GUIDE TO RECORD RETENTION REQUIREMENTS

REVISION AS OF JANUARY 1, 1973

This is a Guide in digest form to the provisions of Federal laws and regulations relating to the keeping of records by the public. It tells the user (1) what records must be kept, (2) who must keep them, and (3) how long they must be kept.

The Guide is derived from the laws published in the United States Code, as amended by laws enacted during 1972, and from the regulations published in the Code of Federal Regulations, as amended in the daily issues of the FEDERAL REGISTER through December 31, 1972.

The Guide is prepared by the Office of the Federal Register, National Archives and Records Service, General Services Administration and published in the CFR volume entitled "Finding Aids."

Coverage

In preparing the Guide it was necessary to establish boundaries in order to keep it from going beyond its intended purpose. The nature of these boundaries is outlined below.

As indicated by its name, the Guide adheres strictly to the retention of records. It does not cover such matters as the furnishing of reports to Government agencies, the filing of tax returns, or the submission of supporting evidence with applications or claims.

The Guide is limited to provisions which apply to a class. Requirements applying only to named individuals or bodies have been omitted.

The Guide is confined to requirements which have been expressly stated. In many laws and regulations there is an implied responsibility to keep copies of reports and other papers furnished to Federal agencies, and to keep related working papers. Such implied requirements have not been included in the Guide.

The following types of requirements have also been excluded from the Guide:

(1) Requirements as to the keeping of papers furnished by the Government, such as passports, licenses, permits, etc., unless they are closely related to other records which must be kept.

(2) Requirements as to the display of posters, notices, or other signs in places of business.

(3) Requirements contained in individual Government contracts, unless the contracts are incorporated in the Code of Federal Regulations.

Arrangement

The digests of recordkeeping provisions comprising the Guide are grouped under the Departments or independent agencies which impose or administer them (see "Contents"). Individual items are numbered to simplify indexing.

In general, the items retain their original numbers from year to year. Renumbering occurs only after a major revision of the material and is so indicated in brackets after the name of the agency involved. Individual items revised, amended, deleted, or added are shown in brackets following the item heading.

Two supplements to the Guide contain generalized information about certain requirements under the Second War Powers Act of 1942 and detailed information on requirements imposed by the Civil Aeronautics Board relative to the availability of credentials for inspection.

An index to the Guide follows the last supplement.

NOTICE

The Guide to Record Retention Requirements does not have the effect of law, regulation, or ruling. It is published as a guide to legal requirements that appear to be in effect as of January 1, 1973.

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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 6.28

2. Agricultural Marketing Service [Amended]

2.1 Orange and grapefruit handlers. [Amended]

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; as may be prescribed by the marketing committee, 7 CFR 912.60, 913.50, 914.50

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 thereon.

Retention period: At least 2 succeeding fiscal years. 7 CFR 911.60

2.4 Nectarine handlers.

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

Retention period: At least 2 succeeding fiscal years. 7 CFR 916.60

2.4a [Combined with I 2.5]

2.5 Pear, plum, and peach handlers. [Amended]

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 917.50, 921.60, 931.60

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, 930.63

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. [Amended]

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 946.70, 947.80, 948.80, 950.80, 953.75

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 Papaya handlers.

To maintain records of papayas received and disposed of by handler as may be necessary to verify reports requested.

Retention period: 2 years. 7 CFR 928.60

2.13 Lettuce handlers.

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

Retention period: At least 2 succeeding years. 7 CFR 971.80

2.13a Celery producers and handlers.

To maintain records to substantiate the reports required by the committee.

Retention period: Not less than 1 year after end of season. 7 CFR 967.71

2.14 Almond handlers.

To keep records showing details of receipt of almonds, withholdings, sales, shipments, inventories, reserve 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 shelled and inshell filberts received 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 inshell walnuts and walnut material received, held, and disposed of.

Retention period: 2 years after end of marketing year in which transactions are completed. 7 CFR 984.80, 984.464, 984.480

2.18 Date handlers.

To maintain records of the receipt, holding, handling, withholding, and disposition of dates.

Retention period: At least 2 years subsequent to termination of each crop year. 7 CFR 987.68, 987.168

2.19 Raisin handlers.

To keep records as prescribed by the Raisin Administrative Committee, of raisins received, acquired, stored, sold, and otherwise disposed.

Retention period: At least 2 years after the termination of the crop year in which the transactions occurred. 7 CFR 989.76, 989.77, 989.176

2.20 Olive handlers.

To maintain records of olives acquired, held, and disposed of as may be prescribed by the Olive Administrative Committee and needed by it to perform its functions.

