (retention: 270.185)

**4.183 Manufacturers of tobacco products.**

To keep a copy of each notice of release, Form 2145, Form 3072, customs form, or written certification (as the case may be) covering the release of imported or Puerto Rican cigars, cigarettes, and cigarette papers and tubes, from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.86, 275.137 (retention: 275.22)

**4.184 Manufacturers of tobacco products.**

To keep a copy of each notice of removal, Form 2149, covering shipment of cigars and cigarettes removed, without payment of tax, for export, and notice of removal, Form 2150, covering the return of such products to the factory.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.199, 290.201

**4.185 Manufacturers of tobacco products.**

To keep a supporting record showing appropriate entries with respect to removals of cigars and cigarettes, without payment of tax, for use of the United States.

Retention period: 3 years following close of year in which removal was made. 26 CFR 295.51

**4.186 Manufacturers of cigarette papers and tubes.**

To keep a copy of each notice of release, Form 2145 or Form 3072, covering the release of imported or Puerto Rican cigarette papers and tubes from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.86, 275.137 (retention: 275.22)

**4.187 Manufacturers of cigarette papers and tubes.**

To keep a receipted copy of each monthly tax return, Form 2137.

Retention period: 3 years following close of calendar year in which made. 26 CFR 285.25 (retention: 285.31)

**4.188 Manufacturers of cigarette papers and tubes.**

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 285.34a, 285.35 (retention: 285.31)

**4.189 Manufacturers of cigarette papers and tubes.**

To keep a copy of each verified inventory, Form 2132.

Retention period: 3 years following close of calendar year in which made. 26 CFR 285.91 (retention: 285.31)

**4.190 Manufacturers of cigarette papers and tubes.**

To keep daily records of his operations and transactions, and also separate records with respect to Puerto Rican cigarette papers and tubes released from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.139, 285.101 (retention: 275.22, 285.31)

**4.191 Manufacturers of cigarette papers and tubes.**

To keep a copy of each report, Form 2138, together with copy of any supplemental report covering cigarette papers and tubes of Puerto Rican manufacture.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.141, 285.111 (retention: 275.22, 285.31)

**4.192 Manufacturers of cigarette papers and tubes.**

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance, credit, or remission, Form 2835, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 285.171, 285.172, 285.173, 285.174 (retention: 285.175)

**4.193 Manufacturers of cigarette papers and tubes.**

To keep a copy of each notice of removal, Form 2149, covering shipment of cigarette papers and tubes removed, without payment of tax, for export, and notice of removal, Form 2150, covering the return of such articles to the factory.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.199, 290.201

**4.194 Manufacturers of cigarette papers and tubes.**

To keep a supporting record showing appropriate entries with respect to removals of cigarette papers and tubes, without payment of tax, for use of the United States.

Retention period: 3 years following close of year in which removal was made. 26 CFR 295.51

**4.195—4.198 [Reserved]****4.199 Importers of cigars, cigarettes, and cigarette papers and tubes.**

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 275.26, 275.27 (retention: 275.22)

**4.200 Persons filing claims for tax assessed or paid on imported cigars, cigarettes, and cigarette papers and tubes.**

To keep a copy of each claim for abatement or refund, Form 843, together with verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.161, 275.163 (retention: 275.22)

**4.201 [Reserved]****4.202 Proprietors of bonded internal revenue tobacco export warehouses. [Amended]**

To keep complete and adequate daily records of operations of his warehouse, with a copy of each notice of removal, Form 2149 or 2150, covering receipt of cigars, cigarettes, and cigarette papers and tubes from a manufacturer, another export warehouse, or customs warehouse proprietor, and of each Form 2150 covering such articles removed from his warehouse.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.142, 290.199, 290.200, 290.201

**4.203 Proprietors of bonded internal revenue tobacco export warehouses.**

To keep a copy of each inventory made. Retention period: 2 years following close of calendar year in which made. 26 CFR 290.143

**4.204 Proprietors of bonded internal revenue tobacco export warehouses.**

To keep a copy of each monthly report, Form 2140.

Retention period: 2 years following close of calendar year in which filed. 26 CFR 290.147

**4.205 Proprietors of customs bonded manufacturing warehouse, class 6.**

To keep a copy of each notice of removal of cigars, Form 2149, withdrawn from the customs warehouse, without payment of tax for export, and of each notice of removal, Forms 2149 and 2150, relating to the return of cigars to the customs warehouse.

Retention period: 2 years following close of calendar year in which shipment was withdrawn or received. 26 CFR 290.257, 290.266, 290.267.

**FIREARMS****4.206 Persons responsible for returns and payment of tax on sales of pistols and revolvers.**

To keep such records and memoranda as will clearly show the amount of the sales of pistols and revolvers for each month; evidence of the right to exemption from the tax; and a complete and detailed record of overpayments for which credits are taken. A duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax becomes due and, with respect to credits, 4 years from the date the credit is taken. 26 CFR (1939) 302.9, 302.12, 302.15

**4.207 Persons making exports of pistols and revolvers.**

(a) *Manufacturers selling pistols and revolvers for export and in due course so exported.* To preserve the orders or contracts of sale, and certificates with respect to shipment to a foreign destination, and "proofs of exportation"

(b) *Persons, other than manufacturers, exporting pistols and revolvers.* To carefully preserve in their own files copies of export bills of lading or other shipping documents and all other papers bearing on the transactions.

Retention period: Not specified. 26 CFR (1939) 302.16, 302.17, 302.18

**4.208 Licensed firearms manufacturers and dealers.**

To maintain complete and adequate records reflecting the production or receipt (whether by importation, acquisition from other licensees, or otherwise), and the disposition, at wholesale or retail, of all firearms (including firearms in an unassembled condition) received or disposed of in the course of business.

Retention period: 10 years from date transaction occurs. Upon discontinuance of business records must be delivered to successor, or, if discontinuance of the business is absolute, to Director, Alcohol and Tobacco Tax Division. 26 CFR 177.51

**4.209 Applicants for exemption from firearms transfer tax.**

To retain a duplicate copy of the application for exemption, giving a description of the firearm, names and addresses

of transferor and transferee, date of transfer, basis of exemption, and any other evidence the Director, Alcohol and Tobacco Tax Division, may require.

Retention period: Not specified for transferor. Transferee retains for duration of his ownership of firearm. 26 CFR 179.105

#### 4.210 Manufacturers, importers, or dealers in firearms (including pawnbrokers).

To keep records showing (a) the manufacture, receipt, transfer or other disposition of all firearms taxable under the Internal Revenue Code, (b) date of such manufacture, receipt, transfer or disposition, (c) the number, model, and trade name or other mark identifying each firearm, (d) the name and address of the person to whom any firearm is transferred.

Retention period: At least 4 years from date of disposition of the firearm. 26 CFR 179.150

#### 4.211 Manufacturers, importers, and dealers of firearms (including pawnbrokers) making returns on the manufacture, receipt, transfer, or other disposition of firearms.

To keep duplicate copy of the return, whether of individual transaction or a daily summary of transactions.

Retention period: At least 4 years. 26 CFR 179.151

### 5. Office of Foreign Assets Control

#### 5.1 Persons engaged in transactions subject to Foreign Assets Control Regulations, Transaction Control Regulations and Cuban Assets Control Regulations. [Amended]

To keep a full record of each transaction subject to the provisions of 31 CFR Ch. V, whether effected pursuant to license or not.

Retention period: Shall be available for examination at least 2 years after date of transaction. 31 CFR 500.601, 500.804, 505.40, 505.60, 515.601, 515.804, 520.601

### 6. Office of Domestic Gold and Silver Operations

#### 6.1 Persons authorized by license or by 31 CFR 54.18 or 54.21 to acquire, hold, process, and dispose of gold.

To keep full and accurate records of all operations and transactions respecting gold, including the name, address, and Treasury gold license number of each person from whom it is acquired or to whom it is delivered (or, when no Treasury gold license is held, the section of regulations in this part pursuant to which the gold was held or acquired by such person), the amount, date, description and purchase or sales price of each acquisition and delivery, any other papers and records required to be kept by a Treasury Department gold license, and costs and expenses in computation of total domestic value of articles of fabricated or semiprocessed gold.

Retention period: Until end of the fifth calendar year (or fifth fiscal year, if accounts are so maintained). 31 CFR 54.26

#### 6.2 Licensed importers of gold-bearing materials for reexport of gold refined therefrom.

To cause to be kept at the plant of first treatment an exact record of percentages and weights as specified, for each importation, an attested copy of such record to be filed with the assay office at New York or the assay office at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

### 7. Bureau of Narcotics<sup>10</sup>

#### 7.1 Importers of crude opium or coca leaves.

To keep quintuplicate copy of permit to import.

Retention period: 2 years. 21 CFR 302.10 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

#### 7.2 Exporters of narcotic drugs.

To keep triplicate copy of export permit.

Retention period: 2 years. 21 CFR 302.21 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

#### 7.3 Exporters of narcotic drugs.

To keep a record of any serial numbers that might appear on packages of narcotic drugs in quantities of one ounce or more in such manner as will identify the foreign consignee.

Retention period: Permanent. 21 CFR 302.27 (retention: 26 CFR 151.132)

#### 7.4 Importers of special coca leaves.

To keep duplicate copy of quarterly return accounting for all transactions involving such leaves or substances derived therefrom containing narcotic drugs.

Retention period: 2 years. 21 CFR 302.46 (retention: 26 U.S.C. (I.R.C. 1954) 4705)

#### 7.5 Persons surrendering narcotic drugs to Commissioner of Narcotics. [Revised]

To keep duplicate copy of inventory of excess and undesired narcotic drugs shipped to Commissioner of Narcotics.

Retention period: 2 years. 26 CFR 151.474(a)

#### 7.6 Forfeiture of narcotic drugs.

To keep triplicate copy of inventory made at time of confiscation of narcotic drugs.

Retention period: Not less than 2 years. 21 CFR 307.112

#### 7.7 Manufacture of narcotic precursors.

To keep a record of the quantity of precursors manufactured or otherwise acquired.

Retention period: Not less than 2 years. 21 CFR 307.141

### 8. Bureau of the Public Debt

#### 8.1 [Reserved]

#### 8.2 Treasury savings stamp agents selling U.S. savings stamps in schools.

To keep (a) cancelled receipts returned by post office covering stamps ob-

<sup>10</sup>For record retention requirements for tax purposes, see Internal Revenue Service, X 4.89-X 4.119.

tained and fully accounted for and (b) original and duplicate copy of monthly record of unsold stamps and/or proceeds of stamps sales shipped or otherwise delivered to the post office during month (Form PD 2950).

Retention period: (a) 1 calendar month after receipt is returned and (b) 1 calendar month after date last shipment is recorded on monthly record or, if stamps or proceeds of stamp sales are lost, stolen, or destroyed in transit or for other reason stamps are not accounted for in full, 1 calendar month after deficiency is removed. 31 CFR 338.9

### 9. United States Coast Guard

#### 9.1 Certificates or documents issued by Coast Guard.

Certificates or documents issued to the public, as required by laws, rules, or regulations, shall be retained for the applicable period of time.

Retention period: If the certificate or document (a) specifies a definite period of time for which it is valid, it shall be retained for so long as it is valid unless it is required to be surrendered; (b) does not specify a definite period of time for which it is valid, it shall be retained for that period of time such certificate or document is required for operation of the vessel; or, (c) is evidence of a person's qualifications, it shall be retained for so long as it is valid unless it is required to be surrendered. 46 CFR 2.95-1

#### 9.2 Owners, masters or persons in charge of vessels required to have cargo gear certificates and/or registers, and records regarding such gear.

To keep on board the current, valid cargo gear certificate and/or register, and records regarding such gear, such as inspections and tests or examinations, original or certified copies of certificates of manufacturers and/or testing laboratories, companies, or organizations for loose cargo gear, wire rope, or the annealing of gear, and records of all tests and examinations conducted by or under the supervision of surveyors of organizations or associations approved by the Commandant.

Retention period: The cargo gear certificate and/or register shall be retained for so long as it is valid unless it is required to be surrendered, and in addition until the next Coast Guard inspection for certification of the vessel. The certificates of manufacturers and/or testing laboratories, companies, or organizations shall be maintained so long as the gear described in such certificates is on board the vessel. The records of inspections by ship's officers shall be maintained on the vessel for that period of time which agrees with the period covered by the current Coast Guard certificate of inspection issued to the vessel. 46 CFR 31.10-16, 31.37-75, 71.25-25, 71.47-75, 91.25-25, 91.37-75 (retention: 2.95-5)

#### 9.3 Owners, masters, or persons in charge of vessels required to have performed tests and inspections of all firefighting equipment.

To keep on board records of required tests and inspections of all firefighting equipment.

Retention period: Shall be kept for the period of validity of the current Coast Guard certificate of inspection for the vessel. 46 CFR 31.10-18, 78.17-80, 97.15-60

**9.4 Owners, masters or persons in charge of new vessels having cargo gear described in approved plans.**

To keep on board a set of approved plans of cargo gear showing a stress diagram with the principal details of the gear and a diagram showing arrangement and safe working loads.

Retention period: During period such cargo gear is on board vessel. 46 CFR 31.37-15, 31.37-20, 71.47-15, 71.47-20, 91.37-15, 91.37-20 (retention: 2.95-5)

**9.5 Masters of tank vessels or vessels towing tank barges transporting flammable or combustible cargo. [Amended]**

To keep on board a bill of lading manifest or shipping document giving name of consignee and the delivery point, the kind, grades, and approximate quantity of each kind and grade of cargo, and for whose account the cargo is being handled.

Retention period: During period of transportation or storage. 46 CFR 35.01-10 (retention: 2.95-5)

**9.6 Masters or persons in charge of vessels required to conduct fire and lifeboat drills to log such drills.**

To make entries in the ship's logs relating to the fire and lifeboat drills and examinations of emergency equipment.

Retention period: Until official log book is required to be surrendered to the Coast Guard, or for a vessel not required to use the official log book such logs shall be kept for a period of one year after date entries were made. 46 CFR 35.07-5, 35.07-10, 35.10-5, 78.17-50, 78.37-3, 78.37-5, 97.15-35, 97.35-3, 97.35-5

**9.7 Owners, agents, masters, or persons in charge of vessels involved in marine casualties.**

To keep such voyage records of the vessel as are maintained by the vessel, such as both rough and smooth deck and engineroom logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of draft, aids to mariners, radiograms sent and received, the radio log, and crew and passenger lists.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 35.15-1, 78.07-15, 97.07-15, 138.05-15, 167.65-65

**9.8 Masters or senior deck officer of tank ships in charge of transfer of flammable and combustible cargo.**

To keep on board copy of Declaration of Inspection Prior to Bulk Cargo Transfer.

Retention period: During period of transportation or storage. 46 CFR 35.35-30

**9.9 Fabricators to keep welders' qualification test records and pipe welding process records.**

To maintain qualification test records with identification data.

Retention period: For period of validity of welder's certificate. 46 CFR 56.01-10, 56.01-80 (retention: 2.95-5)

**9.10 Owners, masters, or persons in charge of nuclear vessels required to have "Operating Manuals."**

To keep on board a copy of the approved "Operating Manual," which shall be kept up to date.

Retention period: At all times vessel has a nuclear reactor on board. 46 CFR 57.30-35

**9.11 Masters of passenger vessels other than those making foreign or intercoastal voyages.**

To have official logbook (or equivalent) available for review by Coast Guard Inspectors.

Retention period: At least 1 year after last date to which record refers. 46 CFR 78.37-3

**9.12 Masters of passenger vessels where an official logbook is not required (except ferry vessels).**

To keep a record of the correct count of all passengers received and delivered from day to day. This record shall be open to inspection by the Coast Guard at all times.

Retention period: 1 year after date to which the records refer. 46 CFR 78.37-10

**9.13 Owners, masters, or persons in charge of vessels required to display plans. [Amended]**

To keep on board for guidance of officer in charge the general arrangement plans of passenger vessels of 1,000 gross tons and over, passenger vessels of any tonnage on an international voyage, cargo barges with sleeping accommodations for more than six persons, and self-propelled cargo vessels.

Retention period: At all times vessel is in navigation. 46 CFR 78.45-1, 97.36-1

**9.14 Masters of cargo and miscellaneous vessels other than those making foreign or intercoastal voyages.**

To have official logbook (or equivalent) available for review by Coast Guard Inspectors.

Retention period: At least 1 year after last date to which record refers. 46 CFR 97.35-3

**9.15 Masters of vessels storing explosives for a period exceeding 24 hours (other than barges and magazine vessels).**

To keep records of temperature readings.

Retention period: 1 year, 46 CFR 146.02-12

**9.16 Owners of vessels.**

To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers, and records as required to be prepared, unless

persons or corporations charter or engage or contract for the use of these vessels under such terms and conditions that they have full and exclusive control of the management and operation of such vessels.

Retention period: 1 year. 46 CFR 146.02-22

**9.17 Persons or corporations chartering or engaging or contracting for the use of vessels under such terms and conditions that they have full and exclusive control of the management and operation thereof.**

To keep shipping orders, manifests, or other shipping documents, cargo lists, cargo stowage plans, reports, papers and records as required to be prepared.

Retention period: 1 year. 46 CFR 146.02-22

**9.18 Vessel operators.**

To keep copies of delivery receipts covering domestic deliveries and exportation of explosives or other dangerous articles or substances, and combustible liquids.

Retention period: 1 year. 46 CFR 146.05-12, 146.05-13

**9.19 Owners, charterers, agents, or masters of vessels.**

To keep memoranda describing the shipments of explosives or other dangerous articles or substances, and combustible liquids being transported, conveyed or stored on board vessels.

Retention period: 1 year. 46 CFR 146.05-12

**9.20 Masters of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.**

To keep on board dangerous cargo manifests or lists.

Retention period: During the period of transportation or storage. 46 CFR 146.05-12

**9.21 Owners, charterers, or agents of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo. [Amended]**

To keep ashore copies of dangerous cargo manifests or lists.

Retention period: 1 year. 46 CFR 146.06-12 (retention: 146.02-22)

**9.22 [Deleted]**

**9.23 Manufacturers of equipment or material which must be approved or found satisfactory for use.**

To keep the required drawings, plans, blueprints, specifications, production models (if any), qualification tests, and related correspondence containing evidence that the Coast Guard has found such equipment satisfactory, during the period of time the approval or listing is valid.

Retention period: Not specified. Most of the specifications containing detailed descriptions of records to be retained are contained in 46 CFR Parts 160-164

## XII. ATOMIC ENERGY COMMISSION

### 1.1 Cost-type contractors. [Amended]

To keep justifications in support of subcontracts and purchase orders adequate to reflect the procurement practices and procedures used and the circumstances supporting particular transactions.

Retention period: Until disposal is authorized by the Commission. 41 CFR 9-1.5203

Cost-type contractors and subcontractors are also required to retain records in accordance with the provisions of their contracts or subcontracts. AEC Manual Chapter Appendix 0330 contain established retention periods for more than 900 record items of cost-type contractors and subcontractors. 41 CFR 9-7.5006-1

### 1.2 Licensees receiving, possessing, using, or transferring byproduct material, source material, or special nuclear material.

To maintain records (a) used in preparing Form AEC-4, "Occupational External Radiation Exposure History;" (b) showing the radiation exposures of all individuals for whom personnel monitoring is required under 10 CFR 20.202; (c) showing the results of surveys made to evaluate the radiation hazards incident to the production, use, release, disposal or presence of radioactive materials or other sources of radiation; and (d) of disposals of licensed material by release into sanitary sewerage systems, by burial in soil or pursuant to procedures specifically authorized by license.

Retention period: (a), (c), and (d)—until disposal is specifically authorized by the Commission; (b)—until December 31, 1970, or until a date 5 years after termination of the individual's employment, whichever is later (prior to December 31, 1970, the Commission may amend the regulations to assure the further preservation of records). (a) 10 CFR 20.102; (b), (c), and (d) 10 CFR 20.401

### 1.3 Holders of access permits.

To keep written agreements from all individuals who will have access to Restricted Data under the access permit to give effect to waivers of claims (a) for damages under 35 U.S.C. 183; (b) for compensation under section 173 of the Atomic Energy Act of 1954, as amended; and (c) against the United States and the Commission arising in connection with use of information supplied. To establish a document accountability procedure for documents containing Secret Restricted Data and maintain records to show disposition of all such documents which have been in his custody at any time.

Retention period: Until disposal is specifically authorized by the Commission. 10 CFR 25.23, 95.34

### 1.4 Persons receiving byproduct material pursuant to license.

To maintain (a) records of all tests performed on generally licensed devices

as required under section 31.5; (b) such records as may be determined by the Commission to be necessary or appropriate to effectuate the purposes of the Atomic Energy Act of 1954, as amended, and the regulations issued thereunder; and (c) records showing receipt, transfer, export, and disposal of such byproduct material.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 31.5; (b) 10 CFR 30.34; (c) 10 CFR 30.51

### 1.5 Licensees utilizing sealed sources of byproduct material for radiography.

To maintain (a) records of the dates of calibration for each radiation survey instrument possessed by the licensee; (b) records of results of leak tests of sealed sources; (c) records of quarterly physical inventories of all sealed sources received and possessed under the license; (d) current logs showing for each sealed source a description of the radiographic exposure device or storage container, the identity of the radiographer to whom assigned, and the plant or site where used and dates of use; (e) film badge reports and records of pocket dosimeter and pocket chamber readings; (f) records of physical radiation surveys required under 10 CFR 34.43.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 34.24; (b) 10 CFR 34.25; (c) 10 CFR 34.26; (d) 10 CFR 34.27; (e) 10 CFR 34.33; (f) 10 CFR 34.43

### 1.6 Licensees receiving, using, transferring, delivering, importing, or exporting source material.

To maintain (a) such records as may be determined by the Commission to be necessary or appropriate to effectuate the purposes of the Atomic Energy Act of 1954, as amended, and the regulations issued thereunder; (b) records showing the receipt, transfer, export, and disposal of such source material.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 40.41; (b) 10 CFR 40.61

### 1.7 Licensees and holders of construction permits.

To maintain such records as may be required by conditions of the license or permit or by rules, regulations, and orders of the Commission.

Retention period: Until disposal is specifically authorized by the Commission. 10 CFR 50.71

### 1.8 Lessees of uranium deposits on land controlled by the Atomic Energy Commission.

To keep records of (1) shifts worked; (2) wages and salaries paid; (3) expenditures for supplies and services and costs of operation of every kind; (4) tonnage and grade of ore mined; (5) development work and drilling performed; and (6) such other matters as in the Commission's opinion would be of assistance to it in determining the cost of the operations.

Retention period: At least 3 years after termination or expiration of the lease. 10 CFR 60.8

### 1.9 Licensees receiving special nuclear material.

To keep (a) such records of receipt, possession, use, and transfer of special nuclear material as may be incorporated as a condition or requirement in any license and (b) records showing the receipt, inventory, and transfer of special nuclear material.

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 70.32; (b) 10 CFR 70.51

### 1.10 Holders of construction and operating authorizations for certain nuclear reactors exempt from licensing requirements.

To maintain records as may be required by the conditions of the authorization or by the rules, regulations and orders of the Commission.

Retention period: Until disposal is specifically authorized by the Commission. 10 CFR 115.51

### 1.11 Licensees and other persons subject to financial protection requirements and indemnity agreements.

To maintain records as deemed necessary by the Commission for the administration of the regulations concerning financial protection requirements and indemnity agreements.

Retention period: Until disposal is specifically authorized by the Commission. 10 CFR 140.6

### 1.12 Contractors having negotiated contracts with Atomic Energy Commission (except foreign governments, agencies thereof, and foreign producers) and their subcontractors. [Amended]

To keep directly pertinent books, documents, papers, and records.

Retention period: The General Accounting Office shall, until the expiration of 3 years after final payment, have access to and the right to examine the above-mentioned records, provided that earlier disposal of contractor and subcontractor records is possible in accordance with records disposal schedules agreed upon between the Commission and the General Accounting Office. 41 CFR 9-7.5004-10. 42 U.S.C. 2206

### 1.13 Licensees packaging radioactive material for transport. [Added]

To keep records of each shipment of fissile material and of a large quantity of licensed material in a single package.

Retention period: 2 years after its generation. 10 CFR 71.62

## XIII. CIVIL AERONAUTICS BOARD

### 1.1 Certificated route and supplemental air carriers. [Amended]

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places

where tickets are sold or property is received for transportation.

Retention period: 3 years after expiration or cancellation. 14 CFR 221-170, 221.171 (retention: 249.8, 249.13)

(b) To keep general books of account and supporting books, records, and memorandums including organization tables and charts, internal accounting manuals, minute books, stock books, reports, work sheets, memorandums, etc.

Retention period: Various. 14 CFR 241.1-5 (retention: 249.8, 249.13)

(c) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5 (retention: 249.8, 249.13)

(d) To maintain a record of the names and addresses of all passengers transported on each pro rata charter trip operated in interstate or overseas air transportation.

Retention period: 6 months. 14 CFR 207.9, 208.4 (retention: 249.8, 249.13)

**1.2** Certificated route local service air carriers; certificated route air carriers furnishing transportation within Hawaii or Alaska; certificated route helicopter air carriers; and one certificated trunkline route air carrier receiving subsidy for services over part of its routes. [Amended]

To maintain a record pertaining to each trade agreement entered into, including all correspondence and records concerning advertising and transportation services provided.

