

THE NATIONAL ARCHIVES
LITTERA
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MANET
1934
OF THE UNITED STATES

FEDERAL REGISTER

VOLUME 27 NUMBER 62

Washington, Friday, March 30, 1962

Guide to Record Retention Requirements (Title 1, Appendix A)

Revised as of January 1, 1962

Title 1—GENERAL PROVISIONS

Appendix A—Guide to Record Retention Requirements

REVISION AS OF JANUARY 1, 1962

Introduction. The following list was compiled as a guide to generally applicable provisions of Federal laws and regulations relating to the retention of records by the public. The list is derived from the laws contained in the United States Code as amended by the laws enacted in 1961, and from the regulations contained in the Code of Federal Regulations as amended in the daily issues of the FEDERAL REGISTER through December 31, 1961. It represents an effort to show (1) what published requirements there are on the keeping of non-Federal records, (2) what records must be kept and who must keep them, and (3) how long they must be kept.

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

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

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

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

Two supplements to the list 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 list follows the last supplement.

NOTICE

Appendix A to Title 1 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, 1962.

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I. DEPARTMENT OF AGRICULTURE

1. Foreign Agricultural Service

1.1 Persons importing certain dairy commodities.

To keep records of importations and of the transactions relating to the procurement and disposition of such commodities.

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

2. Agricultural 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

2.5 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, 949.75

2.10 Onion handlers.

To maintain records of onions received and disposed of as may be necessary to verify reports submitted thereon.

Retention period: At least 2 succeeding years. 7 CFR 958.65, 959.80

2.11 Tomato handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 965.80, 966.80.

2.12 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

INDIVIDUAL HANDLERS OF VARIOUS COMMODITIES UNDER MARKETING ORDERS

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 or walnut material received, held, and disposed of.

Retention period: 2 years after end of marketing year in which transactions are completed. 7 CFR 984.79, 984.463, 984.479

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, 989.176

2.20 Grapes for crushing handlers.

To maintain records of all grapes used, whether fresh or dried, and items set aside as prescribed by the grape crush administrative committee.

Retention period: Not less than 5 years after termination of crop year or for such lesser period as the committee may direct. 7 CFR 990.66

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, 993.175

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.

To keep accounts, records, memoranda, and documents which disclose all business transactions, including ownership of such business by stockholding or otherwise.

Retention period: 2 years. 7 CFR 46.13, 46.14, 46.17, 46.23, 46.29

SCHOOL LUNCH, SPECIAL MILK, AND DIRECT 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 close of the Federal fiscal year to which the records 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 each Federal fiscal year's operations. 6 CFR 502.203, 502.209, 502.212

2.26 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, in State correctional institutions for minors, and in assistance of other needy persons.

To maintain records relating to receipt, disposal, and inventory of com-

modities, 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. 6 CFR 503.6

POULTRY AND POULTRY PRODUCTS EXPORT INSPECTION PROGRAMS

2.27 Exporters of poultry and poultry products under the poultry export program.

To maintain records showing purchases, sales, and deliveries of products exported or to be exported.

Retention period: 2 years after effective date of program. 6 CFR 530.107

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

INSPECTION OF DAIRY PRODUCTS

2.29 Dairy products manufacturers, processors, and packagers operating approved plants under Department of Agriculture inspection.

To maintain records of quality tests of producers of raw milk and of producers, sellers, and shippers of raw cream; and plant and laboratory tests and analyses of raw materials and finished products.

Retention period: 1 year. 7 CFR 58.143, 58.144, 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

2.31 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 proceed of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: Not specified.¹ 9 CFR 201.45

¹ Records shall not be destroyed or disposed of without the consent in writing of the Director, Packers and Stockyards Division, AMS, Department of Agriculture. 9 CFR 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: Not specified.¹ 9 CFR 201.46

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: Not specified.¹ 9 CFR 201.48

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: Not specified.¹ 9 CFR 201.49

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 District Supervisor of the Service).

Retention period: Not specified.¹ 9 CFR 201.74

2.36 Authorized State livestock associations and agencies.

To keep adequate detailed records of collection of fees, disbursement, inspections, and brands and marks.

Retention period: Not specified.¹ 9 CFR 201.86

2.37 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 rec-

ords 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.¹ 9 CFR 201.89

WAREHOUSE ACT OF 1916, AS AMENDED

Regulations pertaining to warehousing agricultural products as follows:

2.38 Licensed warehousemen.

To keep copies of all receipts issued. Retention period: Not specified. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 110.17, 111.18, 112.17, 113.17

2.39 Licensed warehousemen.

To retain each canceled receipt. Retention period: 6 years after December 31 of the year in which receipt is canceled and for such longer period as may be necessary for the purpose of any litigation which the warehouseman knows to be pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 101.28, 102.34, 103.28, 104.28, 105.29, 106.30, 107.31, 108.29, 110.29, 111.33, 112.29, 113.29

2.40 Licensed warehousemen.

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

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

2.41 Licensed warehousemen.

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

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

2.42 Licensed warehousemen.

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

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

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 from date of issuance and thereafter until receipts based upon such certificates have been surrendered and canceled. 7 CFR 101.47

2.44 Licensed cotton warehousemen.

To keep records of cotton sampling including the written request, if any.

Retention period: Not specified. 7 CFR 101.49

2.45 Licensed classifiers, inspectors, graders, and weighers of agricultural commodities.

To keep copies of certificates issued by them.

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

2.46 Licensed warehousemen.

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

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

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: Not specified. 7 CFR 102.30

2.48 Licensed warehousemen.

To keep inquiries received in writing advising of interest in deteriorating commodities stored in warehouse.

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

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 quotation committees.

To keep records of spot markets cotton sales.

Retention period: Not specified. 7 CFR 27.97

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 Licensed cottonseed samplers.

To keep books and records relating to the performance of their duties available for inspection or examination by a representative of the Department.

Retention period: Not specified. 7 CFR 61.35

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: 3 years. 7 CFR 160.50

3. Agricultural Research Service

3.1 Licensed manufacturers (domestic and foreign), distributors, and importers of biological products.

To keep detailed records of the results of tests for purity and potency and of the methods of preservation of each batch of biological products; and of the sale, shipment, or other disposition of the products.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Director, Animal Inspection and Quarantine Division. 9 CFR 116.1 (retention: 116.3)

3.2 Licensees preparing anti-hog-cholera serum and hog-cholera virus.

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, Animal Inspection and Quarantine Division. 9 CFR 116.2 (retention: 116.3)

3.3 Handlers of anti-hog-cholera serum or hog-cholera virus.

To keep records pertaining to the manufacture, receipt, delivery, sale, prices, and disposition of serum and virus.

Retention period: 2 years. 9 CFR 131.49

4. Agricultural Stabilization and Conservation Service

4.1 Persons eligible for agricultural conservation payments.

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

Retention period: 2 years following the close of the applicable program year. 7 CFR 702.841—705.1080 containing numerous references to record requirements (retention: 7 CFR 708.1)

4.2 Producers of gum naval stores from turpentine trees.

To keep records of faces by tracts and drifts in connection with the Naval Stores and Agricultural Conservation Programs.

Retention period: 2 years following close of applicable program year. 1960—7 CFR 706.1106; 1961—7 CFR 706.1206 (retention: 7 CFR 708.1)

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

4.3 Ginners of upland cotton.

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

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.36 (retention: 722.40)

4.4 Buyers and transferees of upland cotton.

To keep for each bale of cotton or lot less than a bale purchased from a producer records showing (a) name and address of the producer; (b) date purchased; (c) original gin bale number or equivalent; (d) number of pounds of lint cotton in each bale and lot; (e) amount of penalties to be collected, if any; and (f) serial number of the marketing card or certificate or brief description of the loan document by which the cotton was identified when marketed.

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.37, 722.38 (retention: 722.40)

4.5 Buyers and transferees of upland cotton not identified by marketing cards, marketing certificates, or loan documents.

To keep copy of report showing (a) name and address of producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or not less than a bale; and (e) amount of penalty collected, if any.

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.37, 722.38 (retention: 722.40)

4.6 Buyers and transferees of upland cotton identified by marketing certificates.

To keep copy of report of transactions (Form MQ-91—Cotton (Upland)).

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

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.37, 722.38 (retention: 722.40)

4.7 Warehousemen, ginners, buyers, processors, common carriers, and other persons handling upland cotton from, for, or on behalf of the producer.

To keep records concerning such cotton so that the accuracy of any reports or other records that may be required can be checked.

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.39 (retention: 722.40)

4.8 Producers of upland cotton marketed to persons not within the United States.

To keep copy of certificate showing name and address of buyer or transferee.

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.42

4.9 Ginners of extra long staple cotton.

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

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.136 (retention: 722.140)

4.10 Buyers and transferees of extra long staple cotton.

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

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.137, 722.138 (retention: 722.140)

4.11 Buyers and transferees of extra long staple cotton not identified by marketing cards, marketing certificates, or loan documents.

To keep copy of report showing (a) name and address of the producer from whom purchased; (b) date purchased; (c) original gin bale number or other information showing original source of the cotton; (d) net weight of each bale or lot less than a bale; and (e) amount of penalty collected, if any.

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

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.137, 722.138 (retention: 722.140)

4.12 Buyers and transferees of extra long staple cotton identified by marketing certificates.

To keep copy of report of transaction (Form MQ-91—Cotton (ELS)).

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.137, 722.138 (retention: 722.140)

4.13 Warehousemen, ginners, buyers, processors, common carriers, and other persons handling extra long staple cotton from, for, or on behalf of the producer.

To keep records concerning such cotton, so that the accuracy of any reports or other records that may be required can be checked.

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.139 (retention: 722.140)

4.14 Producers of extra long staple cotton marketed to persons not within the United States.

To keep copy of certificate showing name and address of buyer or transferee.

Retention period: * 1958 and succeeding crops—until December 31 of second year following year in which cotton is planted, 7 CFR 722.142

4.15 Producers and producer-manufacturers of cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco under marketing quota regulations.

To keep copies of specified reports on production and disposition of tobacco.

Retention period: * 1959-60 marketing year—until September 30, 1962, 7 CFR 723.1052, 723.1061; 1960-61 marketing year—until September 30, 1963, 7 CFR 723.1152, 723.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 723.1252, 723.1260

4.16 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: * 1959-60 marketing year—until September 30, 1962, 7 CFR 723.1053, 723.1061; 1960-61 marketing year—until September 30, 1963, 7 CFR

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

723.1153, 723.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 723.1253, 723.1260

4.17 Truckers and persons engaged in sorting, stemming, packing, or otherwise processing cigar-filler tobacco, cigar-filler and binder tobacco, and cigar-binder tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: * 1959-60 marketing year—until September 30, 1962, 7 CFR 723.1056, 723.1061; 1960-61 marketing year—until September 30, 1963, 7 CFR 723.1156, 723.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 723.1256, 723.1260

4.18 Producers of burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep copies of reports with respect to disposition of tobacco marketed and (a) number of acres harvested, (b) total production, (c) amount 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: * 1959-60 marketing year—until June 30, 1962, for flue-cured tobacco and until September 30, 1962, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1052, 725.1061; 1960-61 marketing year—until June 30, 1963, for flue-cured tobacco and until September 30, 1963, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1152, 725.1160; 1961-62 marketing year—until June 30, 1964, for flue-cured tobacco and until September 30, 1964, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1252, 725.1260

4.19 Warehousemen handling burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: * 1959-60 marketing year—until June 30, 1962, for flue-cured tobacco and until September 30, 1962, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1053, 725.1061; 1960-61 marketing year—until June 30, 1963, for flue-cured tobacco and until September 30, 1963, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1153, 725.1160; 1961-62 marketing year—until June 30, 1964, for flue-cured tobacco and until September 30, 1964, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1253, 725.1260

4.20 Dealers handling burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep records that will permit furnishing detailed information of all transactions.

Retention period: * 1959-60 marketing year—until June 30, 1962, for flue-cured tobacco and until September 30, 1962, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1054, 725.1061; 1960-61 marketing year—until June 30, 1963, for flue-cured tobacco and until September 30, 1963, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1154, 725.1160; 1961-62 marketing year—until June 30, 1964, for flue-cured tobacco and until September 30, 1964, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1254, 725.1260

4.21 Truckers and persons redrying, prizing, or stemming burley, flue-cured, fire-cured, dark air-cured, and Virginia sun-cured tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received and copies of required reports.

Retention period: * 1959-60 marketing year—until June 30, 1962, for flue-cured tobacco and until September 30, 1962, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1056, 725.1061; 1960-61 marketing year—until June 30, 1963, for flue-cured tobacco and until September 30, 1963, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1156, 725.1160; 1961-62 marketing year—until June 30, 1964, for flue-cured tobacco and until September 30, 1964, for burley, fire-cured, dark air-cured, and Virginia sun-cured tobacco, 7 CFR 725.1256, 725.1260

4.22 Producers of Maryland tobacco.

To keep copies of reports with respect to acreage, production, and disposition of tobacco produced showing (a) number of fields and acres harvested, (b) total pounds produced, (c) amount on hand and its location, and (d) for each lot marketed, name and address of person through whom marketed, number of pounds marketed, gross price, and date of marketing.

Retention period: * 1960-61 marketing year—until September 30, 1963, 7 CFR 727.1152, 727.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 727.1252, 727.1260

4.23 Warehousemen handling Maryland tobacco.

To keep records that will permit furnishing detailed information on all transactions.

Retention period: * 1960-61 marketing year—until September 30, 1963, 7 CFR 727.1153, 727.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 727.1253, 727.1260

4.24 Dealers handling Maryland tobacco.

To keep complete and detailed records showing all purchases and resales of tobacco made by or for the dealer, and resales of tobacco bought from crops produced prior to 1958 (for 1958-59 market-

ing year); and to keep copies of required reports.

Retention period: * 1960-61 marketing year—until September 30, 1963, 7 CFR 727.1154, 727.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 727.1254, 727.1260

4.25 Truckers and persons redrying, prizing, or stemming Maryland tobacco.

To keep complete and detailed records containing specified information concerning each lot of tobacco received, and copies of required reports.

Retention period: * 1960-61 marketing year—until September 30, 1963, 7 CFR 727.1155, 727.1160; 1961-62 marketing year—until September 30, 1964, 7 CFR 727.1256, 727.1260

4.26 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 and indefinite. 7 CFR 728.883, 728.884, 728.887, 728.1173

4.27 Peanut producers.

To keep copies of specified reports on disposition of peanuts produced and marketed.

Retention period: * 3 years following end of pertinent marketing year, 7 CFR 729.857, 729.863, 729.1056, 729.1062

4.28 Peanut buyers.

To keep detailed records of peanuts marketed and sales memoranda with respect to farmers stock peanuts and shelled peanuts purchased from producers.

Retention period: * 3 years following end of pertinent marketing year, 7 CFR 729.858, 729.863, 729.1057, 729.1062

4.29 Peanut shellers.

To maintain detailed records and keep copies of reports pertaining to the shelling of each lot of peanuts (including record of peanuts retained by the sheller) as specified in the regulations.

Retention period: * 3 years following end of pertinent marketing year, 7 CFR 729.859, 729.863, 729.1058, 729.1062

4.30 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 730.984, 730.985, 730.988

IMPORT QUOTAS AND FAIR WAGE RATES UNDER THE SUGAR ACT

4.31 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

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

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

4.32 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

4.33 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

4.34 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

4.35 Employers of Virgin Islands apprentice operators of mechanical loaders and tractors in the sugar industry.

To keep a copy of the certificate of learner or apprentice issued by the St. Croix Municipal Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

4.36 Employers of Virgin Islands handicapped workers in the sugar industry.

To keep a copy of the certificate of individual worker impairment issued by the St. Croix Municipal Council Wage Commissioner.

Retention period: Not specified. 7 CFR 868.7

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

4.37 Milk handlers.

To keep detailed and summary accounts, books, and records with respect to (a) the receipts and utilization of all milk, skim milk, and butterfat handled, including all milk products received and disposed of in the same form; (b) the weights and butterfat content of all milk and milk products handled; and (c) pay-

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

ments to producers and cooperative associations of producers and such other information as the market administrator may require.

Retention period: 3 years, to begin at the end of the calendar month to which such accounts and records pertain, or for a longer period if notified by the Market Administrator. 7 CFR Parts 1001—1159. (See specific milk marketing area.)

5. Commodity Credit Corporation

5.1 Cooperative marketing associations of producers participating in the Rice Loan and Purchase programs.

To maintain records of the total quantity of rough rice acquired by or delivered to the association from all sources, the quantity of eligible rice delivered by eligible producer members, and separate records of both eligible and ineligible rice.

Retention period: 1956 crop—at least until May 1, 1962, 6 CFR 421.1937; 1957 crop—at least until May 1, 1963, 6 CFR 421.2537; 1958 crop—at least until May 1, 1964, 6 CFR 421.3337; 1959 crop—at least until May 1, 1965, 6 CFR 421.4337; 1960 crop—at least until May 1, 1966, 6 CFR 421.5338

5.2 Cottonseed crushers participating in the 1954 Cottonseed Price Support program.

To keep complete and detailed records as specified with respect to all purchases of cottonseed and other specified transactions.

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

5.3 Cooperative 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: 1959 crop—until July 1, 1962, 6 CFR 443.1586

5.4 Peanut shellers participating in the Peanut Price Support program.

To keep accounts with respect to the production and purchase of No. 2 peanuts and farmers stock peanuts from which No. 2 peanuts were produced, including types, grades, and quantity, names and addresses of producers, and date and place received.

Retention period: 2 years after the last No. 2 peanuts are delivered to CCC. 6 CFR 446.729, 446.829, 446.929, 446.1032, 446.1145, 446.1247

5.5 Mohair producers participating in the Payment Program for Mohair, and their marketing agencies.

To maintain books, records, and accounts showing the marketing of mohair on which an application for payment is based.

Retention period: 1958 program, until April 1, 1962, 6 CFR 468.117; 1959 and subsequent years—3 years, 6 CFR 468.151 (1959), 468.163 (1960); (retention: 472.1058)

5.6 Wool producers participating in the Incentive Payment Program for Shorn Wool, and their marketing agencies.

To maintain books, records, and accounts showing: purchases of lambs on and after April 1, 1956, and marketing of wool or lambs on which application is based.

Retention period: 1958 program—until April 1, 1962, 6 CFR 472.948; 1959, 1960, and 1961 programs—3 years, 6 CFR 472.1058

5.7 Lamb and yearling producers participating in the Payment Program for Lambs and Yearlings (Pulled Wool), and persons furnishing evidence to an applicant to enable him to receive payment under the program.

To maintain books, records, and accounts showing purchases of unshorn lambs on or after April 1, 1956, and marketing of unshorn lambs on which application for payment is based.

Retention period: 1958—until April 1, 1962, 6 CFR 472.948; 1959, 1960, and 1961—3 years, 6 CFR 472.1058

5.8 Dealers selling designated surplus feed grains or approved mixed feed to farmers under the Emergency Feed Program.

To maintain books and records which will permit verification of all transactions with regard to farmer's purchase orders and dealer's certificates.

Retention period: At least 3 full years following exchange of the purchase order for dealer's certificate (or to be kept longer if requested by the Commodity Credit Corporation). 6 CFR 475.46, 475.61, 475.161.

5.9 Handlers 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). 6 CFR 475.213

5.10 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. 6 CFR 481.138

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. 6 CFR 481.770, 483.177, 483.277

5.12 Cotton products and cotton exporters (and affiliates and subsidiaries) participating in the cotton export programs.

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. 6 CFR 482.14, 482.112, 482.213, 482.313, 482.364

5.13 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: 2 years after date of export. 6 CFR 484.138

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 permanent record an executed copy of this agreement.

Retention period: 5 years from date of closing of such bank account.² 17 CFR 1.20 (retention: 1.31)

6.2 Futures commission merchants investing customers' money or loaning customers' money on the security of negotiable warehouse receipts.

To deposit such obligations, securities and warehouse receipts in safekeeping with a bank, trust company or clearing organization, 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.² 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.² 17 CFR 1.27 (retention: 1.31)

6.4 Futures commission merchants.

To keep a permanent record of the daily computation of money, securities

² After 3 years the person required to keep such books and records may at his option substitute photographic reproductions thereof on film, together with facilities for the projection of such film in a manner which will permit it to be readily inspected or examined.

and property which must be segregated for customers.

Retention period: 5 years.² 17 CFR 1.32 (retention: 1.31)

6.5 Futures commission merchants.

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

Retention period: 5 years.² 17 CFR 1.33 (retention: 1.31)

6.6 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.

Retention period: 5 years.² 17 CFR 1.34 (retention: 1.31)

6.7 Futures commission merchants.

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

Retention period: 5 years.² 17 CFR 1.34 (retention: 1.31)

6.8 Futures commission merchants and members of contract markets.

To keep full and complete record of all futures and cash transactions including all orders, trading cards, signature cards, street books, journals, ledgers, cancelled checks, copies of confirmations, statements of purchase and sale, together with all other data and memoranda and records of every sort pertaining to cash and future transactions.

Retention period: 5 years.² 17 CFR 1.35 (retention: 1.31)

6.9 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.² 17 CFR 1.35 (retention: 1.31)

6.10 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.² 17 CFR 1.36 (retention: 1.31)

6.11 Futures commission merchants and members of contract markets.

To keep record showing for each futures account name, address and principal occupation or business of person for whom account is carried and names of persons guaranteeing account or exercising trading control over account.

Retention period: 5 years from date account closed.² 17 CFR 1.37 (retention: 1.31)

6.12 Contract markets.

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

Retention period: 5 years.² 17 CFR 1.39 (retention: 1.31)

6.13 Contract markets.

Must require warehouse operators whose receipts are deliverable in satisfaction of futures contracts made on or subject to the rules of the contract market to keep records showing stocks traded for future delivery on such contract markets, in store by kind, class, and grade, including lots and parcels stored specially or separately.

Retention period: 5 years.² 17 CFR 1.44 (retention: 1.31)

6.14 Persons having or controlling a reportable position in commodity futures.

To keep books and records showing all details of such position and all transactions related thereto; the name and address of each person whose commodity futures account is controlled by the reporting trader, and of each person who controls, or has a financial interest in, or guarantees the account of the reporting trader; if the reporting trader is a partnership, the name and address of each partner; if a corporation, the names and addresses of the person or persons who direct trading activities, and the name and address of the parent corporation and subsidiaries or affiliates.

Retention period: 5 years. 17 CFR 18.04, 18.05 (retention: 1.31)

7. Farmers Home Administration

7.1 Borrowers operating under farm and home annual plans.

To maintain records of income, expenses, and operations.