Retention period: At least 2 years beyond the crop year in which the transaction occurred. 7 CFR 932.61

2.21 Prune handlers.

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

Retention period: At least 2 years after the end of the crop year in which the transaction occurred. 7 CFR 993.74, 993.174

2.21a Cranberry handlers.

To maintain records of all cranberries acquired, withheld from handling, handled or otherwise disposed of as will substantiate the required reports.

Retention period: Not less than 3 years after termination of the crop year in which the transaction occurred or for such lesser period as the committee may direct. 7 CFR 929.61

2.21b [Combined with I 2.5]

2.21c Hops handlers.

To maintain such records of hops handled or held as will substantiate the required reports.

Retention period: At least 2 years after end of marketing year. 7 CFR 991.61

2.21d Handlers (including each subsidiary and affiliate thereof) of Type 62 Shade Tobacco.

To keep such books and records as will clearly show the details of the respective person's handling of tobacco, including, but not limited to, identification of the grower of the tobacco and the field in which produced.

Retention period: 5 years. 7 CFR 1201.60, 1201.130

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, 951.80, 966.80

(Certificate (record) returned after shipment of commodities (pears, grapes).) 7 CFR 926.122, 927.125

2.23 Commission merchants, dealers, and brokers of fruits and vegetables subject to the Perishable Agricultural Commodities Act of 1930.

(a) To keep accounts, records, memoranda, and documents which disclose all business transactions.

Retention period: 2 years. 7 CFR 46.14, 46.15, 46.17–46.19, 46.21–46.24, 46.28, 46.29, 46.31, 46.32

(b) To preserve records and memoranda which disclose the true ownership and management of the business.

Retention period: 4 years. 7 CFR 46.14

2.24 Date, prune, and raisin importers. [Amended]

To maintain records of transactions.

Retention period: 2 years subsequent to calendar year of acquisition. 7 CFR 999.1, 999.200, 999.300

2.25–2.26 [Reserved]

2.27 Transporters, shippers, and handlers of eggs and egg products. [Amended]

To maintain records of production, receipt, delivery, sale, movement, disposition, inventories, and class and quantities of eggs and egg products and such other records as required in section cited.

Retention period: 2 years. 7 CFR 59.200

2.28 [Transferred to I 3.5]

2.29 Dairy plants approved for USDA inspection and grading service.

To maintain (a) records of quality tests made on raw milk and cream received from each producer, seller, or shipper and of plant and laboratory tests and analyses of raw materials and finished products, (b) pasteurization recorder charts and water supply test certificates, and (c) most recent copy of employee health certificate.

Retention period: (a) 1 year, (b) 6 months, (c) until employee no longer employed. 7 CFR 58.148, 58.322

2.30—2.37 [Reserved]

2.38 Licensed agricultural products warehousemen.

To keep copies of all receipts issued.

Retention period: 1 year after December 31 of the year in which the corresponding original receipt is canceled. 7 CFR 101.17, 102.20, 103.17, 104.17, 105.17, 106.17, 107.17, 108.17, 111.18

2.39 Licensed agricultural products 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, 111.33

2.40 [Deleted]

2.41 Licensed agricultural products warehousemen.

To maintain accounting records as specified in sections cited.

Retention period: 6 years after December 31 of the year in which such cotton for such longer period as may be necessary for the purposes of any litigation which the warehouseman knows to be pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 101.33, 102.37, 103.40, 104.28, 105.33, 106.37, 107.39, 108.33, 111.41

2.42 Licensed agricultural products warehousemen.

To maintain as part of warehouseman's records an exact copy of each report submitted.

Retention period: 3 years after December 31 of the year in which submitted. 7 CFR 101.36, 102.38, 103.41, 104.29, 105.35, 106.39, 107.42, 108.35, 111.44

2.43 Licensed cotton warehousemen.

To keep copies of certificates covering cotton stored, and copies of Form A memorandums and Form C certificates issued by a board of cotton examiners which forms a basis of any receipt issued.