Retention period: Not specified. 14 CFR 225.10

**1.3** U.S. air carriers authorized to perform transatlantic charter flights. [Amended]

To preserve every charter contract and related information including post-flight reports, vouchers, passenger manifests and proof of agents' commissions.

Retention period: 2 years. 14 CFR 295.5 (retention: 249.8)

**1.4** Foreign route air carriers. [Amended]

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: 3 years. 14 CFR 221.170, 221.171 (retention: 249.12)

(b) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5 (retention: 249.12)

**1.5** Foreign route air carriers (operating off-route charter trips). [Amended]

To keep available for inspection at a place in the United States true copies of all manifests, air waybills, invoices, and other traffic documents covering flights originating or terminating in the United States.

Retention period: Not specified. 14 CFR 212.7

**1.6** Holders of permits to operate foreign aircraft in the United States. [Amended]

To keep available for inspection at a place in the United States true copies of all manifests, air waybills, invoices, and other traffic documents covering flights originating or terminating in the United States.

Retention period: 2 years. 14 CFR 249.11, 375.43

**1.6a** Foreign air carriers authorized to perform charter flights only. [Added]

To maintain at its principal or general office every charter contract, all passenger manifests, including those filed by charterers, and proof of commission paid to any travel agent by the carrier.

Retention period: 2 years. 14 CFR 214.6

**1.7** Air freight forwarders and international air freight forwarders.

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: 3 years after expiration or cancellation. 14 CFR 221-170, 221.171 (retention: 249.27)

(b) To keep other records as listed in the section cited.

Retention period: Various. 14 CFR 249.27

**1.8** Operators of aircraft involved in accidents.

To preserve for custody of the Civil Aeronautics Board aircraft wreckage, flight recorders, cargo and mail aboard the aircraft, together with all records pertaining thereto.

Retention period: Until the CAB or its authorized representative grants release. 14 CFR 320.10, 320.11

## XIV. COMMITTEE ON PURCHASES OF BLIND-MADE PRODUCTS

**1.1** National Industries.

To maintain a record of all qualifying agencies for the blind and such necessary data as will enable it to equitably allocate orders among such agencies for the blind.

Retention period: Not specified. 41 CFR 51-1.4

**1.2** Agencies for the blind (employing blind to extent of 75 percent of hours of employment of personnel in direct labor) selling to Government agencies and participating in the program of the Committee on Purchases of Blind-Made Products.

To keep accounting system records from which can be drawn annually a financial report and operating statement accurately reflecting operations.

To keep eye record cards containing information establishing that employees are blind (as defined in 41 CFR 51-1.1).

Retention period: Not specified. 41 CFR 51-1.9

## XIVa. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION [ADDED]

**1.1** Employers subject to title VII of the Civil Rights Act.

To maintain personnel and employment and other records having to do with hiring, promotion, demotion, transfer, lay-off or termination, rates of pay, and selection for training or apprenticeship.

Retention period: 6 months from date of making record or personnel action involved, whichever is later. 29 CFR 1602.14

## XV. FEDERAL AVIATION AGENCY

**1.1** Aircraft and related products manufacturers.

To maintain records of inspection identified with the completed product and records of Materials Review Board action applying to materials, parts, assemblies, and the completed product.

Retention period: At least 2 years. 14 CFR 21.125

**1.2** Aircraft and related products manufacturers.

To maintain records of inspection applying to the manufacture of replacement or modification parts and identifiable with the completed part.

Retention period: At least 2 years. 14 CFR 21.303

**1.3** Certificated air carrier and commercial operator. [Amended]

To keep records pertaining to the maintenance, repair, rebuilding, or alteration of any airframe, powerplant, propeller, or appliance giving description of work performed, completion date of work done, name of individual, etc., doing work and signature of person authorized to approve work done.

Retention period: (a) Records of major structural repairs and major alterations, including records of last complete overhaul cycle—until aircraft is sold (records to be transferred to new owner or operator), or if the aircraft is retired, 1 year after cancellation of registration certificate; (b) records of maintenance performed—1 year; (c) records of X-rays and other special tests relating to aircraft designated as critical components—until components are sold (records to be transferred to new owner or user), or if components are retired, 1 year from date of retirement or date of cancellation of the registration certificate. 14 CFR 43.9

**1.4** Certificated repair stations or airframe, powerplant, propeller, or appliance manufacturers. [Amended]

To maintain a duplicate copy of the customer's work order, when accepted in lieu of the Major Repair and Alteration Form (FAA-337 or equivalent).

Retention period: At least 2 years. 14 CFR Part 43, App. B

**1.5 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.**

To retain information taped by flight recorders.

Retention period: At least 60 days or, for a particular flight or series of flights, for a longer period if requested by a representative of the Federal Aviation Agency or the Civil Aeronautics Board. 14 CFR 121.343

**1.6 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft. [Amended]**

To maintain current records of every crewmember and aircraft dispatcher, as is necessary to show compliance with the appropriate requirements of Federal Aviation regulations, and each action taken concerning the release from employment or physical or professional disqualification of flight crewmembers or aircraft dispatchers.

Retention period: At least 6 months after termination of employment. 14 CFR 121.683

**1.7 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.**

To maintain (a) records of total time in service, time since last overhaul, and time since last inspection on major components of airframe, engines, propellers, and where practicable, appliances; (b) an aircraft maintenance log; (c) copies of alteration and repair reports; and (d) copies of airworthiness release forms.

Retention period: Not specified for (a), (b), and (c); 2 months for (d). 14 CFR 121.699, 121.701, 121.707, 121.709

**1.8 Flag and domestic air carriers.**

To maintain a list of aircraft in current operation and airplanes operated under interchange agreements.

Retention period: Not specified. 14 CFR 121.685

**1.9 Flag and domestic air carriers.**

To retain copies of load manifests, dispatch releases, and flight plans.

Retention period: 3 months. 14 CFR 121.695

**1.10 Flag and domestic air carriers.**

To maintain records pertaining to radio contacts by or with pilots en route.

Retention period: 30 days. 14 CFR 121.711

**1.11 Air taxi operators and commercial operators of small aircraft. [Amended]**

To maintain at principal business office (a) a current list of aircraft used or available for use and the operations for which each is equipped and (b) an individual record of each pilot used (including name, certificate and ratings held, aeronautical experience, current duties, medical certificate, etc.).

Retention period: 1 year. 14 CFR 135.43

**1.12 Registered owners or operators of civil aircraft.**

To keep separate, current maintenance record for aircraft and each engine, in-

cluding kind and extent of maintenance and alteration, and date work is done; listing of compliance with mandatory service bulletins, airworthiness directives, and method of compliance; current empty weight, empty center of gravity, and useful load; addition or removal of optional equipment, or of required equipment in exchange for optional equipment; total time in service of aircraft; and total time in service and history of each engine overhauled, repaired or reassembled to standards other than those for rebuilt engines.

Retention period: Not specified, but records must go to next owner. 14 CFR 91.173

**1.13 Air carriers (utilizing helicopters in scheduled interstate air transportation).**

To keep maintenance records (including a maintenance log) of such information as total time in service, time since last overhaul, and time since last inspection on all major components of the airframe, engines, rotors, and appliances.

Retention period: In accordance with provisions specified in Part 249. 14 CFR 127.309, 127.311

**1.14 Air carriers (utilizing helicopters in scheduled interstate air transportation). [Amended]**

To maintain records of every crewmember as is necessary to show compliance with the appropriate requirements of Federal Aviation regulations and each action taken concerning the release from employment or physical or professional disqualification of any flight crewmember.

Retention period: At least 3 months. 14 CFR 127.301

**1.15 Air carriers (utilizing helicopters in scheduled interstate air transportation). [Amended]**

To retain copies of load manifest, flight release, and airworthiness release forms.

Retention period: At least 60 days. 14 CFR 127.307, 127.319

**1.16 Air carriers.**

To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 103.3

**1.17 Pilots. [Revised]**

To keep a reliable record of the flight time used to meet the experience requirements for pilot certificate or rating, or the recent flight experience requirements of 14 CFR 61.47, including as to each flight such general data as points of departure and arrival, date, duration, and identification mark; type of piloting time; and conditions of flight.

Retention period: Not specified. 14 CFR 61.39

**1.18 Airline transport pilots. [Amended]**

To keep an accurate and legible record of flying time in a bound logbook arranged for easy reference, including specified information on each flight.

Pilot must certify solo flying time entries, and his instructor must certify entries on instruction.

Retention period: Not specified. 14 CFR 61.41

**1.19 Flight instructors. [Amended]**

To maintain separately or in his logbook a record of (a) the name of each person to whom he has given flight instruction or whose certificate he has endorsed, and the date and type of each flight instruction period or endorsement, and (b) the name of each person for whom he has signed a recommendation for a written or flight test, under this part, the kind of test, and the date of recommendation.

Retention period: 3 years. 14 CFR 61.174

**1.20 Flight navigator training course operators.**

To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: During continuation of approval of course. 14 CFR Part 63, App. B, para. (f)

**1.21 Certificated parachute riggers.**

To keep a record of the packing, maintenance, and alteration of parachutes performed or supervised by him.

Retention period: At least 2 years after the date record is made. 14 CFR 65.131

**1.22 Aircraft dispatcher course operators.**

To keep an accurate record of each student including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: During continuation of approval of course. 14 CFR Part 65, App. A, para. (g)

**1.23 Certificated pilot schools.**

To keep a current and accurate record of each student's participation and accomplishments in the course for which he is enrolled, including a chronological log of his instruction, attendance, subjects covered, tests, and test grades.

Retention period: 1 year following student's graduation or termination of his participation in the training course. 14 CFR 141.21

**1.24 Certificated domestic repair stations and applicants for a domestic repair station certificate and rating.**

To maintain a roster of its supervisory and inspection personnel, and a summary of the employment of each person whose name is on the roster containing enough information to show compliance with experience requirements.

Retention period: Not specified. 14 CFR 145.43

**1.25 Certificated domestic repair stations.**

To maintain adequate records of work performed, naming the certificated mechanic or repairman who performed or supervised the work, and the inspector of that work.

Retention period: At least 2 years. 14 CFR 145.61

#### 1.26 Certificated foreign repair stations.

To keep a record of the maintenance and alteration performed on United States registered aircraft.

Retention period: Not specified. 14 CFR 145.79

#### 1.27 Certificated aircraft mechanic schools.

To keep (a) current record of each student enrolled showing his attendance, courses, tests, and grades, and authenticated transcript of his grades; and (b) current progress chart or individual progress record showing the projects or laboratory work completed, or to be completed, by the student.

Retention period: At least 2 years after the end of the student's enrollment as to (a); (b) not specified. 14 CFR 147.33

#### 1.28 Holders of parachute loft certificates.

To maintain records of work performed, including names of persons doing the work.

Retention period: At least 2 years. 14 CFR 149.15

#### 1.29 Owners of VOR, nondirectional radio beacon, and instrument landing system facilities.

To keep records of each facility as follows: (a) Record of meter readings and adjustments—Form FAA-198 (1 copy); (b) Facility maintenance log—Form FAA-406c (original); (c) Radio equipment operation record—Form FAA-418 (original); and (d) VOR check error data, FAA Forms 2396 and 2397 (originals—for VOR facilities only).

Retention period: Permanent for (a) and (b); not specified for (c) and (d). 14 CFR 171.13, 171.33, 171.53

#### 1.30 Manufacturers of aircraft.

To maintain at factory, for each product type certificated under the delegation option procedures, current records containing the following: (a) technical data file including type design drawings, reports on tests, and original type inspection report and amendments; (b) data (including amendments) required with original application for each production certificate; (c) record of all rebuilding and alteration performed; (d) complete inspection record for each product manufactured; (e) record of reported service difficulties.

Retention period: (a), (b), and (c) for the duration of the manufacturing operation under the delegation option authorization; (d) and (e), 2 years. 14 CFR 21.293

#### 1.31 Contractors for construction of public airports.

To keep payrolls and basic records during the course of the work for all laborers and mechanics as specified in the section cited.

Retention period: 3 years from the completion of the work. 14 CFR 151.49; Part 151, App. H, para. C(1)

#### 1.32 Sponsors of the construction of public airports.

To keep records of all affidavits and copies of payrolls furnished by the contractor.

Retention period: 3 years from the date of the completion of the contract. 14 CFR 151.53

#### 1.33 Sponsors of the construction of public airports.

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

Retention period: 3 years after final grant payment. 14 CFR 151.55

#### 1.34 Supplemental air carriers and commercial operators.

To maintain originals or copies of load manifests, flight releases, flight plans, airworthiness releases, and pilot route certification.

Retention period: 6 months. 14 CFR 121.697

#### 1.35 Commercial operators using large aircraft.

To retain a copy of each contract under which it provides service, or a memorandum stating elements of oral contracts, and of each contract amendment.

Retention period: 1 year after date of execution of contract or amendment. 14 CFR 121.713

#### 1.36 Commercial agricultural aircraft operators. [Amended]

To maintain records showing name and address of persons for whom service was provided, date of service, name and quantity of material dispersed for each operation conducted, and the name, address, and certificate number of each pilot used, and the date he met the requirements of 14 CFR 137.19(c).

Retention period: At least 12 months. 14 CFR 137.71

#### 1.37 Designated alteration stations.

To maintain current records of technical data (including drawings, photographs, specifications, instructions, and reports) for each product for which it has issued a supplemental type certificate; list of products by make, model, manufacturer's serial number, etc.; and a file of information on alteration difficulties of products altered.

Retention period: For duration of the operation under the DAS authorization. 14 CFR 21.493

#### 1.38 Flight engineer training course operators. [Amended]

To keep an accurate record of each student's training, including a chronological log of the subject course, attendance, examinations, and grades.

Retention period: At least 2 years after student graduates, fails, or drops from course. 14 CFR Part 63, App. C, para. (g)

#### 1.39 Domestic, flag, and supplemental air carriers. [Added]

To keep a log of each flight conducted with a provisionally certificated airplane and to keep accurate and complete records of each inspection and all maintenance performed on the airplane.

Retention period: Not specified. 14 CFR 121.207

#### 1.40 Domestic, flag, and supplemental air carriers. [Added]

To keep, in the event of an accident or occurrence requiring immediate notification of the Civil Aeronautics Board under Part 320 of its regulations, the information recorded on cockpit voice recorders.

Retention period: At least 60 days or longer if requested by the Administrator or the Board. 14 CFR 121.359

#### 1.41 Domestic, flag, and supplemental air carriers. [Added]

To maintain, or determine that each person with whom it arranges to perform its required inspections maintains, a current listing of persons who have been trained, qualified, and authorized to conduct required inspections.

Retention period: Not specified. 14 CFR 121.371

#### 1.42 Domestic, flag, and supplemental air carriers. [Added]

To establish and maintain a record system on each trainee indicating the kind, amount, and dates of training received and certification of satisfactory completion.

Retention period: Not specified. 14 CFR 442(b)(4)

#### 1.43 Air carriers (utilizing helicopters in scheduled interstate air transportation). [Added]

To keep a log of each flight conducted with a provisionally certificated helicopter and to keep accurate and complete records of each inspection made and all maintenance performed on the helicopter.

Retention period: Not specified. 14 CFR 127.85

#### 1.44 Air carriers (utilizing helicopters in scheduled interstate air transportation). [Added]

To maintain, or determine that each person with whom it arranges to perform its required inspections maintains, a current listing of persons who have been trained, qualified, and authorized to conduct required inspections.

Retention period: Not specified. 14 CFR 127.135

## XVI. FEDERAL COMMUNICATIONS COMMISSION

#### 1.1 Licensees of standard and FM broadcast (radio) stations.

To keep at each transmitter records of equipment performance measurement data including diagrams and appropriate graphs, together with descriptions of instruments and procedure, signed by the engineers making measurements.



Retention period: 2 years. 47 CFR 73.47, 73.254

**1.2 Licensees of standard, FM, noncommercial educational FM, and international radio, and television broadcast stations.**

To keep records of time and results of auxiliary transmitter tests.

Retention period: 2 years. 47 CFR 73.63, 73.255, 73.555, 73.638, 73.757

**1.3 Licensees or permittees of standard, FM, noncommercial educational FM, and international radio, and television broadcast stations.**

To keep (in the case of standard, FM, noncommercial educational FM, and television broadcast stations) program, operating, and maintenance logs; and (in the case of international radio stations) program and operating logs, including rough logs and transcribed portions thereof.

Retention period: 2 years: *Provided, however*, That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensees or permittees have been notified, shall be retained until they are specifically authorized in writing by the Commission to destroy them: *Provided, further*, That logs incident to or involved in any claim or complaint of which the licensees or permittees have been notified shall be retained until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for filing of such suits upon such claims. 47 CFR 73.111—73.115, 73.281—73.285, 73.581—73.585, 73.669—73.673, 73.781—73.786

**1.4 Licensees of standard, FM, noncommercial educational FM radio, and television broadcast stations.**

To keep complete records of all requests for broadcast time made by or on behalf of candidates for public office, together with appropriate notations showing disposition made and charge, if any, if request is granted.

Retention period: 2 years. 47 CFR 73.120, 73.290, 73.590, 73.657

**1.5 Licensees of experimental and developmental, auxiliary, and special broadcast services, including experimental television broadcast, experimental facsimile broadcast, developmental, remote pickup, aural broadcast STL and intercity relay, television pickup, television STL, television intercity relay, television broadcast translator, television broadcast booster, instructional television fixed, and community antenna relay stations.**

(a) To keep adequate records of operation.

(b) To keep operating logs.

Retention period: (a) 2 years; (b) 2 years; for licensees of instructional television fixed stations, or of community antenna relay stations, not less than 2 years, with Commission reserving the right to order, in individual cases, retention of logs for a longer period of time. In cases where the licensee has notice of

any claim or complaint to which information contained in the log may be pertinent, the log shall be retained until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 74.181, 74.281, 74.381, 74.481, 74.581, 74.681, 74.781, 74.881, 74.981, 74.1081

**1.6 Licensees of low power broadcast auxiliary stations.**

To maintain records, at the main studio or transmitter of broadcast station with which the auxiliary is principally used, which will accurately show current location of all transmitting units, periods of operation at such locations and other pertinent remarks concerning transmissions.

Retention period: Not specified. 47 CFR 74.437

**1.7 Licensees of experimental stations.**

To keep adequate station records of operation; of service or maintenance duties which may affect proper station operation; and of the illumination of antennas or antenna supporting structures.

Retention period: 1 year. 47 CFR 5.163, 5.165

**1.8 Licensees of radio stations holding student authorizations for experimental services.**

To maintain record of date, time, and frequency of operation and brief description of experimentation being conducted.

Retention period: 1 month after termination of authorization. 47 CFR 5.410

**1.9 Licensees of radio stations in the international fixed public radio communication services.**

To keep station logs.

Retention period: 1 year: *Provided, however*, That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee has been notified, shall be retained by the licensee until he is specifically authorized in writing by the Commission to destroy them: *Provided, further*, That logs incident to or involved in any claim or complaint of which the licensee has been notified shall be retained by the licensee until such claim or complaint has been fully satisfied or until same has been barred by statute limiting the time for filing of suits upon such claims. 47 CFR 23.47

**1.10 Licensees of radio stations on land in the maritime service including public and limited coast stations, marine-utility stations, marine-fixed stations, marine-receiver-test stations and stations operated in the land mobile service for maritime purposes using radiotelegraphy or radiotelephony (including developmental stations and coast and fixed stations in Alaska).**

To keep accurate logs.

Retention period: 1 year from date of entry and for such additional periods as required as follows: (a) Station logs in-

volving communications incident to a distress or disaster shall be retained for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 81.115, 81.194, 81.214, 81.314, 81.370, 81.458, 81.477, 81.536, 85.109, 85.115

**1.11 Licensees of limited coast stations or marine-utility stations used on shore.**

To keep a copy of agreements with vessel owners, verifying that licensee has sole right of control of the ship radio station involved.

Retention period: Not specified. 47 CFR 81.352

**1.12 Licensees of limited coast stations, marine-utility stations, and marine-fixed stations.**

To keep records which reflect the cost of the service and its nonprofit, cost-sharing, cooperative arrangement or basis on which radio communication service is rendered.

Retention period: Not specified. 47 CFR 81.352, 81.451

**1.13 Licensees of radiotelegraph, radiotelephone, and radar stations on shipboard in the maritime services including public and limited ship stations, marine utility ship stations, ship-radar stations, and developmental stations, including such stations in Alaska.**

To keep accurate logs.

Retention period: 1 year from date of entry and such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained by the station licensee for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims (47 CFR Part 42 prescribes the requirement concerning record retention by communications common carriers); (d) a permanent installation and maintenance record is required to be kept at the

station by the station licensee of each ship radar station. 47 CFR 83.115, 83.184, 83.330, 83.368, 83, 405, 85.115

**1.14 Stations licensed in the aviation services. [Amended]**

All stations at fixed locations, except radionavigation land test stations (MTF), to keep adequate records of operation; and stations whose antenna structure is required to be illuminated—a record of illumination; Aeronautical Public Service Stations—to keep a file of all record communications handled and all ground stations so licensed to keep a record of radiotelephone contacts either in the form of telephone traffic tickets or as a separate list.

**Retention period:** The logs in the aviation services may be destroyed after a period of 30 days except: (a) That logs involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) that logs incident to or involved in any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 87.99, 87.101, 87.103

**1.15 Air carrier aircrafts.**

To keep adequate records to permit ready identification of individual aircraft if in lieu of radio station call letter, the official aircraft registration number, or company flight identification is used.

**Retention period:** Not specified. 47 CFR 87.115

**1.16 Licensees of public safety and industrial radio services stations.**

To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name of person or persons responsible for the foregoing; base and fixed stations (except such stations in the public safety services authorized to be operated at temporary locations or for unattended operation and except such stations in the industrial radio service authorized to be operated at temporary locations)—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty; for base stations in the industrial radio services—identification of other base stations or fixed stations with which they communicate, and date, time, and nature of such communication; and stations whose antenna or antenna supporting structure is required to be illuminated—a record of illumination.

**Retention period:** 1 year. 47 CFR 89.175, 89.179, 91.160

**1.17 Licensees of public safety and industrial radio stations, land transportation (base) radio stations, and citizens radio stations sharing costs and facilities with other licensees in the same service. [Amended]**

To keep a copy of cooperative agreements and contracts as well as records

which reflect the non-profit, cost-sharing nature of that sharing.

**Retention period:** The copy of the cooperative agreement shall be kept during the life of the agreement and 1 year thereafter, and the cost sharing records shall be retained for 1 year. 47 CFR 89.13, 89.14, 89.179, 91.6, 91.160, 93.3, 93.160, 95.87, 95.103

**1.18 Nonprofit corporations or associations organized to operate radio stations in the power, petroleum, forest product, motion picture, relay press, motor carrier, railroad, taxicab, and automobile emergency radio services. [Amended]**

To keep records which reflect the cost-sharing nonprofit basis under which they operate.

**Retention period:** 1 year. 47 CFR 91.160, 91.251, 91.301, 91.351, 91.401, 91.451, 93.3, 93.251, 93.351, 93.401, 93.501

**1.19 Licensees of amateur radio stations. [Amended]**

To keep an accurate log of station operation.

**Retention period:** 1 year following the last date of entry: *Provided*, That, in the case of stations in the Radio Amateur Civil Emergency Service, those portions of any log covering operation of a station in connection with any actual condition jeopardizing the public safety or affecting the National Defense shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 97.103, 97.105, 97.209

**1.20 Radio officers of amateur civil emergency services.**

To keep records of secret, tactical, or abbreviated call signs or other distinctive signals of station identification.

**Retention period:** Not specified. 47 CFR 97.211, 97.213

**1.21 Manufacturers, owners, or distributors of radio receivers.**

To keep certificate of compliance with radiation interference limits.

**Retention period:** 5 years. 47 CFR 15.69

**1.22 Licensees in land transportation radio services.**

To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name of the person or persons responsible for the foregoing; base and fixed stations (except for such stations authorized for unattended operation)—names of persons responsible for the operation of the transmitting equipment, together with the period of their duty (except in the Railroad Radio Service); for base stations—identification of other base or fixed stations with which they communicate, and date, time, and nature of such communications (except in the Railroad Radio Service); and stations whose antenna structure is required to be illuminated—a record of illumination.

**Retention period:** 1 year. 47 CFR 93.160

**1.23 Licensees of citizens radio service stations.**

To keep records as follows: for each station operated as a mobile station, the

current authorization; for stations where the licensee installs a unit of his station on the premises of a telephone answering service, the required written agreement; and for stations whose antenna structure is required to be illuminated, a record of illumination.

**Retention period:** 1 year. 47 CFR 95.101, 95.103, 95.111, 95.189

**1.24 Disaster communications service radio stations.**

To keep a list of all general or collective call signs, unit designators, or authorized substitutes used.

**Retention period:** Not specified. 47 CFR 99.25

**1.25 Disaster communications service radio stations.**

To keep an accurate log of all operations in the 1750-1800 kc band.

**Retention period:** 1 year, except that those portions of any disaster station log covering operation of such station in connection with any actual disaster shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 99.27

**1.26 Licensees of radio stations in the domestic public radio services.**

To maintain a technical log of station operations as follows: For each station—results and dates of transmitter measurements, details of servicing and maintenance of transmitters which may affect proper station operation, and time and nature of failure or erratic operation of transmitter or automatic alarm facilities; for stations having obstruction lighted antenna structure—time of daily lighting and check of proper operation, details of obstruction light failure (if any) and repair details, and results of three-month periodic inspection (including date, condition of obstruction painting, lighting devices, indicators, and alarms, and details of adjustments, replacements, and repairs), and date and time of notice to the Federal Aviation Agency regarding failure of obstruction lighting and any resumption thereof; for stations required to maintain one or more control points—time and signature of person operating transmitting equipment each day, including class, serial number and expiration date of license if operator is required to be licensed, and identity of station or point to which transmission is made.