Retention period: Until summarized and reflected in the Agency's official records. 6 CFR 302.3

7.2 Watershed loan participants.

To maintain such accounts and records pertaining to transactions related to installation, operation, and maintenance as may be required by FHA.

Retention period: 5 years after year to which they pertain. 6 CFR 391.15

8. Federal Crop Insurance Corporation

8.1 Insured under Federal Crop Insurance Corporation.

To keep records of harvesting, storage, shipments, sale, or other disposition of all barley, dry edible beans, citrus, combined crops, corn, cotton, flax, grain sorghum, oats, oranges, peanuts, rice, rye, soybeans, tobacco, 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

II. DEPARTMENT OF COMMERCE

1. Area Redevelopment Administration

1.1 Recipients of loans and grants.

To keep and preserve records for financial assistance so long as any sum shall be due and unpaid to the Government on account of any loan under sections 6, 7, 8, Public Law 87-27, May 1, 1961, full written records, accurately disclosing the amount and the disposition by such recipient of the proceeds of any such assistance, together with other funds applied to such project, all as shall specifically identify a compliance with the requirements of the Act and the terms upon which such financial assistance has been made.

Retention period: Until final payment has been made to the Government or at least 2 years following the completion of all work on the project, whichever is longer. 13 CFR 304.8

1.2 Application of grant funds.

To keep detailed records reflecting work progress, expenditures and commitments, and to indicate the relationship to estimated costs and schedules.

Retention period: For and during the full time of construction being carried out pursuant to any grant. 13 CFR 304.33

2. Business and Defense Services Administration

2.1 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)

2.2 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

See footnote on p. 8.

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, as amended December 1, 1959, sec. 14

2.3 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, M-41, and M-43A.

To keep accurate and complete records of receipts, deliveries, inventories, production, and use, in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of BDSA Reg. 2—Basic Rules of the Priorities System; BDSA Order M-1A—Iron and Steel; BDSA Order M-5A—Aluminum; BDSA Order M-41—Metalworking Machines: Delivery; BDSA Order M-43A—Construction Machinery: Distribution, as applicable to such transaction.

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

2.4 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by BDSA Order M-17.

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.

Retention period: For at least 3 years. 32A CFR Ch. VI, BDSA Order M-17, as amended September 4, 1959, sec. 7(a)

2.5 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)

2.6 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)

2.7 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)

3. Bureau of International Business Operations

Foreign Trade Zones Board

3.1 Grantees of foreign trade zones.

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

Retention period: Not specified. 15 CFR 400.1002a

4. Bureau of International Programs

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

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

4.3 Exporters of surplus agricultural commodities.

To obtain and keep available for inspection, upon demand, by the Bureau of International Programs, documents of acknowledgment from foreign purchasers and documents constituting evidence of the contract of purchase and sale.

Retention period: 3 years. 15 CFR 371.8

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 date of receipt of the application by the Bureau (as shown on the Acknowledgment Card, Form FC-116). 15 CFR 372.4

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 date of receipt of the license application by the Bureau (as shown on the Acknowledgment Card, Form FC-116). 15 CFR 372.9

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, 373.51

4.7 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 the date of receipt of the application (as shown on the Acknowledgment Card, Form FC-116). 15 CFR 376.3

4.8 Applicants for a Time Limit License.

To keep records of the documentary evidence of the prescribed relationship with each consignee.

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

4.9 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. 15 CFR 379.10

4.10 Transferrors and transferees of export licenses.

To keep records of all documents evidencing the order covered by these licenses.

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

4.11 Exporters or agents.

To keep records of export transactions, exports and reexports.

Retention period: 3 years from date of transaction. 15 CFR 381.11

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 pre-

scribed in AGE-1—General Agents, Agents and Berth Agents.

Retention period: Until completion of audit.* 32A CFR Ch. XVIII, AGE-1, sec. 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 re-

*After audit by the General Accounting Office, the Maritime Administration will take custody of the records.

pair 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.* 32A CFR Ch. XVIII SRM-2, sec. 4; SMR-3, sec. 3(d); SRM-4, sec. 2; SRM-5, sec. 3(a) and sec. 19

5.10 Charters 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 Federal Maritime Board ship construction contracts, containing guarantee clauses.

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

Retention period: 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, Summary report on voyage repairs.

Retention period: 2 years after final release or settlement agreement is completed between the Federal Maritime Board/Maritime Administration and the operator. 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: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the contractor. 46 CFR 282.00, 282.01, 292.3

5.14 Operating-differential subsidy contractors.

To keep records supporting entries to notes and accounts receivable from

officers and employees and subsidiary accounts.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the contractor. 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 involved, and such other accounts established in connection therewith.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the operator. 46 CFR 286.2, 287.6

5.18 Taxpayers establishing construction reserve funds.

To keep such records 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 287.24

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: Until a final release or settlement agreement is completed between the Maritime Administration/Federal Maritime Board and the operator. 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 Purchases 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/Federal Maritime Board 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/Federal Maritime Board 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/Federal Maritime Board 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 of policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Secretary of Commerce.

Retention period: 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 marine academies.

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

Retention period: 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

6. Bureau of Public Roads

6.1 State highway departments or their agents.

To keep (a) all records and documents relating to the undertaking, carrying out and maintaining of each project in such form and manner as will enable the State to make available to the Federal Highway Administrator such information and data as he may require, and (b) financial and other records relating to toll facilities financed in part with Federal funds.

Retention period: (a) 3 years after payment of final voucher, and (b) at least 3 years after the 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 (Shipping restrictions; Sub Group A, Hong Kong and Macao) and T-2 (Shipping restrictions; Communist China, North Korea, and the Communist-controlled area of Viet-Nam) have been carried out. No changes in the records customarily maintained are required provided such records supply an adequate basis for audit. Records may be retained in microfilm or other photographic copies instead of the originals.

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

III. DEPARTMENT OF DEFENSE

1. Office of the Secretary of Defense (Departments of Army, Navy, Air Force)

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. 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.

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. 32 CFR 7.104-15. ASPR 7-104.15

1.3 Contractors with fixed-price incentive supply contracts.

Shall 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. Also, shall require each subcontractor to insert a similar requirement in all its subcontracts which are on other than a fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.108 (retention: 7.104-15). ASPR 7-108(e)

1.4 Subcontractors with contracts under fixed-price incentive supply contracts.

Shall 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 in the performance of the subcontract.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.108 (retention: 7.104-15). ASPR 7-108(e)

1.5 Contractors with fixed-price prime contracts providing for prospective periodic price redetermination at stated intervals.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-2. ASPR 7-109.2

1.6 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for prospective periodic price redetermination at stated intervals.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-2. ASPR 7-109.2

1.7 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for prospective periodic price redetermination at stated intervals.

Must agree that the Government may examine or audit its books, records, documents, and other evidence, pertinent to the performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-2. ASPR 7-109.2

1.8 Contractors with fixed-price prime contracts providing for prospective price redeterminations on request.

Must agree to maintain books, records, documents, and other evidence, sufficient

to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-3. ASPR 7-109.3

1.9 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for prospective price redeterminations on request.

Must agree to maintain books, records, documents and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-3. ASPR 7-109.3

1.10 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for prospective price redeterminations on request.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-3. ASPR 7-109.3

1.11 Contractors with fixed-price prime contracts providing for retroactive and prospective price redetermination at a stated time prior to completion.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-4. ASPR 7-109.4

1.12 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for retroactive and prospective price redetermination at a stated time prior to completion.

Must agree to maintain books, records, documents and other evidence sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-4. ASPR 7-109.4

1.13 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for retroactive and prospective price redetermination at a stated time prior to completion.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-4. ASPR 7-109.4

1.14 Contractors with fixed-price prime contracts providing for retroactive and prospective price redetermination including further prospective redetermination on request.

Must agree to maintain books, records, documents and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-5. ASPR 7-109.5

1.15 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for retroactive and prospective price redetermination including further prospective redetermination on request.

Must agree to maintain books, records, documents, and other evidence sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for performance

of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-5. ASPR 7-109.5

1.16 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for retroactive and prospective price redetermination including further prospective redetermination on request.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-5. ASPR 7-109.5

1.17 Contractors with fixed-price prime contracts providing for retroactive price redetermination after completion.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred for the performance of the contract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring the subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the contract. 32 CFR 7.109-6. ASPR 7-109.6

1.18 Subcontractors with subcontracts on other than a firm fixed-price basis under fixed-price prime contracts providing for retroactive price redetermination after completion.

Must agree to maintain books, records, documents, and other evidence, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred in the performance of the subcontract. Also, must agree to insert in each of its subcontracts placed on other than a firm fixed-price basis a provision requiring its subcontractor (i) to maintain similar cost data on performance of the subcontract, and (ii) to insert a similar provision in all its subcontracts placed on other than a firm fixed-price basis.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-6. ASPR 7-109.6

1.19 Subcontractors with subcontracts (excluding firm fixed-price subcontracts not in excess of \$2,500 and subcontracts for utility services at rates established for uniform application to the general public) under fixed-price prime contracts providing for retroactive price redetermination after completion.

Must agree that the Government may examine or audit its books, records, documents, and other evidence pertinent to the performance of the subcontract. Also, if the subcontract is on other than a firm fixed-price basis, must agree to insert a similar provision in all its subcontracts.

Retention period: 3 years after final payment under the subcontract. 32 CFR 7.109-6. ASPR 7-109.6

1.20 Contractors with cost reimbursement type supply contracts.

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

1.21 Subcontractors with contracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost reimbursement type prime supply contracts.

Must agree to maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the subcontract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States.

Retention period: 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

1.22 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.

Must agree that the Comptroller General of the United States or the Department, or their 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. 32 CFR 7.203-7. ASPR 7-203.7

1.23 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. 32 CFR 7.302-6. ASPR 7-302.6

1.24 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. 32 CFR 7.302-6. ASPR 7-302.6

1.25 Contractors with cost-reimbursement type research and development 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 contract and to make them available to any authorized representatives of the Military Departments or the Comptroller General of the United States. Must insert a similar requirement in each cost, cost-plus-fixed-fee, time-and-material, or labor-hour subcontract under the prime 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. ASPR 7-402.7

1.26 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.

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 Military Departments or the Comptroller General of the United States.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of litigation, whichever is longer. 32 CFR 7.402-7. ASPR 7-402.7

1.27 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.

Must agree that the Comptroller General or the Department or their 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. 32 CFR 7.402-7. ASPR 7-402.7

1.28 Contractors with fixed price contracts in excess of \$1,000 for supplies or experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or 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. 32 CFR 8.701. ASPR 8-701

1.29 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. 32 CFR 8.703. ASPR 8-703

1.30 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. 32 CFR 8.706. ASPR 8-706

1.31 Contractors with construction contracts in excess of \$2,000 (for work in continental United States, Alaska, and Hawaii).

To keep payroll records showing name and address of each employee, classification, rate of pay, daily and weekly number of hours worked, deductions from pay and actual pay received.

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

1.32 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.)

1.33 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

1.34 Contractors receiving advance payments secured by lien on supplies and property covered by contract.

To keep adequate accounting control over such property on its books and records.

Retention period: Not specified (implication is that records need not be kept after lien is satisfied). 32 CFR 82.48-2

1.35 Contractors supplying military and Federal specification items.

To keep records of examination and tests performed.

Retention period: As specified in contract. 32 CFR 154.3

2. Department of the Air Force

2.1 Contractors with facilities contracts (except short-form).

(a) Shall maintain property control records, a system of physical inventory, and a system of identification of the facilities.

(b) Must agree to maintain books, records, documents, and other evidence pertaining to the costs and expenses of the contract and the use charges payable thereunder and to make them available to any authorized representative of the Department or the Comptroller General of the United States. Must agree further to insert a similar requirement in each subcontract which is on a cost, cost-plus-fixed-fee, time-and-material, or labor-hour basis under the prime contract.

(c) For construction work as defined in "Labor Standards for Construction Work" clause, must maintain payroll records for laborers and mechanics and make the records available for inspection by authorized representatives of the Contracting Officer and the Department of Labor.

Retention period: Records specified in (a) and (b), above, 3 years after "completion" voucher or invoice or until settlement of any litigation, whichever is longer, 32 CFR 1007.2703-2, 1007.2703-3; records in (c), 3 years after completion of the work, 32 CFR 1007.2704-1

2.2 Contractors with contracts relating to Air Force equipment upon which work is to be performed.

Shall maintain property control records of Air Force equipment furnished for repair or modification.

Retention period: Not specified. 32 CFR 1007.4051

2.3 Contractors with fixed-type maintenance, overhaul, and modification contracts.

Shall maintain records of all inspection work and to make them available to the Government.

Retention period: During performance of contract and for such longer period as may be specified in the contract. 32 CFR 1007.4503-3

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

IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

1. Office of Education

1.1 Local educational agencies in areas affected by Federal activities receiving Federal grants for construction of minimum school facilities.

To keep all records supporting claims for Federal grants.

Retention period: Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies or for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein. 45 CFR 114.30

1.2 Local educational agencies in areas affected by Federal activities receiving Federal financial assistance for current expenditures.

To keep all records supporting claims for Federal grants.

Retention period: Until completion of fiscal audit and/or administrative reviews which are conducted regularly by Federal agencies or for 3 years following fiscal year to which claim relates, whichever is later, subject to certain exceptions therein. 45 CFR 115.43

1.3 State and local agencies receiving financial assistance for vocational education in agriculture, distributive occupations, home economics, and trades and industries, including the fishing trades and industry, and practical nurse training and area vocational education programs.

To keep 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

1.4 State and local agencies participating in the library services program under the Library Services Act.

To keep such accounts and supporting documents as will permit an accurate and expeditious audit of the program at any time.

Retention period: Until completion of fiscal audit or for 3 years, whichever is later. 45 CFR 130.6

1.5 State and local educational agencies receiving financial assistance under title III of the National Defense Education Act for strengthening science, mathematics and modern foreign language instruction.

To keep 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 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 for supervision, related services or administration, and costing \$10 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)(1) of the National Defense Education Act of 1958. 45 CFR 141.17

1.6 State educational agencies receiving financial assistance under section 1009 of the National Defense Education Act for improvement of statistical services.

To keep 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 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 (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 140.7

1.7 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 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 educational agency; (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 (whether from Federal or matching funds) and costing \$10 or more shall be kept until notification of the completion or the review and audit covering the disposition of such equipment. 45 CFR 143.17

1.3 Private nonprofit elementary and secondary schools receiving loans under title III of the National Defense Education Act for acquisition of equipment for strengthening science, mathematics, and modern foreign language instruction.

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 142.14

1.9 Institutes of higher education entitled to payments for approved fellowship program under title IV of the National Defense Education Act.

To keep 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

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 1.13

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 Coal-tar color distributors or manufacturers to whom certificates have been issued by the Food and Drug Administration.

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

Retention period: At least 2 years after disposal of all such color. 21 CFR 9.9

2.5 Packers of processed shrimp and canned oysters operating under the seafood inspection service.

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 New drug distributors and importers for investigational use.

Persons shipping new drugs interstate, and persons importing new drugs, for investigational use shall keep (1) statement by expert that he has adequate facilities for the investigation and that

the drug will be used by or under his direction, and (2) complete records of each shipment and delivery.

Retention period: 2 years (a) after a new-drug application becomes effective for such drug; (b) after shipment and delivery of such drug for investigational use is discontinued if an application does not become effective; or (c) after disposition by importer of all lots of such drug to which such statements and records relate if an application does not become effective. 21 CFR 130.3

2.7 Persons introducing shipment or delivery of antibiotic drugs into interstate commerce and operators of establishments processing, labeling, storing, repacking, and remanufacturing.

Persons shipping antibiotic drugs interstate for processing, labeling, storing, repacking, and remanufacturing, 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.

Retention period: 3 years from date of shipment or delivery and/or receipt of same (photostatic or other permanent reproductions may be used as substitutes after the first 2 years, 21 CFR 146.1). 21 CFR 146.18-146.22

2.8 Antibiotic drug distributors and importers for investigational use.

Persons shipping antibiotic drugs interstate, and persons importing antibiotic drugs, for investigational use, shall keep (1) statement by expert that he has adequate facilities for the investigation and that the drug will be used by or under his direction, and (2) complete records of each shipment and delivery.

Retention period: 3 years from date of shipment or delivery (photostatic or other permanent reproductions may be used as substitutes after the first 2 years, 21 CFR 146.1). 21 CFR 146.23

2.9 Insulin distributors to whom certifications have been issued by the Food and Drug Administration.

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.

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

3. Public Health Service

3.1 State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.

To maintain records of authorized personnel training for health work under

Federal grants provided under section 314 of the Public Health Service Act for purpose of audit for compliance with Public Health Service standards, and have accessible the available records, documents, and information pertinent to the audit of activities and programs described in the plan of the cooperating agency.

Retention period: Not specified.⁷ 42 CFR 51.11, 51.15

3.2 State health authorities and cooperating agencies using grant funds for training under section 314 of the Public Health Service Act.

To maintain a separate and distinct fund account for each Public Health Service grant authorized under section 314 of the Public Health Service Act.

Retention period:⁷ Not specified. 42 CFR 51.13

3.3 Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.

Applicants and contractors to maintain payroll records and kickback statements for all laborers and mechanics working at the site.

Retention period: 3 years after completion of the contract. 42 CFR 53.127

3.4 Applicants receiving Federal funds for hospital and medical facilities survey and construction projects.

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

Retention period: Not specified. 42 CFR 53.129

3.5 State agencies receiving Federal funds for hospital and medical facilities survey and construction projects.

To maintain accounts of all Federal and State funds allotted for construction projects, reflecting the funds allotted, encumbered, and unencumbered balances, including separate fund accounts for identifying the Federal and State funds.

Retention period: Not specified. 42 CFR 53.129

⁷ 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)

- 3.6 State agencies receiving Federal funds for applicants for construction project grants or, for the State itself, as an applicant.**

To keep adequate records of accounts and fiscal controls to assure proper accounting of all funds received and disbursed, including similar suitable accounts to show the receipt and disbursement of State, local or other funds used for matching purposes.

Retention period: Not specified. 42 CFR 53.129

- 3.7 State agencies administering programs assisted by grants-in-aid from the Public Health Service.**

To maintain such personnel records as are necessary for the proper maintenance of a merit system and effective personnel administration.

Retention period: Not specified. 42 CFR 53.169

- 3.8 State and interstate water pollution control agencies receiving Federal grants for water pollution control programs.**

To maintain accessible for purpose of audit, records, documents, and information that relate to the grants.

Retention period: Not specified. 42 CFR 55.7

- 3.9 Applicants receiving Federal funds for construction of treatment works, which are used for treatment of sewage or industrial wastes of a liquid nature.**

To maintain adequate accounting and fiscal records to reflect the receipt and expenditure of funds for the purpose of the project.

Retention period: Not specified. 42 CFR 55.26(h)

- 3.10 Institutions receiving grants for construction of research facilities.**

To maintain such fiscal or other records and furnish such progress or other reports relating to the construction as may be directed by the Surgeon General.

Retention period: Not specified. 42 CFR 57.8

- 3.11 Schools of public health receiving grants for provision of public health training.**

To maintain, accessible for purpose of audit, 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

- 3.12 Institutions receiving Federal grants for National Institutes of Health training.**

To make available for audit or other reasonable inspection the fiscal and other records of the institution relating to the training for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

- 3.13 Licensed domestic and foreign manufacturing establishments of biological products or trivalent organic arsenicals.**

To keep records concurrently with performance of each step in the manufac-

ture 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

- 3.14 Licensed manufacturing establishments processing whole blood (human).**

To maintain records of all aspects of the processing.

Retention period: Not specified. 42 CFR 73.304

4. Social Security Administration

Bureau of Federal Credit Unions

- 4.1 Federal Credit Unions.**

To keep accounting records as prescribed in 45 CFR 301.14.

Retention period: Not specified.* 45 CFR 301.14

- 4.2 Custodians of records of Federal Credit Unions voluntarily liquidated.**

To keep all records of the liquidated credit union including settled passbooks 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

Bureau of Old-Age and Survivors Insurance

- 4.3 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 settle-

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

ment, 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

V. DEPARTMENT OF THE INTERIOR

1. Office of the Secretary

- 1.1 Permittees filming motion pictures on any arca under the jurisdiction of the Department of the Interior.**

To furnish upon request for administrative use a print of the film footage taken pursuant to the permission granted.

Retention period: 3 years from date permission is granted. 43 CFR 5.1

2. Fish and Wildlife Service

- 2.1 Operators of commercial picking establishments, cold storage or locker plants receiving, possessing, or having custody of migratory game birds.**

To maintain accurate records showing the numbers and kinds of such birds, dates received and disposed of, and the names and addresses of the persons from whom received and to whom delivered.

Retention period: 1 year following the close of the open season on migratory game birds. 50 CFR 10.9

- 2.2 Persons exercising privileges under permits granted under Migratory Bird Treaty Act regulations.**

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

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.9, 16.11, 16.12, 16.13 (retention: 16.3, 16.5)

- 2.3 Persons exercising privileges under permits to kill, frighten, or herd migratory birds injuring crops.**

To keep an accurate record of all migratory birds killed and submit a report stating the species and number of migratory birds killed by the permittee.

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.21 (retention: 16.5)

- 2.4 California State Agricultural Commissioner authorized to kill or to have killed certain birds economically injurious.

To keep a record of the persons authorized by him to kill such birds and of the number of birds killed by each person so authorized, as well as by himself, and to make a report thereof.

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.23 (retention: 16.5)

- 2.5 Persons authorized to kill depredating purple gallinules in Louisiana.

To maintain record of the number of birds killed by him and submit a report thereon.

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.24 (retention: 16.5)

- 2.6 State fish and game departments conducting wildlife restoration projects with Federal aid.

To keep or direct the keeping of separate project records of cost of lands acquired, improvements, construction, overhead and maintenance done by or on behalf of the State.

Retention period: 3 years following notification of acceptability of project claims and accomplishments. 50 CFR 80.27, 80.28

- 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 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 250.12

- 2.9 Applicants for fishing vessel mortgage insurance.

Borrower and lender to keep 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

3. Geological Survey

- 3.1 Coal-mine lessees (federally owned lands).

To keep records of all coal mined, sold, or otherwise disposed of. Records of correct daily weights or biweekly measurements shall be posted if the miners are paid by weight or measurement.

Retention period: Not specified. 30 CFR 211.15

- 3.2 Oil and gas lessees (federally owned and restricted Indian lands).

To keep accurate and complete records of the drilling, redrilling, deepening, re-pairing, 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 Petroleum producers in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, production, consumption, and deliveries, and gauge tickets, run tickets, and other records.