Retention period: 1 year after December 31 of the year in which the receipt based on such certificates or memoranda is canceled. 7 CFR 101.47

2.44 Licensed cotton warehousemen.

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

Retention period: 1 year after December 31 of the year in which such cotton is removed from the warehouse. 7 CFR 101.49

2.45 [Deleted]

2.46 Licensed agricultural products warehousemen.

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

Retention period: 3 years after December 31 of the year in which issued. 7 CFR 102.29, 103.24, 105.46, 106.54, 107.55, 108.47, 111.56

2.47 Licensed grain warehousemen.

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

Retention period: 1 year after December 31 of the year in which the lot of nonstorage grain is delivered from the warehouse. 7 CFR 102.30

2.48 Licensed agricultural products warehousemen.

To keep as a record notices of the condition of commodities stored in the warehouse.

Retention period: 6 years after December 31 of the year in which created, and for such longer period as may be necessary for the purposes of litigation which the warehouseman knows is pending, or as may be required by the Administrator in particular cases to carry out the purposes of the act. 7 CFR 102.54, 103.39, 106.48, 107.51, 108.42, 111.52

2.49 Persons shipping agricultural and vegetable seeds subject to the Federal Seed Act regulations. [Amended]

To keep complete records of each lot of agricultural and vegetable seeds transported or delivered for transportation in interstate commerce, including records necessary to disclose the name of any substance used in the treatment of such seed.

Retention period: 3 years for documents, 1 year for seed samples, including separate samples of the treated seed portion of any lot of seed. 7 CFR 201.4

2.50 Country shippers of agricultural seeds subject to the Federal Seed Act regulations.

To keep copies of origin declarations 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)

2.53 Cotton handlers.

To maintain books and records necessary to carry out the provisions of the Cotton Research and Promotion Act and to verify required reports.

Retention period: At least 2 years beyond the marketing year of their applicability. 7 CFR 1205.335, 1205.531, 1205.532

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 Grain inspection agencies and licensees.

To maintain complete records of each inspection activity performed.

Retention period: 2 years after inspection (other than file samples). 7 CFR 26.55

2.56 Accredited turpentine and rosin processors for naval stores.

To keep such records as may be necessary to submit correct reports.

Retention period: Not specified. 7 CFR 160.50

2.57 [Deleted]

2.58 Potato handlers. [Added]

To maintain books and records necessary to carry out provisions of the Potato Research and Promotion Act and to verify required reports.

Retention period: At least 2 years beyond marketing year of their applicability. 7 CFR 1207.351, 1207.532

2.59 [Reserved]

2.60 Milk handlers. [Amended]

To maintain records pertaining to receipt and use of milk and milk products, including records of production, processing, and distribution, and financial records relating thereto.

Retention period: 3 years, but can be extended by the market administrator by written notice. 7 CFR 1000.5 (For specific marketing area, see Parts 1001–1199.)

2.61–2.64 [Transferred to I 3.10–3.13]

3. Animal and Plant Health Inspection Service [Amended]

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

To keep detailed (a) production records including reports of all tests for purity, safety, and potency for each serial of biological product manufactured in or offered for importation into the United States, and (b) disposition records showing the sale, shipment, or other disposition made of the biological products handled.

Retention period: 2 years after expiration date of the product involved, or longer if requested by the Deputy Administrator, Veterinary Services. 9 CFR 116.1 (retention: 116.2)

3.2 Organizations sponsoring horse shows or exhibitions. [Added]

To maintain records as specified in section cited.

Retention period: 90 days or as specified by Deputy Administrator. 9 CFR 11.21

3.3 Distributors of biological products marketed under special license.

To keep complete records showing the name and address of each purchaser of the product and the name, serial number, and quantity of the product sold to such purchaser when the maintenance of records of distribution of biological products marketed under special license is a condition of the issuance of the special license.

Retention period: Not specified. 9 CFR 102.6(b) (3)

3.4 Owners and shippers involved in interstate movement of feeder and breeder swine. [Added]

To maintain records of origin, destination, and identification of all such swine.

Retention period: 1 year after movement of swine. 9 CFR 76.12

3.5 Persons processing, transporting, shipping, or receiving poultry slaughtered for human consumption or poultry products in commerce, or holding such products. [Transferred from I 2.28]

To maintain detailed records of such transactions as specified in the regulations.

Retention period: 2 years. 9 CFR 381.175 (retention: 381.177)

3.6 Research investigators or research sponsors administering experimental biological products to animals.

To maintain adequate records relative to the disposition of each animal administered experimental biological products. Such records include name and address of owner, pertinent data about animals and their location, and, if sold, name and address of purchaser.

Retention period: At least 2 years from the date that an experimental product was administered to such animal. 9 CFR 103.2

3.7 Persons certifying animals to be free of diethylstilbestrol (DES) residue. [Added]

To maintain a copy of such certificate as prescribed.