**Retention period:** 1 year: *Provided:* That (a) records involving communications incident to a disaster or which include communications incident to, or involved in, an investigation by the Commission and concerning which the licensee has knowledge, shall be retained by the licensee until specifically authorized in writing by the Commission to destroy them, (b) records incident to, or involved in, any claim or complaint of which the licensee has knowledge shall be retained by the licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 21.208

**1.27 Communication common carriers, including Communications Satellite Corporation and certain contractors.**

To keep accounts, records, memoranda, documents, microfilm, correspondence and related indexes prepared by or on behalf of the carrier as well as records of property or services acquired by a carrier through purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the requirements and for the periods of time designated in the codified regulations. 47 CFR 25.177, 42.9

**1.28 Operators of industrial heating equipment.**

To keep a log of inspections of industrial heating equipment.

Retention period: Not specified. 47 CFR 18.105

**1.29 Operators of ultrasonic equipment, industrial heating equipment, medical diathermy equipment, RF stabilized arc welders.**

To keep a copy of certificate of compliance at the equipment site.

Retention period: For life of equipment. 47 CFR 18.80, 18.117, 18.141, 18.142, 18.183

**1.30 Applicants, permittees, and licensees of standard, FM, noncommercial educational FM radio, and television broadcast stations.**

To maintain for local public inspection copies of the following applications and reports, including exhibits, letters, and other documents related thereto, which are open for public inspection at the offices of the Commission:

(a) A copy of every application tendered to the Commission for filing with respect to which, under the provisions of the Commission rules, local public notice must be given by publication in a newspaper and/or broadcasting over the station involved.

(b) A copy of every application tendered to the Commission for filing with respect to which local public notice is not required but which involves changes in program service, requests for extension of time in which to complete construction of a new station, or requests for consent to assignment or transfer or control.

(c) A copy of every ownership or supplemental ownership report filed with the Commission.

Retention period: Applicants for construction permits for new stations shall maintain the material so long as the application is pending before the Commission or any proceeding involving the application is pending before the courts. Permittees or licensees shall maintain the material so long as an authorization to operate the station is outstanding. 47 CFR 1.526

**1.31 Licensees of standard FM and international radio, and television broadcast stations. [Added]**

To keep a list of the chief executive officers or members of the executive committee or of the board of directors of any corporation, committee, association, or other unincorporated group

which sponsors, pays for or furnishes, in whole or in part, or provides material or services for any program, other than a program advertising commercial products or services, which is broadcast by the station.

Retention period: Not specified. 47 CFR 73.119, 73.289, 73.654, 73.789

**1.32 Licensees of community antenna relay (CAR) stations. [Added]**

To keep records showing cost of the service and its nonprofit, cost-sharing nature when CAR licensees supply television program material to CATV systems, other than CATV systems owned or operated by the CAR licensee.

Retention period: Not specified. 47 CFR 74.1030

**XVII. FEDERAL DEPOSIT INSURANCE CORPORATION**

**1.1 Insured banks.**

Each insured bank, as a condition to the right to make any deduction, allowed under section 7(b) of the Federal Deposit Insurance Act (12 U.S.C. 1817), in determining its assessment base, shall maintain such records as will readily permit verification of the correctness of its assessment base.

Retention period: No insured bank shall be required to retain such records for such purpose for a period in excess of 5 years from the date of the filing of any certified statement, except that when there is a dispute between the insured bank and the Corporation over the amount of any assessment the bank shall retain such records until final determination of the issue. 12 U.S.C. 1817(b); 12 CFR 304.3

**1.2 Insured banks.**

To keep certified statement forms.  
Retention period: Same as for item 1.1  
12 CFR 304.3

**XVIII. FEDERAL HOME LOAN BANK BOARD**

**1.1 Federal savings and loan associations.**

To keep at home office and branch offices complete records of all business transactions, and to keep at agencies an original record of all business transacted at such agencies.

Retention period: Not specified. 12 CFR 545.15, 545.20

**1.2 Federal savings and loan associations.**

To keep records of real estate loans in case of loans in excess of 80 percent of value showing date and amount of appraisal and date of approval of loan, and to retain all reports and certifications referring thereto.

Retention period: So long as the loan is outstanding and in any event for a period of 3 years from the date of any disbursements on the loan. 12 CFR 545.6-1

**1.3 Federal savings and loan associations.**

To keep a record of the status of taxes, assessments, insurance premiums, and

other charges on all real estate on which the association has loans or which is owned by it.

Retention period: Not specified. 12 CFR 545.6-11

**1.4 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.**

Signed appraisals of real estate loans located more than fifty miles from institution's principal office to be kept by insured institution.

Retention period: Not specified. 12 CFR 563.10

**1.5 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.**

To keep records of evidence of cost of give-away given in connection with the opening or increasing of an account.

Retention period: 2 years. 12 CFR 563.24

**1.6 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.**

(a) To establish and maintain by a separate ledger control or otherwise records showing the aggregate of outstanding balances of all accounts opened or increased as the result of the services of a broker and to make and retain an itemized record of each payment of sales commission to any broker, identifying each account and stating the amount thereof in respect to which such sales commission is paid.

(b) To retain original or signed duplicate of each agreement by which a broker is employed, engaged, or retained.

Retention period: Not specified. 12 CFR 563.25

**1.7 Federal savings and loan associations.**

To keep records for each real estate loan, the security for which includes one or more dwelling units.

Retention period: Not specified. 12 CFR 545.6-1

**1.8 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.**

To keep records showing compliance with the limitations on real estate loans to one borrower if the total balances of all outstanding loans on the security of real estate owed to an institution by any one borrower exceeds \$100,000.

Retention period: Not specified. 12 CFR 563.9-3

**1.9 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.**

To establish and maintain such accounting and other records as will provide an accurate and complete record of all business transacted by it and, without any limitation on the generality of the foregoing, to establish and maintain records with respect to: (1) loans on the security of real estate, (2) property purchased subject to, or with assumption by a third party of, an institution's loan, (3) loans sold, (4) the acquisition of mortgaged security, (5) insured ac-

counts, and (6) such other records as are required by statute or by any other regulation to which such institution is subject.

Retention period: Not specified. 12 CFR 563.17-1

#### 1.10 Savings building and loan associations insured by the Federal Savings and Loan Insurance Corporation.

To keep a dated, signed copy of each report of appraisal of each parcel of real estate owned which is a scheduled item.

Retention period: Not specified. 12 CFR 563.17-2

#### 1.11 Federal savings and loan associations.

To keep a signed copy of the report of the appraisal of each parcel of real estate owned made at the time of its acquisition.

Retention period: Not specified. 12 CFR 545.19

#### 1.12 Federal savings and loan associations.

To establish and maintain such books, records, and accounting practices as will clearly and fully disclose the operations of a data processing service center in which two or more institutions participate.

Retention period: Not specified. 12 CFR 545.14-3

### XIX. FEDERAL MARITIME COMMISSION

#### 1.1 Independent ocean freight forwarders.

To keep books of account and records, including each document prepared, processed, or obtained by the licensee, in connection with carrying on the business of forwarding.

Retention period: 5 years. 46 CFR 510.23

#### 1.2 Carriers and conferences of carriers. [Added]

To keep records of votes on each question voted on.

Retention period: At least 2 years. 46 CFR 537.4

### XX. FEDERAL POWER COMMISSION

#### 1.1 Public utilities and licensees.

Preservation of records.

Retention period: Specified at 18 CFR 125.1-125.3

See also Regulations to Govern the Preservation of Records of Public Utilities and Licensees, December 12, 1962. Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402

#### 1.2 Natural gas companies.

Preservation of records.

Retention period: Specified at 18 CFR 225.1-225.3

See also Regulations to Govern the Preservation of Records of Natural Gas Companies, December 12, 1962. Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402

### XXI. FEDERAL TRADE COMMISSION

#### 1.1 Wool products manufacturers.

To keep records of the various fibers used in wool products. The records should show not only the fiber content of wool, reprocessed wool, and reused wool, but also any other fibers used. Such records should contain sufficient information whereby each of the wool products manufactured can be identified with its respective record of fiber content including the source of the material used therein.

Retention period: 3 years. 16 CFR 300.31

#### 1.2 Fur products manufacturers and dealers in furs and fur products.

To keep records showing all the information required under the Fur Products Labeling Act and under rules and regulations relating to such products or furs in a manner that will permit proper identification of each fur product or fur manufactured or handled. The item number required to be assigned to a fur product and to appear on the label and on the invoice relating to such product must appear in the records in such a manner as to identify the product through the various processes of manufacture, from whom purchased and the date of purchase.

Retention period: 3 years. 16 CFR 301.41

#### 1.3 Dealers advertising prices of furs and fur products.

To keep records to support pricing representations where comparative prices and percentage savings claims are used in advertising.

Retention period: Not specified. 16 CFR 301.44

#### 1.4 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of guaranties received by them.

To keep the guaranty received and identification of the fabric or fabrics guaranteed.

Retention period: 3 years after guaranty furnished. 16 CFR 302.8

#### 1.5 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of class tests.

To keep records showing (a) identification of the class test; (b) fiber composition, construction, and finish type of the fabrics; (c) a swatch of each class of fabrics guaranteed.

Retention period: 3 years after test. 16 CFR 302.8

#### 1.6 Persons guarantying as to flammable quality of fabrics in wearing apparel who have made tests thereof.

To keep records showing (a) style or range number, fiber composition, construction, and finish type of each fabric used in the article of wearing apparel, including a swatch of the fabric tested; (b) stock or formula number, color, thickness and general description of each film used in the article and a sam-

ple of the film; (c) results of actual tests.

Retention period: 3 years after test. 16 CFR 302.8

#### 1.7 Textile fiber products manufacturers and distributors substituting labels.

To keep records of the various fibers used in the manufacture of textile fiber products. Such records should contain sufficient information whereby each of the textile fiber products manufactured can be identified with its respective record of fiber content including the source of the material used therein.

Those substituting labels shall keep such records as will show the information set forth on the label removed and the name of the person from whom such textile fiber product was received.

Retention period: 3 years. 16 CFR 303.39

#### 1.8 Importers of flammable textile fabrics or articles of wearing apparel.

To maintain records which establish that the imported flammable textile fabrics or articles of wearing apparel have been shipped for appropriate flammability treatment and that such treatment has been completed, and records showing disposition of such fabrics or articles of wearing apparel subsequent to the completion of such treatment.

Retention period: Not specified. 16 CFR 302.14

### XXII. GENERAL ACCOUNTING OFFICE

#### 1.1 Contractor using Government bill of lading as shipper.

To keep bill of lading, memorandum copy, certified by initial carrier's agent.

Retention period: Where the bill of lading covers shipments made under a Government contract having a records retention clause, the memorandum copies should be retained together with other records pertaining to the contract for the specific period. When the shipment is made under a Government contract not having a record retention clause, the contractor's normal business practice as to retention of similar records may be followed. 4 CFR 52.9

#### 1.2 Contractors having Government contracts negotiated without advertising.

To keep records pertaining to the contracted project. (This requirement does not apply to contracts involving the development of military installations and facilities in foreign countries excepted from the requirement pursuant to section 604 of the act of September 16, 1965, 79 Stat. 793, 815. Nor does this requirement apply to certain contracts entered into with foreign governments or their agencies for service rendered to the United States or its agencies within the continental limits of the United States or to purchases made outside the continental limits of the United States under section 633(a) of the Foreign Assistance Act of 1961, 75 Stat. 424, 454; 22 U.S.C. 2393(a), as implemented by Executive Order 11223, May 12, 1965, or under the Peace Corps Act, 75 Stat.

612; 22 U.S.C. 2501 et seq., as implemented by Executive Order 11041, August 6, 1962, as amended by Executive Order 11250, October 10, 1965.)

Retention period: 3 years after final payment under contract. 41 U.S.C. 254; 10 U.S.C. 2313. However, subcontracts under contracts for experimental, developmental or research work may contain clauses specifying that records pertaining to such subcontract need be retained only 3 years after final payment under the subcontract. Comptroller General's decision B-101404, September 8, 1952

### 1.3 Contractors.

Contracts and amendments to contracts made under authority of the act of August 28, 1958, 72 Stat. 972, shall include the following contract provision: The Contractor agrees that the Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of 3 years after final payment, have access to and the right to examine any directly pertinent books, documents, papers, and records of the Contractor involving transactions related to this contract, and agrees to include similar provisions in all his related subcontracts. 50 U.S.C. 1433

1.4—1.26 [Deleted]

## XXIII. GENERAL SERVICES ADMINISTRATION

1.1 War contractors and subcontractors, World War II, having contract of \$25,000 or more or having termination inventory worth \$5,000 or more. [Amended]

To keep records essential to determining performance under the contract and to justifying the settlement thereof as required by the Contract Settlement Act of 1944 (41 U.S.C. 101-125) and 18 U.S.C. 443 (excluded from this provision are contractor records title to which is transferred to a Federal agency; war contractor records that are included by Federal agencies on records disposition schedules approved by the Congress in the manner provided in the Records Disposal Act of 1943 and war contractor records disposal of which is approved in writing by the Administrator of General Services and the Comptroller General of the United States).

Retention period: (a) 5 years after such disposition of termination inventory by such war contractor or Government agency, or (b) 5 years after the final payment or settlement of such war contract, whichever applicable period is longer. 41 CFR Part 101-13

1.2 [Reserved]

1.3 Contractors and subcontractors under negotiated contracts pursuant to 41 U.S.C. 252(c)(15) and 254(c). [Revised]

To maintain books, documents, papers, and records involving transactions relating to the contract.

Retention period: 3 years after final payment under the contract. 41 CFR 1-3.814-2(e) (retention: 1-7.101-10)

1.4 Contractors with contracts containing the Small Business Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.

Maintain records showing information required by the clause.

Retention period: Not specified. 41 CFR 1-1.710-3(b)

1.5 Contractors with contracts containing the Labor Surplus Area Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.

Maintain records showing procedures which have been adopted to comply with the policies set forth in the clause.

Retention period: Not specified. 41 CFR 1-1.805-3(b)

1.6 Contractors with fixed-price supply contracts containing the standard inspection clause. [Amended]

Keep complete records of all inspection work by the contractor and make such records available to the Government.

Retention period: During performance of the contract and for such longer period as may be specified elsewhere in the contract. 41 CFR 1-7.101-5

1.7 Contractors with fixed-price contracts in excess of \$2,500 for (a) supplies, or (b) experimental, developmental, or research work where a profit is contemplated, when such contracts contain the standard long-form Termination for Convenience of the Government clause.

Unless otherwise provided for in the contract, or by applicable statute, preserve and make available to the Government at all reasonable times at the office of the contractor but without direct charge to the Government, all his books, records, documents, and other evidence bearing on the costs and expenses of the contractor under the contract and relating to the work terminated thereunder, or, to the extent approved by the contracting officer, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1-8.701

1.8 Contractors with fixed-price construction contracts estimated to exceed \$10,000, when such contracts contain the standard Termination for Convenience of the Government clause.

Unless otherwise provided for in the contract, or by applicable statute, preserve and make available to the Government at all reasonable times at the office of the contractor but without direct charge to the Government, all his books, records, documents, and other evidence bearing on the costs and expenses of the contractor under the contract and relating to the work terminated thereunder, or, to the extent approved by the contracting officer, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1-8.703

1.9 Sellers with fixed-price subcontracts which contain the termination clause suggested for use in such contracts.

Unless otherwise provided for in the subcontract, or by applicable statute, make available to the buyer and the Government at all reasonable times at the office of the seller all his books, records, documents, or other evidence bearing on the costs and expenses of the seller under the subcontract and in respect of the termination of work thereunder, or, to the extent approved by the Government, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1-8.706

1.10 Contractors and subcontractors under contracts entered into, amended, or modified under the extraordinary, emergency authority granted by the act of August 28, 1958 (72 Stat. 972; 50 U.S.C. 1431-1435). [Revised]

To maintain books, documents, papers, and records involving transactions relating to the contracts.

Retention period: 3 years after final payment. 41 CFR 1-17.206(e) (retention: 1-3.814-2(e), 1-7.101-10)

1.11 Contractors and subcontractors under contracts and amendments or modifications of contracts made prior to July 1, 1958, when such contracts and amendments or modifications were issued under title II of the First War Powers Act, 1941 (55 Stat. 838), as amended. [Amended]

To maintain books, documents, papers, and records involving transactions relating to the contracts.

Retention period: Not specified. Public Law 81-921 (64 Stat. 1257)

1.12 Participants in the lead and zinc stabilization program pursuant to act of October 3, 1961 (75 Stat. 766; 30 U.S.C. 681-689). [Amended]

To keep any pertinent books, documents, papers, and records of any participant involving transactions related to the program established under the regulations of 41 CFR 101-15 and authorized representatives of the United States Government shall have access to and the right to examine such records.

Retention period: 3 years after termination of the program. 41 CFR 101-15.109

1.13 Contractors and subcontractors required to submit cost and pricing data in conjunction with certain negotiated contracts or contract modifications involving an amount in excess of \$100,000.

To maintain books, records, documents, and other supporting data which will permit adequate evaluation by the contracting officer or his authorized representatives of the cost or pricing data submitted, along with the computations used

therein, which were available to the contractor as of the date of execution of his Contractor's Certificate of Current Cost or Pricing Data.

Retention period: Until the expiration of 3 years from the date of final payment under the contract. 41CFR 1-3.814-2

**1.14 Contractors and subcontractors having certain cost-reimbursement type, time and material, labor-hour, incentive, or price redeterminable contracts.**

To maintain books, records, documents, and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred for the performance of the contract.

Retention period: (1) Until the expiration of 3 years from the date of final payment under the contract; (2) for such longer period, if any, as is required by applicable statute; (3) if contract is completely or partially terminated, the records relating to the work terminated shall be preserved for 3 years from the date of any resulting settlement; or (4) records which relate to appeals under the "Disputes" clause of the contract or litigation or the settlement of claims arising out of performance of the contract, shall be retained until disposition has been made of such appeals, litigation, or claims. 41 CFR 1-3.814-2

## XXIV. INTERSTATE COMMERCE COMMISSION

### 1.1 Refrigerator car lines.

To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 24, par. 4, 110.7

### 1.2 Railroad companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.7

### 1.3 Electric railway companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.31

### 1.4 Sleeping car companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.50

### 1.5 Express companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.70

### 1.6 Pipeline companies.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 110.87

### 1.7 Persons which furnish cars to railroads.

To keep records as listed in the section cited.

Retention period: Various. 49 CFR 110.104

### 1.8 Rate-making organizations.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 130.30

### 1.9 Class I and II motor carriers.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.8

### 1.10 Class III motor carriers.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.20

### 1.11 Brokers.

To keep records for same periods as Class III motor carriers, insofar as applicable.

Retention periods: Various. 49 CFR 203.20

### 1.12 Water carriers.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 325.7

### 1.13 Freight forwarders.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 450.8

### 1.14 Private carriers subject to Part II of the Interstate Commerce Act.

To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 191.10, 194.3, 195.8, 196.2, 196.7

### 1.15 Motor carriers exempt under section 203(b) of the Interstate Commerce Act.

To keep records as listed in the sections cited.

Retention periods: Various. 49 CFR 191.10, 194.3, 194.6, 195.8, 195.9, 196.2, 196.7

### 1.16 Carriers of migratory workers by motor vehicles.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 198.3

## XXV. NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

### 1.1 Contractors with negotiated fixed-price supply contracts and purchase orders in excess of \$2,500.

A standard "Examination of Records" clause is provided. Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records involving transactions related to the contract. Must further agree to insert a similar

clause in each subcontract under this type of prime contract.

Retention period: 3 years after final payment under the prime contract. 41 CFR 18-7.104-15

### 1.2 Subcontractors with contracts or purchase orders in excess of \$2,500 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed-price supply contracts and purchase orders in excess of \$2,500.

Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 41 CFR 18-7.104-15

### 1.3 Contractors with negotiated fixed-price research and development contracts in excess of \$2,500.

Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers and records involving transactions related to the contract. Must further agree to insert a similar clause in each subcontract under this type of prime contract.

Retention period: 3 years after final payment under the prime contract. 41 CFR 18-7.302-6

### 1.4 Subcontractors with subcontracts in excess of \$2,500 (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under negotiated fixed-price prime research and development contracts in excess of \$2,500.

Must agree that the Comptroller General of the United States or his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 41 CFR 18-7.302-6

### 1.5 Contractors with cost reimbursement type contract, including facilities contracts.

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

Retention period: 3 years after date of final payment or until settlement of litigation, whichever is longer. 41 CFR

18-7.203-7; 18-7.402-7; 18-7.451-7; 18-7.460-6; 18-7.702-6; 18-7.703-6; 18-7.704-6

**1.6 Subcontractors with subcontracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost-reimbursement type prime contracts, including facilities contracts.**

Must agree to maintain books, records, documents and other evidence pertaining to all direct and indirect costs of whatever nature for which reimbursement is claimed under the subcontract and to make them available to any authorized representatives of the Comptroller General of the United States.

Retention period: 3 years after date of final payment or until settlement of litigation, whichever is longer. 41 CFR 18-7.203-7; 18-7.402-7; 18-7.451-7; 18-7.460-6; 18-7.702-6; 18-7.703-6; 18-7.704-6

**1.7 Subcontractors with subcontracts in excess of \$2,500 on other than cost, cost-plus-fixed-fee, time-and-material or labor-hour basis (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under cost-reimbursement type prime contracts, including facilities contracts.**

Must agree that the Comptroller General or his authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract. 41 CFR 18-7.203-7; 18-7.402-7; 18-7.451-7; 18-7.460-6; 18-7.702-6; 18-7.703-6; 18-7.704-6

**1.8 Contractors with negotiated fixed-price construction contracts.**

To maintain books, documents, papers and records involving transactions relating to this contract.

Retention period: 3 years after final payment under the prime contract. 41 CFR 18-7.104-15

**1.9 Contractors with fixed-price contracts in excess of \$2,500 for supplies or experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or nonprofit institutions when no profit is contemplated.**

Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government without direct charge to the Government all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18-8.701

**1.10 Contractors with fixed-price construction contracts amounting to more than \$10,000.**

Unless otherwise provided for in his contract, or by applicable statute, the contractor in the standard Termination Clause of his contract must agree to preserve and make available to the Government, without direct charge to the Government, all his books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18-8.703

**1.11 Subcontractors with fixed-price subcontracts.**

The standard Termination Clause suggested for use in fixed-price subcontracts contains the provision that the subcontractor agrees to make available to the buyer and the Government all his books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18-8.706

**1.12 Contractors with construction and facilities contracts in excess of \$2,000 (for work within the United States).**

To keep payroll records showing name and address of each employee, classification, rate of pay, daily and weekly number of hours worked, deductions from pay and actual pay received.

Retention period: 3 years after contract work completed. 41 CFR 18-12.403.1(d); 18-7.705-5

**1.13 Industrial contractors having Government furnished property.**

Contractors and subcontractors are required to maintain adequate records of all Government property, whether furnished to or acquired by them for the account of the Government, in accordance with the provisions of Chapter 4 of the NASA Industrial Property Control Manual (NPC 105).

Retention period: Not specified. 41 CFR 18-13.502-2; 18-13.503

**1.14 Contractors furnishing special tooling under fixed-price contracts.**

Contractors and subcontractors are required to follow normal industrial practice in maintaining property control records on all special tooling which they furnish and to make such records available for inspection by the Government.

Retention period: Not specified. 41 CFR 18-13.504

**1.15 Nonprofit contractors having Government furnished property under research and development contracts.**

Contractors and subcontractors are required to keep records of Government property, whether furnished to or ac-

quired by them for the account of the Government, in accordance with the provisions of Part III, Appendix C, Armed Services Procurement Regulations, "Manual for Control of Government Property in Possession of Nonprofit Research and Development Contractors", and to make such records available to authorized representatives of the contracting officer.

Retention period: Not specified. 41 CFR 18-13.505-2; 18-13.506-2

**1.16 All contractors and subcontractors other than those having firm fixed-price contracts.**

To maintain books, records, documents, and other evidence and accounting procedures and practices sufficient to reflect all direct and indirect costs claimed to have been incurred and anticipated to be incurred for the performance of the contract or subcontract.

Retention period: 3 years after date of final payment or until final settlement of litigation, whichever is longer. 41 CFR 18-7.104-42; 18-7.203-29; 18-7.303-29; 18-7.350-18; 18-7.402-30; 18-7.451-30; 18-7.460-20; 18-7.702-46; 18-7.703-34; and 18-7.704-55

**1.17 Contractors with facilities contracts providing for the use of facilities.**

Shall maintain adequate property control procedures and records and a system of identification of the facilities.

Retention period: Not specified. 41 CFR 18-7.703-28; 18-7.704-49

**1.18 Contractors with contracts containing the Small Business Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.**

Maintain records showing (a) whether each prospective subcontractor is a small business concern, (b) procedures which have been adopted to comply with the policies set forth in the contract clause entitled "Small Business Subcontracting Program", and (c) such other information required by the clause.

Retention period: Not specified. 41 CFR 18-1.707-3(b)

**1.19 Contractors with contracts containing an inspection clause.**

Keep complete records of all inspection work by the contractor and make such records available to the Government.