Retention period: Unless otherwise notified by the Federal Petroleum Board, the operator may dispose of records retained for a period of 5 or more years. 30 CFR 222.6

- 3.4 Petroleum and petroleum products purchasers, refiners, storers, shippers, consignors, casinghead gasoline plants and persons dealing in petroleum or petroleum products as a factor, buyer, or seller in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, receipts, consumption, deliveries, and operations, and other records.

Retention period: Unless otherwise notified by the Federal Petroleum Board, the operator may dispose of records retained for a period of 5 or more years. 30 CFR 222.6

- 3.5 Petroleum and petroleum products reclamation plants in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, receipts, reclamation, and operations, and other records.

Retention period: Unless otherwise notified by the Federal Petroleum Board, the operator may dispose of records retained for a period of 5 or more years. 30 CFR 222.6

- 3.6 Petroleum and petroleum products pipelines in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of inventories, receipts, locations, diversions, and shipping, and other records.

Retention period: Unless otherwise notified by the Federal Petroleum Board, the operator may dispose of records retained for a period of 5 or more years. 30 CFR 222.6

- 3.7 Petroleum and petroleum products transporting agencies in designated areas (all of Louisiana and certain counties in Texas and New Mexico).

To keep records of shipments, diversions, and shipping, and other records.

Retention period: Unless otherwise notified by the Federal Petroleum Board, the operator may dispose of records retained for a period of 5 or more years. 30 CFR 222.6

- 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 per-

centage 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 Secretary, Klamath Tribal Loan Board.

To keep a complete record of all meetings of the board.

Retention period: Not specified. 25 CFR 93.3

- 4.4 Klamath Tribal Loan Board.

To keep records and accounts regarding the status of loans.

Retention period: Not specified. 25 CFR 93.9

- 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, re-drilling, or deepening of all holes, showing the formations; and books and records showing manner of operations and persons interested.

Retention period: Not specified. 25 CFR 175.13

- 4.11 Lessees of lands under jurisdiction of Quapaw Agency for lead and zinc mining.

To keep books in which shall be a correct account of all ore and rock mined on the tract, of all ore put through the mill, etc.

Retention period: Not specified. 25 CFR 176.24

- 4.12 Lessees of Osage Reservation lands for oil and gas mining.

To keep a full and correct account of all operations; and their books and records.

Retention period: Not specified. 25 CFR 183.44

- 4.13 Lessees of lands in Wind River Indian Reservation, Wyoming, for oil and gas mining.

To keep a full and correct account of all operations; and their books and records, showing the manner of operations and persons interested, shall be open at all times for examination by such officers of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations, to make such examination.

Retention period: Not specified. 25 CFR 184.25

- 4.14 Traders on Navajo, Zuni, and Hopi Reservations.

To keep accurate records of business activities. Receipts issued by the trader for Indian products must be recorded in the traders' books.

Retention period: Not specified. 25 CFR 252.7, 252.17

5. International Pacific Halibut Commission

- 5.1 Masters or operators of vessels holding Pacific halibut fisheries license or permit.

To keep an accurate log of all fishing operations, including the date, locality, amount of gear used, and amount of halibut taken daily in each locality.

Retention period: 2 years. 50 CFR 301.9

- 5.2 Halibut dealers.

To keep records of each purchase or receipt of halibut, showing date, locality, name of vessel, firm or corporation purchased or received from and amount in pounds according to trade categories of

the halibut and other species landed therewith.

Retention period: 2 years. 50 CFR 301.10

6. International Whaling Commission

- 6.1 Factory whaling ships and land stations.

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

Retention period: Permanent. 50 CFR 351.13

7. Bureau of Mines

- 7.1 NOTE (supplied by Bureau of Mines):

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

FEDERAL COAL MINE SAFETY ACT

TITLE I

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

Retention period: Records of accidents involving bodily injury or loss of life in coal mines should be retained 6 months.

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

VI. DEPARTMENT OF JUSTICE

1. General

- 1.1 Foreign agents required to register under 22 U.S.C. 611 et seq.

To keep all books and records relating to any activities which necessitate registration, including correspondence, memoranda, and other written communications, with or on behalf of foreign principals, cryptographic paraphernalia, names and addresses of those designated to receive "political propaganda," financial records, etc.

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

- 1.2 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, in order that monthly report may be made to the Attorney General.

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

2. Office of Alien Property

- 2.1 Persons engaged in foreign exchange transactions, transfers of credit, and export of coin or currency.

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

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

VII. DEPARTMENT OF LABOR

1. Office of the Secretary

- 1.1 Contractors or subcontractors engaged in construction, prosecution, completion, or repair of any public building, public work, or work financed in whole or in part by loans or grants from a Federal agency.

To keep weekly payroll records setting out name 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

- 1.2 Contractors or subcontractors subject to labor standards, provisions applicable to contracts covering federally financed and assisted construction (See 29 CFR 5.1).

To keep payroll records (including name and address of each laborer or mechanic, correct classification, rate of pay, daily and weekly numbers of hours worked, deductions made, and actual wages paid) for all laborers and mechanics working in the construction or development of certain projects (stipulation to be inserted in appropriate contracts by interested Federal agency).

Retention period: 3 years after termination of contract, 29 CFR 5.5(a) (3) and (6)

- 1.3 Employers subject to child-labor provisions of the Fair Labor Standards Act.

To keep certificates of age for employed minors under 18 years of age.

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

- 1.4 State agencies having agreements with Secretary of Labor or Administrator of Wage and Hour Division, Labor Department, for utilization of their services in making investigations and inspections.

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections under Fair Labor Standards Act, and Public Contracts Act.

Retention period: Not specified. 29 CFR 4.86, 515.6

- 1.5 Employers subject to minimum age standards of child-labor provisions of Fair Labor Standards Act.

To keep age certificate (a statement of a minor's age issued under regulations of Secretary of Labor) showing minor to be above minimum age requirements for employment as a protection from an unwitting violation of minimum age standards.

Retention period: Not specified. 29 CFR 4.121

2. Bureau of Employees' Compensation

- 2.1 Physicians and hospitals treating Federal employees covered by the Employees' Compensation Act of 1916, as amended.

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

Retention period: Not specified. 20 CFR 2.10

- 2.2 Employers subject to the provisions of the Longshoremen's and Harbor Workers' Compensation Act.

To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 31.23

- 2.3 Employers in the District of Columbia subject to the Longshoremen's and Harbor Workers' Compensation Act.

To keep records in respect to any injury to an employee, including information of disease, other disability, or death.

Retention period: Not specified. 20 CFR 41.22

3. Bureau of Labor-Management Reports

- 3.1 Every labor organization 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 Bureau 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 labor relations services 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 Secretary 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 406.5

- 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 Bureau 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 Bureau 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 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 Bureau 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 Every labor organization with fiscal year ending prior to December 16, 1959, required to make annual financial report 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 Bureau 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 415.4

- 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 or 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)

4. Division of Public Contracts

- 4.1 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

To keep unexpired certificate of age of employee issued and held pursuant to regulations issued by the Secretary of Labor under the Fair Labor Standards Act, as protection against unintentional employment of underage minors.

Retention period: During period of employment of such minors. 41 CFR 50-201.105

- 4.2 Contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia).

(a) To keep employment records, including name, address, sex, occupation, date of birth of each employee under 19 years of age (if the employer has ob-

tained 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

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 4.86, 515.6

5.2 Employers 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, 516.21(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, 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.), records of deductions from or additions to pay. 29 CFR 516.2, 516.3, 516.5, 516.6, 516.8, 516.11-516.24

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 516.20, 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 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; 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 516.20, 522.7

5.7 Independent telephone industry exchanges authorized to employ learners.

To keep payroll records of learners and occupation in which each learner is employed.

Retention period: 3 years. 29 CFR 522.70 (retention: 516.20, 522.7)

5.8 Employers subject to Fair Labor Standards Act employing handicapped workers.

To keep a copy of special certification 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, 516.20)

5.9 Sheltered workshops (as defined in 29 CFR 525.1).

To keep records of the nature of each client's handicap, and records required under applicable provisions of 29 CFR Part 516.

Retention period: Not specified. 29 CFR 525.10

5.10 Educational institutions employing student-workers as learners at sub-minimum wage rates.

To keep payroll records showing rate of pay, including a copy of any special certificate issued.

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

5.11 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

5.12 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

5.13 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 516.21

Retention period: Not specified. 29 CFR Part 530.12(b)(3)

5.14 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear 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 homeworker; style number, description, amount of goods delivered, rates, etc.; date homeworker paid.

Retention period: 3 years. 29 CFR 545.7 (a) and (e), 545.8

- 5.15 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear 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), 545.8
- 5.16 Employers of homeworkers in the fabric and leather glove industry; the handkerchief, square scarf, and art linen industry; the children's dress and related products industry; the women's and children's underwear and women's blouse and neckwear 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), 545.8
- 5.17 Employers of persons engaged in the shoe and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 601.3
- 5.18 Employers of persons engaged in the leather, leather goods, and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 602.3
- 5.19 Employers of persons engaged in the fabric and leather glove industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 603.3
- 5.20 Employers of persons engaged in the metal, machinery, transportation equipment, and allied products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 604.3
- 5.21 Employers of persons engaged in the electrical, instrument, and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 606.3
- 5.22 Employers of persons engaged in the handkerchief, square scarf, and art linen industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 608.3
- 5.23 Employers of persons engaged in the women's and children's underwear and women's blouse and neckwear industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 609.3
- 5.24 Employers of persons engaged in the children's dress and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 610.3
- 5.25 Employers of persons engaged in the sweater and knit swimwear industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 611.3
- 5.26 Employers of persons engaged in the needlework and fabricated textile products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 612.3
- 5.27 Employers of persons engaged in the straw, hair, and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 613.3
- 5.28 Employers of persons engaged in the corsets, brassieres, and allied garments industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 614.3
- 5.29 Employers of persons engaged in the men's and boys' clothing and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 615.3
- 5.30 Employers of persons engaged in the button, jewelry, and lapidary work industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 616.3
- 5.31 Employers of persons engaged in the alcoholic beverage and industrial alcohol industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 619.3
- 5.32 Employers of persons engaged in the tobacco industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 657.3
- 5.33 Employers of persons engaged in the banking, insurance and finance industries in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 661.3
- 5.34 Employers of persons engaged in chemical, petroleum, rubber, and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 670.3
- 5.35 Employers of persons engaged in communications, utilities, and transportation industries in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 671.3
- 5.36 Employers of persons engaged in the construction, business service, motion picture, and miscellaneous industries in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 672.3
- 5.37 Employers of persons engaged in the food and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 673.3
- 5.38 Employers of persons engaged in the lumber and wood products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 675.3
- 5.39 Employers of persons engaged in the paper, paper products, printing, and publishing industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 677.3
- 5.40 Employers of persons engaged in the stone, clay, glass, cement, and related products industry in Puerto Rico.
- To keep notices of wage orders as prescribed by Wage and Hour Division. Retention period: Not specified. 29 CFR 678.3
- 5.41 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

5.42 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

5.43 Employers of persons engaged in the wholesaling, warehousing, and other distribution industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 683.3

5.44 Employers of persons engaged in the hosiery industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 687.3

5.45 Employers of persons engaged in the artificial flower, decoration, and party favor industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 688.3

5.46 Employers of persons engaged in the sugar manufacturing industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 689.3

5.47 Employers of persons engaged in industries in the Virgin Islands.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 694.3

5.48 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

5.49 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

5.50 Employers of persons engaged in industries in American Samoa.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 697.3

5.51 Employers of persons engaged in the textile and textile products industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 699.3

5.52 Employers of persons engaged in the fabricated plastic products industry in Puerto Rico.

To keep notices of wage orders as prescribed by Wage and Hour Division.

Retention period: Not specified. 29 CFR 690.3

VIII. POST OFFICE DEPARTMENT

1.1 Postage meter licensees.

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

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

1.2 Postage meter manufacturers.

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.

Retention period: These records may be destroyed 3 years after the meter is scrapped. 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

IX. DEPARTMENT OF STATE

1.1 Alien recipients of nonimmigrant visas.

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

Retention period: For examination by immigration officials at port of entry. 22 CFR 41.124

1.2 Persons required to register as manufacturers, importers, or exporters of United States Munitions List articles.

To maintain, subject to the inspection of the Secretary of State, or any person designated by him, records 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

X. 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 five 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 4.1, 4.3 [See also 12 CFR 206.7.]

2.3 National banking associations.

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

3. Bureau of Customs

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

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.84

3.2 Importers of leather to be used in the manufacture of harness or saddlery.*

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.85 (retention: 10.84)

3.3 Importers of hides and skins of the India water buffalo to be used in the manufacture of rawhide articles.*

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.86 (retention: 10.84)

3.4 Importers of leather to be used in the manufacture of footballs, basketballs, soccer balls, or medicine balls.*

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.87 (retention: 10.84)

3.5 Importers of Patna rice to be used in the manufacture of canned soups.*

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

Retention period: 3 years from liquidation of the entry. 19 CFR 10.88 (retention: 10.84)

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

3.6 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, identify, 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 or at completion of lot; (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 (retention: 10.84)

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 (retention: 10.84)

3.11 Importers of bauxite, calcined, to be used in the manufacture of firebrick or other refractories.*

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

Retention period: 3 years from date of liquidation of the entry. 19 CFR 10.102 (retention: 10.84)

3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.*

To keep such records of their operations as will enable them to file an annual statement, not later than 60 days after the termination of their fiscal year, showing the quantities of ore and crude metal on hand at the beginning of the period and the dutiable contents thereof; the quantities of ore and crude metal received during the period and the dutiable contents thereof; the quantities of ore and crude metal to be accounted for and the dutiable contents thereof; the quantities of ore and crude metal on hand at the end of the period and the dutiable contents thereof; the quantities of ore and crude metal worked during the period and the dutiable contents thereof; and the wastage incurred during the period.

Retention period: 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 production of the articles, the quantity and

identity of the imported merchandise used, the quantity of finished product obtained, and, if valuable waste is incurred in manufacture and claim is made for an allowance for such waste, the value of the imported merchandise used in manufacture and the quantity and value of the waste incurred, and, in cases where two or more products are obtained, the relative values thereof at the time of separation.

Retention period: 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 on Decem-

*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.

ber 31, 1961. 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.

Unless otherwise indicated, citations for items 4.1-4.125 are to the 1939 Code of Federal Regulations and citations for items 4.126-4.320 are to the 1954 Code.

INCOME TAX

4.1 Persons subject to income tax.

(a) *General.* Except as provided in paragraph (b), any person subject to tax, or any person required to file a return of information with respect to income shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax 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 (1954) 1.6001-1 (See also 26 CFR (1954) 1.446-1, 1.453-1, dealing with accounting methods and periods.)

4.2 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 (1954) 1.471-1, 1.471-2 (retention: 26 CFR (1954) 1.6001-1)

4.3 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 (1954) 1.611-2 (retention: 26 CFR (1954) 1.6001-1)

4.4 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 (1954) 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 of 1954, (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 (1954) 1.613-4.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.611-2, 1.613-5 (retention 26 CFR (1954) 1.6001-1)

4.5 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 reserves accounts.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.611-3 (retention: 26 CFR (1954) 1.6001-1)

4.6 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 (1954) 1.614-2 (retention: 26 CFR (1954) 1.6001-1)

4.7 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 of 1954;

(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 of 1954, in sufficient detail to show that the separate operating mineral interest was not a part of an aggregation formed by the taxpayer under section 614(c)(1) of the Code for any taxable year prior to the taxable year for which the election under section 614(c)(2) of the Code is made, and to show that the mineral deposit representing the separate operating mineral interest is being developed or extracted by means of two or more mines;

(g) The taxable year in which the first expenditure for development or operation was made by the taxpayer with respect to each mine on the separate operating mineral interest that the taxpayer is electing to treat as more than one such interest; and

(h) The allocation of the mineral deposit representing the separate operating mineral interest between (or among) the newly formed interests and the method by which such allocation was made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue

nue law. 26 CFR (1954) 1.614-3 (retention: 26 CFR (1954) 1.6001-1)

4.8 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 (1954) 1.265-1 (retention: 26 CFR (1954) 1.6001-1)

4.9 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 (1954) 1.351-3 (retention: 26 CFR (1954) 1.6001-1)

4.10 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 (1954) 1.368-3 (retention: 26 CFR (1954) 1.6001-1)

4.11 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 (1954) 1.371-2 (retention: 26 CFR (1954) 1.6001-1)

4.12 Persons making or receiving gifts of property acquired by gift after December 31, 1920.

To preserve and keep accessible a record of the facts necessary to determine

the cost of the property and, if pertinent, its fair market value as of March 1, 1913, to insure a fair and adequate determination of the proper basis.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1015-1 (retention: 26 CFR (1954) 1.6001-1)

4.13 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 (1954) 1.905-2 (retention: 26 CFR (1954) 1.6001-1)

4.14 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 (1954) 1.167(a)-7 (retention: 26 CFR (1954) 1.6001-1)

4.15 Persons electing additional first-year depreciation allowance for small business.

To maintain records which permit specific identification 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 (1954) 1.179-4 (retention: 26 CFR (1954) 1.6001-1)

4.16 Persons required to seek the approval of the Commissioner in order to change their annual accounting period.

To keep adequate and accurate records of their taxable income for the short period involved in the change and for the fiscal year proposed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.442-1 (retention: 26 CFR (1954) 1.6001-1)

4.17 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 (1954) 1.1081-11 (retention: 26 CFR (1954) 1.6001-1)

4.18 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 (1954) 1.1233-1 (retention: 26 CFR (1954) 1.6001-1)

4.19 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 (1954) 1.1321-1, 1.1321-2 (retention: 26 CFR (1954) 1.6001-1)

4.20 Persons selling by the 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.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.453-1, 1.453-2 (retention: 26 CFR (1954) 1.6001-1)

4.21 Persons paying travel or other business expenses incurred by an employee in connection with the performance of his services.

To maintain detailed records of 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: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.162-17 (retention: 26 CFR (1954) 1.6001-1)

4.22 Tax-exempt organizations.

To keep records and books of account pertaining to information included in the annual return, including items of gross income, receipts, and disbursements, and to keep other pertinent information which will enable the district director to inquire into the organization's exempt status.

Retention period: As long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.6033-1 (retention: 26 CFR (1954) 1.6001-1)

4.23 Persons engaged in construction of aircraft for the Army and the Air Force.

To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

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

4.24 Persons engaged in construction of naval vessels or aircraft for the Navy.

To keep books, records, and original evidences of costs pertinent to the determination of the true profit, excess profit, deficiency in profit, or net loss from the performance of a contract or subcontract.

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

4.25 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 (1954) 1.177-1 (retention: 26 CFR (1954) 1.6001-1)

4.26 Executors or other legal representatives of decedents, fiduciaries of trusts under wills, life tenants and other persons to whom a uniform basis with respect to property transmitted at death is applicable.

To make and maintain records showing in detail all deductions, distributions, or other items for which adjustment to basis is required to be made.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.1014-4 (retention: 26 CFR (1954) 1.6001-1)

4.27 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 (1954) 1.404(a)-2

4.28 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 39.27(b)-2 (retention: 26 CFR (1954) 1.6001-1)

4.29 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 (1954) 1.332-6 (retention: 26 CFR (1954) 1.6001-1)

4.30 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 (1954) 1.333-5 (retention: 26 CFR (1954) 1.6001-1)

4.31 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 (1954) 1.371-1 (retention: 26 CFR (1954) 1.6001-1)

4.32 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 of 1954, 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 (1954) 1.374-3

4.33 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 falling 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 (1954) 1.852-6, 1.852-7 (retention: 26 CFR (1954) 1.6001-1)

4.34 Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations under the 1939 Code or 1954 Code.

To keep permanent records of all relevant data in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR (1954) 1.393-3 (retention: 26 CFR (1954) 1.6001-1)

4.35 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 (1954) 1.921-1 (retention: 26 CFR (1954) 1.6001-1)

4.36 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 (1954) 1.820-2 (retention: 26 CFR (1954) 1.6001-1)

4.37 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 (1954) 1.811-2

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 of 1954 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 (1954) 1.1244(e)-1 (retention: 26 CFR (1954) 1.6001-1)

4.39 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 (1954) 1.381(c)(6)-1 (retention: 26 CFR (1954) 1.6001-1)

4.40 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 (1954) 1.1375-4 (retention: 26 CFR (1954) 1.6001-1)

4.41 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 of 1954 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 for each partner.

(2) In the case of a partnership, 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 (1954) 1.1361-10, 1.1361-14 (retention: 26 CFR (1954) 1.6001-1)

ESTATE TAX

4.42 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 (1954) 20.6001-1

GIFT TAX

4.43 Persons making transfers of property by gift.

(a) To keep letters from brokers furnishing quotations, or evidence obtained from officers of issuing companies as to sales of stocks and bonds which are not listed on an exchange but are dealt in through brokers, or which have a market.

Retention period: Not specified. 26 CFR (1954) 25.2512-2

(b) 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 (1954) 25.6001-1

EMPLOYMENT TAX

4.44 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 re-

spect 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 (1954) 31.6001-1

4.45 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 (1954) 31.6001-2 (retention: 26 CFR (1954) 31.6001-1)

4.46 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 (1954) 31.6001-3 (retention: 26 CFR (1954) 31.6001-1)

4.47 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 (1954) 31.6001-4 (retention: 26 CFR (1954) 31.6001-1)

4.48 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.

(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 (1954) 31.6001-5 (retention: 26 CFR (1954) 31.6001-1)

4.49 Employers required to deduct and withhold income tax on wages paid.

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 (1954) 31.3401(a)-1, 31.6001-5 (retention: 26 CFR (1954) 1.6001-1)

4.50 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 of 1954, 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 (1954) 31.6402(a)-2, 31.6404(a)-1 (retention: 26 CFR (1954) 31.6001-1)

4.51 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 of 1954, or a corresponding provision of prior law, which was collected from the employee in a prior calendar year, the employer shall obtain from the employee and keep as part of his records a written statement (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants shall be maintained for a period of at least 4 years after the date the claim is filed. 26 CFR (1954) 31.6413(a)-1 (retention: 26 CFR (1954) 31.6001-1)

4.52 Persons required to withhold tax on nonresident 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 (1954) 1.1461-2 (retention: 26 CFR (1954) 1.6001-1)

EXCISE TAX

4.53 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 section 45.4804-10, relating to form for daily record in the case of manufacturers of white phosphorus matches, and sections 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 sections 45.6001-2 to 45.6001-5, inclusive, which relate to the claim.

(d) *Place for retention of records.* All records required by the regulations in this part shall be maintained, by the person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and

shall at all times be available for inspection by such officers.