Retention period: 1 year from date of transaction. 9 CFR 309.16

3.8 Research facilities, exhibitors, operators of auction sales, and dealers engaged in transportation, sale, and handling of certain warm blooded animals used for research, exhibition, or pet purposes. [Amended]

To keep records with respect to the purchase, sale, transportation, identification, and previous ownership.

Retention period: 2 years or longer as may be required by any Federal, State, or local law. 9 CFR 2.75–2.78 (retention: 2.79)

3.9 Operators of livestock markets handling any class of swine. [Amended]

To maintain records of origin, destination, and identification of all swine handled through markets.

Retention period: 1 year after transaction. 9 CFR 76.18

3.10 Carriers transporting meat. [Transferred from I 2.61]

To keep original certificates delivered to a carrier separate and apart from all its other papers and records or identified in some acceptable manner so as to be readily accessible for review.

Retention period: 2 years after end of year in which transaction occurred. 9 CFR 325.14

3.11 Meatbrokers, renderers, and other persons dealing in animal carcasses for use as human or animal food. [Transferred from I 2.62]

To keep records as specified in section cited.

Retention period: 2 years after end of year in which the transaction occurred, or longer if directed by the Administrator. 9 CFR 320.1 (retention: 320.3)

3.12 Custom slaughter operators claiming exemption. [Transferred from I 2.63]

To keep records as specified in section cited or by the Administrator.

Retention period: 2 years after end of year in which the transaction occurred or longer if directed by the Administrator. 9 CFR 303.1 (retention 320.3)

3.13 Transporters of undenatured livestock lungs. [Transferred from I 2.64]

To keep shipper's certificate.

Retention period: 2 years after end of year in which transaction occurred. 9 CFR 325.8 (retention: 320.3)

4. Agricultural Stabilization and Conservation Service

4.1 [Reserved]

4.2 Producers of gum naval stores from turpentine trees. [Amended]

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

Retention period: 2 years following close of applicable program year. 1971—7 CFR 706.906; 1972—7 CFR 706.6 (retention: 708.1)

4.2a Food processors participating in the wheat marketing allocation program.

To maintain records and documents for each processing plant of all wheat processed into food products and of all sales and removals of food products from processing plants.

Retention period: 3 years. 7 CFR 777.15

4.2b [Reserved]

4.2c Indemnity payment program participants. [Amended]

To keep existing books, records, and accounts supporting any information furnished in connection with the program.

Retention period: 3 years following the end of the year during which application for payment was filed. 7 CFR 760.21 (milk handlers); 760.118 (beekeepers)

4.3 Ginners of cotton. [Amended]

To keep for each bale of cotton or lot less than a bale ginned by him records showing (a) date of ginning; (b) name of operator of farm on which cotton produced; (c) name of producer of cotton; (d) county and State in which farm located; (e) gin bale number or mark; (f) name and address of person delivering cotton to gin; and (g) gross weight of each bale and net weight of each lot of lint cotton less than a bale.

Retention period: [1] Until December 31 of second year following year in which cotton is planted. 7 CFR 722.85 (retention: 722.88)

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[1] For such longer period of time as may be requested in writing by the State Executive Director or the Director.

4.4 Buyers of cotton. [Amended]

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

Retention period: [1] Until December 31 of second year following year in which cotton is planted. 7 CFR 722.85 (retention: 722.88)

4.5–4.6 [Reserved]

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

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

Retention period: [1] Until December 31 of second year following year in which cotton is planted. 7 CFR 722.87 (retention: 722.88)

4.8 Producers of cotton. [Amended]

To keep records of cotton marketed, and a copy of certificate showing name and address of buyer or transferee if marketed to persons not within the United States.

Retention period: [1] Until December 31 of second year following year in which cotton is planted. 7 CFR 722.90 (retention: 722.88)

4.9 Producers and producer-manufacturers of fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, and cigar-filler and binder tobacco. [Amended]

To maintain records relating to acreage, production, and disposition of tobacco as required by regulations.

Retention period: [1] 3 years after end of marketing year. 7 CFR 724.95 (retention: 724.105)

4.10 Producers of flue-cured and burley tobacco. [Amended]

To maintain records relating to the production and disposition of tobacco.

Retention period: [1] 3 years after end of marketing year. 7 CFR 725.98, 726.92 (retention: 725.108, 726.102)

4.11 Cigar tobacco buyers and loan organizations. [Amended]

To maintain records relating to each sale of tobacco made by producer to buyer, kinds of tobacco purchased, and disposition of such tobacco.