Retention period: During performance of the contract and for such longer period as may be specified elsewhere in the contract. 41 CFR 18-7.103-5; 18-7.203-5; 18-7.302-4; 18-7.402-5; 18-7.451-5; 18-7.702-3; 18-7.703-3; 18-7.704-3

**1.20 Contractors with contracts containing the "Data Requirements" clause.**

To retain and make available, upon written request of the Contracting Officer, the following:

(a) A set of engineering drawings sufficient to enable manufacture of any equipment or items furnished under the contract, or a set of flow sheets and engineering drawings sufficient to enable any

performance of any process developed under the contract.

(b) Any subject data which is necessary to explain or to help the Government technical personnel understand any equipment, items, or process developed under the contract and furnished to the Government.

Retention period: 1 year after final payment under the contract. 41 CFR 18-9.202-1(e)

#### 1.21 Contractors with contracts providing for progress payments.

To maintain control of progress payments and make available to the Government the books, records, and accounts thereof.

Retention period: During performance of the contract. 41 CFR 18-7.104-35

#### 1.22 Contractors and subcontractors required to furnish cost and pricing data certificates.

Must agree that the contracting officer or his duly authorized representatives shall have access and the right to examine those books, records, documents, and other evidence which will permit adequate evaluation of the cost or pricing data submitted along with the computations and projections used therein.

Retention period: 3 years after final payment. 41 CFR 18-3.807-4

#### 1.23 Contractors with fixed-price type letter contracts. [Added]

Unless otherwise provided in this letter contract, or by applicable statute, the contractor shall preserve and make available to the Government, without direct charge, all books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to the work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18-8.701

#### 1.24 Contractors subject to the Work Hours Act of 1962. [Added]

To keep payroll records containing name, address, classification, rate of pay, hours worked, etc., for each employee.

Retention period: 3 years. 41 CFR 18-12.301-1, 18-12.403-1

### XXVI. NATIONAL SCIENCE FOUNDATION

#### 1.1 Persons or organizations engaging in weather modification activities.

To maintain records, including logs, of ground and airborne or mobile weather modification activities.

Retention period: Not less than 5 years after date of entry. 45 CFR 635.5

### XXVII. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT [Revised]

#### 1.1 Masters of vessels at sea, destined for ports of the Canal Zone.

To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Discard at expiration of voyage. 35 CFR 61.151, 61.153

#### 1.2 Masters of vessels transferring hazardous liquid cargoes at a port of the Canal Zone.

To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 113.112

#### 1.3 Vessels transiting or partially transiting Panama Canal.

To keep a full set of plans and a copy of the measurements made at the time of issue of the national tonnage certificate of the vessel, as well as the national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 133.32

### XXVIII. RAILROAD RETIREMENT BOARD

#### 1.1 Employers subject to contributions under the Railroad Unemployment Insurance Act for any calendar quarter.

To keep such permanent records as are necessary to establish the total amount of compensation paid to employees, during each such quarter for services performed after June 30, 1939.

Retention period: At least 4 years. 20 CFR 345.24

#### 1.2 States (employment agencies).

To make records available to Railroad Retirement Board.

Retention period: Not specified. 42 U.S.C. 503(c) (1)

#### 1.3 Employers subject to the Railroad Retirement Act.

To keep original records necessary to establish service and compensation for a number of years prior to 1937 which, when added to the years elapsed after 1936, total at least 50.

Retention period: Not specified. 20 CFR 220.4

### XXIX. SECURITIES AND EXCHANGE COMMISSION

#### 1.1 Exchange members, brokers, and dealers.

To keep books and records relating to their business including blotters; ledgers; other records of orders, purchases, and sales; records of the proof of money balances of all ledger accounts in the form of trial balances; questionnaires or applications for employment executed by associated persons of such member, broker, or dealer; and other records and accounts as specified in the sections cited.

Retention periods: 6 years and 3 years as specified in the sections cited. Filming of records permitted after 2 years. 17 CFR 240.17a-3, 240.17a-4

#### 1.2 Exchange members, brokers, and dealers.

To keep all partnership articles, articles of incorporation, charters, minute books, and stock certificate books.

Retention period: Life of business and its successors. Filming of records permitted after 2 years. 17 CFR 240.17a-4

#### 1.3 National securities exchanges.

To keep copies of statements, exhibits, and other information regarding registered securities, filed pursuant to sections 12, 13, 14, and 16 of the Securities Exchange Act of 1934.

Retention period: The foregoing materials may be destroyed after 5 years in accordance with plans submitted to and declared effective by the SEC pursuant to its Rule 17a-6. 17 CFR 240.17a-6, 240.24b-3

#### 1.4 Mutual and subsidiary service companies in registered public utility holding company systems. [Revised]

To keep uniform accounts and other records to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These accounts and other records include not only accounting records in a limited technical sense, but all pertinent records such as minute books, contracts, billing computations, reports, memoranda, correspondence, other papers, and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention period: On August 12, 1966, the Commission adopted its "Regulation To Govern the Preservation and Destruction of Records of Mutual and Subsidiary Service Companies," which prescribes specific retention periods and microphotographing privileges with respect to all such books of account and other records of mutual and subsidiary service companies. 17 CFR 256.01-8 and Part 256a

#### 1.5 Registered public utility holding companies which are not also operating companies. [Amended]

To keep uniform accounts and other records to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These accounts and other records include not only accounting records in a limited technical sense, but all records such as minute books, stock books, stockholder records, reports, memoranda, contracts, correspondence, other papers and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention periods: On November 24, 1959, the Commission adopted its "Regulation To Govern the Preservation and Destruction of Books of Account and Other Records of Companies Which Are Subject to the Uniform System of Accounts for Public Utility Holding Companies under the Public Utility Holding Company Act of 1935," which prescribes specific retention periods and microfilming privileges with respect to all such books of account and other records of registered holding companies. 17 CFR 257.0-3 and Appendix to Part 257



**1.6 Registered investment companies and underwriters, brokers, dealers or investment advisers which are majority-owned subsidiaries of such companies.**

To keep such accounts, books, and other documents relating to its business which constitute the record forming the basis for financial statements required to be filed pursuant to Section 30 of the Investment Company Act of 1940, and of the auditor's certificate relating thereto. For registered investment companies, these records include journals (or other records of original entry) containing an itemized daily record in detail of all securities transactions (including those in its own securities); general and auxiliary ledgers (or other records) reflecting asset, liability, reserve, capital, income and expense accounts; separate ledger accounts (or other records) for each portfolio security, for each broker-dealer or other person with or through which portfolio securities transactions are effected, and for each shareholder of record; a securities record or ledger; corporate charters, certificates of incorporation or trust agreements, bylaws, and minute books; records of brokerage orders; records showing the bases for the allocation of orders for the purchase and sale of portfolio securities to named brokers or dealers and the division of brokerage commissions or other compensation on such purchase and sale orders, including the consideration given to enumerated factors; records identifying the persons authorizing the purchase or sale of portfolio securities; and all vouchers, memoranda, correspondence, and other documents.

Every underwriter, broker, or dealer which is a majority-owned subsidiary of a registered investment company shall keep such accounts, books, and other documents as are required of brokers and dealers by rule adopted under Section 17 of the Securities Exchange Act of 1934.

Every investment adviser which is a majority-owned subsidiary of a registered investment company shall keep such accounts, books, and other documents as are required of registered investment advisers by rule adopted under Section 204 of the Investment Advisers Act of 1940.

Retention period: Registered investment companies: journals, ledgers, corporate charters, certificates of incorporation, trust agreements, by-laws, and minute books—permanently; other records—6 years. Underwriter, broker, or dealer which is a majority-owned subsidiary of a registered investment company, see rule adopted under Section 17 of the Securities Exchange Act of 1934. Investment adviser which is a majority-owned subsidiary of a registered investment company, see rule adopted under Section 204 of the Investment Advisers Act of 1940. Notwithstanding the above, records may be destroyed pursuant to a plan approved by the Securities and Ex-

change Commission pursuant to Rule 31a-2. Microfilming permitted after 3 years. 17 CFR 270.31a-1, 270.31a-2

**1.7 Depositor of and principal underwriter for any registered investment company other than a closed-end investment company. [Amended]**

To keep such accounts, books, and other documents as are required of brokers and dealers by rule adopted under Section 17 of the Securities Exchange Act of 1934, to the extent such records are necessary or appropriate to record such person's transactions with such registered investment company.

Retention period: Not less than 6 years. See rule adopted under Section 17 of the Securities Exchange Act of 1934, 17 CFR 240.17a-3, 240.17a-4 (digested in par. 1.1 of this chapter). 17 CFR 270.31a-1, 270.31a-2

**1.8 Investment adviser not a majority-owned subsidiary of a registered investment company. [Amended]**

To keep such accounts, books, and other documents as are required of registered investment advisers by rule adopted under Section 204 of the Investment Advisers Act of 1940, to the extent such records are necessary or appropriate to record such person's transactions with such registered investment company.

Retention period: Not less than 6 years. See rule adopted under Section 204 of the Investment Advisers Act of 1940, 17 CFR 275.204-2 (digested in par. 1.10 of this chapter). 17 CFR 270.31a-1, 270.31a-2

**1.9 Records prepared or maintained by others than person required to maintain and preserve them.**

Permits records to be maintained or prepared by others on behalf of the person required to maintain and preserve such records, subject to certain agreements required to be reduced to writing. See Rule 31a-3 for requirements as to such written agreements.

Retention period: See Rule 31a-2 for periods of preservation of records. 17 CFR 270.31a-3 (retention: 270.31a-2)

**1.10 Investment advisers making use of mails or of any means or instrumentality of interstate commerce in connection with business as investment adviser (other than an adviser specifically exempted from registration pursuant to Section 203(b) of the Investment Advisers Act of 1940). [Amended]**

To make, keep, and retain the books and records specified in section cited.

Retention period: Various. 17 CFR 275.204-2

## XXX. SMALL BUSINESS ADMINISTRATION

**1.1 Corporations licensed under the Small Business Investment Act.**

To maintain current financial records, minutes of meetings of stockholders, directors, executive officials, and other of-

ficers, and files of other documents pertinent to all transactions.

Retention period: Not specified. 13 CFR 107.802

**1.2 Corporations licensed to provide management consulting services under the Small Business Investment Act of 1958.**

To maintain a record of SBA inspection of time spent and charges made with respect to management consulting services performed for each small business concern financed by licensee.

Retention period: Not specified. 13 CFR 107.705

## XXXI. VETERANS ADMINISTRATION

**1.1 State owned or controlled hospitals and institutions distributing tax-free tobacco products to members or former members of the Armed Forces of the United States. [Added]**

To keep copies of orders and other pertinent documents involved in the purchase, storage, and distribution of tax-free tobacco products to eligible patients.

Retention period: At least 3 years and available to the Veterans Administration and the Internal Revenue Service for inspection purposes. 41 CFR 8-11.250-2

**1.2 Medical schools, hospitals, and research centers receiving grants under the Veterans Hospitalization and Medical Services Modernization Amendments of 1966. [Added]**

To keep records of amount and disposition of grant, total cost of project, and amount of cost of project received from other sources.

Retention period: Not specified. Public Law 89-785 (80 Stat. 1375)

**1.3 Educational institutions under chapter 33, title 38, U.S. Code.<sup>11</sup> [Amended]**

To keep appropriate records and accounts, including but not limited to (a) records and accounts which are evidence of tuition and fees charged to all students; (b) records of previous education or training of veterans at time of admission, and records of advance credit at time of admission; and (c) records of grades and progress of veterans.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

**1.4 Educational institutions furnishing nonaccredited courses under section 1654, chapter 33, title 38, U.S. Code, supra.<sup>11</sup> [Amended]**

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

<sup>11</sup> Chapter 33, title 38, U.S. Code has been repealed; 38 CFR 21.2201 and 21.2306 have been revoked. The 3-year retention period terminates Jan. 31, 1968.

tuition, fees, and other charges made to a veteran who fails to enter the course or withdraws, or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

**1.5 Educational institutions furnishing institutional on-farm training courses under section 1652, chapter 33, title 38, U.S. Code, supra.<sup>11</sup> [Amended]**

To keep in addition to the records and accounts described in item 1.3, above, records of the individual and organized group instruction furnished.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

**1.6 Training establishments furnishing apprentice or other training-on-the-job courses under chapter 33, title 38, U.S. Code, supra.<sup>11</sup> [Amended]**

To keep appropriate records pertaining to such training including, but not limited to, (a) payroll records; (b) records of attendance; and (c) records of progress toward job objective, including accomplishments and failures.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2201, 21.2306

**1.7 Educational institutions furnishing education or special restorative training under chapter 34 or 35, title 38, U.S. Code. [Amended]**

To keep appropriate records and accounts, including but not limited to, (a) records and accounts which are evidence of tuition and fees charged to and received from or on behalf of all students and trainees; (b) records of previous education or training of veterans and eligible persons enrolled under the law at time of admission and records of advance credit granted by institution; and (c) records of the veteran's and eligible person's grades and progress.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration

<sup>11</sup> Chapter 33, title 38, U.S. Code has been repealed; 38 CFR 21.2201 and 21.2306 have been revoked. The 3-year retention period terminates Jan. 31, 1968.

tion not later than 30 days prior to end of 3-year period. 38 CFR 21.4209

**1.8 Educational institutions having veterans and eligible persons under chapter 34 or 35, title 38, U.S. Code, supra, enrolled in courses which do not lead to standard college degree. [Amended]**

To keep, in addition to the records and accounts described in item 1.7, above, records of leave, absences, class cuts, makeup work, and tardiness.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.4209

**1.9 Educational institutions having veterans and eligible persons under chapter 34 or 35, title 38, U.S. Code, supra, enrolled in nonaccredited courses approved under section 1776, chapter 36, title 38, U.S. Code. [Amended]**

To keep, in addition to records and accounts described in items 1.7 and 1.8, above, (a) records of interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to a veteran or an eligible person who fails to enter the course or withdraws or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.4209

**1.10 Holders of loans guaranteed or insured by the Veterans Administration under chapter 37, title 38, U.S. Code.**

To keep a record of each loan showing the amounts of payments received on the obligation and disbursements chargeable thereto, and the dates thereof.

Retention period: Until the Administrator ceases to be liable as guarantor or insurer of the loan. 38 CFR 36.4330

**1.11 Holders of loans insured by the Veterans Administration under chapter 37, title 38, U.S. Code.**

To keep an insurance account showing the amounts credited as available for the payment of losses on insured loans made or purchased by the holder and the amounts debited on account of transfers of insured loans, purchases by the Veterans Administration under 38 CFR 36.4318, or payment of losses.

Retention period: Until effective date of closing of insurance account by the Veterans Administration. 38 CFR 36.4370

**1.12 Institutions and training establishments participating in the vocational rehabilitation and education program.**

To maintain contracts, agreements, or arrangements providing for number and frequency of reports, adequate financial records to support payment for each trainee, and attendance and progress records.

Retention period: 3 years following the date of the last payment or a longer period if requested by the General Accounting Office or the Veterans Administration. 41 CFR 8-95.209

## SUPPLEMENTS

### Supplement I—Requirements Under the Second War Powers Act of 1942

The Second War Powers Act of March 27, 1942 (56 Stat. 185), provided that contractors with defense contracts placed after September 8, 1939, could be required to produce any books or records deemed relevant for audit and inspection by any agency or officer designated by the President or the Chairman of the War Production Board. The effectiveness of this Act was continued by the Act of June 30, 1953 (67 Stat. 120), for the duration of the national emergency proclaimed December 16, 1950, and for 6 months thereafter.

### Supplement II—Aeronautics and Space Requirements on Availability of Credentials for Inspection in 14 CFR

Party	Competency certificate	Medical certificate
Pilots	61.3	61.3
Mechanics	65.80	
Repairmen	65.105	
Parachute Riggers	65.111	
Control Tower Operator	65.45	65.45
Dispatchers	65.51	
Engineers	63.3	63.3
Ground Instructors	143.21	
Manufacturers:		
Type Certificate	21.49	
Production Certificate	21.161	
Airworthiness Certificate	21.181	
Pilot School Certificate	141.7	
Repair Stations	145.19	
Mechanic Schools	147.39	
Parachute Lofts	149.25	
Carriers; commercial operators:		
Domestic	121.73	
Flag	121.73	
Supplemental	121.73	
Foreign Air Carrier	129.13	
Flight Crew	129.15	
Foreign Civil Aircraft	375.20	
Airmen	375.21	
Pilots	61.3	
Navigators	63.3	
Aircraft Operators:		
Airworthiness Certificate	91.27	
Registration Certificate	91.27	
Commercial Operators	121.73	
Air Carriers (Helicopter)	127.19	
Rotorcraft External-Load Operators	133.27	
ATCO Operators	135.43	
Agricultural Aircraft Operators	137.57	

## RECORD RETENTION GUIDE

### INDEX

**EXPLANATION:** The index is a guide to the persons, groups, or products covered by the subject titles in the list. It does not purport to bring together under a given entry a complete analysis of all requirements relating to a given business or product. Thus, a requirement affecting corporations in liquidation will be found under "corporation" because the word appears in the subject title in the list. There are many other requirements, however, affecting corporations which must be sought under "taxes", "manufacturers", "employers", "contractors", name of product or other subject. In the same way general categories of persons to whom requirements may apply (such as manufacturers or importers) have been included only if they are particularly necessary in identifying the applicability of the requirements.

Items included in the index are keyed to the department (or agency) number shown in the contents. References are to agency and item numbers, not to FEDERAL REGISTER pages.

#### A

Accounts, Bureau of, XI 1  
 Adjustment assistance under the Trade Expansion Act; recipients of, II 2.1  
 Aeronautics and Space Administration, National, XXV  
 Aeronautics and space credentials, Supp. II  
 Aged, medical and health insurance programs for, IV 4.1a-4.1d  
 Agency for International Development, X 2  
 Agents:  
     Cargo and miscellaneous vessels, XI 9.7-9.21  
     Foreign, VII 1.1-1.2  
     Passenger and miscellaneous vessels, XI 9.1  
     Savings stamps, XI 8.2  
     Shipping companies, II 5.1-5.9  
 Aging, Administration on, IV 5  
 Agricultural commodities:  
     Brokers, I 2.23  
     Classifiers, I 2.45  
     Commission merchants, I 2.23  
     Crop insurance, I 8.1-8.2  
     Dealers, I 2.23  
     Distribution programs, I 1.2, 2.24-2.26  
     Equalization program, I 5.15  
     Exporters, I 1.10  
     Ginners, I 5.18  
     Graders, I 2.45  
     Handlers and shippers of, I 2.1-2.22  
     Importing countries, I 1.11  
     Inspectors, I 2.45  
     Marketing orders, I 2.1-2.22  
     Price support program, I 5.2-5.8, 5.17, 5.19  
     Producers, I 4.8-4.10, 4.27-4.28, 4.31, 4.37a, 5.3, 5.5-5.8, 5.17  
     Sales for foreign currencies, I 1.11  
     Suppliers, I 1.18, 1.11  
     Trading in, I 6.1-6.15  
     Warehousing, I 2.38-2.48  
     Weighers, I 2.45  
 Agricultural Marketing Act of 1937, I 2.1-2.22, 2.60  
 Agricultural Marketing Act of 1946, I 2.54  
 Agricultural Research Service, I 3  
 Agricultural Service, Foreign, I 1  
 Agricultural Stabilization and Conservation Service, I 4

Agriculture:  
     Commercial aircraft operators, XV 1.36; Supp. II  
     Vocational education in, IV 1.4  
 Agriculture Department:  
     See Agricultural Research Service  
     Agricultural Stabilization and Conservation Service  
     Commodity Credit Corporation  
     Commodity Exchange Authority  
     Consumer and Marketing Service  
     Farmers Home Administration  
     Federal Crop Insurance Corporation  
     Foreign Agricultural Service  
 AID-financed programs or projects, suppliers, X 2.2  
 Air carriers:  
     Air taxi operators, XV 1.11  
     Alaskan, XIII 1.2  
     Charter trips, XIII 1.3, 1.5  
     Commercial operators, XV 1.5-1.7, 1.11, 1.16, 1.34-1.35  
     Distilled spirits or wine withdrawn from stock in customs for use as supplies on aircraft, XI 4.176  
     Domestic, XV 1.5-1.10, 1.39-1.42; Supp. II  
     Explosives, transportation of, XV 1.16  
     Foreign, XIII 1.4-1.5; Supp. II  
     Flag, XV 1.5-1.10, 1.39-1.42; Supp. II  
     Freight forwarders, XIII 1.7  
     Hawaiian, XIII 1.2  
     Helicopter, XIII 1.2; XV 1.13-1.15, 1.43-1.44; Supp. II  
     Importers, II 4.14  
     Interstate, XV 1.5-1.7, 1.13-1.15, 1.43-1.44  
     Irregular and off-route, XIII 1.5  
     Large aircraft, XV 1.5-1.7, 1.35  
     Local service carriers, XIII 1.2  
     Owners or operators, XIII 1.8; XV 1.3, 1.11-1.12, 1.34-1.35; Supp. II  
     Pilots, XV 1.17-1.18  
     Small aircraft, XV 1.11  
     Supplemental, XIII 1.1; XV 1.5-1.7, 1.39-1.42; Supp. II  
     Transatlantic charter flights, XIII 1.3  
     Trunkline route carriers, XIII 1.2  
 Air Force; contractors and subcontractors, III 1.1-1.6, 1.14-1.28, 1.31, 2.3; XI 4.43  
 Air Force, Department of the, III 2  
 Air navigation facilities, XV 1.29  
 Air pollution control programs, IV 3.6  
 Air taxi operators, small aircraft, XV 1.11  
 Aircraft and related subjects:  
     Accidents, XIII 1.8  
     Air carriers. See Air carriers  
     Air taxi operators, XV 1.11  
     Commercial operators, XV 1.5-1.7, 1.11, 1.35-1.36  
     Contractors constructing for the Army, the Navy, and the Air Force, XI 4.43-4.44  
     Designated alteration stations, XV 1.37  
     Diesel and special motor fuel, tax exemption, XI 4.83  
     Dispatchers, Supp. II  
     Engineers, Supp. II  
     Flight instructors, XV 1.19  
     Foreign:  
         Civil aircraft, XIII 1.6; Supp. II  
         Importers of repair parts, II 4.6  
         Ground instructors, Supp. II  
         Helicopters, XV 1.13-1.15, 1.43-1.44  
         Instruction courses, XV 1.20, 1.22-1.23, 1.27, 1.38

Aircraft and related subjects—Continued  
     Large aircraft, XV 1.5-1.7, 1.35  
     Manufacturers of aircraft and related equipment, XI 4.88b; XV 1.1-1.2, 1.4, 1.30; Supp. II  
     Mechanics, Supp. II  
     Navigators, Supp. II  
     Operators, XIII 1.6, 1.8; XV 1.3, 1.5-1.7, 1.11-1.12, 1.34-1.36; Supp. II  
     Owners, masters, officers, employees, and agents in transportation, II 7.1; XV 1.12  
     Parachute loft certifications, XV 1.28; Supp. II  
     Parachute riggers, XV 1.21; Supp. II  
     Pilots, XV 1.17-1.18; Supp. II  
     Radio stations and carriers, XVI 1.14-1.15  
     Repair stations, XV 1.4, 1.24-1.26; Supp. II  
     Repairmen, Supp. II  
     Rotorcraft external load operators, Supp. II  
     Schools, XV 1.20, 1.22-1.23, 1.27, 1.38; Supp. II  
     Small aircraft, XV 1.11  
 Airports:  
     Air navigational facilities, XV 1.29  
     Contractors and sponsors for construction of public airports, XV 1.31-1.33  
     Control tower personnel, Supp. II  
     Public, XV 1.32-1.33  
 Alaska:  
     Air carriers, XIII 1.2  
     Radio stations, XVI 1.10, 1.13  
 Alcohol:  
     Denatured, dealers, XI 4.141-4.143  
     Industrial use, XI 4.133  
     Tax free, XI 4.148  
 Almonds; marketing orders, I 2.14-2.15  
 Aluminum; defense materials regulations, II 2.4  
 Ammunition. See Arms, ammunition, and implements of war  
 Anadromous Fish Act of 1965, VI 2.14  
 Animals:  
     Research, I 3.8  
     Sponsors of clinical investigations in, IV 2.6  
 Antibiotic drugs:  
     Exemption from certifications, IV 2.8  
     Operators of establishments processing, labeling, and shipping, IV 2.7  
     Shippers, IV 2.6  
 Antifreeze solutions manufacturers, distributors, and users, XI 4.142  
 Anti-hog-cholera serum; handlers and licensees, I 3.2  
 Apartment house managers, IX 1.3  
 Appalachian Regional Development Act of 1965, II 1.3; VI 7.2  
 Apprentices and learners:  
     Employers of, VIII 5.4, 5.6-5.7, 5.10  
     Joint apprenticeship committees, VIII 5.5  
     Sponsors of programs for, VIII 1.6  
     Student-workers, VIII 5.7, 5.10  
     Veterans training courses, XXXI 1.6  
 Apprenticeship committees, VIII 5.5  
 Apricots; marketing orders, I 2.6  
 Arbitrage operations in stocks and securities, XI 4.37  
 Architect-engineer contracts, III 1.6  
 Area Redevelopment Act, II 1.1-1.2  
 Armed Services Procurement Act of 1947, III 1.28  
 Arms, ammunition, and implements of war. See Firearms