(e) *Microfilm reproduction.* General books of account, such as cash books, journals, voucher registers, ledgers, etc., shall be maintained and preserved in their original form. However, microfilm reproductions of supporting records of details, such as invoices, vouchers, production reports, sales records, certificates, proofs of exportation, etc., may be kept in lieu of the original records provided the person required to keep such records retains such microfilmed copies for the required period, provides adequate facilities for the preservation of such films and for the ready inspection and location thereof, including a projector for viewing such records in the event inspection is necessary for tax purposes, and makes any transcription which may be required of the information contained on the microfilm.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR (1954) 45.6001-1

4.54 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 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 (1954) 45.6001-2 (retention: 26 CFR (1954) 45.6001-1)

4.55 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 section 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 section 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 (1954) 45.6001-3 (retention: 26 CFR (1954) 45.6001-1)

4.56 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 (1954) 45.6001-4 (retention: 26 CFR (1954) 45.6001-1)

4.57 Persons required to collect and account for admissions and cabaret taxes.

(a) *Admissions.* (1) To keep the portions of the tickets taken up by them. Retention period: Not less than six months. 26 CFR 101.18

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

Retention period: Not specified. 26 CFR 101.18

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

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

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

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

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

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

(c) *Duplicate returns, credits, and abatements or refunds.* A duplicate copy of the returns shall be retained and, for all credits taken and all abatements or refunds claimed, complete and detailed records shall be maintained.

Retention period: For duplicate returns—4 years from the time tax became due; for credits—4 years from the date return is filed on which the credit is taken; and for abatements or refunds—4 years from date claim is filed. 26 CFR 101.32, 101.33, 101.41, 101.42

4.58 Social, athletic, or sporting club or organization required to collect the tax on dues or initiation fees.

To keep up-to-date records showing the names and addresses of its members of each class, the amounts they have paid as dues, membership fees, or assessments, the tax, and the dates paid, to the club or others as a prerequisite to membership. To also keep a record in which shall be entered each day (a) under the head of "Life membership" (1) the number of life members from whom a life-membership tax has been collected on that day, and (2) the total amount of tax so collected; and (b) under the head of each other class of membership (1) the number of members of that class paying on that day dues or membership fees or initiation fees, (2) the total

amount so paid by members of that class, and (3) the total amount of tax collected on such payments. A duplicate copy of the returns shall be retained and, for all credits taken and all abatements or refunds claimed, complete and detailed records shall be maintained.

Retention period: 4 years from the date the tax became due; with respect to credits, 4 years from the date return is filed on which the credit is taken; and, with respect to abatements or refunds claimed, 4 years from date claim is filed. 26 CFR 101.38, 101.39, 101.41, 101.42

4.59 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 section 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 of 1954, 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 of 1954 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 of 1954, 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; 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 sections 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 of 1954. Retention period: Not less than 3 years. 26 CFR (1954) 45.4872-1, 45.4872-2 (retention: 26 CFR (1954) 45.4872-4)

4.60 Parties to transfers of any interest in silver bullion.

Each party to every transfer of an interest in silver bullion within the scope of section 4891 of the Internal Revenue Code of 1954 shall keep an accurate and complete record of every such transfer whether taxable or not. The record of a transferee shall be so kept that on a subsequent transfer the actual cost to him of the particular interest transferred can be determined. The books of every person liable to the tax shall be open for inspection by Government and internal revenue officers at all times.

Retention period: 3 years from the date the tax became due. 26 CFR (1954) 45.4894-2, 45.4895-8

4.61 Persons engaged in the business of buying, selling, or transferring stocks or bonds.

To keep a record of each transaction showing date of transaction, names of all parties involved, number, names, description, par and face value, selling price of stocks, and other related information.

Retention period: 3 years from the time of the transaction. 26 CFR 113.38, 113.68, 113.150; 26 CFR (1954) 43.6001-1

4.62 Members of a stock exchange involved in transferring accounts through clearing houses, engaged in the business of clearing, settling, or adjusting transactions in stocks or bonds.

To keep records of the particulars of transactions transferring the accounts of customers without change of ownership of the securities of such customers, wherever a clearing house carries upon its sheets or records information or reports of such transactions.

Retention period: 3 years from the time of the related transaction. 26 CFR 113.41, 113.71, 113.150; 26 CFR (1954) 43.6001-2

4.63 Members of a securities exchange registered with the Securities and Exchange Commission as a national exchange who have appointed clearing houses for affixing stamps.

To maintain in permanent form complete and adequate daily records, such as a blotter or similar book of original entry, of all transactions in stocks and bonds, whether taxable or not, including rights to subscribe for or to receive stocks or bonds, arising in the conduct of their business, irrespective of whether the stocks or bonds are listed or unlisted, whether the transactions are clearable or not, and including transactions involving loans or borrowings of stocks or bonds, and over-the-counter sales, show-

ing with respect to each transaction the amount of tax payable or the basis on which exemption from tax is claimed.

Retention period: 3 years from the date of the transaction. 26 CFR 113.41, 113.71, 113.150; 26 CFR (1954) 43.6001-2

4.64 Clearinghouses appointed for the purpose of affixing stamps by members of a securities exchange registered with the Securities and Exchange Commission as a national exchange.

To keep in permanent form the daily reports received from its members, and the daily summary statement of the total tax shown on such reports (if one is made).

Retention period: 3 years from the date of the report or statement. 26 CFR 113.41, 113.71, 113.150; 26 CFR (1954) 43.6001-2

4.65 Persons having control or possession of policies of insurance or reinsurance issued by foreign insurers.

To keep the instrument of insurance.

Retention period: 3 years from the date of issuance of the policy. 26 CFR 113.107; 26 CFR (1954) 43.6001-3

4.66 Persons, solicitors, or brokers accepting, placing, or soliciting contracts of insurance or reinsurance by foreign insurers.

To keep a record of each policy or other instrument subject to tax.

Retention period: 3 years from the time of the transaction. 26 CFR 113.109, 113.150; 26 CFR (1954) 43.6001-3

4.67 Persons required to keep records with respect to documentary stamp taxes.

To maintain and preserve all instruments, memoranda, books, or other documents to which documentary stamps have been affixed and canceled in payment of stamp taxes; all certificates of exemption executed in lieu of the payment of stamp taxes; and all other records required by the documentary stamp tax regulations.

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

4.68 Persons required to collect tax on use of safe deposit boxes.

To keep accurate records and accounts of all transactions subject to tax and evidence of the right to exemption on any such transaction in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

4.69 Carriers of petroleum by pipe line.

To keep accurate records and accounts showing (a) the daily volume of commodities accepted for transportation; (b) daily run records of the amount taken into the pipe lines and the amount delivered from such lines; (c) deductions from acceptances or allowances for evaporation, basic sediment, water, etc.; and (d) the charge per barrel, and the

total charge for each movement. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 130.71, 130.77

4.70 Persons required to collect taxes on amounts paid for (a) telegraph, telephone, cable, or radio dispatches, messages, or conversations, (b) any leased wire, or talking circuit special service, or wire and equipment services, etc., or (c) any local telephone services, etc.

To keep accurate records and accounts of all such services and facilities furnished upon which the tax is imposed and evidence of the right to exemption relative to any such services or facilities furnished in respect of which tax is not collected. A complete and detailed record of all 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 130.47, 130.71, 130.77; 26 CFR (1954) 42.4253-7

4.71 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 130.54, 130.62, 130.71, 130.77; 26 CFR (1954) 42.4261-6(e), 42.4292-1(b)

4.72 Persons engaged in the business of transporting property for hire.

To keep accurate records to show with respect to each individual transaction the amount of tax collected or evidence of the right to exemption where tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due, and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 143.33, 143.34, 143.51, 143.60

4.73 Persons who ship or pay for transportation of shipments to points of export.

To retain triplicates of Export Exemption Certificates with shipping papers, and documentary evidence of the exportation of property, such as a copy of export bill of lading, memorandum from the captain of the vessel, customs official, or foreign consignee, shipper's export declaration, or other evidence sufficient to establish the fact that the property has actually been exported.

Retention period: 4 years. 26 CFR 143.33, 143.34

4.74 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

4.75 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 (1954) 151.27

4.76 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.

(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, loca-

tion, 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 (1954) 151.132

4.77 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 (1954) 151.162, 151.201

4.78 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 (1954) 151.162, 151.188, 151.201, 151.202

4.79 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 (1954) 151.162, 151.475

4.80 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 (1954) 151.227

4.81 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 (1954) 151.243

4.82 Manufacturers, importers, producers, and compounders of, and wholesale dealers in taxable narcotics.

To keep invoices, original sales orders, delivery or duplicate sales slips, or other papers or records as may be required to evidence any unrecorded purchase, receipt, or disposition. Also manufacturers must keep available such batch tags, production orders, or other papers as may be required to evidence any unrecorded quantity used or produced.

Retention period: Until the information is recorded on Forms 810 and 811. 26 CFR (1954) 151.262, 151.263, 151.264, 151.479

4.83 Manufacturers importing opium or medicinal coca leaves.

To keep, where factory procedure is such that partial withdrawals are made from individual containers, a complete record of all such withdrawals on a stock record card attached to each container.

Retention period: Until the information is recorded on Form 163 and its supplements. 26 CFR (1954) 151.262, 151.317

4.84 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 (1954) 151.375

4.85 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 (1954) 151.400

4.86 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 (1954) 151.412, 151.413, 151.414

4.87 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 of 1954, as amended (section 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 (1954) 151.424

4.88 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 (1954) 151.441

4.89 Laboratories transferring and receiving narcotic drugs for chemical or pharmacological tests.

(a) *Transferors*. To keep on file with the official order form or with the order and exempt certificate, as the case may be, the written approval of the Commissioner of Narcotics to the transfer of an appropriate quantity of a narcotic drug to another qualified registrant or to an exempt official for the purpose of having the desired tests made.

(b) *Transferees*. To keep a record of such drugs used and disposed of in the manner described in item 4.69 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 (1954) 151.443

4.90 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 (1954) 151.472

4.91 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 (1954) 151.473

4.92 Narcotic registrants disposing of excess or undesired narcotics.

To retain duplicate copy of inventories of excess or undesired narcotics shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR (1954) 151.474

4.93 Applicants for registry required to submit inventories of marihuana and preparations thereof on hand.

To keep duplicates of inventories required to be made of marihuana and

preparations thereof on hand at the time of making such inventories.

Retention period: 2 years. 26 CFR 152.8

4.94 Transferors and transferees of marihuana.

(a) *Transferors*. To preserve the originals of order forms for marihuana.

(b) *Transferees*. To preserve the duplicates of order forms for marihuana.

Retention period: 2 years. 26 CFR 152.49

4.95 Physicians, dentists, veterinary surgeons, hospitals, sanatoriums, medical schools, and other practitioners dispensing or administering marihuana to patients.

To keep daily records showing the kind and quantity of marihuana dispensed or administered; the name and address of each person to whom dispensed or administered, the name and address of the person under whose authority the marihuana is dispensed or administered and the purpose for which it is dispensed or administered.

Retention period: 2 years. 26 CFR 152.53, 152.54

4.96 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 152.64

4.97 Transferors and transferees of unsterilized marihuana seeds or the plant *Cannabis sativa* L.

To keep records covering dispositions and receipts of such seeds or such plant.

Retention period: 2 years. 26 CFR 152.68, 152.68a, 152.78

4.98 Persons required to render returns with respect to marihuana.

To retain duplicates of such returns. Retention period: 2 years. 26 CFR 152.75, 152.78

4.99 Persons registered to obtain marihuana for laboratory use.

To keep complete records relating to the receipt, disposal, and stock on hand of all marihuana; to keep in accordance with the form outlined in the regulations a special record showing the date, the quantity and kind of marihuana used, the particular purpose or object of such use, and also showing as to the resulting product or residue, the date, quantity and kind, and manner of disposition.

Retention period: 2 years. 26 CFR 152.77, 152.78

4.100 Persons registered to process the *Cannabis sativa* L plants and parts thereof for the purpose of extracting any fiber or fiber products therefrom.

To keep in accordance with the form outlined in the regulations complete records relating to the receipt, disposal, and stock on hand, of all such plants and parts thereof and products therefrom.

Retention period: 2 years. 26 CFR 152.77a, 152.78

4.101 Persons taxable under the Marihuana Tax Act.

To retain all order forms, duplicate forms, prescription records, returns, and inventories required to be kept on file.

Retention period: 2 years. 26 CFR 152.78

4.102 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 152.97

4.103 Persons desiring to discontinue a business, involving the use of marihuana, on any date other than June 30.

To retain on file with marihuana records special-tax stamps returned by district director after being marked "Business discontinued" with the date.

Retention period: 2 years. 26 CFR 152.98

4.104 Marihuana registrants disposing of excess, undesirable, or useless marihuana.

To retain copies of inventories of excess, undesirable, or useless marihuana shipped to narcotic district supervisor.

Retention period: 2 years. 26 CFR 152.98

4.105 Manufacturers of white phosphorus matches.

(a) *General.* Every manufacturer is required to keep a daily record showing the total of each material used each day and the total number of matches produced and the number of stamped packages and original packages in which packed; also the total number of stamped packages and original packages, together with the total number of matches, disposed of each day.

(b) *Names of customers.* The names of customers to whom matches are consigned and the quantities so sold will not be entered in the manufacturers' daily record and quarterly returns, but the manufacturer shall, upon request of any internal revenue officer, furnish a record of all sales for such period as may be desired.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR (1954) 45.4804-10 (retention: 26 CFR (1954) 45.6001-1)

4.106 Persons removing playing cards from the place of manufacture for export to a foreign country.

(a) *Return of shipment to factory.* In case a consignee, for whom a manufacturer removes playing cards from his place of manufacture in accordance with a written order or contract of sale for export, modifies or cancels his written order or contract of sale for export, the manufacturer may return the shipment of such playing cards to his place of manufacture provided he maintains adequate records relating to such return.

(b) *Proof of delivery to a foreign-trade zone.* A manufacturer of playing cards who removes such playing cards from the place of manufacture for delivery to a foreign-trade zone without affixing stamps thereto shall maintain adequate records of all such removals and shall keep sufficient written proof of such removals and deliveries as may be necessary to substantiate actual delivery of the playing cards to the foreign-trade zone. Such records shall be retained by the manufacturer and made available for inspection by any revenue officer upon his request.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR (1954) 45.4453-1, 45.4453-2 (retention: 26 CFR (1954) 45.6001-1)

4.107 Persons liable for the excise tax on manufactured sugar or on the first domestic processing of coconut and palm oil.

(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 paragraphs (b) and (c) below, which relate to the claim.

(4) *Place for keeping records.* All records required shall be kept, by the person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and shall at all times be available for inspection by such officers.

(5) *Microfilm reproductions.* General books of account, such as cash books, journals, voucher registers, ledgers, etc., shall be maintained and preserved in their original form. However, microfilm reproductions of supporting records of details, such as invoices, vouchers, production reports, sales records, certificates, proofs of exportation, etc., may be kept in lieu of the original records

provided the person required to keep such records (i) retains such microfilm copies for the specified retention period, (ii) provides adequate facilities for the preservation of such films and for the ready inspection and location thereof, including a projector for viewing such records in the event inspection is necessary for tax purposes, and (iii) makes any transcription which may be required of the information contained on the microfilm.

(b) *Manufactured sugar—(1) Manufacturing records.* Every person who manufactured sugar shall keep an accurate monthly record of the manufacturing done by him.

(2) *Content of records.* Such records shall show:

(i) The quantity of manufactured sugar and other sugar on hand at the beginning of the month;

(ii) The quantity received during the month;

(iii) The quantity of manufactured sugar produced during the month;

(iv) The quantity sold during the month;

(v) The quantity of manufactured sugar used during the month in the production of other articles for sale; and

(vi) The quantity of manufactured sugar and other sugar on hand at the end of the month.

The records shall show the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

(c) *Coconut and palm oil—(1) Processing records.* Every processor shall maintain records and accounts with respect to the first domestic processing of the oil or oils showing:

(i) The quantity of (a) all raw materials from which oils are produced, (b) all crude or virgin oils, and (c) all oils which were imported and upon which preliminary processing had been done prior to importation.

(ii) Daily records of the quantity of oils put into process, showing the purpose for which used and the products produced therefrom.

(iii) The quantity of oils put into process under bond for export.

(2) *Source records.* Records relative to coconut oil or to any combination or mixture containing a substantial quantity of coconut oil, with respect to which oil no tax has been paid, must be maintained in such a manner as to show:

(i) Separately, the quantity of coconut oil, or combination or mixture containing a substantial quantity of coconut oil, which is wholly the production of (a) The Philippine Islands, (b) Guam, (c) American Samoa, (d) All possessions of the United States, and (e) The Trust Territory of the Pacific Islands, and

(ii) Separately, the quantity of coconut oil, or combination or mixture containing a substantial quantity of coconut oil, produced wholly from materials which are the growth or production of (a) The Philippine Islands, (b) Guam, (c) American Samoa, (d) All possessions of the United States, and (e) The Trust Territory of the Pacific Islands.

The records shall also show the country or possession in which the raw materials or oils were produced, when such articles were brought into the United

States, and the name and address of the importer.

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 (1954) 46.6001-1, 46.6001-2, 46.6001-3 (retention: 26 CFR (1954) 46.6001-1)

4.108 Persons required to file returns and pay tax on the sale or use of gasoline, lubricating oil, or matches.

To keep accurate and complete records, including accounts with respect to sales or use of gasoline, lubricating oil, or matches. Duplicates of returns, supporting information with respect to exempt or tax-free sales, and complete and detailed records of overpayments, for which credit is taken or refund is claimed, must also be kept.

Retention period: 4 years from the date the tax became due, or, in the case of exempt or tax-free sales, 4 years from the last day of the month immediately following that in which the sale occurs, or, in the case of overpayments, 4 years from the date credit is taken or refund claimed. 26 CFR 314.23, 314.60, 314.62, 314.64

4.109 Persons claiming a credit or refund for gasoline used for certain nonhighway purposes, by a local transit system, or for farming purposes.

(a) *General.* To keep in accordance with the form outlined in the regulations an accurate record of the number of gallons purchased and the dates of purchases, the name and address of each vendor, the number of gallons used during the period covered by the claim and such other information as is necessary to establish the correctness of the claim.

(b) *Local transit systems.* In addition to the records required by paragraph (a), to keep records that establish for each calendar quarter: (1) the total passenger fare revenue derived from scheduled common carrier public passenger land transportation service along regular routes (not including the tax imposed upon the transportation of persons), and (2) The tax-exempt passenger 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 (1954) 48.6420(f)-1, 48.6421(g)-1

4.110 Persons liable to pay floor stocks tax on gasoline held on November 1, 1951.

To keep records showing payment of floor stocks tax on gasoline, including the duplicate of the return, inventories, and other relevant papers and material. Persons holding gasoline at more than one location shall keep separate inventories for each location (one copy at each location and one copy at the principal place of business) consolidated into a single inventory at the principal place of business.

Retention period: 4 years from the date the tax is due. 26 CFR 314.71, 314.73, 314.74

4.111 Persons required to file a return and pay tax on the sale or use of any article subject to manufacturers' excise tax, or disposing of articles free of tax.

To keep accurate records, including duplicates of returns, and accounts of all transactions. To keep, in the case of dispositions of products to other manufacturers free of tax, accurate records of all such transactions including certificates from purchasers certifying to the fact that the products are purchased for further manufacture of taxable articles, with supporting invoices, etc. To maintain evidence with respect to sales for export, or shipment to a possession of the United States, and sales to States or political subdivisions thereof, upon which no tax is due, and other tax-free sales, and evidence required to support a claim for credit or refund.

Retention period: 4 years from the date the tax became due; with respect to tax-free sales, for a period of 4 years from the last day of the month following the month in which the sale was made; and with respect to credits or refunds, 4 years from the date any credit is taken or refund is claimed. 26 CFR 316.7, 316.23, 316.24, 316.26, 316.28, 316.29, 316.61a, 316.63, 316.72, 316.81, 316.121, 316.200, 316.202, 316.204, 316.204a; 26 CFR (1954) 40.4063-1, 40.4220-3

4.112 Persons dealing in, handling, or receiving articles exempt from manufacturers' excise tax.

To keep certificates, which are not turned over to manufacturers of articles, together with proper records, supporting orders, and invoices with respect to exempt sales.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 316.22, 316.26, 316.27, 316.28, 316.72, 316.204; 26 CFR (1954) 40.4063-1, 40.4152-1, 40.4220-3

4.113 Persons required to file a return and pay tax on the sale of an article at retail.

To keep accurate records, including duplicates of returns, and accounts of all transactions. To maintain evidence of sales at retail for export, or shipment to a possession of the United States, sales

at retail to the United States, States, or Territories of the United States, political subdivisions thereof, or District of Columbia, sales for resale, and sales at retail of articles for religious purposes which could also be used for nonreligious purposes, upon which no tax is due. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due; in the case of tax-free sales, 4 years from the last day of the month following the month in which the sale was made; and, with respect to overpayments, 4 years from the date the credit is taken or the refund is claimed. 26 CFR 320.20, 320.21, 320.22, 320.23, 320.37, 320.72, 320.76; 26 CFR (1954) 48.4003-1

4.114 Persons selling at retail stones used exclusively for industrial, scientific, or educational purposes, or as part of mechanical devices.

To keep adequate records in the nature of invoices or other documents identifying the stones, the person to whom sold, the date of sale, and the purpose for which the stones are to be used.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR (1954) 48.4001-3 (retention: 26 CFR 320.72)

4.115 Persons claiming exemption from tax on the sale at retail of articles of which fur is a component material.

To maintain adequate records or have proper documentary evidence to establish to the satisfaction of the Commissioner that the value of the fur as compared with that of the most valuable of the other component materials is not such as to render the sale taxable.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 48.4011-1 (retention: 26 CFR 320.72)

4.116 Persons required to keep records with respect to the return and payment of retailers excise taxes by suppliers.

To retain the duplicate copy of the statement of consent which is returned to the retailer by the supplier and which shows the date on which the agreement becomes effective with respect to such retailer.

Retention period: Not specified. 26 CFR (1954) 48.6011(c)-1

4.117 Persons claiming exemption for tax on sale of diesel fuel.

(a) *Sales to a State or Territory of the United States, or a political subdivision thereof, or the District of Columbia.* To be prepared to produce evidence, such as clearly identified orders or contracts of a State, Territory of the United States, or a political subdivision thereof, or the District of Columbia, of right to exemption.