Retention period: 3 years after end of marketing year. 7 CFR 724.99, 724.100 (retention: 724.105)

4.12 Truckers and persons redrying, prizing, or stemming fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, and cigar-filler and binder tobacco. [Amended]

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

Retention period: [1] 3 years after end of marketing year. 7 CFR 724.101 (retention: 724.105)

4.13 Truckers and persons redrying, prizing, or stemming flue-cured and burley tobacco, and storage firms. [Amended]

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

Retention period: [1] 3 years after end of marketing year. 7 CFR 725.102, 726.94 (retention: 725.108, 726.102)

4.14 Warehousemen handling burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and flue-cured tobacco. [Amended]

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

Retention period: [1] 3 years after end of marketing year. 7 CFR 724.96, 725.99, 725.112, 726.93 (retention: 724.105, 725.108, 726.102)

4.15 [Combined with I 4.14]

4.16 Dealers handling burley, fire-cured, dark air-cured, Virginia sun-cured, cigar-binder, cigar-filler and binder, and flue-cured tobacco. [Amended]

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

Retention period: [1] 3 years after end of marketing year. 7 CFR 724.97, 925.100, 926.94 (retention: 724.105, 725.108, 726.102)

4.17 [Combined with I 4.16]

4.18 Persons engaged in more than one business relating to tobacco. [Added]

To keep separate records for each business as required by regulations.

Retention period: 3 years after end of marketing year. 7 CFR 724.102, 725.103, 726.97 (retention: 724.105, 725.108, 726.102)

4.19–4.26 [Reserved]

4.27 Wheat producers, warehousemen, elevator operators, feeders, processors or transferees, and buyers.

To keep records of wheat transactions as specified in the regulations.

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 7 CFR 728.1173, 728.1174, 728.1177

4.27a Industrial users of flour second clears.

To maintain accurate records and documents supporting information shown on Form CCC–161 (Industrial Users Production Report and Claim for Refund).

Retention period: 3 years. 7 CFR 777.19

4.27b Distributors of flour second clears. [Amended]

To maintain accurate records and documents, including Forms CCC–165 (Processor Certification) and CCC–165–1 (Flour Second Clears), relating to the sale of flour second clears to industrial users.

Retention period: 3 years. 7 CFR 777.20 (retention: 777.19)

4.28 Peanut producers.

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

Retention period: [1] 3 years following end of pertinent marketing year. 7 CFR 729.52 (retention: 729.66)

4.29 Peanut buyers.

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

Retention period: [1] 3 years following end of pertinent marketing year. 7 CFR 729.57 (retention: 729.66)

4.30 Peanut shellers.

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

Retention period: [1] 3 years following end of pertinent marketing year. 7 CFR 729.62 (retention: 729.66)

4.30a [Deleted]

4.31 Rice producers, warehousemen, mill or elevator operators, other processors or transferees, and buyers.

To keep records of rice transactions as prescribed in sections cited.

Retention period: 2 calendar years beyond the calendar year in which the marketing year ends. 7 CFR 730.34, 730.35, 730.38

4.32 Importers or persons bringing sugar and liquid sugar into the continental United States from domestic offshore areas and foreign countries.

To keep records of operations and transactions pertaining to sugar and liquid sugar including detailed information for each unit of sugar tested and for each processing facility.

Retention period: 2 years following end of calendar year in which sugar is imported or brought into the United States. 7 CFR 810.9

4.33 Persons marketing sugar and liquid sugar produced from sugar beets and sugarcane grown in the continental United States and marketing sugar for consumption in Territory of Hawaii and in Puerto Rico.

To keep records of processings, receipts, inventories, 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

See footnote 1 on page 1806.

4.34 Persons importing sugar and liquid sugar into the continental United States (including importers, mainland refiners, allottees of offshore domestic sugar quotas, shipping companies, persons engaged in the movement of sugar in interstate and foreign commerce, and surety companies undertaking obligations with respect to imported sugar).

To keep records of receipt, processing, and movement of sugar and liquid sugar and of tests, gallonages, and weights pertaining thereto.

Retention period: 2 years following end of calendar year in which sugar is imported or disposed of. 7 CFR 817.11

4.35 [Reserved]

4.36–4.37 [Deleted]

4.37a Producers of sugar beets and sugarcane. [Amended]

To maintain complete wage records of persons employed in the production, cultivation, or harvesting of sugar beets and sugarcane.