## RECORD RETENTION GUIDE

- Army:  
 Aircraft, XI 4.43  
 Contractors and subcontractors, III 1.1-1.6, 1.14-1.28, 1.31, 3.2-3.3, 3.5; XI 4.43  
 Army, Department of the, III 3  
 Arsenicals importers and manufacturers, IV 3.17  
 Associations:  
   *See also* Cooperative associations, etc.  
   Holding Certification of Authorization under the Great Lakes Pilotage Uniform Accounting System, II 8.1  
 Atomic energy:  
   Contractors and subcontractors, XII 1.1, 1.12  
   Restricted data; holders of access permits to, XII 1.3  
 Atomic Energy Act of 1954, XII 1.3-1.4, 1.6  
 Atomic Energy Commission, XII  
 Automobile tire manufacturers, producers, or importers, XI 4.83a  
 Aviation. *See* Air carriers; Aircraft and related subjects; and Airports  
 Aviation Agency, Federal, XV
- B**
- Banks and banking institutions:  
   *See also* Housing  
   Building and loan associations, XI 4.21a-4.21b, 4.44a; XVIII 1.4-1.6, 1.8-1.10  
   Holding advance payments to contractors, III 1.28  
   Insured banks, XVII 1.1-1.2  
   Mutual savings banks, XI 4.21a-4.21b  
   National banks, XI 2.1-2.5  
   Nominee's Information Return, XI 4.42a  
   Property acquired by foreclosure, capital improvements to, XI 4.21b  
   Reserves for bad debts, XI 4.21a-4.21b  
 Barley; crop insurance, I 8.1  
 Beans:  
   Dry, crop insurance, I 8.1  
   Dry edible, price support program, I 5.19  
 Beer:  
   Brewers, XI 4.154  
   Dealers, XI 4.131-4.133  
   Importers, XI 4.164  
   Wholesalers, XI 4.131  
   Withdrawn from bonded storage for shipment to the United States, XI 4.158  
 Berth agents; shipping companies, II 5.1  
 Bills of lading:  
   Contractor using, as shipper, XXII 1.1  
   Diversion prohibition, II 4.15  
   Manufacturers, distributors, and importers, I 3.1; IV 3.17  
   Research investigators or sponsors, I 3.6  
 Birds, migratory, VI 2.1-2.5  
 Blind; agencies for the blind selling to Government agencies, XIV 1.1-1.2  
 Blood, whole; processors, IV 3.18  
 Bond and stockbrokers, XI 4.79  
 Bonded warehouses; proprietors and operators:  
   Cigars, XI 4.205  
   Customs, XI 3.13, 4.205  
   Distilled spirits, XI 4.155-4.156  
   Internal revenue, XI 4.202-4.204  
   Smelting and refining, XI 3.12  
   Tobacco export, XI 4.202-4.204  
   Wheat, imported, XI 3.13  
 Bonded wine cellars, XI 4.153, 4.170
- Borrowers; farm and home annual plans, I 7.1  
 Bottlers; toiletries made with specially denatured alcohol, XI 4.146  
 Bottling houses, XI 4.149  
 Brewers or brewers agents, XI 4.154, 4.171  
 Bridges, interstate toll, III 3.2-3.3  
 Brokers:  
   Foreign insurance policies, XI 4.79  
   Licensed customhouse, XI 3.17  
   Motor carriers, XXIV 1.11  
   Nominee's Information Return, XI 4.42a  
   Perishable Agricultural Commodities Act of 1930, I 2.23  
   Securities, XI 4.79; XXIX 1.1-1.3  
 Building and loan companies. *See* Banks and banking institutions; and Housing  
 Business and Defense Services Administration, II 2  
 Business expenses, XI 4.2  
 Business transfer and transfer of quotas and ratings under defense production regulations, II 2.6  
 Butter, adulterated and process or renovated; manufacturers and wholesalers, XI 4.72-4.73  
 Button and buckle manufacturing industry, VIII 5.12-5.13  
 Buyers:  
   Cotton, I 4.4, 4.7  
   Peanuts, I 4.29  
   Rice, I 4.31  
   Tobacco, I 4.11  
 Toilet preparations containing denatured alcohol purchased for resale, XI 4.146  
 Wheat, I 4.27
- C**
- California:  
   State Agricultural Commissioner, VI 2.4  
   State Reclamation Board, III 3.1  
 Camel's hair or wool, X 3.6-3.8  
 Canal Zone Government, XXVII  
 Cannery, XI 3.5  
 Cargo gear certificates, vessel, VIII 7.4-7.5  
 Cargo insurance, war risk, II 5.26-5.27, 5.29  
 Carriers:  
   *See also* Air carriers; and Vessels  
   Bills of lading, II 4.15  
   Communication, XI 4.61; XVI 1.27  
   Conferences of carriers, XIX 1.2  
   Cotton, transportation of, I 4.7  
   Equipment operators, XVI 1.28-1.29  
   Freight, XXIV 1.13  
   Motor carriers, XXIV 1.8-1.16  
   Passengers, XI 4.65  
   Private, subject to Part II of the Interstate Commerce Act, XXIV 1.14  
   Radio stations, XVI 1.1-1.26, 1.30-1.32  
   Railroad, XXIV 1.1-1.6  
   Rate-making organizations, XXIV 1.8  
   Water carriers, transportation by, XXIV 1.12  
   Wheat, XI 3.13  
 Carrots; marketing orders, I 2.12  
 Cars:  
   Persons furnishing cars to railroads, XXIV 1.7  
   Refrigerator car lines, XXIV 1.1  
 Celery; marketing orders, I 2.13a  
 Charterers of vessels, XI 9.17, 9.19, 9.21  
 Dry-cargo vessels, II 5.10, 5.23  
 War-built vessels, II 5.20, 5.22-5.24
- Cheese, filled:  
   Manufacturers, XI 4.72  
   Taxes, XI 4.72, 4.74  
   Wholesalers, XI 4.74  
 Chemists, cottonseed, I 2.54  
 Cherries; marketing orders, I 2.7  
 Chicken export payment program, I 2.28a  
 Child labor:  
   Minimum age requirements, VIII 7.3  
   Provisions of Fair Labor Standards Act, VIII 7.1, 7.3  
 Child Nutrition Act of 1966, I 2.27  
 China; shipping restrictions, II 7.1  
 Cigars and cigarettes:  
   Cigarette papers and tubes manufacturers or warehousemen, XI 4.188-4.194  
   Importers, XI 4.199  
   Manufacturers, XI 4.205  
   Taxes, XI 4.199-4.200  
 Citrus fruits:  
   *See also* Fruit  
   Crop insurance, I 8.1  
 Civil Aeronautics Board, XIII  
 Civil Rights Act of 1964, IV 1.24; XIVa 1.1  
 Classifiers; agricultural commodities, I 2.45  
 Clean Air Act, IV 3.6  
 Clearing agents; war risk insurance program, II 5.29  
 Clearinghouses; cotton futures, XI 4.69  
 Coal mines:  
   Lessees, VI 3.1  
   Operators, VI 7.1  
   State and local authorities receiving Federal aid for reclamation of, VI 7.2  
 Coast Guard, United States, XI 9  
 Coca leaves:  
   *See also* Drugs; and Narcotics  
   Importers, XI 4.98, 7.1, 7.4  
   Manufacturers importing, XI 4.98  
   Withdrawal of, XI 4.98  
 Cold storage or locker plant operators, VI 2.1  
 Colleges:  
   Conducting experimental or research operations, XI 4.138  
   Graduate fellowship program payments, IV 1.13  
 Color additives:  
   Certificates, persons to whom issued, IV 2.12  
   Shippers, Interstate of additives, food, drugs, or cosmetics containing, IV 2.13  
 Combustible cargoes, XI 9.5, 9.8, 9.15, 9.18-9.21; XV 1.16; XXVII 1.2  
 Commerce, Bureau of International, II 4  
 Commerce, Under Secretary for Transportation, II 7  
 Commerce Department:  
   *See* Business and Defense Services Administration  
   Economic Development Administration  
   Great Lakes Pilotage Administration  
   International Commerce, Bureau of  
   Maritime Administration  
   National Highway Safety Agency  
   Public Roads, Bureau of  
   State Technical Services, Office of  
   Transportation, Under Secretary of Commerce for  
 Commercial aircraft operators, XV 1.5-1.7, 1.11, 1.34-1.36

## RECORD RETENTION GUIDE

- Commercial financing corporations, XI 4.88d
- Commercial fisheries, VI 2.8, 2.10-2.11
- Commercial picking establishments operators, VI 2.1
- Commercial Shipping Restriction Orders T-1 and T-2; Soviet bloc countries, Hong Kong, Macao, China, North Korea, North Viet-Nam, and Cuba, II 7.1
- Commission merchants, dealers, and brokers:  
Futures transactions, I 6.1-6.7, 6.9-6.12  
Perishable Agricultural Commodities Act of 1930, I 2.23
- Committee on Purchases of Blind-Made Products, XIV
- Commodities. *See* Agricultural commodities
- Commodity Credit Corporation, I 5
- Commodity Exchange Authority, I 6
- Commodity exchanges, I 6.1-6.7, 6.9-6.15
- Commodity futures, I 6.1-6.7, 6.9-6.15
- Common carriers. *See* Carriers and specific types of carriers
- Communications:  
General, XVI 1.1-1.27, 1.30-1.32  
Persons required to collect taxes on, XI 4.61
- Communications Act of 1934, IV 1.7
- Communications Satellite Corporation, XVI 1.27
- Community planning, services, and training, grants for, IV 5.1
- Comptroller of the Currency, XI 2
- Concentrate plants, XI 4.137
- Concessioners; National Park Service, VI 8.1-8.2
- Conservation Service, Agricultural Stabilization and, I 4
- Construction:  
Contracts, III 1.22, 1.24, 1.26; XXIII 1.8; XXV 1.8, 1.10, 1.12  
Licenses and permits, XII 1.7, 1.10  
Materials and machinery, defense materials regulations, II 2.4  
Project grants:  
Health research facilities, IV 3.7  
Hospital and medical facilities, IV 3.3  
Medical library facilities, IV 3.13  
Mental health facilities and centers, IV 3.4, 3.7  
Nurse training facilities, IV 3.10  
Schools, IV 1.21  
Teaching facilities for health professions, IV 3.8  
Water pollution control, VI 10.1-10.2
- Consultants, labor relations, VIII 3.2
- Consumer and Marketing Service, I 2
- Contract markets:  
Futures transactions, I 6.9-6.10, 6.12, 6.14  
Members, I 6.9-6.10, 6.12-6.14  
Warehouse operators, I 6.14
- Contract Work Hours Standards Act, VIII 1.3
- Contractors and subcontractors:  
Air Force, III 1.1-1.6, 1.14-1.31, 2.3; XI 4.43  
Airport construction, XV 1.31  
Army, III 1.1-1.6, 1.14-1.31, 3.2-3.3, 3.5; XI 4.43  
Atomic energy, XII 1.1, 1.12  
Contract Work Hours Standards Act, VIII 1.3
- Contractors and subcontractors—Con.  
Defense Department, III 1.1-1.6, 1.14-1.31, 2.3; Supp. I  
District of Columbia, VIII 4.1-4.4  
Farm Labor Contractor Registration Act of 1963, VIII 1.4  
Federal Government, XXII 1.1-1.2; XXIII 1.1-1.11, 1.13-1.14  
Federally financed and assisted constructions, VIII 1.1-1.2  
First War Powers Act of 1941, XXIII 1.11  
Health research facilities project, IV 3.7  
Hospital and medical facilities projects, IV 3.3  
Industrial, XXV 1.13  
Maritime Administration, II 5.1-5.30  
Medical library facilities project, IV 3.13  
Mental health facilities projects, IV 3.4, 3.7  
National Aeronautics and Space Administration, XXV 1.1-1.24  
Navy, III 1.1-1.6, 1.14-1.31; XI 4.44  
Nurse training facilities projects, IV 3.10  
Public Contracts Act, VIII 4.1-4.4  
Service Contract Act of 1965, VIII 1.5  
Shipbuilding, II 5.1-5.30  
Teaching facilities project, IV 3.8  
Using bills of lading as shippers, XXII 1.1  
Vessels, XI 9.17  
Work Hours Act of 1962, XXV 1.24  
World War II, XXIII 1.1
- Contracts:  
*See also* Contractors and subcontractors  
Architect-engineer, III 1.6  
Construction, III 1.22, 1.24, 1.26; XXIII 1.8; XXV 1.8, 1.10, 1.12  
Cost reimbursement type, XXV 1.5-1.7  
Engineer-architect, III 1.6  
Facilities, III 1.3; XXV 1.5-1.7, 1.12, 1.17  
Fixed-price type, XXV 1.23  
Futures, commodities (various), I 6.14-6.15  
Labor and hour, III 1.4  
Life insurance, XI 4.26b  
Mortuary services, III 1.5  
National Aeronautics and Space Administration, XXV 1.1-1.22  
Research and development, III 1.17-1.21, 1.23; XXIII 1.7; XXV 1.3-1.4, 1.9, 1.15  
Sale of cotton for future delivery; taxes, XI 4.69  
Small business, XXV 1.18  
Stevedoring, III 1.32  
Supply, III 1.1-1.6, 1.14-1.16, 1.23; XXIII 1.6-1.7; XXV 1.1-1.2, 1.9  
Time and materials, III 1.4  
Controlled foreign corporations, XI 4.32b  
Controlled materials under BDSA regulations and orders, II 2.2-2.9  
Agricultural commodities, I 5.3-5.3a, 5.5-5.6, 5.19  
Farmer's marketing and purchasing, XI 4.20a  
Ginners, I 5.18  
Lemon handlers, I 2.2  
Livestock and live poultry market agencies, I 2.30-2.31, 2.34-2.35  
Mohair producers, I 5.5  
Tung nut producers, I 5.3  
Tung oil marketing agencies, I 5.3a  
Wool producers, I 5.6
- Cooperative Research Act, IV 1.19
- Copper; defense materials regulations, II 2.8-2.9
- Corn; crop insurance, I 8.1
- Corporations:  
Chartering, engaging, or contracting for use of vessels, XI 9.17  
Claiming deduction for dividends, XI 4.21  
Commercial financing, XI 4.88d  
Depreciation allowance carryovers in certain corporate acquisitions, XI 4.15  
Foreign, XI 4.88d  
Licensed under the Small Business Investment Act, XXX 1.1-1.2  
Liquidation of domestic corporations, XI 4.9  
Loss deductions on small business stock, XI 4.38  
Railroads participating in a tax-free reorganization, XI 4.14  
Receiving distributions in liquidation of subsidiaries, XI 4.8  
Regulated investment companies, XI 4.29  
Reorganization of XI 4.11-4.14, 4.16  
Shareholders of controlled foreign corporations, XI 4.32b  
Shareholders receiving distributions in liquidation of a domestic corporation, XI 4.9  
Small business corporations distributions of previously taxed income, XI 4.41  
Transfer of stock, securities, and other property, XI 4.10-4.14, 4.16  
Virgin Islands, exception to limitation on reduction in income tax liability, XI 4.32a  
Western Hemisphere trade corporations; income taxes, XI 4.32
- Cosmetics:  
Processing, labeling, and shipping, IV 2.3  
Shippers, interstate, IV 2.13
- Cost reimbursement type contract, XXV 1.5-1.7
- Cotton:  
Buyers, I 4.4, 4.7  
Common carriers, I 4.7  
Cooperative marketing associations, I 5.19  
Crop insurance, I 8.1  
Diverters, I 2.59  
Excise tax on contracts of sale of cotton for future delivery, XI 4.69  
Exporters, I 1.4  
Ginners, I 4.3, 4.7, 5.18  
Handlers, I 2.53, 5.15  
Manufacturers and processors, I 4.7  
Marketing quotas, I 4.3-4.4, 4.7-4.8  
Price support programs, I 5.19  
Producers, I 4.8  
Warehousemen, I 2.43-2.44, 4.7
- Cotton Research and Promotion Act, I 2.53
- Cottonseed:  
Chemists, licensed, I 2.54  
Crushers, I 5.2  
Price support program, I 5.2  
Purchase program, I 5.18
- Cranberries; marketing orders, I 2.21a
- Credit:  
Due to tax reduction or repeal, XI 4.88a  
Export credit sales program, I 1.10  
Investment in depreciable property, XI 4.1a, 4.1b

## RECORD RETENTION GUIDE

### Credit—Continued

- Suppliers of agricultural commodities under credit purchase authorization, I 1.8
- Taxes paid to foreign countries and U.S. possessions, XI 4.31
- Credit Corporation, Commodity, I 5
- Crop Insurance, I 8.1-8.2
- Crop Insurance Corporation, Federal, I 8
- Crow Indian Reservation; mining, VI 4.8
- Cuba; shipping restrictions, II 7.1
- Cuban assets control regulations; persons engaged in transactions subject to, XI 5.1
- Custodians of records; Federal Credit Unions, IV 4.3
- Customhouse brokers, XI 3.17
- Customs, Bureau of, XI 3

### D

- Dairy farms and plants, IV 2.10
- Dairy products:
  - Exporters, I 1.6
  - Importers, I 1.1
  - Inspection of plants, I 2.29
  - Manufacturers, processors, and packagers, I 2.29
  - Marketing order program, I 2.60
- Dates; marketing orders, I 2.18
- Dealers:
  - Animals for research, I 3.8
  - Beer, XI 4.131-4.132
  - Butter, adulterated, XI 4.73
  - Denatured spirits, XI 4.141-4.145
  - Distilled spirits, XI 4.130-4.132
  - Drug, IV 2.19
  - Excise taxes, XI 4.85
  - Feed, livestock, I 5.9
  - Firearms, XI 4.208, 4.210-4.211
  - Fur and fur products, XXI 1.2-1.3
  - Gambling devices, VII 1.4
  - Hair products, XI 3.6, 3.8
  - Halibut received from fishing or transporting vessels, VI 5.2
  - Installment method accounting, XI 4.19
  - Installment sales, XI 4.88a
  - Liquors, XI 4.130-4.133
  - Livestock and poultry, I 2.32-2.33
  - Narcotics, XI 4.90-4.100, 4.102, 4.111
  - Perishable Agricultural Commodities Act of 1930, I 2.23
  - Radio receiver distributors, XVI 1.21
  - Retail, XI 4.90, 4.100, 4.111, 4.132
  - Revolving credit plan, XI 4.19
  - Securities, XXIX 1.1-1.3
  - Solvents, industrial and proprietary, XI 4.147
  - Stills, XI 4.135
  - Tobacco, I 4.16-4.17
  - Wholesale, XI 4.74, 4.91-4.92, 4.96-4.97, 4.99, 4.130-4.131
  - Wine, XI 4.131-4.132
  - Wool products, XI 3.6, 3.8
- Defense, Office of the Secretary of, III 1
- Defense Base Act, VIII 2.2
- Defense Department:
  - See Air Force, Department of the Army, Department of the Defense, Office of the Secretary of
- Defense materials; BSDA regulations and orders:
  - Construction materials and machinery, II 2.4
  - Copper, II 2.8, 2.9
  - Electronic components or parts, II 2.5
  - Iron, steel, aluminum, and construction machinery transactions, II 2.4

- Defense materials; BSDA regulations and orders—Continued
  - Metalworking machinery, II 2.5
  - Nickel alloys, II 2.7
- Defense Materials System participants, II 2.2-2.9
- Defense Services Administration, Business and, II 2
- Delivery drivers and helpers, VIII 5.22
- Denatured spirits dealers or users, XI 4.144-4.145
- Dentists dispensing, administering, or distributing narcotic drugs, XI 4.90, 4.101, 4.110
- Depletion and depreciation:
  - Mineral property, XI 4.23
  - Natural deposits, XI 4.23
  - Natural gas property, XI 4.22
  - Oil and gas wells, XI 4.23
  - Property, XI 4.1a, 4.1b, 4.3-4.3a, 4.5
  - Small business, XI 4.5
  - Timber property, XI 4.24
- Designated alteration stations, XV 1.37
- Development Administration, Economic, II 1
- Diesel fuel, sale or use of, XI 4.83, 4.86, 4.126
- Disaster assistance, IV 1.21-1.22; VI 2.11; X 2.1
- Dispatchers, aircraft, XV 1.22; Supp. II
- Distilled spirits:
  - Brought into the United States from Virgin Islands, XI 4.162
  - Dealers, XI 4.130-4.132
  - Exporters, XI 4.173
  - Importers, XI 4.162-4.164
  - Persons disposing of containers used for packaging, XI 4.128
  - Persons disposing materials used in manufacture of, XI 4.128
  - Persons receiving material from bonded premises, XI 4.139
  - Plant proprietors, XI 4.140, 4.161, 4.167, 4.169
  - Strip stamps, XI 4.163
  - Transferred from customs to bonded premises, XI 4.167
  - Wholesalers, XI 4.130-4.131
  - Withdrawn from bonded storage for shipment to the United States, XI 4.155-4.156
- Distribution programs; food commodities, I 1.2, 2.24-2.26
- Distributive occupations, vocational education in, IV 1.4
- Distributors:
  - Antifreeze solutions, XI 4.142
  - Biological products or arsenicals, I 3.1; IV 3.17
  - Drug, IV 2.19
  - Flour second clears, I 4.27b
  - Food commodities, I 1.2, 2.24-2.26
  - Foreign, II 4.7, 4.13
  - Insulin, IV 2.9
  - Radio receivers, XVI 1.21
  - Tax-free tobacco products, XXXI 1.1
  - Textile fiber products, XXI 1.7
- District of Columbia:
  - Contracts with, VIII 4.1-4.4
  - Employers, VIII 2.3
- Diversions programs; cotton and cotton products, I 2.59
- Doctors. See Physicians
- Domestic air carriers, XV 1.5-1.10, 1.39-1.42; Supp. II
- Domestic Gold and Silver Operations, Office of, XI 6
- Domestic repair stations, XV 1.24-1.25

### Drawbacks:

- Custom duties, X 3.14-3.16
- Taxes on distilled spirits, XI 4.173
- Taxes on nonbeverage products, XI 4.136
- Druggists. See Drugs
- Drugs:
  - See also Coca leaves; Marihuana; Narcotics; Opium
  - Antibiotic, IV 2.7-2.8
  - Color additive, interstate shippers of, IV 2.13
  - Color-additive certificates, persons to whom issued, IV 2.12
  - Exporters, XI 7.2-7.3
  - Insulin, IV 2.9
  - Manufacturers, processors, dealers, etc., IV 2.2, 2.7, 2.19
  - Narcotics, XI 7.2-7.3, 7.5-7.7
  - New-drug applicants, IV 2.17
  - Persons using or receiving narcotic drugs, XI 4.90, 4.93-4.95
  - Prescriptions, XI 4.100, 4.111
  - Shippers, IV 2.2, 2.6-2.7
  - Sponsors of new and antibiotic, IV 2.6
- Dry-cargo vessels, charterers, II 5.10, 5.23

### E

- Economic Development Administration, II 1
- Education, Office of, IV 1
- Educational agencies receiving Federal aid:
  - Institutes of higher learning, IV 1.13
  - Private nonprofit schools, IV 1.12, 3.10
  - State and local, IV 1.1-1.7, 1.11, 1.14-1.18, 1.20-1.23, 1.25-1.26
- Educational institutions:
  - See also Schools
  - Children of low-income families, IV 1.16
  - Employing student-workers as learners, VIII 5.10
  - Experimental or research operations, XI 4.138
  - School library resources and instructional materials, IV 1.17
  - State departments of education, IV 1.20
  - Supplementary education centers and services, IV 1.18
  - Television broadcasting facilities, IV 1.7
  - Veterans, XXXI 1.3-1.5, 1.7-1.9, 1.12
  - War orphans, XXXI 1.7-1.9
- Electron beam radiation, persons processing food with, IV 2.15
- Electronic components or parts; defense materials regulations, II 2.5
- Elementary and Secondary Education Act of 1965, IV 1.16-1.20
- Embroideries industry, VIII 5.12-5.13
- Employees:
  - Employment tax records, XI 4.47
  - State and local government, IV 4.1
- Employees' Compensation, Bureau of, VIII 2
- Employees' Compensation Act of 1916, VIII 2.1
- Employers:
  - Apprentices and learners, I 4.36; VIII 5.4, 5.6-5.7, 5.10
  - Civil Rights Act, XIVa 1.1
  - Contract Work Hours Standards Act, VIII 1.3
  - Contractors on federally financed and assisted construction, VIII 1.1-1.2