(b) *Sales for export and shipments to possessions of the United States.* To maintain adequate records to establish that the liquid was sold for export and documentary evidence that it was in fact exported.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 324.30, 324.31, 324.33, 324.42

4.118 Persons claiming exemption from tax on the sale or use of diesel fuel and special motor fuel.

(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 of any credits, refunds, or exemptions claimed.

(b) *Dual use of taxable liquid.* If the taxable liquid used in a separate motor used to operate certain special equipment is drawn from the same tank as the one which supplies fuel for the propulsion of the vehicle or which the special equipment is mounted, a reasonable determination of the quantity of taxable liquid used in such separate motor will be acceptable for purposes of application of tax. Such determination must be based, however, on the operating experience of the person using the taxable liquid and records must be maintained which will support the allocation used.

(c) *Use as supplies for vessels or aircraft.* To keep proper records of invoices, orders, etc., including exemption certificates, available for inspection by the District Director of Internal Revenue.

Retention period: 4 years from the date the tax became due; in the case of tax free sales, 4 years from the last day of the month following the month in which the sale was made. 26 CFR (1954) 48.4041-5, 48.4041-6, 48.4041-9 (retention: 26 CFR 324.42)

4.119 Persons required to file a return and pay tax on the sale or use of diesel fuel.

To keep accurate records and accounts of all taxable transactions. To keep also a complete and detailed record of each overpayment.

Retention period: 4 years from the date the tax became due, and with respect to overpayments, 4 years from the date the credit is taken or refund is claimed. 26 CFR 324.42, 324.45

4.120 Persons required to pay excise tax on wagering.

(a) *General.* To keep records as will clearly show as to each day's operation: (a) Gross amount of all wagers accepted; (b) gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium; (c) separately, the gross amount of wagers: (1) accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers), (2) accepted for his account by agents at other than a registered place of business of the taxpayer (other than laid-off wagers), (3) accepted as laid-off wagers from persons subject to the excise tax; (d) with respect to wagers laid-off with others: (1) The name, address and regis-

tration 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 section 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 (1954) 44.4403-1, 44.6001-1

4.121 Persons liable for floor stocks taxes on vehicles, highway tires, tread rubber, or gasoline.

To keep (a) records of separate specified inventories and copies of returns and other relevant papers and material, and (b) claimant's records of claim for refund, credit, or abatement.

Retention period: (a) At least 3 years after the date the tax becomes due or the date the tax is paid, and (b) at least 3 years after the date the claim is filed. 26 CFR (1954) 40.4226-4, 40.4226-8

4.122 Manufacturers, producers, or importers selling automobile tires or tread rubber.

To maintain records of tires sold with metal rims or rim bases attached which will establish what portion of the finished product represents the weight of the tire exclusive of the metal rim or base; and for tax-free sales of tread rubber, to retain exemption certificates and to keep records of invoices, orders, etc. for inspection by the district director.

Retention period: Not specified. 26 CFR (1954) 40.4073-3

4.123 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 year 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 shall keep records sufficient to show, with respect to each taxable year, whether he meets the 60-percent passenger fare revenue test for the period prescribed as the test period for such system for such taxable year.

(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 (1954) 41.6001-1

4.124 Persons required to file a return on the sale or use of cutting oil or oil for nonlubricating use.

To keep accurate records of all transactions, including properly executed exemption certificates.

Retention period: Not specified. 26 CFR (1954) 48.4091-3(a), 48.4091-4(a)

4.125 Election to pay tax on amount paid for life membership in a social, athletic or sporting club or organization.

The statement of election shall be retained by the club or organization as a part of its records and shall be available for inspection by internal revenue officers.

Retention period: Not specified. 26 CFR (1954) 49.4241-1

[Unless otherwise indicated, citations for the following items are to the 1954 Code of Federal Regulations.]

LIQUORS

- 4.126 Manufacturers recovering taxpaid alcohol.**
To keep records of distilled spirits recovered from drugs 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
- 4.127 Persons disposing of materials used in manufacturing distilled spirits.**
To keep records pertaining to the disposition of substances or articles of the character used in the manufacture or recovery of distilled spirits.
Retention period: 3 years. 26 CFR 173.15
- 4.128 Persons disposing of containers of the character used for the packaging of distilled spirits.**
To keep records pertaining to the disposition of containers of the character used for the packaging of distilled spirits.
Retention period: 3 years. 26 CFR 173.15
- 4.129 Importers and bottlers of distilled spirits.**
To keep commercial records covering receipt, disposition, and stocks of all liquor bottles.
Retention period: 2 years. 26 CFR 175.64 (retention: 175.73)
- 4.130 Persons ordering liquor bottles.**
To keep in his place of business a copy of each order and the original report of shipment or delivery.
Retention period: 2 years. 26 CFR 175.73
- 4.131 Manufacturer-consignor of liquor bottles.**
To keep original order for liquor bottles and copy of report of shipment or delivery.
Retention period: 2 years. 26 CFR 175.73
- 4.132 Manufacturers, bottlers, and importers of liquor bottles.**
To keep records relating to manufacture, shipment, delivery, purchase, use or sale of all liquor bottles as may be required by the assistant regional commissioner from time to time.
Retention period: 2 years. 26 CFR 175.74 (retention: 175.73)
- 4.133 Proprietors of distilled spirits plants conducting wholesale liquor dealer operations.**
Transactions to be recorded and reported in accordance with 26 CFR Part 201.
Retention period: Not less than 4 years. 26 CFR 194.224 (retention: 201.612)
- 4.134 Wholesale liquor dealers.**
To keep daily records of the physical receipt and disposition of distilled spirits including copies of invoices and copies of delivery receipts (or bills of lading if delivered to a common carrier) supporting, respectively, the record of receipt and the record of disposition, and a daily recapitulation record showing the total wine gallons if in bottles, or proof gallons if in packages, of distilled spirits received and disposed of during the day.
Retention period: At least 2 years. 26 CFR 194.221, 194.225, 194.226, 194.227, 194.228, 194.229, 194.230, 194.238 (retention: 194.242)
- 4.135 Wholesale liquor dealers.**
To keep work sheets from which grand totals of months' receipts and disposition are obtained.
Retention period: 2 years. 26 CFR 194.230
- 4.136 Wholesale liquor dealers.**
To keep file copies of Forms 52A, 52B (unless requirement is waived), and 338.
Retention period: At least 2 years. 26 CFR 194.221, 194.231, 194.232, 194.233, 194.234, 194.238, 194.242 (retention: 194.242)
- 4.137 Wholesale dealers in wines and/or beer.**
To keep complete record of all wines and beer received, showing the quantities thereof, from whom received, and the receiving dates.
Retention period: At least 2 years. 26 CFR 194.222 (retention: 194.222, 194.242)
- 4.138 Wholesale liquor dealer who maintains a separate department on his premises for the retailing (to persons other than dealers) of distilled spirits.**
To keep daily records of the physical receipt and disposition of distilled spirits, the transferring of distilled spirits between the retail department and the wholesale department, and the recapitulation records.
Retention period: At least 2 years. 26 CFR 194.238 (retention: 194.242)
- 4.139 Retail dealers in liquors and beer.**
To keep a complete record of all distilled spirits, wines, or beer received showing the quantities thereof, from whom received, and the receiving dates.
Retention period: At least 2 years. 26 CFR 194.239 (retention: 194.242)
- 4.140 Retail dealers in liquors and beer.**
To keep a record of each sale of distilled spirits, of wines, or of 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, and the serial numbers of all full cases of distilled spirits included in the sale and the delivery receipt supporting each entry in the record.
Retention period: At least 2 years. 26 CFR 194.239 (retention: 194.242)
- 4.141 Dealers in liquors, wines, or beer.**
To keep all reproductions authorized in lieu of the original records, reports, or other documents required to be maintained.
Retention period: At least 2 years. 26 CFR 194.243 (retention: 194.242)
- 4.142 Liquor dealers packaging alcohol for industrial uses.**
To keep records, daily, showing the bulk alcohol received, dumped for packaging, packaged, strip stamped, and disposed of, including the name and address of each consignor and consignee. To keep a copy of each monthly report on Form 2260 of strip stamp transactions and of each monthly report on Form 2733 of bulk alcohol received, packaged, and disposed of.
Retention period: At least 2 years. 26 CFR 194.271 (retention: 194.242)
- 4.143 Wholesale liquor dealers.**
To keep records, and copies of each monthly report (Form 338), of all transactions relating to distilled spirits stored for export with benefit of drawback.
Retention period: At least 2 years. 26 CFR 194.283 (retention: 194.242)
- 4.144 Proprietors of vinegar factories.**
To keep (a) daily records of operations reflecting the receipt and disposition of each lot of fermenting and distilling material; the kind and quantity of fermenting and distilling material received and used, and fermenting material removed from premises; the quantity of mash set, distilling material produced and used, low wines produced or used, and vinegar produced and removed; the date of the transaction or operation; and the identity of each consignor or consignee, and (b) a duplicate copy of each report (Form 1623) of monthly summary account of fermenting and distilling materials, low wines, and vinegar.
Retention period: At least 2 years. 26 CFR 195.152, 195.153, 195.155, 195.159, 195.160, 195.161, 195.175, 195.176 (retention 195.177)
- 4.145 Manufacturer of distilling apparatus removed from the place of manufacture without payment of tax for exportation, or for deposit in a foreign-trade zone.**
To keep records showing all stills manufactured, received, and removed or otherwise disposed of.
Retention period: 2 years. 26 CFR 196.62, 196.80, 196.82 (retention: 196.80, 196.82)
- 4.146 Manufacturer or vendor of distilling apparatus.**
To keep records covering manufacture, receipt and removal of still including the purchaser's name, and address, and the purpose for which the still is to be used when sold for domestic use for purposes other than for distilling (as defined in 26 CFR 196.10).
Retention period: 2 years. 26 CFR 196.80
- 4.147 Manufacturers of distilling apparatus and vendors removing distilling apparatus for exportation or for deposit in a foreign-trade zone without payment of tax.**
To keep a copy of the bill of lading covering the exportation or consignment to the foreign-trade zone of the apparatus.
Retention period: Not less than 2 years. 26 CFR 196.62, 196.82 (retention: 196.82)

- 4.148 Manufacturers of nonbeverage products claiming drawback.**
To keep copies of approved quantitative formulas (Form 1678).
Retention period: Not less than 2 years from date of filing last claim for drawback under such formula. 26 CFR 197.95 (retention: 197.133)
- 4.149 Manufacturers of nonbeverage products claiming drawback.**
To keep permanent records of distilled spirits received and used and products produced and sold.
Retention period: Not less than 2 years. 26 CFR 197.130, 197.131, 197.132 (retention: 197.133)
- 4.150 Proprietors of concentrate plants.**
To keep daily records showing production, receipt, and use of processing material; the use of flashed juice or mash; the production, removal, or use of concentrates; the removal of articles manufactured from juice or mash and flashed juice or mash; the receipt and use of substances used to render concentrates unfit for use as a beverage, and the names and addresses of the persons (1) from whom processing materials are received, and (2) to whom concentrates are disposed of.
Retention period: Not less than 2 years. 26 CFR 198.172, 198.174, 198.175, 198.185, 198.186 (retention: 198.187)
- 4.151 Proprietors of concentrate plants.**
To keep file copies of Form 1695, Monthly Report of Concentrate Manufacturer.
Retention period: Not less than 2 years. 26 CFR 198.190
- 4.152 Scientific institutions and colleges of learning authorized to conduct experimental or research operations.**
To keep records of quantities of spirits produced, received, and used each day.
Retention period: Not less than 4 years. 26 CFR 201.72 (retention: 201.612)
- 4.153 Proprietors of plant premises other than the bonded premises of a distilled spirits plant.**
To keep records of the receipt, use, and disposition of distilling material (mash, wort, or wash).
Retention period: Not less than 4 years. 26 CFR 201.74 (retention: 201.612)
- 4.154 Proprietors of premises other than those of a distilled spirits plant.**
To keep records of the receipt, use, and disposition of distilling material (mash, wort, or wash).
Retention period: Not less than 4 years. 26 CFR 201.74 (retention: 201.612)
- 4.155 Proprietors of distilled spirits plants.**
To keep a record of each container of spirits in bond sustaining loss by theft or unauthorized voluntary destruction.
Retention period: Not less than 4 years from the date the spirits covered thereby are removed from the proprietor's bonded premises. 26 CFR 201.311 (retention: 201.612)
- 4.156 Proprietors of distilled spirits plants.**
To keep copies of Form 2634.
Retention period: Not less than 4 years. 26 CFR 201.407 (retention: 201.612)
- 4.157 Proprietors of distilled spirits plants.**
To keep copies of Form 122.
Retention period: Not less than 4 years. 26 CFR 201.432 (retention: 201.612)
- 4.158 Proprietors of distilled spirits plants.**
To keep copies of Form 2612.
Retention period: Not less than 4 years. 26 CFR 201.583 (retention: 201.612)
- 4.159 Proprietors of distilled spirits plants.**
To keep copies of tax returns, Forms 2521, 2522, 2523, and 2527.
Retention period: Not less than 4 years. 26 CFR 201.611 (retention: 201.612)
- 4.160 Proprietors of distilled spirits plants.**
To keep all authorized reproductions in lieu of the original records, reports, or other documents that are required to be maintained by 26 CFR Part 201.
Retention period: Not less than 4 years. 26 CFR 201.616 (retention: 201.612)
- 4.161 Proprietors of distilled spirits plants.**
To keep copies of all authorized modified forms (that contain the required entries but are variations from prescribed forms), required to be maintained by 26 CFR Part 201.
Retention period: Not less than 4 years. 26 CFR 201.614 (retention: 201.612)
- 4.162 Proprietors of distilled spirits plants.**
To maintain daily records of operations of his production facilities.
Retention period: Not less than 4 years. 26 CFR 201.617, 201.618, 201.619 (retention: 201.612)
- 4.163 Proprietors of distilled spirits plants.**
To maintain daily production records of the manufacture of substances other than spirits, in a process which produces spirits as a byproduct.
Retention period: Not less than 4 years. 26 CFR 201.620 (retention: 201.612)
- 4.164 Proprietors of distilled spirits plants.**
To maintain daily records of his denaturing operations.
Retention period: Not less than 4 years. 26 CFR 201.587, 201.588, 201.621 (retention: 201.612)
- 4.165 Proprietors of distilled spirits plants.**
To keep copies of Form 1467.
Retention period: Not less than 4 years. 26 CFR 201.611, 201.622 (retention: 201.612)
- 4.166 Proprietors of distilled spirits plants.**
To maintain a daily summary record of his bonded storage operations.
Retention period: Not less than 4 years. 26 CFR 201.617, 201.618, 201.622 (retention: 201.612)
- 4.167 Proprietors of distilled spirits plants.**
To maintain daily records of the details of his bottling premises operations.
Retention period: Not less than 4 years. 26 CFR 201.460, 201.617, 201.618, 201.623 (retention: 201.612)
- 4.168 Proprietors of distilled spirits plants.**
To maintain for each day a daily record of the receipt, use, and disposition of strip stamps.
Retention period: Not less than 4 years. 26 CFR 201.624 (retention: 201.612)
- 4.169 Proprietors of distilled spirits plants.**
To maintain a daily record showing the receipt and disposition of all distilled spirits and wines at taxpaid storeroom premises.
Retention period: Not less than 4 years. 26 CFR 201.611, 201.625 (retention: 201.612)
- 4.170 Proprietors of distilled spirits plants.**
To keep daily records of samples taken by them from bonded premises.
Retention period: Not less than 4 years. 26 CFR 201.626 (retention: 201.612)
- 4.171 Proprietors of distilled spirits plants.**
To keep a record of the monthly inventories required to be taken under 26 CFR 201.281, 201.311, and 201.492.
Retention period: Not less than 4 years. 26 CFR 201.627 (retention: 201.612)
- 4.172 Proprietors of distilled spirits plants.**
To keep as permanent records the file copies of all forms covering spirits in storage.
Retention period: Not less than 4 years from the date the spirits covered thereby are removed from the proprietor's premises. 26 CFR 201.628 (retention: 201.612)
- 4.173 Proprietors of distilled spirits plants.**
To keep current summary accounts on Form 1621 of all spirits entered into, withdrawn from, and remaining in the bonded warehouse.
Retention period: Not less than 4 years. 26 CFR 201.629 (retention: 201.612)
- 4.174 Proprietors of distilled spirits plants.**
To keep with his daily records, a monthly summary record of the transactions recorded in his daily records relating to (1) materials intended for use in production of spirits as required by paragraphs (a), (c), and (d) of 26 CFR 201.619, (2) denaturants as required by

paragraph (a) of 26 CFR 201.621, and (3) alcoholic flavoring materials as required by paragraphs (a), (c), and (h) of 26 CFR 201.623.

Retention period: Not less than 4 years. 26 CFR 201.630 (retention: 201.612)

4.175 Proprietors of distilled spirits plants.

To keep a copy of Form 2636.

Retention period: Not less than 4 years. 26 CFR 201.611, 201.632 (retention: 201.612)

4.176 Proprietors of distilled spirits plants.

To keep a daily report of transactions on Form 2632.

Retention period: Not less than 4 years. 26 CFR 201.611, 201.632 (retention: 201.612)

4.177 Proprietors of distilled spirits plants.

To keep file copies of Forms 338, 2260, 2546, 2730, 2731, 2732, and 2733.

Retention period: Not less than 4 years. 26 CFR 201.633 (retention: 201.612)

4.178 Proprietors of distilled spirits plants.

To keep copy of report, Form 2260, relating to the disposition of unused distilled spirits excise tax stamps or unused rectification tax stamps.

Retention period: Not less than 2 years. 26 CFR 170.582

4.179 Proprietors of distilled spirits plants.

To keep copies of Form 332.

Retention period: Not less than 4 years. 26 CFR 201.634 (retention: 201.612)

4.180 Proprietors of distilled spirits plants.

To keep file copies of reports of spirits stored in bond in the same wooden packages for 12 years or more.

Retention period: Not less than 4 years. 26 CFR 201.611, 201.635 (retention: 201.612)

4.181 Distributors of completely denatured alcohol.

To keep records on Form 1467, Details of Packages Filled With Denatured Spirits.

Retention period: 3 to 6 years. 26 CFR 211.118 (retention: 211.273)

4.182 Bonded dealers in specially denatured spirits.

To keep file copies of Form 1473, Notice of Shipment of Specially Denatured, Tax-Free, or Recovered Spirits, covering shipments of specially denatured spirits to his premises, and copies of Forms 1473 covering shipments of such spirits from his premises.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.148, 211.234, 211.255, 211.285 (retention: 211.273)

4.183 Bonded dealers in specially denatured spirits.

To keep records on Form 1467, Details of Packages Filled With Denatured Spirits.

Retention period: 3 to 6 years. 26 CFR 211.145 (retention: 211.273)

4.184 Users of specially denatured spirits.

To keep file copies of Form 1473, Notice of Shipment of Specially Denatured, Tax-Free, or Recovered Spirits, covering shipments of specially denatured spirits to his premises, and copies of Form 1473 covering shipments thereof to other premises.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 211.168, 211.255 (retention: 211.273)

4.185 Manufacturers recovering denatured alcohol, specially denatured rum, and articles.

To keep records of denaturants procured and used as required of proprietors of distilled spirits plants engaged in denaturing operations.

Retention period: Not less than 4 years. 26 CFR 211.215 (retention: 201.612)

4.186 Users redenaturing recovered denatured alcohol or specially denatured rum.

To keep copy of Form 1483, Redenaturation of Recovered Denatured Alcohol or Specially Denatured Rum.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 211.216, 211.263, 211.265 (retention: 211.273)

4.187 Users who ship recovered denatured alcohol or specially denatured rum.

To keep file copies of Form 1473, Notice of Shipment of Specially Denatured, Tax-Free, or Recovered Spirits, covering shipments of recovered denatured spirits to proprietors of distilled spirits plants.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 211.218 (retention: 211.273)

4.188 Bonded dealers in or users of specially denatured spirits.

To keep file copy of the approved application, to destroy specially denatured spirits.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 211.251, 211.264, 211.265 (retention: 211.273)

4.189 Bonded dealers in or users of specially denatured spirits.

To keep copy of approved application to return specially denatured spirits.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 211.252, 211.263, 211.265 (retention: 211.273)

4.190 Distributors or users of completely denatured alcohol.

To keep records of specified transactions in completely denatured alcohol.

Retention period: 3 to 6 years. 26 CFR 211.261 (retention: 211.273)

4.191 Manufacturers, distributors, or users of proprietary antifreeze solutions made with completely denatured alcohol.

To keep records of specified transactions in proprietary antifreeze solutions made with completely denatured alcohol.

Retention period: 3 to 6 years. 26 CFR 211.262 (retention: 211.273)

4.192 Users who recover completely denatured alcohol or articles.

To keep records of the recovery and reuse of completely denatured alcohol or articles.

Retention period: 3 to 6 years. 26 CFR 211.263 (retention: 211.273)

4.193 Bonded dealers in specially denatured spirits.

To keep detailed records of all transactions in specially denatured spirits.

Retention period: 3 to 6 years. 26 CFR 211.264 (retention: 211.273)

4.194 Users of specially denatured spirits.

To keep records (including copies of invoices covering purchases of materials and sales of articles) to reflect details of receipt, use, including losses, and recovery of specially denatured spirits, articles manufactured, and disposition of articles.

Retention period: 3 to 6 years after the date of the report covering the transactions. 26 CFR 211.265, 211.267 (retention: 211.273)

4.195 Users manufacturing products such as bay rum, hair lotions, skin lotions, perfumes, and similar products, containing specially denatured alcohol.

To keep manufacturing records on Form 133, Manufacturing Record of Products Containing Specially Denatured Alcohol (or other authorized manufacturing records); and to keep packaging and sales records on Form 134, Packaging and Sales Record of Products Containing Specially Denatured Alcohol (or other authorized packaging and sales records).

Retention period: 3 to 6 years after the date of the report covering the transactions. 26 CFR 211.265, 211.267 (retention: 211.273)

4.196 Reprocessors.

(a) To keep manufacturing record on Form 133, Manufacturing Record of Products Containing Specially Denatured Alcohol (or other authorized manufacturing records).

(b) To keep packaging and sales records, Form 134, Packaging and Sales Record of Products Containing Specially Denatured Alcohol (or other authorized packaging and sales records).

(c) To keep copies of invoices covering purchases of materials and sales of articles.

Retention period: 3 to 6 years. 26 CFR 211.266, 211.267 (retention: 211.273)

4.197 Repackagers and bottlers of bay rum, hair lotions, skin lotions, and similar products, and persons purchasing such products in containers larger than one gallon for resale.

(a) To keep packaging and sales records, Form 134, Packaging and Sales Record of Products Containing Specially Denatured Alcohol (or other authorized packaging and sales records).