Retention period: 3 years from date of filing application for Sugar Act payment. 7 CFR Parts 862, 863, 864

4.37b [Deleted]

5. Commodity Credit Corporation

5.1 Warehousemen handling storage agreements for bulk oils.

To maintain inventory and operating records.

Retention period: Not specified. 7 CFR 1424.2

5.2 Cottonseed crushers participating in the cottonseed oil and meal purchase program.

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

Retention period: At least 3 years from the last date any of the products tendered by the crusher have been delivered. 7 CFR 1443.67

5.3 [Deleted]

5.4 Peanut shellers participating in the peanut price support program.

To keep accounts with respect to the purchase and sale of crop peanuts, including types, grades, quality, weight, names and addresses of producers and purchasers, and date and place of each transaction.

Retention period: 3 years after final delivery of peanuts to CCC. 7 CFR 1446.19

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: 3 years. 7 CFR 1468.22, 1468.272

5.6 Producers of wool, sheep, and lambs and their marketing agencies participating in price support program. [Amended]

To maintain books, records, and accounts on production of wool, sheep and lambs, and the shearing thereof, and on purchases of lambs on and after April 1, 1956.

Retention period: 3 years after end of specified marketing year. 7 CFR 1472.1251, 1472.1351

5.7 [Combined with I 5.6]

5.8 [See I 5.4]

5.9 Handlers, dealers, and warehousemen performing transactions with regard to delivery orders under the livestock feed program.

To maintain books and records which will permit verification of all transactions with regard to delivery orders.

Retention period: At least 3 full years following deliveries against delivery orders (or to be kept longer if requested by the Commodity Credit Corporation). 7 CFR 1475.213

5.10 Dealers participating in the Puerto Rican tobacco purchase program.

To keep records with respect to all transactions relating to the tobacco of any crop year during which tobacco is sold to CCC.

Retention period: 3 years after delivery of tobacco to CCC. 7 CFR 1464.60

5.11 [Reserved]

5.12 Crushers of castor beans participating in the castor oil purchase program. [Amended]

To maintain books, records, and accounts including name of sellers, date of receipt, and the gross and clean weight, quality and price of each lot of castor bean purchased.

Retention period: At least 3 years from last date any castor oil is delivered by the crusher. 7 CFR 1443.108

5.13 Warehousemen handling honey under the price support program. [Added]

To maintain inventory and operating records.

Retention period: Not specified. 7 CFR 1434.51

5.14–5.16 [Reserved]

5.17 [Deleted]

5.18 Cotton ginners participating in the cottonseed purchase program.

To keep books, records, and accounts for all purchases of cottonseed (including name of producer, date of receipt, weight, and purchase price of each lot) and other transactions.

Retention period: 3 years from last day any cottonseed is tendered to CCC for purchase under the applicable Participating Ginner's Agreement. 7 CFR 1443.13

5.19 Cooperative marketing associations participating in the price support program.

To maintain records showing quantity, quality, and disposition of commodities (cotton, dry edible beans, honey, rice, soybeans, tung oil) eligible for price support received from each member. The same records to be kept for commodities received from nonmembers which are ineligible for price support.

Retention period: Through end of the 5th marketing year following the marketing year for which approval is obtained. 7 CFR 1425.17, 1425.18

5.20 Exporters participating in the tobacco export program.

To maintain accurate records (including contracts of purchase, sale, and storage) establishing eligibility of tobacco for export payments made to exporters under the program.

Retention period: 3 years after date of export. 7 CFR 1490.10

6. Commodity Exchange Authority

6.1 Futures commission merchants and clearing organizations of contract markets depositing customers' money, securities, and property.

To maintain an acknowledgment from a bank, trust company, clearing organization of a contract market, or futures commission merchant that it was informed that the money, securities, and property deposited therein are those of commodity customers and are being held in accord with the provisions of the Commodity Exchange Act.

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

6.2 Futures commission merchants and clearing organizations of contract markets depositing obligations purchased with customers' funds.

To maintain an acknowledgment from a bank, trust company, clearing organization of a contract market, or futures commission merchant that it was informed that the obligations belong to commodity customers and are being held in accord with the provisions of the Commodity Exchange Act.

Retention period: 5 years from date of closing of account.[a] 17 CFR 1.26 (retention: 1.31)

6.3 Futures commission merchants and clearing organizations of contract markets.

To keep records of 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, identity of depositories or other places where such obligations are segregated, date disposition made and amount received therefor, name of person to or through whom sold.