## RECORD RETENTION GUIDE

### Employers—Continued

Contributions to pension or annuity plans with medical benefits, XI 4.16a  
 Deductions for contributions to employees' trust or annuity plan, XI 4.17  
 Delivery drivers and helpers, VIII 5.22  
 District of Columbia, VIII 2.3  
 Educational institutions employing learners, VIII 5.10  
 Employees travel and business expenses, XI 4.2  
 Fair Labor Standards Act, VIII 1.2, 5.2-5.4, 5.6-5.8, 5.11-5.11a, 7.1, 7.3  
 Farm Labor Contractor Registration Act of 1963, VIII 1.4  
 Federal Insurance Contributions Act, XI 4.50, 4.54-4.55  
 Federal Unemployment Tax Act, XI 4.52  
 Handicapped workers, I 4.37; VIII 5.8  
 Homeworkers, VIII 5.15-5.21  
 Indian industrial homeworkers, VIII 5.14  
 Internal Revenue withholding tax requirements, XI 4.49, 4.53  
 Labor-Management Reporting and Disclosure Act of 1959, VIII 3.4  
 Longshoremen and harbor workers, VIII 2.2-2.3, 7.6  
 Public Contracts Act, VIII 4.1-4.4  
 Railroad:  
   Retirement, XXVIII 1.3  
   Unemployment insurance, XXVIII 1.1  
 Railroad Retirement Tax Act, XI 4.51, 4.54-4.55  
 Retroactive payment of wages, VIII 5.2  
 Service Contract Act of 1965, VIII 1.5  
 Student-workers, VIII 5.7, 5.10-5.11  
 Subcontractors on Federal contracts, VIII 1.1-1.2  
 Sugar industry in Virgin Islands, I 4.36-4.37  
 Various industries, VIII 5.12-5.22  
 Virgin Islands, I 4.36-4.37  
 Employment:  
   State agencies, VIII 5.1, 7.2; XXVIII 1.2  
   Taxes, XI 4.47-4.55  
 Employment Opportunity Commission, Equal, XIVA  
 Engineer-architect contracts, III 1.6  
 Engineers, aircraft, Supp. II  
 Entertainment expenses, XI 4.7  
 Equal Employment Opportunity Commission, XIVA  
 Equalization program, cotton, I 5.15  
 Estate taxes, XI 4.45  
 Exchange Authority, Commodity, I 6  
 Exchanges, securities, XI 4.88e, XXIX 1.1-1.3  
 Excise taxes, XI 4.56-4.211  
 Executors of estates or other legal representatives of decedents, XI 4.33, 4.45  
 Explosives:  
   Air carriers, transportation, XV 1.16  
   Vessels transporting, XI 9.5, 9.8, 9.15, 9.18-9.21; XXVII 1.2  
 Export programs:  
   Chickens, I 2.28a  
   Cotton, I 1.4  
   Dairy products, I 1.6  
   Feed grain, I 1.5  
   Flaxseed and linseed oil, I 1.9  
   Rice, I 1.3  
   Wheat and wheat flour, I 5.11  
 Export storage; distilled spirits, XI 4.172

### Exporters:

Agricultural commodities, I 1.10  
 Arms, ammunition, and implements of war, X 1.1  
 Chickens, I 2.28a  
 Cotton and cotton products, I 1.4  
 Dairy products, I 1.6  
 Distilled spirits, XI 4.173  
 Drugs, XI 7.2-7.3  
 Excise taxes, XI 4.56  
 Feed grain, I 1.5  
 Firearms, XI 4.207  
 Flaxseed and linseed oil, I 1.9  
 General, II 4.4-4.5, 4.7-4.13, 4.15-4.16  
 Grain, feed, I 1.5  
 Licensees, II 4.4-4.5, 4.8-4.9, 4.11  
 Liquors, XI 4.168  
 Munitions List, United States, articles, X 1.1  
 Narcotics, XI 7.2-7.3  
 Nuclear material, XII 1.6  
 Pistols and revolvers, XI 4.207  
 Poultry, I 2.28a  
 Rice, I 1.3  
 Stills, XI 4.135  
 Wheat and wheat flour, I 4.2b, 5.11; XI 3.13  
 Wine, XI 4.174  
 Express companies, XXIV 1.5

## F

Fabrics, flammable quality, XXI 1.4-1.6, 1.8  
 Facilities contracts, III 1.3; XXV 1.5-1.7, 1.12, 1.17  
 Fair Labor Standards Act of 1938, VIII 1.2; 5.1-5.4, 5.6-5.8, 5.11-5.11a, 7.1-7.3  
 Fair wage rates under the Sugar Act, I 4.36-4.37  
 Farm and home annual plans, borrowers operating under, I 7.1  
 Farm Labor Contractor Registration Act of 1963, VIII 1.4  
 Farm training for veterans, XXXI 1.5  
 Farmers:  
   Cooperative marketing and purchasing associations, XI 4.20a  
   Credit or refund for oil or gasoline, XI 4.86  
   Crop insurance, I 8.1-8.2  
   Dairy, IV 2.10  
   Income tax, XI 4.1  
   Sugar Act participation, I 4.37b  
 Farmers Home Administration, I 7  
 Federal aid projects and programs:  
   Air pollution control, IV 3.6  
   Civil defense, III 3.6-3.7  
   Contractors and subcontractors, III 3.5; VIII 1.1-1.2  
   Educational agencies receiving Federal funds:  
     Institutes of higher education, IV 1.13  
     Private nonprofit schools, IV 1.12, 3.10  
   State and local, IV 1.1-1.7, 1.11, 1.14-1.18, 1.20-1.26  
   Employers on construction projects, VIII 1.1-1.2  
   Health, IV 3.1, 3.7-3.8, 3.12  
   Hospital and medical facilities, IV 3.3  
   Manpower Development and Training Act of 1962, IV 1.6  
   Medical library facilities, IV 3.13-3.15  
   Medical scholarship grants, IV 3.11  
   Mental health facilities, IV 3.4-3.5, 3.7  
   National Institutes of Health training, IV 3.16

Federal aid projects and programs—Con.  
   National Library of Medicine training, IV 3.16  
   Nurse training facilities, IV 3.10  
   Public health training, IV 3.12  
   Research facilities, education, IV 1.19, 3.7  
   Solid waste disposal projects, IV 3.19  
   State highway departments, II 6.1  
   State or non-Federal fishing agencies, VI 2.14  
   Teaching facilities, IV 3.8  
   Water pollution control, VI 10.1-10.3  
 Federal Aviation Agency, XV  
 Federal Civil Defense Act of 1950, III 3.7  
 Federal Coal Mine Safety Act, VI 7.1  
 Federal Communications Commission, XVI  
 Federal credit unions, IV 4.2-4.3  
 Federal Credit Unions, Bureau of, IV 4.2-4.3  
 Federal Crop Insurance Corporation, I 8  
 Federal Deposit Insurance Corporation, XVII  
 Federal Home Loan Bank Board, XVIII  
 Federal Housing Administration, V 2  
 Federal Insurance Contributions Act, XI 4.50, 4.54-4.55  
 Federal Maritime Commission, XIX  
 Federal Power Commission, XX  
 Federal Property and Administrative Services Act of 1949, IV 6.1  
 Federal savings and loan associations, XVIII 1.1-1.3, 1.7, 1.11-1.12  
 Federal Savings and Loan Insurance Corporation, XVIII 1.4-1.6, 1.8-1.10  
 Federal Seed Act, I 2.49-2.52  
 Federal Trade Commission, XXI  
 Federal Unemployment Tax Act, XI 4.52  
 Federal Water Pollution Control Act, VI 10.1  
 Federal Water Pollution Control Administration, VI 10  
 Feed:  
   Exporters of feed grain, I 1.5  
   Handlers and warehousemen, I 5.9  
   Manufacturers and processors, IV 2.18  
   Operators of feed lots, I 3.4-3.5  
 Fellowships; national defense graduate fellowship program, IV 1.13  
 Fertilizer manufacturers, XI 3.10  
 Filberts; marketing orders, I 2.16  
 Filled cheese:  
   Manufacturers, XI 4.72  
   Taxes, XI 4.72, 4.74  
   Wholesalers, XI 4.74  
 Firearms:  
   Dealers, XI 4.208, 4.210-4.211  
   Exporters, X 1.1; XI 4.207  
   Importers, X 1.1; XI 4.210-4.211  
   Manufacturers, X 1.1; XI 4.207, 4.210-4.211  
   Sale of, XI 4.206-4.211  
   Taxes, XI 4.206-4.211  
   Transfer of, XI 4.209  
 First War Powers Act of 1941, XXIII 1.11  
 Fish and Wildlife Service, VI 2  
 Fisheries:  
   Commercial, VI 2.8, 2.10-2.11  
   Loans, VI 2.8  
 Fishing agencies, State or non-Federal, receiving Federal assistance, VI 2.14  
 Fishing trades and industry, vocational education in, IV 1.4  
 Fishing Vessel Mortgage Insurance, VI 2.9  
 Fishing vessels:  
   Halibut fishing, VI 5.1  
   Tuna fishing, VI 2.13

## RECORD RETENTION GUIDE

Five Civilized Tribes, Oklahoma; mining lands, VI 4.9  
 Flag air carriers, XV 1.5-1.10, 1.39-1.42; Supp. II  
 Flammable or combustible cargoes:  
   Air carriers, transporting, XV 1.16  
   Vessels towing or transporting, XI 9.5, 9.8, 9.15, 9.18-9.21; XXVII 1.2  
 Flammable fabrics manufacturers, XXI 1.4-1.6  
 Flavoring extracts manufacturers or producers, XI 3.16, 4.127  
 Flax; crop insurance, I 8.1  
 Flaxseed and linseed oil, I 1.9  
 Flight crews, III 2.3  
 Flight instructors, XV 1.19  
 Flight operating procedures, III 2.3  
 Flour second clear users and distributors, I 4.27a-4.27b  
**Food:**  
   *See also specific food*  
   Color additive, interstate shippers, IV 2.13  
   Color-additive certificates, persons to whom issued, IV 2.12  
   Distributors, I 1.2, 2.24-2.26; X 2.1  
   Electron beam radiation, persons processing with, IV 2.15  
   Gamma radiation, persons processing with, IV 2.14  
   Processing, labeling, and shipping, I 4.2a; IV 2.1  
   Products processors, XI 4.127  
   Seafood packers, IV 2.5  
   Stamp program, I 2.27a  
   X-radiation, persons processing with, IV 2.15  
**Food and Drug Administration, IV 2**  
**Foreign:**  
   Agents, VII 1.1-1.2  
   Assets, persons engaged in controlled transactions, XI 5.1  
   Civil aircraft operators, XIII 1.6  
   Corporations, XI 4.32b, 4.38d  
   Distributors, II 4.7, 4.13; X 2.1  
   Importers, I 1.11; II 4.6  
   Income taxes, XI 4.31  
   Insurance policies, XI 4.79  
   Insurers, persons making premium payment to, XI 4.88c  
   Investment companies, XI 4.38a  
   Language instruction (modern), financial assistance:  
     Private nonprofit schools, IV 1.12  
     State and local agencies, IV 1.11  
   Repair stations, XV 1.26  
   Securities, XI 4.88e  
   Tax installment payments in foreign currency, XI 4.42c  
   Trade zone grantees, II 4.17  
**Foreign Agricultural Service, I 1**  
**Foreign Assets Control, Office of, XI 5**  
**Foreign Trade Zones Board, II 4.17**  
**Freight forwarders, XIII 1.7; XIX 1.1; XXIV 1.13**  
**Fruit:**  
   Crop insurance, I 8.1  
   Marketing orders, I 2.1-2.22  
   Perishable Agricultural Commodities Act of 1930, I 2.23  
   Shippers, I 2.22  
   Fruit-flavor concentrate plants, XI 4.137  
**Fur; manufacturers and dealers, XXI 1.2-1.3**  
**Futures:**  
   Commission merchants, I 6.1-6.7, 6.9-6.12  
   Taxes on sale of cotton for future delivery, XI 4.69

### G

Gambling devices; manufacturers and dealers, VII 1.4  
 Game birds, VI 2.1  
 Gamma radiation, persons processing food with, IV 2.14  
**Gas and oil:**  
   *See also Petroleum and petroleum products*  
   Depletion and depreciation of wells, XI 4.23  
   Depletion of natural gas property, XI 4.22  
   Lessees on federally owned and restricted Indian lands, VI 3.2, 3.9  
**Mining:**  
   Osage Reservation, VI 4.12  
   Wind River Indian Reservation, Wyoming, VI 4.13  
   Natural gas companies, XX 1.2  
   Pipeline operators with rights-of-way over Indian lands, VI 4.5  
**Gasoline:**  
   *See also Petroleum and petroleum products*  
   Floor stocks tax, persons liable for, XI 4.124  
   Nonhighway or farming purposes, XI 4.86  
   Taxes, XI 4.86, 4.123  
   Use and sale of, XI 4.123  
**General Accounting Office, XXII**  
**General Administration, IV 6**  
**General agents; shipping companies, II 5.1-5.9**  
**General Services Administration, XXIII**  
**Geological Survey, VI 3**  
**George-Barden Act, IV 1.3-1.4**  
**Gift expenses, business, XI 4.7**  
**Gift taxes, XI 4.34, 4.46**  
**Ginners, cotton, I 4.3, 4.7, 5.18**  
**Gloves and mittens industry, VIII 5.12-5.13**  
**Gold:**  
   Importers of gold-bearing materials, XI 6.2  
   Persons authorized to acquire, hold, process, and dispose of gold, XI 6.1  
**Gold and Silver Operations, Office of Domestic, XI 6**  
**Graders; agricultural commodities, I 2.45**  
**Grain:**  
   Exporters of feed grain, I 1.5  
   Warehousing, I 2.47  
**Grain sorghum; crop insurance, I 8.1**  
**Grants:**  
   Air pollution control, IV 3.6  
   Appalachian Regional Development Act of 1965, recipients, II 1.3  
   Area Redevelopment Act, recipients, II 1.1-1.2  
   Community planning, services, and training, IV 5.1  
   Construction projects, IV 3.3-3.4, 3.7-3.8, 3.10, 3.13  
   Educational television broadcasting facilities, IV 1.7  
   Health, IV 3.1, 3.4-3.5, 3.7-3.8, 3.12  
   Medical library facilities, IV 3.13-3.15  
   Mental health projects, IV 3.4-3.5, 3.7  
   National Institutes of Health, IV 3.16  
   National Library of Medicine, IV 3.16  
   Nurse training facilities projects, IV 3.10  
   Older Americans program, IV 5.1-5.3  
   Public health training, IV 3.12

### Grants—Continued

Public Works and Economic Development Act of 1965, recipients, II 1.1-1.2  
 Research, IV 3.2, 3.7  
 Scholarships, medical, IV 3.11  
 Solid waste disposal projects, IV 3.19  
 State Technical Services Act of 1965, recipients, II 3.1  
   Teaching facilities projects, IV 3.8  
   Water pollution control, VI 10.1-10.3  
**Grapefruit; marketing orders, I 2.1**  
**Grapes; marketing orders, I 2.22**  
**Great Lakes Pilotage Administration, II 8**  
**Growers; seeds, I 2.52**  
**Guidance, counseling, and testing programs, financial assistance, IV 1.14**

### H

**Hair or wool:**  
   Manufacturers, processors, or dealers, X 3.6-3.8  
   Producers of mohair, I 5.5  
**Hallbut:**  
   Dealers, VI 5.2  
   Vessels fishing for, VI 5.1  
**Handicapped workers, employers of, I 4.37; VIII 5.8**  
**Handkerchief manufacturing industry, VIII 5.12-5.13**  
**Harbor workers, employers of, VIII 2.2-2.3, 7.6**  
**Hawaii; air carriers, XIII 1.2**  
**Hazardous substances, labeled and unlabeled, IV 2.4**  
**Health:**  
   Cooperating health agencies, IV 3.1-3.3  
   Insurance for the aged, IV 4.1b-4.1d  
   Mental health centers, IV 3.4-3.5, 3.7  
   Nursing student loan program, IV 3.9  
   Public health training, IV 3.12  
   Research facilities, IV 3.7  
   Teaching facilities, IV 3.8  
**Health, Education, and Welfare Department:**  
   *See Aging, Administration on Education, Office of Food and Drug Administration General Administration Public Health Service Social Security Administration*  
**Helicopters, XIII 1.2; XV 1.13-1.15, 1.43-1.44; Supp. II**  
**Higher Education Act of 1965, IV 1.23, 1.25**  
**Higher Education Facilities Act of 1963, IV 1.9**  
**Highway departments; Federal aid projects, II 6.1**  
**Highway motor vehicles, persons subject to tax on use of, XI 4.59a, 4.60**  
**Highway Safety Agency, National, II 9**  
**Hog-cholera virus; handlers and licensees, I 3.2**  
**Home Administration, Farmers, I 7**  
**Home economics, vocational education in, IV 1.4**  
**Home Loan Bank Board, Federal, XVIII**  
**Homeworkers:**  
   Indian, VIII 5.14  
   Puerto Rico, VIII 5.15-5.19  
   Various industries, VIII 5.12-5.21  
   Virgin Islands, VIII 5.20-5.21  
**Honey:**  
   Price support program, I 5.17, 5.19  
   Producers, I 5.17  
**Hong Kong; shipping restrictions, II 7.1**



RECORD RETENTION GUIDE

Hopi Indian Reservation:  
Employers of industrial homeworkers, VIII 5.14  
Traders, VI 4.14  
Hops; marketing orders, I 2.21c  
Hospitals:  
Construction and survey projects, IV 3.3  
Dispensing or administering narcotic drugs, XI 4.101, 4.110  
Distributing tax-free tobacco products, XXXI 1.1  
Federal employees, treatment of, VIII 2.1  
Health insurance program for the aged, IV 4.1b-4.1d  
Medical grants, XXXI 1.2  
Mortgagors of multifamily housing, V 2.9  
Psychiatric, IV 4.1d  
Tuberculosis, IV 4.1d  
Housing:  
Building and loan associations, XVIII 1.4-1.6, 1.8-1.10  
Investors with yield insurance, V 2.7  
Lending agencies, V 2.1-2.3, 2.6, 2.8  
Multifamily housing, V 2.3-2.6, 2.8-2.9  
Mortgagors of multifamily housing, V 2.4-2.5  
National Housing Act, V 2.1-2.9  
Property improvement loans, V 2.1-2.2  
Savings and loan associations, XVIII 1.1-1.2  
Yield insurance, V 2.7  
Housing and Urban Development, Office of the Secretary, V 1  
Housing and Urban Development Department  
See Federal Housing Administration  
Housing and Urban Development, Office of the Secretary  
I  
Import Certificates, holders and executors, II 4.1-4.2  
Import quotas under the Sugar Act, I 4.32-4.37b  
Importers:  
Air carriers, II 4.14  
Aircraft and vessel repair parts, II 4.6  
Arms, ammunition, implements of war, X 1.1  
Automobile tires, XI 4.83a  
Beer, XI 4.164  
Biological products or arsenicals, I 3.1; IV 3.17  
Cigarette papers and tubes, XI 4.199  
Cigars and cigarettes, XI 4.199  
Coca leaves, XI 4.98, 7.1, 7.4  
Commodities under Import Certificates, II 4.1-4.2  
Dairy products, I 1.1  
Distilled spirits, XI 4.162-4.164  
Firearms, XI 4.210-4.211  
Flammable textile fabrics, XXI 1.8  
Foreign countries, I 1.11  
Gold-bearing materials for reexport of refined gold, XI 6.2  
Limestone, XI 3.10  
Liquors, XI 4.165-4.166  
Munitions List, United States, articles, X 1.1  
Narcotics, XI 4.92-4.99, 7.1, 7.4  
Nuclear material, XII 1.6  
Opium, XI 4.98, 7.1  
Patna rice, XI 3.5  
Rapeseed oil, XI 3.9  
Strip stamps for distilled spirits, XI 4.163

Importers—Continued  
Sugar, I 4.32, 4.34-4.35  
Tobacco, XI 4.199  
Tread rubber, XI 4.83a  
Vessel and aircraft repair parts, II 4.6  
Wheat, XI 3.13  
Wines, XI 4.164  
Incentive payment program for shorn wool, I 5.6  
Income taxes:  
Annual accounting period, change in XI 4.18  
Controlled foreign corporations, XI 4.32b  
Credit for taxes paid to foreign countries and U.S. possessions, XI 4.31  
Employees travel and business expenses, XI 4.2  
Foreign investment companies, XI 4.38a  
General, XI 4.1-4.44a  
Installment accounting method, XI 4.19  
Installment payments in foreign currency, XI 4.42c  
Lifo inventories, liquidation and replacement of, XI 4.39  
Trademark and trade name expenditures as deferred expenses, XI 4.4  
Virgin Islands corporations, XI 4.32a  
Western Hemisphere trade corporations, XI 4.32  
Withholding:  
Nonresident aliens, foreign corporations, and tax-free covenant bonds, XI 4.41a  
Wages, XI 4.49, 4.53, 4.55  
Indemnity program, milk, I 4.2c  
Indian Affairs, Bureau of, VI 4  
Indian lands:  
Crow Indian Reservation, Montana; lessees of lands for mining, VI 4.8  
Five Civilized Tribes, lessees of restricted lands for mining, VI 4.9  
Mining lessees, VI 4.6-4.13  
Oil and gas lessees, VI 3.2  
Osage Reservation; lessees of reservation lands for mining, VI 4.10, 4.12  
Quapaw Agency, lands under jurisdiction; lead and zinc mining, VI 4.11  
Rights-of-way over Indian lands; pipeline operators, VI 4.5  
Wind River Indian Reservation, Wyoming; lessees of lands for mining, VI 4.13  
Indians:  
Corporations, unincorporated tribes and bands, and credit and cooperative associations, VI 4.1-4.2  
Employers of industrial homeworkers, VIII 5.14  
General, VI 4.1-4.14  
Industrial equipment operators, XVI 1.28-1.29  
Industrial mobilization, II 2.2-2.9  
Industrial solvents dealers and users, XI 4.147  
Industrial users of flour second clears, I 4.27a  
Inspectors; agricultural commodities, I 2.45  
Installment method accounting dealers, XI 4.19  
Institutions:  
Agricultural commodity distribution programs, I 2.25-2.26  
Dispensing or administering drugs, XI 4.101

Institutions—Continued  
Distributing tax-free tobacco products, XXX 1.1  
Educational equipment grants, IV 1.23  
Scholarship grants, medical, IV 3.11  
Employing student-workers as learners, VIII 5.10  
Experimental or research operations, XI 4.138, 4.151  
Medical library facilities, IV 3.13-3.14  
National defense loan program, IV 1.26  
Older Americans program IV 5.2-5.3  
Research grants, IV 3.2, 3.7  
Research and development projects, IV 5.2  
Solid waste disposal projects, recipients of Federal grants for, VI 7.3  
State Technical Services Act of 1965, grants, II 3.1  
Student loan programs, IV 3.9  
Training projects, IV 5.3  
Veterans, educational or training courses, XXXI 1.3-1.5, 1.7-1.9, 1.12  
War orphans educational assistance enrollees, XXXI 1.7-1.9  
Water pollution control research, VI 10.3  
Water resources research, funds for, VI 9.1  
Instruction courses:  
Aircraft mechanic, XV 1.27  
Dispatcher operators, XV 1.22  
Flight engineer, XV 1.38  
Flight navigator, XV 1.20  
Pilot, XV 1.23  
Instructors:  
Flight, XV 1.19; Supp. II  
Ground, Supp. II  
Instrument landing system facilities owners, civil airway, XV 1.29  
Insulin distributors, IV 2.9  
Insurance:  
Cargo war risk, II 5.26-5.27, 5.29  
Companies contributing to trust or retirement plans, XI 4.42b  
Crop, I 8.1-8.2  
Foreign policies, XI 4.79  
Health insurance for the aged, IV 4.1b-4.1d  
Housing. See Housing  
Life, XI 4.26b, 4.27-4.28  
Medical insurance for the aged, IV 4.1a  
Unemployment, XXVIII 1.1  
War risk, II 5.25-5.27, 5.29  
Insurance Corporation, Federal Crop, I 3  
Insured banks, XVII 1.1-1.2  
Interior, Department of the:  
See Federal Water Pollution Control Administration  
Fish and Wildlife Service  
Geological Survey  
Indian Affairs, Bureau of  
Interior, Office of the Secretary of the  
International Pacific Halibut Commission  
International Whaling Commission  
Mines, Bureau of  
National Park Service  
Oil Import Administration  
Water Resources Research, Office of  
Interior, Office of the Secretary of the, VI 1  
International Commerce, Bureau of, II 4  
International Development, Agency for, X 2