(b) To keep copies of invoices covering purchases and sales of articles.

Retention period: 3 to 6 years. 26 CFR 211.266, 211.267 (retention: 211.273)

4.198 Persons dealing in special industrial or proprietary solvents.

To keep detailed records of the receipt and disposition of special industrial solvents and proprietary solvents produced with specially denatured alcohol.

Retention period: 3 to 6 years. 26 CFR 211.268 (retention: 211.273)

4.199 Users of special industrial and proprietary solvents.

To keep complete records of special industrial solvents and proprietary solvents received in bulk and the use thereof.

Retention period: 3 to 6 years. 26 CFR 211.268 (retention: 211.273)

4.200 Users who recover completely denatured alcohol or articles.

To keep file copies of monthly report on Form 1482, User's Report of Denatured Alcohol or Rum, showing the quantity of completely denatured alcohol or articles received, used in manufacture, recovered, and the disposition of the recovered product.

Retention period: 3 to 6 years. 26 CFR 211.269 (retention: 211.273)

4.201 Bonded dealers.

To keep copies of reports on Form 1478, Bonded Dealer's Report of Specially Denatured Alcohol or Rum.

Retention period: 3 to 6 years. 26 CFR 211.270 (retention: 211.273)

4.202 Users of specially denatured spirits.

To keep copies of Form 1482, User's Report of Denatured Alcohol or Rum, covering transactions in specially denatured spirits, including recovery thereof or of articles.

Retention period: 3 to 6 years. 26 CFR 211.271 (retention: 211.273)

4.203 Persons required to keep records relating to distribution and use of denatured alcohol and rum.

To keep reproductions authorized in lieu of the original records, reports, or other documents required to be maintained.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 211.274 (retention: 211.273)

4.204 Users of tax-free alcohol.

To keep file copies of Form 1473, Notice of Shipment of Specially Denatured, Tax-Free, or Recovered Spirits, covering shipments of tax-free alcohol to his

premises, and of Form 1473 covering shipments of recovered tax-free alcohol to a distilled spirits plant, return of tax-free alcohol to a distilled spirits plant, or shipments to another user.

Retention period: 3 to 6 years after date of report covering transaction. 26 CFR 213.116, 213.134, 213.165 (retention: 213.175)

4.205 Users of tax-free alcohol.

To keep file copies of approved applications to destroy tax-free alcohol.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 213.161 (retention: 213.175)

4.206 Users of tax-free alcohol.

To keep file copies of approved applications to return tax-free alcohol to a distilled spirits plant, or dispose of such alcohol to another permittee.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 213.162, 213.164 (retention: 213.175)

4.207 Users of tax-free alcohol.

To keep detailed records of all transactions in tax-free alcohol, including alcohol from General Services Administration, and recovered alcohol.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 213.171 (retention: 213.175)

4.208 Users of tax-free alcohol.

To keep monthly inventories of all tax-free alcohol including recovered alcohol and alcohol received from General Services Administration.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 213.172 (retention: 213.175)

4.209 Users of tax-free alcohol.

To keep copies of annual reports on Form 1451, Report of Tax-Free Alcohol User.

Retention period: 3 to 6 years. 26 CFR 213.173 (retention: 213.175)

4.210 Users of tax-free alcohol.

To keep reproductions authorized in lieu of the original records, reports, or other documents required to be maintained.

Retention period: 3 to 6 years after the date of the report covering the transaction. 26 CFR 213.176 (retention: 213.175)

4.211 Proprietors of taxpaid wine bottling houses.

To keep daily records (and monthly summary) of all wine received at and removed from the premises.

Retention period: 3 years. 26 CFR 231.110 (retention: 231.114)

4.212 Proprietors of taxpaid wine bottling houses.

To keep record of wine bottling operations (Form 2060 or approved substitute record)

Retention period: 3 years. 26 CFR 231.111 (retention: 231.114)

4.213 Proprietors of taxpaid wine bottling houses.

To keep record of wine packaging (other than cases) operations.

Retention period: 3 years. 26 CFR 231.112 (retention: 231.114)

4.214 Proprietors of taxpaid wine bottling houses.

To keep records (including working papers) of all semiannual and special inventories.

Retention period: 3 years. 26 CFR 231.113 (retention: 231.114)

4.215 Proprietors of bonded wine cellars.

To keep records of the kind and quantity of materials received and used, the products produced, and the disposition of such products for each operation not specifically provided for under 26 CFR 240, but authorized by the Director.

Retention period: 3 to 6 years. 26 CFR 240.134, 240.914 (retention: 240.924)

4.216 Proprietors of bonded wine cellars.

To keep copies of Form 275 (with Form 2629 and Form 2630, if any), report of addition of wine spirits.

Retention period: 3 to 6 years. 26 CFR 240.379, 240.904 (retention: 240.924)

4.217 Proprietors of bonded wine cellars.

To keep separate records of juice and concentrated juice to which wine spirits have been added.

Retention period: 3 to 6 years. 26 CFR 240.383 (retention: 240.924)

4.218 Proprietors of bonded wine cellars.

To keep records of the first addition of wine spirits, inoculation with Flor sherry yeast, and storage and movement of the wine to the time of the second addition of wine spirits where wine spirits are added at different times in the production of Flor sherry wine.

Retention period: 3 to 6 years. 26 CFR 240.385 (retention: 240.924)

4.219 Proprietors of bonded wine cellars.

To keep separate records showing quantities of heavy bodied blending wine produced, received, used, shipped, and on hand.

Retention period: 3 to 6 years. 26 CFR 240.484 (retention: 240.924)

4.220 Proprietors of bonded wine cellars.

To keep separate records showing the production and disposition of Spanish type blending sherry wine made with partially caramelized grape concentrate.

Retention period: 3 to 6 years. 26 CFR 240.485 (retention: 240.924)

4.221 Proprietors of bonded wine cellars.

To keep separate records of wine produced other than for beverage use showing quantity produced, received, and shipped, and on hand.

Retention period: 3 to 6 years. 26 CFR 240.485 (retention: 240.924)

4.222 Proprietors of bonded wine cellars.

To keep a record of receipt and use of distillate containing aldehydes to be used in fermentation of wine to be used as distilling material.

Retention period: 3 to 6 years. 26 CFR 240.491 (retention: 240.924)

4.223 Proprietors of bonded wine cellars.

To keep records for each batch of wine or basic wine-producing material treated with activated carbon showing the exact details of such treatment including the kind and quantity of juice (if grape, by grape variety), and the kind and quantity of activated carbon used. Such records shall also show the complete cellar treatment given the finished wine, such as the use of sulphur dioxide, and the length of time the activated carbon is in contact with the wine.

Retention period: 3 to 6 years. 26 CFR 240.527a (retention: 240.924)

4.224 Proprietors of bonded wine cellars.

To keep commercial records of the bottling of still wines containing carbon dioxide and the tests of the carbon dioxide content thereof.

Retention period: 3 to 6 years. 26 CFR 240.534 (retention: 240.924)

4.225 Institutions engaged in experimental wine operations.

To keep records appropriate to the experiments and showing, if wine spirits are used, the quantities of wine spirits received and used each day.

Retention period: 3 to 6 years. 26 CFR 240.549 (retention: 240.924)

4.226 Proprietors of bonded wine cellars.

To keep appropriate cellar records to identify wine cased where cases are marked with the filling date in lieu of serial numbers, or if the cases are serially numbered, a record of cases filled if serially numbered at time of filling or of cases removed if serially numbered at time of removal.

Retention period: 3 to 6 years. 26 CFR 240.561 (retention: 240.924)

4.227 Proprietors of bonded wine cellars.

To keep copies of Forms 703, Transfer of Wine in Bond, for wine (including distilling material) received or shipped to other premises.

Retention period: 3 to 6 years. 26 CFR 240.615, 240.630 (retention: 240.924)

4.228 Proprietors of vinegar plants.

To keep copies of Form 703, Transfer of Wine in Bond, and keep record of all wine received and used for the manufacture of vinegar, and of all vinegar produced and disposed of.

Retention period: 3 to 6 years. 26 CFR 240.656, 240.657 (retention: 240.924)

4.229 Proprietors of bonded wine cellars.

To keep copies of Governmental orders for wine removed for Federal use and of the approved application for removal for wine removed for the use of the States, Territories, or the District of Columbia.

Retention period: 3 to 6 years. 26 CFR 240.722, 240.726 (retention: 240.924)

4.230 Proprietors of bonded wine cellars.

To keep records of all wine samples taken for analysis and testing.

Retention period: 3 to 6 years. 26 CFR 240.743 (retention: 240.924)

4.231 Proprietors of bonded wine cellars.

To keep records of wine destroyed.

Retention period: 3 to 6 years. 26 CFR 240.753 (retention: 240.924)

4.232 Proprietors of bonded wine cellars.

To keep records of reconditioning of returned taxpaid foreign wine.

Retention period: 3 to 6 years. 26 CFR 240.804 (retention: 240.924)

4.233 Proprietors of bonded wine cellars.

To keep Forms 2629 (and 2630, if any) covering the receipt of wine spirits.

Retention period: 3 to 6 years. 26 CFR 240.834 (retention: 240.924)

4.234 Proprietors of bonded wine cellars.

To keep records of the production and disposition of allied products and of the use of fruit, fruit juice, or concentrated fruit juices in the production of such products, and of the receipt and use of sugar in allied products.

Retention period: 3 to 6 years. 26 CFR 240.892 (retention: 240.924)

4.235 Proprietors of bonded wine cellars.

To keep copy of Form 702, monthly report covering all operations of the bonded wine cellar.

Retention period: 3 to 6 years. 26 CFR 240.900 (retention: 240.924)

4.236 Proprietors of bonded wine cellars.

To keep copies of semimonthly tax returns on Form 2050.

Retention period: 3 to 6 years. 26 CFR 240.901 (retention: 240.924)

4.237 Proprietors of bonded wine cellars.

To keep copies of Form 2052 covering prepayment of wine tax.

Retention period: 3 to 6 years. 26 CFR 240.902 (retention: 240.924)

4.238 Proprietors of bonded wine cellars.

To keep a copy of each report on Form 702-C of inventories of wine taken by him.

Retention period: 3 to 6 years. 26 CFR 240.903 (retention: 240.924)

4.239 Proprietors of bonded wine cellars.

To keep a record on Form 2054 of the fermentation and amelioration of wine.

Retention period: 3 to 6 years. 26 CFR 240.906 (retention: 240.924)

4.240 Proprietors of bonded wine cellars.

To keep a wine reserve inventory record on Form 2055.

Retention period: 3 to 6 years. 26 CFR 240.907 (retention: 240.924)

4.241 Proprietors of bonded wine cellars.

To keep a record on Form 2056 of still wine produced, received, removed, or used.

Retention period: 3 to 6 years. 26 CFR 240.908 (retention: 240.924)

4.242 Proprietors of bonded wine cellars.

To keep a record on Form 2057 of effervescent wine produced, received, and removed.

Retention period: 3 to 6 years. 26 CFR 240.909 (retention: 240.924)

4.243 Proprietors of bonded wine cellars.

To keep a record on Form 2058 of special natural wine production.

Retention period: 3 to 6 years. 26 CFR 240.910 (retention: 240.924)

4.244 Proprietors of bonded wine cellars.

To keep a record of the receipt and use or other disposition of all herbs, aromatics, essences, or other flavoring materials received for the production of special natural wine.

Retention period: 3 to 6 years. 26 CFR 240.910 (retention: 240.924)

4.245 Proprietors of bonded wine cellars.

To keep a record on Form 2059 of the production, receipt, and removal of wine with excess water expressly for use as distilling material or vinegar stock.

Retention period: 3 to 6 years. 26 CFR 240.911 (retention: 240.924)

4.246 Proprietors of bonded wine cellars.

To keep a record on Form 2621 of the bottling of wine and the receipt and removal of bottled wine.

Retention period: 3 to 6 years. 26 CFR 240.912 (retention: 240.924)

4.247 Proprietors of bonded wine cellars.

To keep a record of sugar received, used, and stored.

Retention period: 3 to 6 years. 26 CFR 240.914 (retention: 240.924)

4.248 Proprietors of bonded wine cellars.

To keep separate records (including invoices or commercial papers showing the receipt) of basic winemaking materials received and used.

Retention period: 3 to 6 years. 26 CFR 240.915 (retention: 240.924)

4.249 Proprietors of bonded wine cellars.

To keep complete tank records, or similar records, so that origin may be verified when desiring to account for or dispose of wine under varietal or vintage designations.

Retention period: 3 to 6 years. 26 CFR 240.916 (retention: 240.924)

4.250 Proprietors of bonded wine cellars.

To keep a record (supported by purchaser's invoices) of the receipt and use of acids.

Retention period: 3 to 6 years. 26 CFR 240.917 (retention: 240.924)

4.251 Proprietors of bonded wine cellars.

To keep a record (supported by purchaser's invoices) of chemicals, preservatives, or materials other than acids used in the cellar treatment of wines.

Retention period: 3 to 6 years. 26 CFR 240.918 (retention: 240.924)

4.252 Proprietors of bonded wine cellars.

To keep records of wine baked if claim is made for allowance of losses due to baking wine.

Retention period: 3 to 6 years. 26 CFR 240.919 (retention: 240.924)

4.253 Proprietors of bonded wine cellars.

To keep records of taxpaid removals of wine from bond.

Retention period: 3 to 6 years. 26 CFR 240.920 (retention: 240.924)

4.254 Proprietors of bonded wine cellars.

To maintain a separate record at taxpaid room whether room is maintained on or off bonded premises, of the receipt and shipment of wine.

Retention period: 3 to 6 years. 26 CFR 240.133, 240.801, 240.804, 240.921 (retention: 240.924)

4.255 Persons (other than operator of a bonded wine cellar) producing wine for family use.

To keep Form 1541, Registration for Production of Wine for Family Use, at the place of production.

Retention period: Not specified. 26 CFR 240.542

4.256 Brewers.

To keep records of transactions in brewer's yeast, malt, and malt sirup.

Retention period: Not less than 4 years. 26 CFR 245.135, 245.136 (retention: 245.232)

4.257 Brewers.

To keep a copy of each Form 2035 covering transfers of untaxpaid beer.

Retention period: Not less than 4 years. 26 CFR 245.146, 245.147 (retention: 245.232)

4.258 Brewers.

To keep daily records (Form 2051 or detailed records in lieu of form) reflecting amounts of beer, cereal beverage, and brewing materials in process and quantities of materials received and used in production; amounts of beer and cereal beverage produced, transferred to bottling house and racking room, bottled and racked, removed from the brewery, lost due to breakage or other cause, and amount of finished beer and cereal beverage on hand; and amount of beer consumed at the brewery, removed to a laboratory for analytical purposes, removed from the market, returned to the brewery, recased and relabeled, reconditioned, and received from other breweries.

Retention period: Not less than 4 years. 26 CFR 245.225 (retention: 245.232)

4.259 Brewers.

To maintain a monthly record of shortages and overages of beer and cereal beverages, and a record of the ballings and alcohol content of the beer and cereal beverage transferred to the bottling house, to the racking room, and between breweries in bulk conveyances.

Retention period: Not less than 4 years. 26 CFR 245.225 (retention: 245.232)

4.260 Brewers.

To keep a copy of each monthly summary, on Form 103, of brewery operations.

Retention period: Not less than 4 years. 26 CFR 245.226 (retention: 245.232)

4.261 Brewers.

To keep a copy of each tax return (Form 2034) and complete records supporting entries on the return.

Retention period: Not less than 4 years. 26 CFR 245.227 (retention: 245.232)

4.262 Brewers.

To keep a daily record of unsalable beer destroyed, reconditioned, used as

material, consumed, accumulated on the premises, or sold to employees.

Retention period: Not less than 4 years. 26 CFR 245.230 (retention: 245.232)

4.263 Brewers.

To keep all reproductions or photographic copies of records authorized in lieu of the original records, reports, or other documents that are required to be maintained.

Retention period: Not less than 4 years. 26 CFR 245.233 (retention: 245.232)

4.264 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, 2925, and 2630.

Retention period: Not less than 2 years. 26 CFR 250.79 (retention: 250.276)

4.265 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)

4.266 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 and 2928.

Retention period: Not less than 2 years. 26 CFR 250.94 (retention: 250.276)

4.267 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 and 2930.

Retention period: Not less than 2 years. 26 CFR 250.103 (retention: 250.276)

4.268 Shippers of liquors and articles of Puerto Rican manufacture to the United States.

To keep file copies of Form 487B.

Retention period: Not less than 2 years. 26 CFR 250.116 (retention: 250.276)

4.269 Persons, other than tourists, bringing liquors into the United States from Puerto Rico or the Virgin Islands (excepting 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).

Retention period: At least 2 years. 26 CFR 250.163, 250.272 (retention: 194.-242)

4.270 Proprietors of distilled spirits plants bringing liquors into the United States from Puerto Rico or the Virgin Islands.

To keep records and reports of transactions pertaining to such liquors.

Retention period: Not less than 4 years. 26 CFR 250.164, 250.273. (retention: 201.612)

4.271 Importers of liquors and persons bringing bottled distilled spirits into the United States from the Virgin Islands (other than tourists).

To keep daily records, and copies of reports of red strip stamp transactions (Form 96).

Retention period: Not less than 2 years. 26 CFR 250.270, 250.271 (retention: 250.276)

4.272 Importers of distilled spirits.

To keep daily records and copies of monthly (or annual) reports of red strip stamp transactions (Form 96).

Retention period: Not less than 2 years. 26 CFR 251.131 (retention: 251.137)

4.273 Importers of distilled spirits, wines, or beer (except proprietors of taxpaid premises).

To keep records and copies of reports of the receipt and disposition of such liquors (except while in customs custody).

Retention period: At least 2 years. 26 CFR 251.133 (retention: 251.137)

4.274 Proprietors of qualified premises under the provisions of Chapter 51, Internal Revenue Code, importing liquors.

To keep records and reports of transactions pertaining to the importation of such liquors 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)

4.275 Importers of liquors.

To keep copies of records, supporting records, and 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 251.137

4.276 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)

4.277 Proprietors or claimants exporting liquors under the provisions of 26 CFR Part 252.

To keep copies of records and documents supporting forms covering export-type transactions required by regulations to be retained by the proprietor or claimant.

Retention period: Not less than 2 years. 26 CFR 252.45

4.278 Proprietors of distilled spirits plants.

To keep a copy of each Form 206 (and 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 transportation to a manufacturing

bonded warehouse, or return of such distilled spirits to the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.107, 252.118 (retention: 252.45)

4.279 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, transfer to a manufacturing bonded warehouse, or return of such wine to the bonded wine cellar.

Retention period: Not less than 2 years. 26 CFR 252.125, 252.133 (retention: 252.45)

4.280 Brewers.

To keep a copy of each Form 1689 covering beer removed without payment of tax for exportation, use as supplies on vessels and aircraft, or transfer to a foreign-trade zone, or return of such beer to the brewery.

Retention period: Not less than 2 years. 26 CFR 252.145, 252.146 (retention: 252.45)

4.281 Proprietors of distilled spirits plants.

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, or return of such specially denatured spirits to the bonded premises.

Retention period: Not less than 2 years. 26 CFR 252.153 (retention: 252.45)

4.282 Proprietor of export storage.

To keep a copy of each Form 1656 covering transfer of taxpaid distilled spirits.

Retention period: Not less than 2 years. 26 CFR 252.187, 252.188 (retention: 252.45)

4.283 Exporters.

To keep a copy of each Form 1582-A on which claim for drawback is filed and supporting tax certification Form 2605.

Retention period: Not less than 2 years. 26 CFR 252.215, 252.218 (retention: 252.45)

4.284 Brewers and agents.

To keep a file copy of each Form 1582-B covering shipments of beer with benefit of drawback.

Retention period: Not less than 2 years. 26 CFR 252.225, 252.226, 252.227 (retention: 252.45)

4.285 Airlines withdrawing distilled spirits or wines from its stock held in customs custody.

To keep file copy of requisition.

Retention period: Not less than 2 years. 26 CFR 252.280 (retention: 252.45)

TOBACCO

4.286 Manufacturers of tobacco products.

To keep authorizations to employ alternate methods or procedures, to employ emergency variations from requirements, to remove tobacco products in

bond for experimental purposes, to ship tobacco materials for experimental or display purposes, and to destroy tobacco materials 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, 270.262, 270.264 (retention: 270.185)

4.287 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)

4.288 Manufacturers of tobacco products.

To keep daily records of his operations, either commercial records or internal revenue Forms 3063, 3064, 3065, or 3066, together with auxiliary and supplemental records from which such records are compiled, supporting records of tobacco products removed subject to tax, and separate records with respect to Puerto Rican tobacco products released from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 270.181, 270.184, 275.139 (retention: 270.185, 275.22)

4.289 Manufacturers of tobacco products.

To keep a copy of each verified inventory, Form 3067, made.

Retention period: 3 years following the close of calendar year in which made. 26 CFR 270.201 (retention: 270.185)

4.290 Manufacturers of tobacco products.

To keep a copy of each monthly report, Form 3068, together with copy of any supplemental report covering tobacco products 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)

4.291 Manufacturers of tobacco products.

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance 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)

4.292 Manufacturers of tobacco products.

To keep a copy of each notice of removal, Form 2149, covering shipment of tobacco products 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

4.293 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 tobacco products, cigarette papers and tubes, and tobacco materials, from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.86, 275.91, 275.137, 275.145 (retention: 275.22)

4.294 Manufacturers of tobacco products.

To keep a supporting record showing appropriate entries with respect to removals of tobacco products, without payment of tax, for use of the United States.

Retention period: 2 years following close of year in which removal was made. 26 CFR 295.56

4.295 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)

4.296 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)

4.297 Manufacturers of cigarette papers and tubes.

To keep a copy of each verified inventory, Form 2132, made.

Retention period: 3 years following close of calendar year in which made. 26 CFR 285.91 (retention: 285.31)

4.298 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 285.101, 275.139 (retention: 285.31, 275.22)

4.299 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 285.111, 275.141 (retention: 285.31, 275.22)

4.300 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 or remission,

Form 2635, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 285.171, 285.172, 285.173, 285.174 (retention: 285.175)

4.301 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

4.302 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)

4.303 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: 2 years following close of year in which removal was made. 26 CFR 295.56

4.304 Dealers in tobacco materials.

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: 2 years following close of year in which operation under the authorization is concluded. 26 CFR 280.43, 280.43a (retention: 280.127)

4.305 Dealers in tobacco materials.

To keep a record of tobacco materials received, lost or destroyed, and shipped or delivered.