Clearing organizations receiving documents from members representing investment of customers' funds shall also keep a record showing separately for each member the date on which documents were received from member, description of documents, date on which documents were returned to member, or details of disposition by other means.

[a] 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.

Retention period: 5 years after investment liquidated or load paid.[2] 17 CFR 1.27 (retention: 1.31)

6.4 Futures commission merchants.

To keep a record of the daily computation of money, securities and property which must be segregated for customers.

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

6.5 Futures commission merchants.

To keep records furnished customers as of close of last business day of each calendar month, or as of any regular monthly date selected showing customer's position in each future.

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

6.6 Futures commission merchants.

To keep copy of confirmation of the execution of any trade originated by controller of accounts.

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

6.7 Futures commission merchants.

To keep a "point balance" record of all open trades or contracts of customers as of last day of business of each calendar month or any regular monthly date selected.

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

6.8 [Reserved]

6.9 Futures commission merchants and members of contract markets.

To keep full and complete record of all futures and cash transactions including all orders, trading cards, signature cards, street books, journals, ledgers, canceled 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)

6.10 Futures commission merchants and clearing members of contract markets.

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

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

6.11 Futures commission merchants and clearing organizations of contract markets.

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, identity of depositories or other places where such securities or property are segregated, date received and returned or otherwise disposed of, including authorization therefor.

Retention period: 5 years from date of return of property.[2] 17 CFR 1.36 (retention: 1.31)

6.12 Futures commission merchants and members of contract markets.

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

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

6.13 Contract markets.

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

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

6.14 Contract markets.

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

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

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

To keep books and records showing all details of all positions and transactions for future delivery in the commodity on all contract markets and all positions and transactions in the cash commodity, its products, and byproducts.

Retention period: 5 years.[2] 17 CFR 18.05 (retention: 1.31)

7. Farmers Home Administration

7.1 Individual borrowers and grant recipients of FHA funds. [Amended]

To maintain records of the operations to meet requirements of State and local regulations and terms of agreement with FHA and other creditors.

Retention period: Not specified. 7 CFR 1802.24

7.2 Local organizations obtaining watershed loans and advances under the Watershed Protection and Flood Prevention Act.

To maintain accounts and records relating to the installation, operations, and maintenance of works of improvement.

Retention period: 3 years after the year to which such records pertain. 7 CFR 1823.359

7.3 Rural communities and other associations or organizations of farmers and rural residents obtaining loans and grants for housing, central domestic water systems, waste disposal systems, shift-in-land-use projects and related facilities, and recreational facilities. [Amended]

To maintain records of its operations, maintenance, and management of its facility including the establishment and maintenance of financial accounts and records.

Retention period: Until summarized and reflected in the agency's official records and until the requirements of State and local laws and regulations are met. Number of years after this point not specified. 7 CFR 1802.77, Part 1823, App. 2, Item 3, 1823.107, 1823.284

8. Federal Crop Insurance Corporation

8.1 Insured under Federal Crop Insurance Corporation. [Amended]

To keep records of harvesting, storage, shipments, sale, or other disposition of all barley, dry beans, combined crops, corn, cotton, flax, grain sorghum, oats, peanuts, canning and freezing peas, dry peas, rice, rye, soybeans, sugar beets, sugarcane, tobacco, tomatoes, and wheat produced on each insurance unit covered by the contract, and separate records showing the same information for production on any uninsured acreage of the insured crop in the county in which he has an interest.

Retention period: 2 years after time of loss. 7 CFR 401.111, sec. 17

9. Packers and Stockyards Administration

9.1 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

9.2 Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.

To keep accounts and records in regard to the Custodial Account for Shippers' Proceeds and the Custodial Account for Buyers' Funds.

Retention period: 2 years. 9 CFR 201.42 (retention: 201.50)

See footnote 2 on page 1808.

9.3 Market agencies or licensees selling or buying livestock or live poultry on a commission or agency basis.

To keep available for inspection by owners or consignors or purchasers copies of bills covering charges paid for or on behalf of the owner or consignor which were deducted from the gross proceeds of the sale or added to the purchase price thereof when accounting for the sale or purchase.

Retention period: 2 years. 9 CFR 201.45 (retention: 201.50)

9.4 Stockyard owners, registrants buying or selling livestock, and licensees buying or selling live poultry.

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

Retention period: 2 years. 9 CFR 201.46 (retention: 201.50)

9.5 Sellers of live poultry under Packers and Stockyards Act regulations.

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

Retention period: 2 years. 9 CFR 201.48 (retention: 201.50)

9.6 Stockyard owners, market agencies, or licensees weighing livestock or live poultry for purposes of purchase or sale under Packers and Stockyards Act regulations.