## RECORD RETENTION GUIDE

- International freight forwarders, XIII 1.7
- International labor organizations, VIII 3.8
- International Pacific Halibut Commission, VI 5
- Internal Revenue Service, XI 4
- International Whaling Commission, VI 6
- International Wheat Agreement, I 5.11
- Interstate Commerce Commission, XXIV
- Interstate toll bridges, III 3.2-3.3
- Investment Advisers Act of 1940, XXIX 1.6, 1.8, 1.10
- Investment companies, XI 4.29; XXIX 1.6-1.10  
*See also* Banks and banking institutions; *and* Housing Foreign, XI 4.38a
- Investment Company Act of 1940, XI 4.38a; XXIX 1.6
- Investment in depreciable property, XI 4.1a 4.1b, 4.1c, 4.1d
- Investment trust, real estate, XI 4.30
- Investors; yield insurance, V 2.7
- Iron; defense materials regulations, II 2.4
- Irregular and off-route air carriers, XIII 1.5
- J**
- Jewelry:  
 Hand-fashioned Indian, VIII 5.14  
 Manufacturing industry, VIII 5.12-5.13
- Joint apprenticeship committees, VIII 5.5
- Justice Department, VII
- K**
- Knitted outerwear industry, VIII 5.12-5.13
- L**
- Labor, Office of the Secretary of, VIII 1
- Labor Department:  
*See* Employees' Compensation, Bureau of  
 Labor, Office of the Secretary of  
 Labor-Management and Welfare-Pension Reports, Office of  
 Labor Standards, Bureau of  
 Public Contracts, Division of  
 Wage and Hour Division
- Labor and hour contracts, III 1.4
- Labor-Management Reporting and Disclosure Act of 1959, VIII 3.1-3.8, 3.10
- Labor-Management and Welfare-Pension Reports, Office of, VIII 3
- Labor organizations, VIII 3.1, 3.3, 3.5-3.6  
 Secretaries and election officials, VIII 3.7
- Labor relations consultants, VIII 3.2
- Labor Standards, Bureau of, VIII 7
- Laboratories:  
 Transferring and receiving narcotic drugs for chemical or pharmacological tests, XI 4.104, 4.114  
 Using narcotics, XI 4.90, 4.103-4.104
- Lamb and yearling producers, I 5.7
- Land transportation facilities; radio stations and carriers, XVI 1.17, 1.22
- Landing systems, civil airways, XV 1.29
- Lead and zinc:  
 Mining on Quapaw Agency lands, VI 4.11  
 Stabilization program, participants in, XXIII 1.12
- Learners, employers of, VIII 5.6-5.7, 5.10
- Legal representatives of decedents, XI 4.33
- Lemons:  
*See also* Fruit  
 Marketing orders, I 2.2
- Lending agencies:  
*See also* Housing; *and* Banks and banking institutions  
 Multifamily housing, V 2.3, 2.6, 2.8  
 Property improvement loans, V 2.1-2.2
- Letting; marketing orders, I 2.13
- Libraries:  
 Medical facilities, IV 3.13-3.15  
 Resources and instructional materials, IV 1.17
- Library Services and Construction Act, IV 1.5
- Life insurance companies:  
 Coinsurance contracts, XI 4.28  
 Distributing dividends to policyholders, XI 4.27  
 Segregated assets accounts contracts, XI 4.26b
- Limes:  
*See also* Fruit  
 Marketing orders, I 2.3
- Limestone importers, XI 3.10
- Linseed and flaxseed oil, I 1.9
- Liquors:  
 Bottles and containers, manufacturers, importers, and consignors, XI 4.129  
 Dealers, XI 4.130-4.133  
 Exporters, XI 4.168  
 Importers, XI 4.165-4.166  
 Manufacturers and processors, XI 4.127-4.128  
 Puerto Rican, shipped to United States, XI 4.155-4.161  
 Shippers, XI 4.159  
 Taxes, XI 4.127-4.176  
 Virgin Islands, shipped to the United States from, XI 4.160-4.162  
 Wholesalers, XI 4.130-4.131
- Livestock:  
 Dealers, I 2.32  
 Feed programs, I 5.9  
 Market agencies, I 2.30-2.31, 2.34-2.35  
 Packers, I 2.37  
 State associations, I 2.36  
 Stockyard owners, I 2.30, 2.32, 2.34-2.35  
 Weighers, I 2.34-2.35
- Loan and purchase program: tung oil, I 5.3a
- Loans:  
 Area Redevelopment Act, recipients, II 1.1-1.2  
 Borrowers operating under farm and home annual plans, I 7.1  
 Disaster, VI 2.11  
 Fisheries, VI 2.8  
 Holders of VA guaranteed or insured loans, XXXI 1.10-1.11  
 Property improvement loans, V 2.1-2.2  
 Public Works and Economic Development Act of 1965, recipients, II 1.1-1.2  
 Refugee relief, XI 1.1  
 Students, IV 1.26
- Local public agencies; slum clearance and urban renewal projects, V 1.1
- Locker plant operators, VI 2.1
- Longshoremen, employers of, VIII 2.2-2.3, 7.6
- Longshoremen's and Harbor Workers' Compensation Act, VIII 2.2-2.3, 7.6
- Louisiana; persons authorized to kill depredating purple gallinules, VI 2.5
- Lubricating oil:  
 Manufacturers and processors of, XI 3.9  
 Nonhighway or farming purposes, XI 4.86  
 Tax exemption, XI 4.83  
 Use and sale of, XI 4.83, 4.123
- M**
- Macao; shipping restrictions, II 7.1
- Machines and machinery:  
 Construction, II 2.4  
 Metalworking, II 2.5
- Mail, IX 1.1-1.3
- Management consulting services, XXX 1.2
- Manpower Development and Training Act of 1962, IV 1.6
- Manufacturers and processors:  
 Aircraft and related equipment, XV 1.1-1.2, 1.4, 1.30; Supp. II  
 Aircraft and vessel supplies, XI 4.88b  
 Antibiotic drugs, IV 2.7  
 Antifreeze solutions, XI 4.142  
 Arms, ammunition, and implements of war, X 1.1  
 Articles entitled to drawback, XI 3.14-3.16  
 Automobile tires, XI 4.83a  
 Biological product or arsenicals, I 3.1, 3.17  
 Blood, whole, IV 3.18  
 Butter, adulterated and processed or renovated, XI 4.72  
 Canned soups, XI 3.5  
 Cigarette papers and tubes, XI 4.188-4.194  
 Cosmetics, IV 2.3  
 Cotton, I 4.7  
 Credit due to tax reduction or repeal, XI 4.88a  
 Dairy products, I 2.29  
 Distilled spirits, persons disposing materials used in manufacture of, XI 4.128  
 Drug, IV 2.2, 2.19  
 Equipment for use on merchant vessels, XI 9.23  
 Excise taxes and exemptions, XI 4.56  
 Exporters, XI 4.135, 4.207  
 Fertilizer, XI 3.10  
 Filled cheese, XI 4.72  
 Firearms, XI 4.207, 4.210-4.211  
 Flammable fabrics, XXI 1.4-1.6, 1.8  
 Flavoring extracts, XI 3.16, 4.127  
 Food and food products, I 4.2a; IV 2.1; XI 4.127  
 Fur products, XXI 1.2  
 Gambling devices, VII 1.4  
 Hair products, XI 3.6-3.8  
 Liquor bottles and containers, XI 4.129  
 Liquors, XI 4.127-4.128  
 Lubricating oil, XI 3.9  
 Matches, white phosphorous, XI 4.68  
 Materials for use on merchant vessels, XI 9.23  
 Medicated feeds, IV 2.18  
 Medicines and medicinal preparations, XI 3.16, 4.127  
 Motor vehicles and equipment, II 9.1  
 Munitions List, United States, articles, X 1.1  
 Narcotic precursors, XI 7.7  
 Narcotics, XI 4.89-4.119  
 Nonbeverage products, XI 4.136  
 Opium, XI 4.89, 4.98  
 Perfumery, XI 3.16  
 Pesticide chemicals, IV 2.16  
 Pharmaceuticals, IV 2.11

## RECORD RETENTION GUIDE

- Manufacturers and processors—Con.  
Pistols and revolvers, XI 4.207  
Postage meters, IX 1.2  
Poultry, I 2.28  
Radio receivers, XVI 1.21  
Rice, I 4.31  
Rubber substitutes, XI 3.9  
Sales taxes and exemptions, XI 4.56  
Stills, XI 4.135  
Sugar, I 4.34, 4.75  
Textile fiber products, XXI 1.7  
Tires and tubes, XI 4.86a  
Tobacco and tobacco products, I 4.9, 4.12; XI 4.177-4.185, 4.205  
Toilet preparations, XI 3.16, 4.146  
Tread rubber, XI 4.83a  
Vessel and aircraft supplies, XI 4.88b  
Vinegar, XI 4.134, 4.152  
Wheat, I 4.27  
Wool products, XI 3.6-3.8; XXI 1.1
- Marihuana:**  
*See also* Drugs; and Narcotics  
Applicants for registry, XI 4.108  
Business discontinued, XI 4.118  
Dealers, XI 4.111  
Lost or destroyed, persons required to make statements with respect to, XI 4.117  
Medical practitioners dispensing or administering, XI 4.110  
Millers processing *Cannabis sativa* L. plants, XI 4.115  
Persons registered to obtain marihuana for laboratory use, XI 4.114  
Registrants disposing of excess or undesirable marihuana, XI 4.119  
Taxes, XI 4.108-4.119  
Transfers and transferees, XI 4.109, 4.112  
Marihuana Tax Act of 1937, XI 4.108-4.119  
Marine casualties, XI 9.7  
Maritime academies, II 5.28  
Maritime Administration, II 5  
Maritime Commission, Federal, XIX  
Maritime protection and indemnity insurance; insured vessels, II 5.5  
Marketing allocation program, wheat, I 4.2a  
Marketing associations and agencies. *See* Cooperative associations, etc.  
Marketing orders:  
Almonds, apricots, carrots, celery, cherries, cranberries, dates, filberts, fruits and vegetables, grapefruit, grapes, hops, lemons, lettuce, limes, nectarines, olives, onions, oranges, peaches, pears, plums, potatoes, prunes, raisins, tomatoes, and walnuts, I 2.1-2.22  
Dairy products, I 2.60  
Marketing quotas:  
Cotton, I 4.3-4.4, 4.7-4.8  
Peanuts, I 4.28-4.30  
Tobacco, I 4.9-4.17, 4.26  
Rice, I 4.31  
Wheat, I 4.27  
Marketing Service, Consumer and, I 2  
Masters, vessels. *See* Vessels  
Matches:  
Manufacturers, XI 4.68  
Taxes, XI 4.68, 4.123  
Mathematics instruction, financial assistance:  
Private nonprofit elementary and secondary schools, IV 1.12  
State and local educational agencies, IV 1.11  
Mechanics, aircraft, XV 1.27; Supp. II
- Medical diathermy equipment operators, XVI 1.29  
Medical practitioners. *See* Physicians  
Medical programs and projects:  
Annuity and pension plans with medical benefits, XI 4.16a  
Facilities survey and construction, IV 3.3  
Insurance for the aged, IV 4.1a  
Library facilities, IV 3.13-3.15  
Scholarship grants, IV 3.11  
Medicines and medicinal preparations manufacturers and producers, XI 3.16, 4.127  
Mental retardation facilities, IV 3.4  
Mental Retardation Facilities and Community Mental Health Centers Construction Act of 1963, IV 3.5  
Merchandisers; income derived from production, purchase, or sale of merchandise, XI 4.20  
Merchant Marine Act, II 5.30  
Metalworking machinery; defense materials regulations, II 2.5  
Metropolitan Development, Office of Assistant Secretary for, V 1.2  
Migratory Bird Treaty Act, VI 2.2  
Migratory birds, VI 2.1-2.5  
Migratory workers, transportation by motor carriers, XXIV 1.16  
Milk and milk products:  
*See also* Dairy products  
Dairy farms or plants pasteurizing milk or cream for shipment, IV 2.10  
Handlers, I 2.60, 4.2c  
Indemnity program, I 4.2c  
Special milk program, I 2.25  
Mineral lands; Indian lands lessees, VI 4.6-4.13  
Mineral property; depreciation and depletion, XI 4.23  
Minerals and metals. *See* Mines  
Mines:  
Coal, VI 3.1, 7.1-7.2  
Lead and zinc, VI 4.11  
On Indian lands, VI 4.6-4.13  
Ore, VI 3.8  
Persons electing to aggregate separate operating mineral interests, XI 4.25-4.26  
State and local authorities receiving Federal aid for reclamation of, VI 7.2  
Mines, Bureau of, VI 7  
Mohair; producers and marketing agencies, I 5.5  
Montana; Indian lands, VI 4.8  
Mortgagors. *See* Housing  
Mortuary services contracts, III 1.5  
Motion pictures; permittees filming motion pictures on areas under jurisdiction of the Department of the Interior, VI 1.1  
Motor carriers:  
Brokers for, XXIV 1.11  
Class I and II, XXIV 1.9  
Class III, XXIV 1.10  
Exempt under section 203(b) of the Interstate Commerce Act, XXIV 1.15  
Migratory workers, carriers of, XXIV 1.16  
Private, subject to Part II of the Interstate Commerce Act, XXIV 1.14  
Rate-making organizations, XXIV 1.8  
Motor fuel, special, XI 4.83, 4.86, 4.126  
Motor vehicles and equipment, manufacturers, II 9.1  
Municipalities; acquiring or constructing interstate toll bridges, III 3.3  
Munitions Control, Office of, X 1
- Munitions List, United States; manufacturers, imports, and exporters of articles, X 1.1  
Mutual and subsidiary service companies, XXIX 1.4
- N
- Narcotics:**  
*See also* Marihuana; and Opium  
Business discontinued, XI 4.106, 4.118  
Compounders, XI 4.92, 4.96-4.97, 4.99, 4.102  
Dealers, XI 4.90-4.100, 4.102, 4.111  
Dispensers, XI 4.100  
Drugs, XI 4.89-4.119, 7.2-7.3, 7.5-7.7  
Exporters, XI 7.2-7.3  
General, XI 4.89-4.119, 7.1-7.7  
Importers, XI 4.92-4.99, 7.1  
Laboratories, XI 4.103-4.104, 4.114  
Lost, XI 4.105, 4.117  
Manufacturers, XI 4.89-4.99, 4.102  
Medical practitioners dispensing or administering, XI 4.101-4.102  
Orders for, from qualified dealers or practitioners in Virgin Islands, XI 4.96  
Persons using or receiving narcotic drugs, XI 4.90, 4.93-4.95  
Prescriptions, XI 4.100, 4.111  
Producers, XI 4.91-4.97, 4.99, 4.102  
Registrants disposing of excess or undesired narcotics, XI 4.107  
Transferees and transferors of, XI 4.104  
Vendees and vendors, XI 4.93-4.95, 4.102  
Wholesalers, XI 4.91-4.92, 4.96-4.97, 4.99  
Narcotics, Bureau of, XI 7  
National Aeronautics and Space Administration, XXV  
National banks:  
Acting as insurance agents and as brokers or agents for loans on real estate, XI 2.1  
Certificates executed under Exception 13 of R.S. 5200, XI 2.4  
Exercising trust powers, XI 2.2  
Shareholder lists, XI 2.3  
National Defense Education Act, IV 1.11-1.15, 1.26  
National Highway Safety Agency, II 9  
National Housing Act of 1934, V 2.1-2.9  
National Institutes of Health, IV 3.16  
National Library of Medicine, IV 3.16  
National park concessioners, VI 8.1-8.2  
National Park Service, VI 8  
National Science Foundation, XXVI  
Natural deposits depreciation and depletion, XI 4.23  
Natural gas companies, XX 1.2  
Natural gas property depletion, XI 4.22  
Navajo Indian Reservation:  
Employers of industrial homeworkers, VIII 5.14  
Traders, VI 4.14  
Naval stores:  
Producers of gum naval stores, I 4.2  
Turpentine and rosin processors, I 2.56  
Naval Stores Act of 1923, I 2.56  
Navigators; aircraft, Supp. II  
Navy; contractors and subcontractors, III 1.1-1.6, 1.14-1.28, 1.31; XI 4.44  
Nectarines; marketing orders, I 2.4  
Nickel alloys; defense materials regulations, II 2.7  
Nonappropriated Fund Instrumentalities Act, VIII 2.2

## RECORD RETENTION GUIDE

- Nonbeverage products manufacturers, XI 4.136
- North Korea; shipping restrictions, II 7.1
- Nuclear material:  
Licensees receiving, possessing, using, or transferring special nuclear material or byproduct or source material, XII 1.2  
Licensees and others subject to financial protection requirements and indemnity agreements, XII 1.11
- Nuclear reactors; holders of construction and operating authorizations, XII 1.10
- Nuclear vessels, XI 9.10
- Nursing:  
Student loan program, IV 3.9  
Training facilities, IV 3.10  
Vocational education in, IV 1.4
- Nuts; marketing orders, I 2.14-2.17
- O
- Oats; crop insurance, I 8.1
- Oil and gas:  
See also Petroleum and petroleum products  
Depletion and depreciation of wells, XI 4.23  
Lessees on federally owned and restricted Indian lands, VI 3.2, 3.9
- Mining:  
Osage Reservation, VI 4.12  
Wind River Indian Reservation, Wyoming, VI 4.13
- Persons aggregating operating mineral interests, XI 4.26a
- Pipeline operators with rights-of-way over Indian lands, VI 4.5
- Oil Import Administration, VI 11
- Oil Pollution Act of 1961, III 3.4
- Oils:  
Crude and unfinished oils and finished products; users, VI 11.1  
Diesel fuel, XI 4.83, 4.86, 4.126  
Lubricating, XI 3.9, 4.83, 4.86, 4.123  
Rapeseed oil; importers, XI 3.9
- Oklahoma; Indian lands, VI 4.9-4.10
- Older Americans Act of 1965, IV 5.1-5.3
- Olives; marketing orders, I 2.20
- Onions; marketing orders, I 2.10
- Opium:  
See also Drugs; and Narcotics  
Importers, XI 4.98, 7.1  
Manufacturers, XI 4.89, 4.98  
Withdrawal of, XI 4.98
- Operating-differential subsidized vessels; operators and contractors, II 5.12-5.14, 5.17, 5.19
- Oranges:  
See also Fruit  
Marketing orders, I 2.1
- Organizations:  
Solid waste disposal projects, recipients of Federal grants for, VI 7.3  
Subversive Activities Control Act of 1950, VII 1.3  
Tax exempt, XI 4.1, 4.42  
Trade agreements, I 1.7  
Water pollution control research, VI 10.3
- Osage Reservation; mining, VI 4.10, 4.12
- Outer Continental Shelf Lands Act, VIII 2.2
- Oysters; packers of canned oysters, IV 2.5
- P
- Pacific Halibut Commission, International, VI 5
- Packers:  
Dairy products, I 2.29  
Livestock and poultry, I 2.37  
Oysters, IV 2.5  
Pharmaceuticals, IV 2.6a, 2.11  
Radioactive material, XII 1.13  
Shrimp, IV 2.5
- Packers and Stockyards Act, 1921, I 2.30-2.37
- Panama Canal Company and Canal Zone Government, XXVII
- Parachute loft certifications, XV 1.28; Supp. II
- Parachute riggers, XV 1.21; Supp. II
- Patna rice importers, XI 3.5
- Pawnbrokers, XI 4.210-4.211
- Payment programs:  
Chickens, I 2.28a  
Flaxseed and linseed oil, I 1.9  
Lamb and yearlings (pulled wool), I 5.7  
Mohair, I 5.5  
Poultry, I 2.28a  
Shorn wool, I 5.6  
Sugar, I 4.37b  
Wheat and wheat flour, I 5.11
- Peaches; marketing orders, I 2.4a, 2.5
- Peanuts:  
Buyers, I 4.29  
Crop insurance, I 8.1  
Marketing quotas, I 4.28-4.30  
Price support program, I 5.4, 5.8  
Producers, I 4.28, 5.8  
Shellers, I 4.30, 5.4, 5.8
- Pears; marketing orders, I 2.4a, 2.21b, 2.22
- Peas; crop insurance, I 8.1
- Pensions, VIII 3.9
- Perfumery manufacturers and producers, XI 3.16
- Periodic requirements license applicant, II 4.8
- Perishable Agricultural Commodities Act of 1930, I 2.23
- Pesticide chemicals, persons with an experimental permit for use of, IV 2.16
- Pharmaceuticals; manufacturers, processors, packers, IV 2.6a, 2.11
- Physicians:  
Dispensing, administering, or distributing narcotic drugs, XI 4.90, 4.101-4.102, 4.110  
Treating Federal employees, VIII 2.1
- Picking establishments operators receiving, processing, or having custody of migratory game birds, VI 2.1
- Pilot school; aircraft, Supp. II
- Pilots, aircraft, XV 1.17-1.18, 1.23; Supp. II
- Pipelines:  
Interstate commerce, XXIV 1.6  
Operators with rights-of-way over Indian lands, VI 4.5
- Pistols and revolvers:  
See also Firearms  
Exporters, XI 4.207  
Manufacturers, XI 4.207  
Sale of, XI 4.206-4.211
- Plums; marketing orders, I 2.4a
- Pollution control programs:  
Air, IV 3.6  
Water, VI 10.1-10.3
- Post Office Department, IX
- Postage meters:  
Licensees, IX 1.1  
Manufacturers, IX 1.2
- Potash mining lessees, VI 3.8
- Potatoes:  
Crop insurance, I 8.1  
Marketing orders, I 2.9, 2.22
- Poultry:  
Dealers, I 2.32-2.33  
Exporters, I 2.28a  
Market agencies, I 2.30-2.31, 2.34-2.35  
Packers, I 2.37  
Processors, I 2.28  
Shippers, I 2.28  
Weighers, I 2.34-2.35
- Practical nursing, vocational education in, IV 1.4
- Practitioners. See Physicians
- Prescriptions for narcotics, XI 4.100-4.111
- Price support program. See Agricultural commodities or specific commodity
- Priorities and Allocations System between Canada and the United States, II 2.2
- Processors. See Manufacturers and processors
- Producers:  
Articles entitled to drawback, XI 3.14-3.16  
Celery, I 2.13a  
Cotton, I 4.8  
Flavoring extracts, XI 3.16  
Gum naval stores, I 4.2  
Honey, I 5.17  
Lamb and yearlings, I 5.7  
Medicinal preparations, XI 3.16  
Mohair, I 5.5  
Narcotics, XI 4.91-4.97, 4.99, 4.102  
Peanuts, I 4.28, 5.8  
Perfumery, XI 3.16  
Rice, I 4.31  
Sugar beets and sugarcane, I 4.37a  
Tobacco, I 4.9-4.10  
Toilet preparations, XI 3.16  
Tung nut, I 5.3  
Wheat, I 4.27  
Wool, I 5.6
- Property:  
Depreciation and depletion, XI 4.1a-4.1b, 4.3-4.3a, 4.5, 4.22-4.24  
Distribution by bank holding corporation, XI 4.36  
Executors or other legal representatives of decedents, XI 4.33  
Participants in the transfer of, XI 4.10-4.14, 4.16, 4.35  
Persons making or receiving gifts of, XI 4.34, 4.46  
Section 38 property, XI 4.1c, 4.1d  
Proprietary solvents dealers and users, XI 4.147  
Prunes; marketing orders, I 2.8, 2.21  
Public airports, sponsors of construction, XV 1.32, 1.33  
Public Contracts Act, VIII 4.1-4.4, 5.1, 7.2  
Public Contracts, Division of, VIII 4  
Public Debt, Bureau of the, XI 8  
Public Health Service, IV 3  
Public Health Service Act, IV 3.1  
Public and private agencies:  
Refugee relief loans, XI 1.1  
Slum clearance and urban renewal projects, V 1.1  
Public Roads, Bureau of, II 6  
Public utilities and licensees, XX 1.1  
Public utility holding companies, XXIX 1.5  
Public works, State agencies plans for, V 1.2