Retention period: 2 years after close of year covered in the record. 26 CFR 280.127

4.306 Dealers in tobacco materials.

To keep copy of shippers' export declaration, Commerce Form 7525-V and Post Office Department Form 3817, covering shipments of tobacco materials for export.

Retention period: 2 years following close of calendar year in which shipment was made. 26 CFR 290.171, 290.172

4.307 Dealers in tobacco materials.

To keep a copy of each customs form or written certification by which release from customs custody of imported or Puerto Rican tobacco materials, without payment of tax, is effected.

Retention period: 3 years following close of calendar year in which made.

26 CFR 275.91, 275.145 (retention: 275.22)

4.308 Farmer's or grower's agents and associations of farmers or growers of leaf tobacco.

To keep records of all receipts and sales of tobacco.

Retention period: 2 years following close of year covered in such records. 26 CFR 280.52, 280.53

4.309 Importers of tobacco materials, tobacco products, 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)

4.310 Persons filing claims for tax assessed or paid on imported tobacco products 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)

4.311 Proprietors of bonded internal revenue tobacco export warehouses.

To keep complete and adequate daily records of operations of his warehouse, with a copy of each notice of removal, Forms 2149 and 2150, covering receipt of tobacco articles from a manufacturer, another export warehouse, or customs warehouse proprietor, and of each Form 2150 covering tobacco 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

4.312 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

4.313 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

4.314 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

4.315 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

4.316 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

4.317 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

4.318 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

4.319 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

4.320 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 International Finance (Foreign Assets Control)

5.1 Persons engaged in transactions subject to Foreign Assets Control regulations and Transaction Control regulations.

To keep a full record of each transaction subject to the provisions of 31 CFR Ch. V, whether effected pursuant to license or not.

Retention period: Shall be available for examination at least 2 years after date of transaction. 31 CFR 500.601, 500.804, 505.60

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 mint at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

6.3 Persons delivering silver under 31 CFR Part 80 and persons owning or operating a smelter or refinery at which silver to be delivered is mixed with secondary or foreign silver, or both.

To keep accurate records of all acquisitions, by mining or otherwise, and of all dispositions of silver mined subsequently to July 1, 1939, and July 1, 1946,

including, among other things, records of the dates of mining, acquisition, and disposition.

Retention period: At least 1 year after last delivery. 31 CFR 80.10, 80.12

7. Bureau of Narcotics

7.1 Importers of crude opium or coca leaves.

To keep quintuplicate copy of permit to import.

Retention period: 2 years. 21 CFR 302.21 (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 Registrants surrendering heroin to Commissioner of Narcotics.

To keep duplicate copy of inventory of heroin shipped.

Retention period: 2 years. 21 CFR 306.2

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 Banks receiving bearer securities for restrictive endorsement.

To retain the original and triplicate copies of lists of securities presented to the Federal Reserve Bank or Treasurer of the United States and photographic reproductions of the endorsed securities, when made by the banks for their own protection, the original copy of the list and prints of any photographic reproductions made to be used to support an application for relief on account of loss, theft, or destruction of endorsed securities, as provided in 31 CFR 328.7.

Retention period: Until the transaction is completed by receipt of payment

or receipt of the securities issued in exchange. 31 CFR 328.5

8.2 Treasury savings stamp agents selling U.S. savings stamps in schools.

To keep (a) cancelled receipts returned by post office covering stamps obtained and fully accounted for and (b) original and duplicate copy of monthly record of unsold stamps and/or proceeds of stamps sales shipped or otherwise delivered to the post office during month (Form PD 2950).

Retention period: (a) 1 calendar month after receipt is returned and (b) 1 calendar month after date last shipment is recorded on monthly record or, if stamps or proceeds of stamp sales are lost, stolen, or destroyed in transit or for other reason stamps are not accounted for in full, 1 calendar month after deficiency is removed. 31 CFR 338.9

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 others 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 fire-fighting equipment.

To keep on board records of required tests and inspections of all fire-fighting 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, 97.15-60

9.4 Owners, masters or others 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 inflammable or combustible cargo.

To keep on board a bill of lading manifest or shipping document giving name of consignee and the delivery point, the kind, grades, and approximate quantity of each kind and grade of cargo, and for whose account the cargo is being handled.

Retention period: During period of transportation or storage. 46 CFR 35.01-10

9.6 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, 35.10-5, 78.17-50, 78.37-3, 97.15-35, 97.35-3

9.7 Owners, agents, masters, or other 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 engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of draft, aids to mariners, radiograms sent and received, the radio log, and crew and passenger lists.

Retention period: Until notification of completion of investigation is received from Coast Guard. 43 CFR 35.15-1, 78.07-15, 97.07-15, 136.05-15, 167.65-65

9.8 Masters or senior deck officer of tank ships in charge of transfer of inflammable and combustible cargo.

To keep on board copy of Declaration of Inspection Prior to Bulk Cargo Transfer.

Retention period: During period of transportation or storage. 46 CFR 35.35-30

9.9 Welders.

To maintain qualification test records with identification data.

Retention period: For period of validity of welder's certificate. 46 CFR 56.01-10 (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 inter-coastal voyages.

To have official log book (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 log book 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 passenger vessels required to display plans.

To keep on board a vessel of 1,000 gross tons and over, and a vessel of any tonnage on an international voyage for guidance of officer in charge the general arrangement plans.

Retention period: At all times vessel is in navigation. 46 CFR 78.45-1

9.14 Masters of cargo and miscellaneous vessels other than those making foreign or intercoastal voyages.

To have official log book (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 Owners, agents, masters and other persons in charge of nautical school ships involved in marine casualties.

To keep voyage records of nautical school ships that are maintained, such as both rough and smooth deck and engine room logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of drafts, aid to mariners, radiograms sent and received, radio logs, and lists of persons aboard.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 136.05-15, 167.65-65

9.16 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

9.17 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

9.18 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

9.19 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

9.20 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

9.21 Masters of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.

To keep on board dangerous cargo manifests or lists.

Retention period: During the period of transportation or storage. 46 CFR 146.06-12

9.22 Owners, charterers, or agents of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.

To keep ashore copies of dangerous cargo manifests or lists.

Retention period: 1 year. 46 CFR 146.06-18 (retention: 146.02-22)

9.23 Vessel owners, charterers, or agents.

To keep ashore copies of cargo stowage plans or lists.

Retention period: 1 year. 46 CFR 146.06-19 (retention: 146.02-22)

9.24 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 evi-

dence 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.

XI. ATOMIC ENERGY COMMISSION

1.1 Cost-type contractors.

To keep justifications in support of subcontracts and purchase orders adequate to reflect the procurement practices and procedures used and the circumstances supporting particular transactions.

Retention period: Until disposal is authorized by the Commission. 10 CFR 5.509.

(Cost-type contractors and subcontractors are also required to retain records in accordance with the provisions of their contracts or subcontracts. AEC Manual Chapter 0230 and its Appendix contain established retention periods for more than 900 record items of cost-type contractors and subcontractors.)

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, 1965, or until a date 5 years after termination of the individual's employment, whichever is later (prior to December 31, 1965, 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 issuance of a license.

To maintain (a) records of all tests performed on generally licensed devices as required under section 30.21; (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 30.21; (b) 10 CFR 30.31; (c) 10 CFR 30.41

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 31.303(c).

Retention period: Until disposal is specifically authorized by the Commission. (a) 10 CFR 31.104; (b) 10 CFR 31.105; (c) 10 CFR 31.106; (d) 10 CFR 31.107; (e) 10 CFR 31.203; (f) 10 CFR 31.303.

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.

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. 42 U.S.C. 2206

XII. CIVIL AERONAUTICS BOARD

1.1 Certificated route air carriers.

(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: Permanent. 14 CFR 221.170, 221.171, 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, 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, 249.13

1.2 Certificated route local service air carriers; certificated route air carriers furnishing transportation within Hawaii or Alaska; certificated route air carriers furnishing transportation between Hawaii and Christmas Island, Society Islands, American Samoa, Western Samoa, or Fiji; and certificated route air carriers limited to all-expense tours.

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 Certificated supplemental and large irregular air carriers.

(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: Permanent. 14 CFR 221.170, 221.171, 249.8

(b) To keep accounts, records, and memorandums of the movement of traffic and of receipts and expenditures of money.

Retention period: Data for statistical reports—3 years; data for flight reports—1 year; data pertaining to maintenance and overhaul and to transportation as prescribed in 14 CFR 249.8

(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, 249.8

1.4 U.S. air carriers authorized to perform transatlantic charter flights.

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 249.10

1.5 Foreign air carriers.

(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 con-

curs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: Permanent. 14 CFR 221.170, 221.171, 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, 249.12

1.6 Foreign air carriers (operating off-route charter trips).

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

1.7 Holders of permits to operate foreign aircraft in the United States.

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 249.11, 375.50

1.8 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: Permanent. 14 CFR 221.170, 221.171, 249.9

(b) To keep records of (1) shipping documents; (2) information to agents, representatives and the public; (3) agreements; and (4) correspondence relating to the foregoing.

Retention period: 1 year, or longer if requested by the Board. 14 CFR 249.9

(c) To keep corporate and general records.

Retention period: Various. 14 CFR 249.13

(d) To keep records of joint loaded shipments.

Retention period: 2 years subsequent to expiration of each calendar quarter during which joint shipments were made. 14 CFR 249.9

1.9 Operators, pilots or owners of aircraft involved in accidents.

To preserve aircraft wreckage and records thereof.

Retention period: Until released by authorized representative of the Civil Aeronautics Board or the Federal Aviation Agency. 14 CFR 320.15, 320.18, 320.45, 320.48

XIII. 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

XIV. FEDERAL AVIATION AGENCY

1.1 Air carriers operating turbine-powered transport airplanes under provisional type certification.

To maintain records pertaining to the qualifications of each flight crew member, a log of flights, and complete and accurate records of inspections.

Retention period: Not specified. 14 CFR Parts 1, 4b, 40-42—Special Civil Air Regulation SR-425 C

1.2 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 1.15-4

1.3 Aircraft and related products manufacturers.

To maintain records of all materials and parts received and their disposition including such information as source, source inspection, receiving inspection, quantity (both accepted and rejected), vendor's affidavits, or reports indicating conformity with pertinent specifications.

Retention period: At least 2 years. 14 CFR 1.32-1

1.4 Aircraft and related products manufacturers.

To maintain adequate records of inspections and tests performed identifiable with the completed product.

Retention period: At least 2 years. 14 CFR 1.34-2

1.5 Distributors of aircraft received prior to initial assembly and flight test.

To maintain records of flight test check-off forms.

Retention period: At least 2 years. 14 CFR 1.34-2

1.6 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 1.55-3

1.7 Airplane manufacturers.

To keep record of flight flutter tests. Retention period: Permanent. 14 CFR 3.311-2

1.8 Airplane flight test applicants under the Civil Air Regulations, transport category.

To keep a log of all flight tests and accurate and complete records of the inspections made and of all defects, difficulties, and unusual characteristics and sources of crew error discovered during the tests, and of the recommendations made and action taken.

Retention period: Not specified. 14 CFR 4b.16-3

1.9 Air carrier aircraft owners or operators.

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; and a record of periodic and progressive inspections.

Retention period: (a) Records of major structural repairs and major alterations—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 18.20-18.24 (retention: 18.24)

1.10 Certificated repair stations or airframe, powerplant, propeller, or appliance manufacturers.

To maintain a duplicate copy of the customer's work order, when accepted in lieu of the Major Repair and Alteration Form (FAA-337 or equivalent) and when an official maintenance release is furnished owner for retention as a part of the permanent record required.

Retention period: At least 2 years. 14 CFR 18.22-2

1.11 Applicants for pilot certificate.

To keep a reliable record of the flight time used to meet the experience requirements for pilot certificate, rating, or operating privilege, including such general data as points of departure and arrival, duration, type of aircraft, and identification mark; type of piloting time; and conditions of flight.

Retention period: Not specified. 14 CFR 20.16

1.12 Flight instructors and limited flight instructors.

To keep a record of the name of each student pilot (a) whose certificate he has endorsed and to whom he has given flight instruction, the type of endorsement, and the date of each endorsement

or flight instruction period and (b) for whom he has signed a recommendation for an official flight test, the type of test, and the date of recommendation.

Retention period: So long as the privileges of flight instructor's certificate are exercised or 3 years, whichever period is shorter. 14 CFR 20.136, 20.136-1

1.13 Certified airline transport pilots.

To keep an accurate record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 21.44

1.14 Certified lighter-than-air pilots and persons receiving flight instructions.

To maintain certified record of flying time in bound logbooks.

Retention period: Not specified. 14 CFR 22.32

1.15 Certified parachute riggers.

To keep bound record of all packing, inspection, maintenance, repair, and alteration operations performed or supervised on parachutes other than those in military service.

Retention period: At least 2 years after the date of the last entry therein. 14 CFR 25.84

1.16 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: Not specified. 14 CFR 27.31-1

1.17 Flight radio operator course operators.

To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 33.31-2

1.18 Flight navigator course operators.

To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: Not specified. 14 CFR 34.31-5

1.19 Air carriers (scheduled interstate).

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 40.208

1.20 Air carriers (scheduled interstate).

To keep as a part of the individual's record the instructor, supervisor, or check airmen's certificate of proficiency for particular training or flight check of each crew member and dispatcher, furnished under air carrier training and pilot check programs.

Retention period: At least 3 months after termination of employment. 14 CFR 40.280, 40.289, 40.300 (retention: 40.501)

1.21 Air carriers (scheduled interstate).

To maintain current records of every crew member and aircraft dispatcher, showing compliance with the appropriate requirements of Subchapter A—Civil Air Regulations and disposition of disqualified flight crew members or aircraft dispatchers.

Retention period: At least 3 months after termination of employment. 14 CFR 40.501

1.22 Air carriers (scheduled interstate).

To maintain a list of airplanes in current operation and airplanes operated under interchange agreements, a load manifest and flight plan, maintenance records, including the airplane's maintenance log and a maintenance release, and records pertaining to radio contacts by or with pilots en route.

Retention period: In accordance with provisions of 14 CFR 249.11 unless otherwise specified. 14 CFR 40.502, 40.505-40.507, 40.511, 40.512

1.23 Air carriers (operating scheduled air transportation outside continental United States).

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 41.25

1.24 Air carriers (operating scheduled air transportation outside continental United States).

To keep records of total time in service, time since last overhaul, and time since last inspection on all aircraft components, engines, propellers, and, where practicable, on instruments, equipment, and accessories.

Retention period: In accordance with provisions specified in 14 CFR 249.11. 14 CFR 41.43

1.25 Air carriers (operating scheduled air transportation outside continental United States).

To retain copies of maintenance release, clearance, and load manifest forms.

Retention period: Maintenance releases, 2 months; clearance and load manifests, 3 months. 14 CFR 41.99

1.26 Air carriers (operating scheduled air transportation outside continental United States).

To maintain records pertaining to radio contacts by or with pilots en route.

Retention period: 30 days. 14 CFR 41.133

1.27 Air carriers (irregular and off-route).

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 42.22

1.28 Air carriers (irregular and off-route).

To keep full information on maintenance and inspection work performed on the aircraft.

Retention period: Not specified. 14 CFR 42.31-4

1.29 Air carriers (irregular and off-route).

To record all mechanical irregularities in operation of aircraft including the aircraft identification, irregularity experienced, the corrective action taken as a result, and identification of the person making such corrections.

Retention period: Not specified. 14 CFR 42.32-4

1.30 Air carrier operators (irregular and off-route air carriers).

To keep a continuous record for each aircraft, listing all changes affecting the weight, c. g. location, and equipment included in order that a computed weight and c. g. location may be established at any time.

Retention period: Not specified, except weight manifests to be kept at least 30 days. 14 CFR 42.32-5

1.31 Air carriers (irregular and off-route).

To keep at principal operations base maintenance records with respect to all aircraft, aircraft engines, propellers, and, where practicable, appliances used in air transportation.

Retention period: 2 years. 14 CFR 42.91, 42.91-3

1.32 Air carriers (irregular and off-route).

To maintain at its principal operations base or at such other location used by the air carrier as the Administrator may designate, current records of every airman utilized as a member of a flight crew.

Retention period: 1 year after flight crew member is released from employment or becomes physically or professionally disqualified. 14 CFR 42.92, 42.92-1 (retention: 42.92-3)

1.33 Air carriers (irregular and off-route).

To retain copy of report to Administrator regarding emergency flights necessitating the transportation of persons or medical supplies for the protection of life or property.

Retention period: 1 year. 14 CFR 42.93, 42.93-1

1.34 Air carriers (irregular and off-route).

To retain copy of pilot's emergency deviation report to the local inspector.

Retention period: At least 1 year. 14 CFR 42.94, 42.94-1

1.35 Air carriers (irregular and off-route).

To retain a copy of the flight manifest for large aircraft and passenger-carrying aircraft operating under instrument flight rules conditions.

Retention period: At least 1 year after completion of the flight. 14 CFR 42.95

1.36 Registered owners or operators of civil aircraft.

To keep maintenance records, including a current record of total time spent in service on the aircraft and on each engine; a record of inspections; and a record of maintenance, repair, and alterations of aircraft for which airworthiness certificates have been issued.

Retention period: Not specified except for the maintenance, repair, and alteration record, which is to be permanent. 14 CFR 43.23-43.23-2

1.37 Air carriers and commercial operators.

To retain information taped by flight recorders in certain airplanes used in operations conducted in accordance with the general operations rules of Part 43.

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 43.32

1.38 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, powerplants, rotors, and appliances.

Retention period: In accordance with provisions specified in Part 249. 14 CFR 46.500, 46.506, 46.507

1.39 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To maintain records of every crew member including information concerning the qualifications of crew members as is necessary to show compliance with the appropriate requirements of Subchapter A—Civil Air Regulations and information concerning the disposition of disqualified crew members released from employ of the air carrier.

Retention period: At least 3 months. 14 CFR 46.501

1.40 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To retain copies of load manifest, flight release, and maintenance release forms.

Retention period: At least 60 days. 14 CFR 46.505, 46.511

1.41 Air carriers.

To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 49.13

1.42 Airman agency flight or ground schools.

To keep accurate individual record of each student, which shall include a chronological log of all instructions, attendance, subjects covered, examinations, and examination grades.

Retention period: Not specified. 14 CFR 50.28-50.28-1

1.43 Repair stations for airframes, powerplants, propellers, and appliances.

To maintain current records of personnel who are directly in charge of maintenance, repair, inspection, or alteration, including information concerning the experience qualifications of each such individual.

Retention period: Not specified. 14 CFR 52.24-52.24-1

1.44 Certificated repair stations for airframes, powerplants, propellers, and appliances.

To maintain records of all work performed.

Retention period: At least 2 years. 14 CFR 52.46

1.45 Foreign repair stations for airframes, powerplants, propellers, and appliances.

To keep maintenance record of all work performed on U.S. registered aircraft, including major repairs and alterations.

Retention period: Not specified. 14 CFR 52.61-52.61-1

1.46 Certificated aircraft mechanic schools.

To maintain a current record of each student enrolled, including attendance, courses, examinations, and grades, and a progress chart or individual progress record for each student, showing the practical projects or laboratory work completed or to be completed, and properly authenticated transcripts of grades acquired at other accredited schools.

Retention period: At least 2 years from date of termination of enrollment. 14 CFR 53.56-53.56-1

1.47 Holders of parachute loft certificates.

To maintain records regarding work performed.

Retention period: At least 2 years. 14 CFR 54.15

1.48 Owners of nondirectional radio beacon facilities.

To keep records and/or reports of each facility as follows: (a) Record of Meter Readings and Adjustments—Form FAA-198 (one copy); (b) Maintenance Log of Communication Facilities—Form FAA-406C (original log); and (c) Radio Transmitter Operation Record—Form FAA-418 (original), or their equivalents.

Retention period: Permanent for (a) and (b); not specified for (c). 14 CFR 407.17

1.49 Owners of instrument landing system facilities.

To keep records and/or reports of each facility as follows: (a) Record of Meter Readings and Adjustments—Form FAA-198 (one copy); (b) Maintenance Log of Communication Facilities—Form FAA-406C (original log); and (c) Radio Transmitter Operation Record—Form FAA-418 (original), or their equivalents.

Retention period: Permanent for (a) and (b); not specified for (c). 14 CFR 407.27

1.50 Manufacturers of aircraft.

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

Retention period: Technical data, report submitted with application, and repair records, for duration of manufacturers operations; inspection records, 2 years. 14 CFR 410.32, 410.33, 410.38

1.51 Contractors for construction of public airports.

To keep payroll records during the course of the work for all laborers and mechanics as specified in the section cited.

Retention period: 3 years. 14 CFR 550.7

1.52 Sponsors of the construction of public airports.

To keep records of all affidavits and copies of payroll furnished by the contractor.

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

1.53 Sponsors of the construction of public airports.

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

Retention period: 3 years after final grant payment. 14 CFR 550.8

1.54 Sponsors of public airports.

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

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

1.55 Petitioners for reimbursement for cost of rehabilitation or repair to public airports.

To secure and retain in their files documentary evidence of costs and payments therefor such as invoices, cost estimates, payrolls, vouchers, canceled checks or warrants, and receipts.

Retention period: Until final payment. 14 CFR 560.15

XV. 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 appropri-

ate graphs, together with descriptions of instruments and procedures, signed by the engineers making measurements.

Retention period: 2 years. 47 CFR 3.47, 3.254

1.2 Licensees of standard, FM, 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 3.63, 3.255, 3.555, 3.638, 3.757

1.3 Licensees or permittees of standard, FM, noncommercial educational FM, and international radio, and television broadcast stations.

To keep program and operating logs, including rough logs and transcribed portions thereof.

Retention period: 2 years: *Provided, however,* That logs involving communications incident to a disaster or which include communications incident to or involved in an investigation by the Commission and concerning which the licensee 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 licensee or permittees have been notified shall be retained until such claim or complaint has been fully satisfied or until the same has been barred by the statute limiting the time for filing of such suits upon such claims. 47 CFR 3.111, 3.112, 3.116, 3.281, 3.282, 3.286, 3.581, 3.582, 3.586, 3.663, 3.664, 3.781, 3.782, 3.786, 3.964

1.4 Licensees of standard and 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 requests granted.

Retention period: 2 years. 47 CFR 3.120, 3.290, 3.590, 3.657

1.5 Licensees of experimental and developmental, auxiliary, and special broadcast services, including experimental television broadcast, experimental facsimile broadcast, developmental, remote pickup, standard and FM broadcast STL and FM intercity relay, television pickup, television STL, television intercity relay, and television broadcast translator and booster stations.

To keep adequate records of operation including logs.

Retention period: 2 years. 47 CFR 4.181, 4.281, 4.381, 4.481, 4.581, 4.681, 4.781, 4.881

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 4.437

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, 5.307

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 6.47

1.10 Licensees of radio stations on land in the maritime services including public and limited coast stations, marine-utility stations, marine fixed stations, marine receiver-test stations and stations operated in the land mobile service for maritime purposes using radiotelegraphy or radiotelephony (including developmental stations and stations in Alaska).

To keep accurate logs.

Retention period: 1 year from date of entry and for such additional periods as required as follows: (a) Station logs involving communications incident to a distress or disaster shall be retained for a period of 3 years from date of entry; (b) station logs which include entries of communications incident to or involved in an investigation by the Commission and concerning which the station licensee has been notified shall be retained by the station licensee until such licensee is specifically authorized in writing by the Commission to destroy them; (c) station logs incident to or involved in any claim or complaint of which the station licensee has notice shall be retained by such licensee until such claim or complaint has been fully satisfied or until the same has been barred by statute limiting the time for the filing of suits upon such claims; (d) records of a limited coast station (developmental) operating on 156.65 Mc.

shall be retained by the licensee for a period of not less than 3 years from date of entry. 47 CFR 7.115, 7.192, 7.214, 7.314, 7.370, 7.458, 7.477, 7.506, 7.536, 14.109, 14.115

1.11 Licensees of limited coast stations or marine-utility stations used on shore.

To keep copy of agreement with vessel owners, verifying that licensee has sole right of control of involved ship radio station.

Retention period: Not specified. 47 CFR 7.352

1.12 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.

Retention period: Not specified. 47 CFR 7.352, 7.451

1.13 Licensees of radiotelegraph, radio-telephone, 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 the statute limiting the time for the filing of suits upon such claims; (d) records of a limited ship station (developmental) operating on 156.65 Mc., shall be retained by the licensee for a period of not less than 3 years from date of entry; (e) 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 8.115, 8.184, 8.330, 8.368, 8.405, 8.436, 14.110, 14.115

1.14 Stations licensed in the aviation services.

All stations at fixed locations 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 9.151, 9.152, 9.153, 9.513

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 9.191

1.16 Licensees of public safety 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 10.161, 10.163, 11.160

1.17 Licensees of public safety radio services.

To keep records of all Conelrad tests and operations as part of the log of radio stations.

Retention period: 1 year. 47 CFR 10.166 (retention: 10.163)

1.18 Licensees of industrial radio stations, land transportation (base) radio stations, and citizens radio stations sharing costs and facilities with other licensees in the same service.

To keep a copy of cooperative agreements and contracts as well as records which reflect the non-profit, cost-sharing nature of that sharing.

Retention period: 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 11.6, 11.160, 16.3, 16.160, 19.61(c)

1.19 Nonprofit corporations or associations organized to operate industrial radio stations in the power, petroleum, forest product, motion picture, and relay press radio services.

To keep records which reflect the cost-sharing nonprofit basis under which they operate.

Retention period: Not specified. 47 CFR 11.251, 11.301, 11.351, 11.401, 11.451

1.20 Radio stations in the industrial, land transportation and citizens radio services.

To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 11.707 (retention: 11.160), 16.607 (retention: 16.130, 19.107)

1.21 Licensees of amateur radio stations.

To keep an accurate log of station operation.

Retention period: 1 year following the last date of entry: *Provided*, That those portions of any log covering operation of a station in connection with any actual condition jeopardizing the public safety or affecting the National Defense shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 12.136 (retention: 12.137), 12.244

1.22 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 12.245, 12.246

1.23 Manufacturers, owners, or distributors of radio receivers.

To keep certificate of compliance with radiation interference limits.

Retention period: 5 years. 47 CFR 15.64

1.24 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; for base stations—identification of other base or fixed stations with which they communicate, and date, time, and nature of such communications; and stations whose antenna structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 16.160

1.25 Licensees of citizens radio service stations.

To keep a record of illumination for those stations whose antenna or antenna supporting structure is required to be illuminated.

Retention period: 1 year. 47 CFR 19.82

1.26 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 20.25

1.27 Disaster communications service radio stations.

To keep an accurate log of all operations in the 1750-1800 kc band.

Retention period: 1 year, except that those portions of any disaster station log covering operation of such station in connection with any actual disaster shall not be destroyed unless prior approval for such destruction shall have been received from the Commission. 47 CFR 20.26

1.28 Licensees of disaster communications service radio stations.

To keep records of all Conelrad tests, drills, and operations.

Retention period: 1 year. 47 CFR 20.46 (retention: 20.26)

1.29 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 be operated by licensed radio operators or holders of restricted radiotelephone operator permit—time and signature of person operating transmitting equipment each day, including class and serial number, time and duration of each transmission, 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

1.30 Communication common carriers.

To keep accounts, records, memoranda, documents, microfilm, correspondence,

and related indexes prepared by or on behalf of the carrier as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

Retention period: Records are to be preserved in accordance with the period of time designated in the lists of records codified. 47 CFR 42.9

1.31 Operators of industrial heating equipment.

To keep a log of inspections of industrial heating equipment.

Retention period: Not specified. 47 CFR 18.105

XVI. 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

XVII. 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 545.6-11, 545.13, 545.14, 545.15, 545.19, 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 records, certificates, and credit and financial reports relating to loans made to finance the acquisition

and development of land for primarily residential use.

Retention period: Not specified. 12 CFR 545.6-14

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

XVIII. FEDERAL POWER COMMISSION**1.1 Public utilities and licensees.**

Preservation of records.
Retention period: Specified at 18 CFR 125.1-125.2

See also Regulations to Govern the Preservation of Records of Public Utilities and Licensees, with amendments as of April 1, 1957. Superintendent of Documents, U.S. Government Printing Office, Washington 25, D.C.

1.2 Natural gas companies.

To keep all books and records supporting entries to its accounts.

Retention period: Until destruction is permitted by rules and regulations of the Commission. Until rules and regulations have been issued, each company may continue its existing practice with respect to retention or destruction of records. 18 CFR 201.02-2

XIX. 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 guarantied.

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 guarantied.

Retention period: 3 years after test. 16 CFR 302.8

1.6 Persons guarantying as to flammable quality of fabrics in wearing apparel who have made tests thereof.

To keep records showing (a) style or range number, fiber composition, construction, and finish type of each fabric used in the article of wearing apparel, including a swatch of the fabric tested; (b) stock or formula number, color, thickness and general description of each film used in the article and a sample of the film; (c) results of actual tests.

Retention period: 3 years after test. 16 CFR 302.8

1.7 Textile fiber products manufacturers and distributors substituting labels.

To keep records of the various fibers used in the manufacture of textile fiber products. Such records should contain sufficient information whereby each of the textile fiber products manufactured can be identified with its respective rec-

ord 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

XX. 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 June 27, 1961, 75 Stat. 96, 109. 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 the Mutual Security Act of 1954, 22 U.S.C. 1793, as implemented by Executive Order No. 10784, October 1, 1958, 23 F.R. 7691.)

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 Atomic Energy Commission contractors with negotiated contracts and subcontractors thereof (except foreign governments, agencies thereof, and contractors supplying source material with foreign producers).

Contract to include clause requiring retention of any directly pertinent books, documents, papers and records related to the contract or subcontract, for inspection by the Comptroller General or his representatives.

Retention period: 3 years after final payment unless agreement between the Commission and the General Accounting Office provides for earlier disposal. 42 U.S.C. 2206

1.5 Public Housing Administration contracts for loans or annual contributions under the United States Housing Act of 1937, as amended.

Contract to include clause permitting Comptroller General or his representatives access to and right to audit and examine any books, documents, papers, and records pertinent to operations with respect to financial assistance under the act.

Retention period: Not specified. 42 U.S.C. 1435

1.6 Federal Civil Defense Administration plans for financial contributions to States for personnel and administrative expenses under the Federal Civil Defense Act of 1950, as amended.

Plans submitted shall make available to Comptroller General or his representative books, records and papers necessary to audit under the act.

Retention period: Not specified. 50 U.S.C. App. 2286.

XXI. GENERAL SERVICES ADMINISTRATION

1.1 War contractors and subcontractors, World War II, having contract of \$25,000 or more or having termination inventory worth \$5,000 or more.

To keep records essential to determining performance under the contract and to justifying the settlement thereof (excluded from this provision are contractor records title to which is transferred to a Federal agency; 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) Five years after such disposition of termination inventory by such war contractor or Government agency, or (b) five years after the final payment or settlement of such war contract, or (c) December 31, 1951, whichever applicable period is longer: *Provided, however,* That where the termination inventory has been disposed of, or final payment or settlement of the war contract has been made on or after December 31, 1950, the above five-year period is reduced to three years. 18 U.S.C. 443; and 32 CFR 2011.2-2011.4a

1.2 Sellers to the Government of manganese, mica, beryl, asbestos, columbium-tantalum, and mercury.

To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 32A CFR Ch. XIV, Reg. 3, sec. 8; Reg. 4, sec. 12; Reg. 5, sec. 8; Reg. 6, sec. 12; Reg. 7, sec. 6; Reg. 8, sec. 7; Reg. 9, sec. 7; Reg. 10, sec. 12; Reg. 11, sec. 7; Reg. 12, sec. 7.

1.3 Sellers to the Government of domestic chrome, asbestos, and columbium-tantalum.

To keep books, documents, papers, and records involving transactions related to the program.

Retention period: For duration of the program and 3 years thereafter. 44 CFR 99.109, 99.307, 99.507

1.4 Contractors.

Contract clause required by the act of October 31, 1951 (65 Stat. 700, 41 U.S.C. 254(c)), to be included in each contract negotiated without advertising pursuant to authority contained in title III of the Federal Property and Administrative Services Act of 1949, as amended to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall until the expiration of 3 years after final payment have access to and the right to examine any directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. 41 CFR 1-7.101-10

1.5 Contractors.

Contract clause required (1) by regulations issued under Title II of the First War Powers Act, 1941, as amended, to be included in contracts and amendments of contracts made prior to July 1, 1958, and (2) by regulations issued under the act of August 28, 1958, 72 Stat. 972, 50 U.S.C. 1431-1435, to be included in contracts and amendments of contracts, to the effect that the Comptroller General of the United States or any of his duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of the contractor or any of his subcontractors engaged in the performance of and involving transactions related to such contracts or subcontracts.

Retention period: 3 years after final payment under the contract. 50 U.S.C. App. 611; 50 U.S.C. 1431-1435; E.O. 10789, 3 CFR, 1954-1958 Comp., p. 426

XXII. HOUSING AND HOME FINANCE AGENCY

1. Office of the Administrator

1.1 Local Public Agencies making relocation payments under slum clearance and urban renewal projects.

To maintain records pertaining to eligibility of relocation payments, in-

cluding all supporting documentation; and to keep records and papers of individual claims for payments, including receipted bills or other evidence establishing validity of the claim.

Retention period: Not specified for eligibility records; permanent for records of claims. 24 CFR 3.106, 3.109

1.2 Applicants for assistance under the programs administered by the Community Facilities Administration (preparation by public agencies of plans for public works).

To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 44 CFR 702.13

2. Federal Housing Administration

2.1 Lending agencies 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, 201.11, 202.8

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 200.170, 201.8

2.3 Lending agencies with respect to multifamily housing insured under sections 207, 213, 220, 221, 231, 232, 803, 810, and 908 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, 220.1, 221.530, 221.538, 221.550, 221.552, 231.8

2.4 Mortgagors of multifamily housing under sections 207, 213, 220, 221, 231, 232, 803, and 810 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, 220.1, 221.530, 221.538, 221.550, 221.552, 231.8, 232.45

2.5 Mortgagors of multifamily rental housing under sections 207, 213, 220, 221, 231, 232, 803, and 810 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, 220.1, 221.1, 231.1, 232.83

2.6 Lending agencies with respect to multifamily rental housing insured under sections 207, 213, 220, 221, 231, 232, 233, 608, 611, 803, 810, and 908 of the National Housing Act.

When eligible to receive the benefits of the mortgage insurance, and where it is elected to assign the mortgage to the FHA Commissioner, along with other requirements, there will be assigned and delivered to the Commissioner, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. 24 CFR 207.258, 220.1, 221.751, 231.1, 232.251, 233.501, 608.257, 611.257, 803.258, 803a.-251, 903.251

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, 608, 609, 611, 803, 810, and 908 of the National Housing Act.

Upon assignment of the mortgage to the Federal Housing Commissioner, when entitled to receive the benefits of the insurance will deliver to the Commissioner, in addition to other items specified, all records, documents, books, papers, and accounts relating to the mortgage transaction.

Retention period: Not specified. Secs. 207, 213, 220, 221, 231, 232, 233, 608, 609, 611, 803, 810, and 908, National Housing Act of 1934

2.9 Mortgagors of new or rehabilitated multifamily housing insured under sections 207, 213, 220, 221, 231, 232, 803, and 810 of the National Housing Act.

To keep such records as are prescribed by the Federal Housing Commissioner at the time certification to keep such records is made and to keep them in such form as to permit a speedy and effective audit.

Retention period: Not specified. Sec. 814, Housing Act of 1954, 12 U.S.C. 1715s

XXIII. 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 periods: 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 Motor carriers other than Class I.

To keep records as listed in the sections cited, except that Class II motor carriers of property comply with 49 CFR 203.301-203.307.

Retention periods: Various. 49 CFR 203.1, 203.4

1.10 Brokers for motor carriers.

To keep same records for same periods as motor carriers other than Class I, insofar as applicable.

Retention periods: Various. 49 CFR 203.100

1.11 Motor carriers, Class I.

To keep records as listed in the section cited.

Retention periods: Various. 49 CFR 203.307

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 450.11

XXIV. NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

1.1 Contractors with contracts having specific clauses.

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 de-

veloped under the contract and furnished to the Government.

Retention period: 1 year after final payment under the contract. 41 CFR 18-7.5004-1

1.2 Contractors with contracts having specific clauses.

To maintain controls of progress payments and make available to the Government the books, records, and accounts thereof.

Retention period: During performance of the contract. 41 CFR 18-7.5008, 18-7.5009

1.3 Contractors with contracts having clause pertaining to small business subcontracts.

To maintain records showing (a) whether each prospective subcontractor is a small business concern, and (b) procedures which have been adopted to comply with the policies set forth in the contract clause entitled "Utilization of Small Business Concerns."

Retention period: During performance of the contract. 41 CFR 18-7.5010

1.4 Contractors with contracts having specific clauses.

To maintain records of all inspection work and make them available to the Government.

Retention period: During performance of contract and for such longer period as may be specified in the contract. 41 CFR 18-7.5016

1.5 Contractors with cost reimbursement type supply and research and development contracts.

A standard "Records" clause is provided. Shall preserve and make available books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed under the contract and to make them available to the Comptroller General or any of his duly authorized representatives.

Retention period: 3 years after date of "completion" voucher or invoice or until settlement of any litigation, which ever is longer. 41 CFR 18-7.5023

XXV. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

1.1 Masters of vessels transferring hazardous liquid cargoes in Canal Zone ports.

To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 4.121

1.2 Masters of vessels at sea, destined for Canal Zone ports.

To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Retention not required by Canal authorities beyond expiration of voyage. 35 CFR 24.50, 24.52

1.3 Vessels undergoing sanitary inspection at Canal Zone ports.

To keep certificates covering deratization or exemption from deratization.

Retention period: Indefinite. 35 CFR 24.89

1.4 Vessels transiting or partially transiting Panama Canal.

To keep tonnage certificate, a full set of plans, and a copy of the measurements which were made at the time of issue of its national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 27.3

XXVI. 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

XXVII. 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 five 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 service companies and subsidiary service companies associated with registered public utility holding companies.

To keep uniform accounts and other records to show fully the facts pertaining to all entries and supported in 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 other records such as minute books, stock books, reports, memoranda, contracts, invoices, maps, correspondence, other papers and documents which support entries to accounts and are necessary or useful in analyzing accounts or developing facts concerning any transaction.

Retention period: Permanent, except as otherwise authorized by the Securities and Exchange Commission pursuant to the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies. 17 CFR 256.01-8

1.5 Registered public utility holding companies which are not also operating companies.

To keep uniform 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 Company Act of 1935," which prescribes specific retention periods and microfilming privileges with respect to all of books of account and other records of registered holding companies. 17 CFR 257.0-3

1.6 Registered investment companies and underwriters, brokers, dealers, or investment advisers which are majority-owned subsidiaries of such companies.

To keep such records, books, and other documents as constitute the record forming the basis for financial statements required to be filed pursuant to section 30 of the Investment Company Act of 1940, and of the auditor's certificate relating thereto. These records include general and auxiliary ledgers (or other records reflecting asset, liability, reserve, capital, income and expense accounts), all gen-

eral and special journals (or other records forming the basis for entries in such ledgers) and all minute books, vouchers, memoranda, correspondence, and other documents.

Retention period: For vouchers, memoranda, correspondence, etc.—6 years. For other records—permanent, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule 31A-1. Microfilming permitted after 3 years. 17 CFR 270.31a-1

1.7 Persons having transactions with registered investment companies (every investment adviser not a majority-owned subsidiary of, and every depositor of any registered investment company, and every principal underwriter for any registered investment company other than a closed-end company).

To keep books and documents necessary or appropriate to record transactions with company.

Retention period: 6 years, except as otherwise approved by the Securities and Exchange Commission pursuant to Rule 31A-2. Microfilming permitted after 3 years. 17 CFR 270.31a-2

1.8 Investment advisers making use of mails or of any means or instrumentality of interstate commerce in connection with business as investment adviser (other than an adviser specifically exempted from registration pursuant to section 203(b) of the Investment Advisers Act of 1940).

To keep books and records relating to their business, including journal and ledger accounts; memoranda or orders given and instructions received for the purchase, sale, receipt or delivery of securities; and originals or copies of certain communications received or sent by the investment adviser. If adviser has custody or possession of securities or funds of any client, to keep a separate ledger account for each client; copies of confirmations of transactions in, the accounts of clients; and a position record for each security in which any such client has a position. If adviser renders any investment supervisory or management service to any client, to keep records as specified in the section cited, with respect to the portfolio being supervised or managed, to the extent that the information is reasonably available to or obtained by the investment adviser; and to keep records to enable adviser to furnish promptly the name of each client who has a current position in a particular security, and the amount or interest of such client at that time.

Retention periods: For partnership articles, etc., articles of incorporation, charters, minute books, and stock certificate books—permanently during the life of the enterprise and for 3 years after the termination of the enterprise. For other documents and records, 5 years from the end of the fiscal year during which the last entry was made on the record. Filming of records permitted after 2 years. 17 CFR 275.204-2

XXVIII. VETERANS ADMINISTRATION

1.1 Institutions furnishing educational or training courses to veterans under chapter 31, title 38, U.S. Code, and section 12 of Public Law 85-857.

(a) *Supply records.* To keep certification by the instructor, dean or president of the institution of the itemized list of supplies required by each student: a standard list by subjects of the supplies required for each quarter, semester or year; a file for each student showing the items authorized for issuance to him, evidence of such issuance consisting of his signature as indicating receipt, and the prices charged; and receipts taken by the institution for books, supplies, and equipment furnished the veteran covering the purchase, issuance or reissuance of books, supplies, and equipment.

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration); may keep the records in microfilm form. 38 CFR 21.539

(b) *General records.* To keep records of progress and attendance of veterans; adequate financial records to support the claims for payment for veteran training, including financial records required to substantiate tuition rates based upon cost data (including payroll ledgers, canceled checks, disbursement vouchers, invoices, general ledgers, journals, ledgers for cash receipts and cash disbursements, inventory records, records of accounts payable, and accounts receivable).

Retention period: 3 fiscal years following the actual date of submission of covering vouchers to the Veterans Administration (unless further retention is requested by the General Accounting Office or the Veterans Administration). 38 CFR 21.672

1.2 Institutions furnishing correspondence courses to veterans under chapter 31, title 38, U.S. Code, and section 12 of Public Law 85-857.

To keep records of progress of veterans and all records and books of account pertaining to the contract.

Retention period: Minimum of 3 years following date upon which final payment under contract becomes due. Even after 3 years, records may be destroyed only upon written authorization from the Veterans Administration. 38 CFR 21.626

1.3 Educational institutions under chapter 33, title 38, U.S. Code.

To keep appropriate records and accounts, including but not limited to (a) records and accounts which are evidence of tuition and fees charged to 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 Admin-

istration 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.

To keep, in addition to the records and accounts described in item 1.3, above, (a) records of leave, absences, class cuts, makeup work, tardiness, and interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to a veteran who fails to enter the course or withdraws, or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.5 Educational institutions furnishing institutional on-farm training courses under section 1652, chapter 33, title 38, U.S. Code, supra.

To keep in addition to the records and accounts described in item 1.3, above, records of the individual and organized group instruction furnished.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2306

1.6 Training establishments furnishing apprentice or other training-on-the-job courses under chapter 33, title 38, U.S. Code, supra.

To keep appropriate records pertaining to such training including, but not limited to, (a) payroll records; (b) records of attendance; and (c) records of progress toward job objective, including accomplishments and failures.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.2201, 21.2306

1.7 Educational institutions furnishing education or special restorative training under chapter 35, title 38, U.S. Code.

To keep appropriate records and accounts, including but not limited to, (a) records and accounts which are evidence of tuition and fees charged to and received from or on behalf of all students and trainees; (b) records of previous education or training of eligible persons enrolled under the law at time of admission and records of advance credit granted by institution; and (c) records of the eligible person's grades and progress.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.3306

1.8 Educational institutions having eligible persons under chapter 35, title 38, U.S. Code, supra, enrolled in courses which do not lead to standard college degree.

To keep, in addition to the records and accounts described in item 1.7, above, records of leave, absences, class cuts, makeup work, and tardiness.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.3306

1.9 Educational institutions having eligible persons under chapter 35, title 38, U.S. Code, supra, enrolled in nonaccredited courses approved under section 1654, chapter 33, title 38, U.S. Code.

To keep, in addition to records and accounts described in items 1.7 and 1.8, above, (a) records of interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to 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 21.3306

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

SUPPLEMENTS

Supplement I—Requirements Under the Second War Powers Act of 1942

The Second War Powers Act of March 27, 1942 (56 Stat. 185), provided that contractors with defense contracts placed after September 8, 1939, could be required to produce any books or records deemed relevant for audit and inspection by any agency or officer designated by the President or the Chairman of the War Production Board. The effectiveness of this Act was continued by the Act

of June 30, 1953 (67 Stat. 120), for the duration of the national emergency proclaimed December 16, 1950, and for 6 months thereafter.

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