## RECORD RETENTION GUIDE

- Public Works and Economic Development Act of 1965, II 1.1-1.2
- Pueblo Indian Reservation; employers of industrial homeworkers, VIII 5.14
- Puerto Rico:
- Beer, XI 4.158
  - Children's dress and related products industry, VIII 5.15-5.17
  - Distilled spirits, XI 4.155-4.156
  - Employers of homeworkers, VIII 5.15-5.19
  - Glove, fabric and leather, industry, VIII 5.15-5.17
  - Handkerchief, scarf, and art linen industry, VIII 5.15-5.17
  - Liquors brought into the United States from, XI 4.159-4.162
  - Needlework and fabricated textile products industry, VIII 5.15-5.17
  - Sweater and knit swimwear industry, VIII 5.15-5.17
  - Wine, XI 4.157
  - Women's and children's underwear and women's blouse industry, VIII 5.15-5.17
- Purchase orders; Department of Defense contractors and subcontractors, III 1.1-1.2
- Purchase program, cottonseed, I 5.18
- Purchasers of war-built vessels, II 5.20-5.21
- Purchasing associations, cooperative, XI 4.20a
- Purple gallinules in Louisiana, VI 2.5
- Q**
- Quapaw Agency; mining for lead and zinc on land under Agency jurisdiction, VI 4.11
- R**
- Radiation, employers of personnel exposed to, VIII 4.4
- Radio beacon facilities owners, XV 1.29
- Radio receivers; manufacturers, owners, and distributors, XVI 1.21
- Radio stations and carriers:
- Aircraft, XVI 1.14-1.15
  - Alaska, XVI 1.10, 1.13
  - Amateur, XVI 1.19-1.20
  - Citizens service stations, XVI 1.17, 1.23
  - Community antenna relay stations, XVI 1.32
  - Disaster communications service, XVI 1.24-1.25
  - Domestic public radio services, XVI 1.26
  - Educational services, XVI 1.3-1.4, 1.30
  - Emergency services, XVI 1.20
  - Experimental and auxiliary services, XVI 1.5-1.8
  - General, XVI 1.1-1.26, 1.30-1.32
  - Industrial radio stations, XVI 1.16-1.18
  - International communications services, XVI 1.3, 1.9, 1.31
  - Land transportation facilities, XVI 1.17, 1.22
  - Maritime services, XVI 1.10-1.13
  - Public safety services, XVI 1.16-1.18
  - Vessels, XVI 1.13
- Radioactive material, XII 1.2, 1.4-1.5, 1.13
- Railroad Retirement Act, XXVIII 1.3
- Railroad Retirement Board, XXVIII
- Railroad Retirement Tax Act, XI 4.51, 4.54-4.55
- Railroad Unemployment Insurance Act, XXVIII 1.1
- Railroads:
- Electric, XXIV 1.3
  - Express companies, XXIV 1.5
  - General, XXIV 1.2
  - Participating in a tax-free reorganization, XI 4.14
  - Persons furnishing cars to, XXIV 1.7
  - Rate-making organizations, XXIV 1.8
  - Retirement, XXVIII 1.3
  - Sleeping car companies, XXIV 1.4
  - Unemployment insurance, XXVIII 1.1
- Raisins; marketing orders, I 2.19
- Rapeseed oil importers, XI 3.9
- Rate-making organizations subject to requirements of the Interstate Commerce Commission, XXIV 1.8
- Real estate investment trust, XI 4.30
- Reclamation Board, State of California, III 3.1
- Refrigerator car lines, XXIV 1.1
- Refugee Relief Act of 1953, XI 1.1
- Refugee relief loans, XI 1.1
- Repair stations, aircraft, XV 1.24-1.26
- Repairmen, aircraft, Supp. II
- Research:
- Animals, I 3.8; IV 2.6
  - Biological products, I 3.6
  - Education, IV 1.19
  - Facilities construction, IV 1.19
  - Grants, I 3.7; IV 3.2, 3.7; XXXI 1.2
  - Health, IV 3.2, 3.7
  - Water pollution, VI 10.3
  - Water resources, VI 9.1
- Research and development contracts, III 1.17-1.21, 1.23; XXIII 1.7; XXV 1.3-1.4, 1.9, 1.15
- Research Service, Agricultural, I 3
- Reserve funds; taxpayers establishing construction reserve funds, II 5.18-5.18a
- Retailers. *See* Dealers
- Retirement, railroad, XXVIII 1.3
- Retirement plan, contributors, XI 4.42b
- Revolvers. *See* Pistols and revolvers
- Revolving credit plan dealers, XI 4.19
- Rice:
- Cooperative marketing associations, I 5.19
  - Crop insurance, I 8.1
  - Exporters, I 1.3
  - Marketing quotas, I 4.31
  - Patna rice importers, XI 3.5
  - Price support program, I 5.19
  - Producers, warehousemen, mill or elevator operators, other processors or transferees, and buyers, I 4.31
- Rosin processors for naval stores, I 2.56
- Rubber, tread, XI 4.83a
- Rubber substitutes manufacturers, XI 3.9
- Rye; crop insurance, I 8.1
- S**
- Safety standards, motor vehicles, II 9.1
- Safflower; crop insurance, I 8.1
- Sanatoriums. *See* Hospitals
- Savings banks, mutual, XI 4.21a, 4.21b
- Savings and loan associations, XVIII 1.1-1.12
- Savings stamp agents, XI 8.2
- Science instruction, financial assistance:
- Private nonprofit schools, IV 1.12
  - State and local educational agencies, IV 1.11
- Scientific institutions conducting experimental or research operations, XI 4.138
- Schools:
- Aircraft mechanic, XV 1.27; Supp. II
- Schools—Continued
- Airman agency flight or ground, Supp. II
  - Breakfast programs, I 2.27
  - Children of low-income families, IV 1.16
  - Civil Rights Act of 1964, IV 1.24
  - Construction, IV 1.21
  - Dispatcher course operators, XV 1.22
  - Educational agencies, Federal grants for constructing, IV 1.1
  - Flight engineer, XV 1.38
  - Flight navigator, XV 1.20
  - Ground instructor, flight school, Supp. II
  - Institutes of higher education, fellowships, IV 1.13
  - Library resources and instructional materials, IV 1.17
  - Lunch programs, I 1.2, 2.24, 2.26
  - Maritime academies, II 5.28
  - Medical:
    - Dispensing or administering marihuana, XI 4.110
    - Grants, XXXI 1.2
    - Scholarship grants, IV 3.11
    - Nurse training facilities, IV 3.10
    - Pilot, XV 1.23; Supp. II
    - Private nonprofit, receiving Federal aid, IV 1.12
    - Public health training, IV 3.12
    - Savings stamp agents, XI 8.2
    - Special milk program, I 2.25
    - Supplementary education centers and services, IV 1.18
    - Veterans, XXXI 1.3-1.5, 1.7-1.9, 1.12
    - War orphans, XXXI 1.7-1.9
  - Seafood; packers, IV 2.5
  - Second War Powers Act of March 27, 1942, Supp. I
  - Securities Exchange Act of 1934, XXIX 1.3, 1.6-1.7
  - Securities and Exchange Commission, XXIX
  - Securities or stocks:
    - Arbitrage operations, XI 4.37
    - Exchange members, brokers, and dealers, XI 4.79, 4.88e; XXIX 1.1-1.3
    - Distribution, XI 4.36
    - Real estate investment trust, XI 4.30
    - Transfer or disposition, XI 4.10-4.14, 4.35
  - Seed growers, procurers, and shippers, I 2.49-2.52
  - Service Contract Act of 1965, VIII 1.5
  - Shareholders:
    - Elections filed respecting tax treatment of corporate reorganizations, XI 4.16
    - Loss deductions on small business stock, XI 4.38
    - Receiving distributions in liquidation of a domestic corporation, XI 4.9
  - Sheltered workshops, VIII 5.9
  - Ship construction contracts; operators of newly constructed vessels, II 5.11
  - Ship construction reserve fund; taxpayers establishing fund, II 5.18-5.18a
  - Shippers:
    - Antibiotic drugs, IV 2.6
    - Color-additive food, drugs or cosmetics, IV 2.13
    - Cosmetics, unlabeled, IV 2.3
    - Drugs, IV 2.2, 2.6
    - Food, unlabeled, IV 2.1
    - Fruits and vegetables, I 2.22
    - Hazardous substances, unlabeled, IV 2.4

## RECORD RETENTION GUIDE

### Shippers—Continued

Liquors, XI 4.159  
 Poultry, I 2.28  
 Seed, I 2.49-2.51  
 Sugar, I 4.34  
 Shipping company agents, II 5.1-5.9  
 Shipping Restriction Orders T-1 and T-2; Soviet bloc countries, Hong Kong, Macao, China, North Korea, North Viet-Nam, and Cuba, II 7.1  
 Ships. *See* Vessels  
 Shrimp; packers of processed shrimp, IV 2.5  
 Silver Operations, Office of Domestic Gold and, XI 6  
 Sleeping car companies, XXIV 1.4  
 Slum clearance and urban renewal projects, V 1.1  
 Small business:  
     Contracts, XXV 1.18  
     Corporation stock, loss deduction on, XI 4.38  
     Corporations distribution of previously taxed income, XI 4.41  
     Depreciation, XI 4.5  
 Small Business Administration, XXX  
 Small Business Investment Act, XXX 1.1-1.2  
 Smelters and refineries; metal bearing materials, XI 3.12  
 Smith-Hughes Act, IV 1.3-1.4  
 Social security:  
     Employers employee taxes, XI 4.50  
     State and local government employees, IV 4.1  
 Social Security Administration, IV  
 Sodium mining lessees, VI 3.8  
 Solid waste disposal projects, recipients of Federal grants for, VI 7.3  
 Solvents, industrial and proprietary, dealers and users, XI 4.147  
 Soviet bloc countries; shipping restrictions, II 7.1  
 Soybeans:  
     Cooperative marketing associations, I 5.19  
     Crop insurance, I 8.1  
     Price support program, I 5.19  
 Space Administration, National Aeronautics and, XXV  
 Special milk program, I 2.25  
 Sponsors of apprenticeship and training programs, VIII 1.6  
 Sponsors of public airport construction, XV 1.32-1.33  
 Stabilization and Conservation Service, Agricultural, I 4  
 Stamp taxes, XI 4.71, 4.163  
 Stamps; savings, XI 8.2  
 State Department:  
     *See* Agency for International Development  
     Munitions Control, Office of  
     State Technical Service, Office of, II 3  
     State Technical Services Act of 1965, II 3.1  
 States or State agencies:  
     Agricultural commodity distribution programs, I 2.24-2.26  
     Civil defense, III 3.6-3.7  
     Commercial fisheries resources, applicants receiving Federal funds, VI 2.10  
     Construction projects, IV 1.21, 3.3-3.4  
     Educational programs, IV 1.3-1.7, 1.11, 1.14-1.18, 1.20, 1.22-1.23, 1.25-1.26  
     Employees of State and local governments, IV 4.1

### States or State agencies—Continued

Employment agencies, XXVIII 1.2  
 Fair Labor Standards Act participation, VIII 5.1, 7.2  
 Fish and game departments, VI 2.6  
 Fishing agencies receiving Federal assistance, VI 2.14  
 Food stamp program, I 2.27a  
 Health programs, IV 3.1, 3.3-3.4, 3.7  
 Higher education facilities, financial assistance, IV 1.9  
 Highway departments, II 6.1  
 Hospitals and institutions distributing tax-free tobacco products, XXXI 1.1  
 Interstate toll bridges, States acquiring or constructing, III 3.3  
 Library services and construction program, IV 1.5  
 Livestock associations and agencies, I 2.36  
 Manpower Development and Training Act of 1962, IV 1.6  
 Maritime academies, II 5.28  
 Medical library facilities, IV 3.13  
 Mine reclamation, recipients of Federal aid for, VI 7.2  
 Older Americans program, IV 5.1  
 Pollution control programs:  
     Air, IV 3.6  
     Water, VI 10.1-10.2  
 Public Contracts Act participation, VIII 5.1, 7.2  
 Public works, V 1.2  
 School breakfast programs, I 2.27  
 State Technical Services Act of 1965, grants, II 3.1  
 Surplus property, distribution and utilization, IV 6.1  
 Vocational education, financial assistance, IV 1.3  
 Statistical services improvement, financial assistance, IV 1.15  
 Steel; defense materials regulations, II 2.4  
 Stevedoring contracts, III 1.32  
 Stills, manufacturers or vendors, XI 4.135  
 Stockbrokers, XI 4.79; XXIX 1.1-1.3  
 Stocks. *See* Securities or stocks  
 Stockyard owners, I 2.30, 2.32, 2.34-2.35  
 Students:  
     Deductions, persons claiming, XI 4.3b  
     Employers of student-workers, VIII 5.7, 5.10-5.11  
     National defense loan program, IV 1.26  
     Nursing loan fund, IV 3.9  
 Subcontractors. *See* Contractors and subcontractors  
 Subsidies; vessels operators and contractors, II 5.12-5.17, 5.19  
 Subversive Activities Control Act of 1950, VII 1.3  
 Sugar:  
     Farm operators, I 4.37b  
     Importers, I 4.32, 4.34-4.35  
     Manufacturers, XI 4.75  
     Marketers, I 4.33  
     Producers of sugar beets and sugarcane, I 4.37a  
     Refiners, shipping companies, and surety companies, I 4.34  
     Virgin Island; employers in sugar industry, I 4.36-4.37  
 Sugar Act, I 4.32-4.37b  
 Sugarcane; crop insurance, I 8.1  
 Sulphur deposits lessees, VI 3.9  
 Supplemental air carriers, XIII 1.1; XV 1.5-1.7, 1.39-1.42; Supp. II

Suppliers in AID-financed programs or projects, X 2.2  
 Supply contracts, III, 1.1-1.6, 1.14-1.16, 1.23; XXIII 1.6-1.7, XXV 1.1-1.2, 1.9  
 Surety companies, I 4.34; VIII 3.10  
 Surplus property; distribution and utilization, IV 6.1

### T

Tax stamps, XI 4.71, 4.163

### Taxes:

Army and Air Force contracts for aircraft, excess profits on, XI 4.43  
 Automobile tires, XI 4.83a  
 Butter, adulterated and process or renovated, XI 4.72-4.73  
 Cheese, filled, XI 4.72, 4.74  
 Cigarette papers and tubes, XI 4.188-4.194, 4.199-4.200  
 Cigars and cigarettes, XI 4.177-4.185, 4.199-4.200  
 Communication services required to collect, XI 4.61  
 Contracts of sale of cotton for future delivery, XI 4.69  
 Credit for, paid to foreign countries or U.S. possessions, XI 4.31  
 Diesel fuel, XI 4.83, 4.86, 4.126  
 Employee representatives under the Railroad Retirement Tax Act, XI 4.51  
 Employers:  
     Federal Insurance Contributions Act, XI 4.50, 4.54-4.55  
     Federal Unemployment Tax Act, XI 4.52  
     Railroad Retirement Tax Act, XI 4.51, 4.54-4.55  
 Employment, XI 4.47-4.55  
 Estate, XI 4.45  
 Excess profits, XI 4.43-4.44  
 Excise, XI 4.56-4.211  
 Exemptions, XI 4.1, 4.6, 4.42, 4.56, 4.83, 4.209  
 Filled cheese, XI 4.72, 4.74  
 Firearms, XI 4.206-4.211  
 Gasoline, XI 4.86, 4.123  
 Gift, XI 4.34, 4.46  
 Highway motor vehicles, XI 4.59a, 4.60  
 Income. *See* Income taxes  
 Installment payments in foreign currency, XI 4.42c  
 Liquors, XI 4.127-4.176  
 Lubricating oil, XI 4.83, 4.86, 4.123  
 Manufactured sugar, XI 4.75  
 Manufacturers sales, XI 4.56, 4.88b  
 Marihuana, XI 4.108-4.119  
 Matches, XI 4.68, 4.123  
 Motor fuel, special, XI 4.83, 4.86, 4.126  
 Narcotics, XI 4.89-4.119  
 Navy contracts, excess profits on, XI 4.44  
 Opium for smoking, XI 4.89  
 Pensions, VIII 3.9  
 Pistols and revolvers, XI 4.206-4.207  
 Retailers' excise taxes, XI 4.85  
 Rubber, tread, XI 4.83a  
 Small business corporations distributions of previously taxed income, XI 4.41  
 Social security, XI 4.50  
 Students, persons claiming deductions for, XI 4.3b  
 Sugar, manufactured, XI 4.75  
 Tires, XI 4.83a  
 Tobacco and tobacco products, XI 4.177-4.205  
 Transportation services required to collect, XI 4.65

## RECORD RETENTION GUIDE

### Taxes—Continued

- Tread rubber, XI 4.83a
- Vehicles, XI 4.59a, 4.60
- Withholding, XI 4.41a, 4.49, 4.53, 4.55
- Tax-free alcohol, XI 4.148
- Tax-free stocks, securities, and other corporate property exchange, XI 4.11
- Taxpayers
  - See also Taxes
  - General, II 5.18-5.18a; XI 4.1-4.211
- Telecommunications taxes, XI 4.61
- Telephone carriers required to collect tax, XI 4.61
- Television, educational; broadcasting facilities, IV 1.7
- Television stations, XVI 1.2-1.5, 1.30-1.32
- Textile fiber products manufacturers and distributors, XXI 1.7
- Timber property depreciation and depletion, XI 4.24
- Time limit license applicant, II 4.9
- Time and materials contracts, III 1.4
- Tires, XI 4.86a
- Tobacco:
  - Buyers, I 4.11
  - Crop insurance, I 8.1
  - Dealers, I 4.16-4.17
  - Distributors, XXXI 1.1
  - Handlers, I 4.26
  - Importers, XI 4.199
  - Manufacturers and processors, I 4.12
  - Marketing quotas, I 4.9-4.17, 4.26; XI 4.177-4.85
  - Producers, I 4.9-4.10
  - Truckers, I 4.12-4.13; XI 4.177-4.205
  - Warehousemen, I 4.14-4.15; XI 4.202-4.204
- Toilet preparations; manufacturers, reprocessors, repackagers, and bottlers, XI 3.16, 4.146
- Tomatoes:
  - Crop insurance, I 8.1
  - Marketing orders, I 2.11, 2.22
  - Trade agreements, private, I 1.7
  - Trade Expansion Act of 1962, II 2.1
  - Trademark and trade name expenditures as deferred expenses, XI 4.4
  - Traders on Indian reservations, VI 4.14
  - Trades and industries, vocational education in, IV 1.4
  - Transaction control regulations; persons engaged in transactions involving shipment of certain merchandise between foreign countries, XI 5.1
  - Transatlantic air carriers charter flights, XIII 1.3
  - Transfer of stock, securities, and other corporate property, participants in, XI 4.10-4.14, 4.35
  - Transit systems:
    - Credit or refund for oil or gasoline, XI 4.86
    - Highway motor vehicles, tax on use, XI 4.60
  - Transportation:
    - Animals for research, I 3.8
    - Carriers of persons, XI 4.65
    - Express companies, XXIV 1.5
    - Migratory workers by motor carriers, XXIV 1.16
    - Motor carriers, XXIV 1.9-1.16
    - Poultry and poultry products transporters, I 2.28
    - Radio stations, XVI 1.17, 1.22
    - Railroad companies, XXIV 1.1-1.6
    - Water carriers, XXIV 1.12
  - Travel and business expenses, 4.2, 4.7

- Tread rubber; manufacturers, producers, or importers, XI 4.83a
- Treasury Department:
  - See Accounts, Bureau of
  - Coast Guard, United States
  - Comptroller of the Currency
  - Customs, Bureau of
  - Domestic Gold and Silver Operations, Office of
  - Foreign Assets Control, Office of
  - Internal Revenue Service
  - Narcotics, Bureau of
  - Public Debt, Bureau of the
- Truckers, tobacco, I 4.12-4.13
- Trust companies:
  - Nominee's Information Return, XI 4.42a
  - Real estate investment trust, XI 4.30
- Trust fund, contributors, XI 4.42b
- Tubes, XI 4.86a
- Tuna, yellow-fin, vessels fishing for, VI 2.13
- Tung nut:
  - Cooperative marketing associations, I 5.3
  - Crop insurance, I 8.2
  - Price support program, I 5.3
  - Producers, I 5.3
- Tung Oil:
  - Cooperative marketing associations, I 5.3a, 5.19
  - Loan and purchase program, I 5.3a
  - Price support program, I 5.3a, 5.19
- Turpentine and rosin:
  - Processors for naval stores, I 2.56
  - Producers of gum naval stores, I 4.2

### U

- Ultrasonic equipment operators, XVI 1.29
- Underwriting agents; war risk insurance program, II 5.25, 5.27
- Unemployment insurance, railroad, XXVIII 1.1
- Unincorporated business enterprise electing to be taxed as a domestic corporation, XI 4.40
- United States agencies. See under name of specific agency
- United States Munitions List, X 1.1
- Uranium deposits lessees, XII 1.8
- Urban renewal projects, V 1.1
- Utilities, public, and licensees, XX 1.1

### V

- Vegetables:
  - Marketing orders, I 2.9-2.13a, 2.22
  - Perishable Agricultural Commodities Act of 1930, I 2.23
  - Shippers, I 2.22
- Vehicles:
  - Manufacturers, II 9.1
  - Tax on use of highway motor vehicles, XI 4.60
- Vendors. See Dealers
- Vessels:
  - Agents, II 5.1-5.9, 7.1; XI 9.1, 9.7, 9.19, 9.21
  - Canal Zone ports, XXVII 1.1-1.2
  - Cargo, XI 9.14
  - Gear certificates, registers, and records, VIII 7.4-7.5; XI 9.2
  - Gear plans showing stress diagram, XI 9.4
  - Certificates or documents issued by Coast Guard, XI 9.1
  - Charterers, II 5.10, 5.20, 5.22-5.24; XI 9.17, 9.19, 9.21

### Vessels—Continued

- Construction reserve fund, II 5.18-5.18a
- Contractors and subcontractors for construction and repair, II 5.15-5.16; XI 4.14
- Contractors for use of, XI 9.17
- Diesel and special motor fuel, tax exemption, XI 4.83
- Dry-cargo, II 5.10, 5.23
- Employees, II 7.1
- Explosives, transportation of, XI 9.5, 9.8, 9.15, 9.18-9.21; XXVII 1.2
- Fire drill logs, XI 9.6
- Firefighting equipment inspections and tests, XI 9.3
- Foreign importers of repair parts, II 4.6
- Halibut fishing, VI 5.1
- Hazardous, flammable, or combustible cargo, XI 9.5, 9.8, 9.15, 9.18-9.21; XXVII 1.2
- Importers of repair parts, II 4.6
- Interstate Commerce Act, subject to, XXIV 1.12
- Lifeboat drill logs, XI 9.6
- Manufacturers of vessel supplies, XI 4.88b, 9.23
- Marine casualties, XI 9.7
- Masters, II 5.7, 7.1; III 3.4; VI 2.13, 5.1; XI 9.1-9.15, 9.19-9.20; XXVII 1.1-1.2
- Mortgage insurance, VI 2.9
- Nuclear, XI 9.10
- Operators, II 5.11-5.12, 5.17, 5.19, 5.30; III 3.4; VI 5.1; VIII 7.5; XI 9.18
- Owners, II 7.1; XI 9.1-9.4, 9.7, 9.10, 9.13, 9.16, 9.19, 9.21
- Panama Canal, XXVII 1.1-1.3
- Passenger, XI 9.11-9.13
- Purchasers, II 5.20-5.21
- Radio stations, XVI 1.13
- Tuna fishing, VI 2.13
- War-built vessels. See War-built vessels
- Welders, XI 9.9
- Veterans:
  - Apprenticeship training, XXXI 1.6
  - Holders of VA guaranteed or insured loans, XXXI 1.10-1.11
  - On-the-job training, XXXI 1.6
  - Schools for, XXXI 1.3-1.5, 1.7-1.9, 1.12
  - Veterans Administration, XXXI
  - Veterans Hospitalization and Medical Services Modernization Amendments of 1966, XXXI 1.2
  - Veterinary surgeons dispensing, administering, or distributing narcotic drugs, XI 4.90, 4.101, 4.110
- Vietnam, North; shipping restrictions, II 7.1
- Vinegar factories, XI 4.134, 4.152
- Virgin Islands:
  - Corporations exception to limitation on reduction in income tax liability, XI 4.32a
  - Distilled spirits imported from, XI 4.162
  - Employers of homeworkers, VIII 5.20-5.21
  - Liquors brought into the United States from, XI 4.160-4.162
  - Sugar industry employers, I 4.36-4.37
  - Vocational Education Act of 1963, IV 1.3
  - Vocational rehabilitation and education programs, agencies receiving Federal aid for, IV 1.4; XXXI 1.12

RECORD RETENTION GUIDE

W

- Wage earners; income tax, XI 4.1
- Wage and Hour Division, VIII 5
- Wagring; persons required to pay excise tax on, XI 4.66
- Wages:
  - See also Employers
  - Rates, fair wage, under the Sugar Act, I 4.36-4.37
  - Retroactive payment of, VIII 5.2
- Walnuts; marketing orders, I 2.17
- War-built vessels:
  - Charterers, II 5.20-5.24
  - Purchasers, III 5.20-5.21
- War orphans educational assistance, XXXI 1.7-1.9
- War Production Board, Supp. I
- War risk insurance programs, II 5.25-5.27, 5.29
- Warehouse Act of 1916, I 2.38-2.48
- Warehousemen, I 2.38-2.48, 4.7, 4.14-4.15, 4.27, 4.31, 5.9
- Warehouses; operators and proprietors:
  - Bonded warehouses. See Bonded warehouses
  - Commodity futures exchanges, I 6.14
  - Internal revenue bonded warehouses. See Bonded warehouses
  - Tobacco, XI 4.202-4.204
  - Wheat, imported, XI 3.13
- Waste disposal projects, solid; recipients of Federal grants for, VI 7.3
- Water:
  - Carriers, XXIV 1.12
  - Pollution control, VI 10.1-10.3
  - Research, VI 9.1, 10.3
- Water Resources Research, Office of, VI 9
- Water Resources Research Act of 1964, VI 9.1
- Weather modification activities, XXVI 1.1
- Weighers:
  - Agricultural commodities, I 2.45
  - Livestock and poultry, I 2.34-2.35
- Welders, XI 9.9; XVI 1.29
- Welfare and Pension Plans Disclosure Act, VIII 3.9
- Welfare-Pension Reports, Office of Labor-Management and, VIII 3
- Western Hemisphere trade corporations; income taxes, XI 4.32
- Whaling Commission, International, VI 6
- Whaling ships and land stations, VI 2.7, 6.1
- Wholesalers:
  - Beer, XI 4.131
  - Butter, adulterated and process or renovated, XI 4.72-4.73
  - Distilled spirits, XI 4.130-4.131
  - Drug, IV 2.19
  - Filled cheese, XI 4.74
  - Liquor, XI 4.130-4.131
  - Narcotics, XI 4.91-4.92, 4.96-4.97, 4.99
  - Wine, XI 4.131
- Wheat:
  - Bonded common carriers, XI 3.13
  - Crop insurance, I 8.1
  - Exporters, I 4.2b, 5.11; XI 3.13
  - Importers, XI 3.13
  - Marketing allocation program, I 4.2a
  - Marketing quotas, I 4.27
  - Producers, warehousemen, elevator operators, feeders, processors or transferees, and buyers, I 4.27
- Wheat Agreement, International, I 5.11
- Wildlife restoration projects, VI 2.6
- Wills; executors or legal representatives, XI 4.33
- Wind River Indian Reservation, Wyoming; mining, VI 4.13
- Wine:
  - Bottling houses, XI 4.149
  - Cellars, XI 4.153, 4.170
  - Dealers, XI 4.131-4.132
  - Experimental wine operations, institutions engaged in, XI 4.151
  - Exporters, XI 4.174
  - Importers, XI 4.164
  - Producers for family use, XI 4.150
  - Wholesalers, XI 4.131
  - Withdrawn from bonded storage for shipment to the United States, XI 4.157
- Wire and wireless communications, taxes on, XI 4.61
- Women's apparel industry, VIII 5.12-5.13
- Wool:
  - Manufacturers, processors, or dealers, XI 3.6-3.8; XXI 1.1
  - Price support program, I 5.6-5.7
  - Producers, I 5.6-5.7
- Workshops, sheltered, VIII 5.9
- Wyoming; Indian lands, VI 4.13

X

- X-radiation, persons processing food with, IV 2.15

Y

- Yield insurance investors, V 2.7

Z

- Zinc and lead:
  - Mining on Quapaw Agency lands, VI 4.11
  - Stabilization program, participants in, XXIII 1.12
- Zuni Reservation, traders on, VI 4.14