To keep copy of scale ticket of weighing showing for both livestock and live poultry, name of agency performing the service, date of weighing, number of the scale or other information identifying the scale, name of seller, name of buyer, name of consignor, or understandable abbreviations of such names; in case of livestock, also, the number of head, kind, and actual weight, the amount of dockage and name or initials of person weighing it; and, in case of live poultry, also, number of coops weighed, the gross, tare, and net weights, and the name or initials of person operating scale at time of weighing.

Retention period: 2 years. 9 CFR 201.49 (retention: 201.50)

9.7 Stockyard owners, market agencies, or licensees who weigh livestock or live poultry for purposes of purchase and sale under Packers and Stockyards Act regulations. [Amended]

To keep one copy of form report of tests and inspections of scales and shall cause one copy to be kept by the agency conducting the test and inspection of the scales (a third copy to the Area Supervisor of the Service).

Retention period: 2 years. 9 CFR 201.74, 201.106–1 (retention: 201.50)

9.8 Authorized State agencies and livestock associations under Packers and Stockyards Act regulations.

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

Retention period: Not specified.[a] 9 CFR 201.89

9.9 Packers subject to the provisions of the Packers and Stockyards Act.

To retain for the specified period of time the following records:

(a) Cutting tests; departmental transfers; buyers' estimates; drive sheets; scale tickets received from others; inventory and products in storage; receiving records; trial balances; departmental overhead or expense recapitulations; bank statements, reconciliations and deposit slips; production or sale tonnage reports (including recapitulations and summaries of routes, branches, plants, etc.); buying or selling pricing instructions and price lists; correspondence, telegrams, teletype communications and memoranda relating to matters other than contracts, agreements, purchase or sales invoices, or claims or credit memoranda.

(b) Kill sheets, lot sheets or carcass graded cost sheets; carcass hot weight sheets and carcass test cost sheets by lots for purchases of livestock on a grade and yield or grade or yield basis; contracts and agreements; purchase invoices; sales invoices; freight bills, bills of lading or shipping tickets; scale tickets and weight records issued or prepared by the packer; cash sales receipts and memoranda; claims and credit memoranda; canceled checks and drafts; check stubs or vouchers; correspondence, telegrams, teletype communications, and memoranda relating to contracts, agreements, purchase or sales invoices, or claims or credit memoranda.

(c) Departmental statements and summaries; balance sheets and profit and loss or operating statements.

Retention period: (a) 1 year; (b) 2 years; (c) 3 years. 9 CFR 203.4

9.10 Stockyard owners, market agencies, dealers and licensees subject to the provisions of the Packers and Stockyards Act.

To maintain records of items listed in section cited.

Retention period: 2 full calendar years, or longer if directed by the Administrator. 9 CFR 201.50

9.11 Packers and dealers of live poultry under the Packers and Stockyards Act.

To keep records listed in the section cited.

Retention period: 2 years. 9 CFR 201.101

10. Office of the Secretary

10.1 Educational institutions having negotiated research agreements with the Department of Agriculture.

To maintain records with respect to status of project, expenditures, separate records of expenditures for funds provided from other sources, and accounting records, all to be compatible with the Department's and institutions' administrative and fiscal processes.

Retention period: 3 years after final payment under the agreement. 41 CFR 4–3.5108, 4–7.5101–9 (retention: 4–7.5101–10

10.2 State agencies having contracts or agreements for relocation assistance projects.

To maintain records as specified in section cited.

Retention period: 3 years. 7 CFR 21.710

11. Export Marketing Service

11.1 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: 3 years after date of export. 7 CFR 1481.184

11.2 Feed grain exporters participating in the feed grain export program.

To keep records, accounts, and other documents relating to transactions under the program.

Retention period: 3 years after date of export. 7 CFR 1484.137

11.3 [Reserved]

11.4 Private organizations or individuals which enter the private trade agreements pursuant to title IV of Public Law 480.

Maintain books and records as well as pertinent documents, correspondence, and memoranda covering all transactions relating to the private trade agreement.

Retention period: Not specified (subject to examination by the Administrator at all reasonable times until the entire amount due under the agreement has been paid CCC). 7 CFR 14.66

11.5 Suppliers who sell agricultural commodities under a title IV credit purchase authorization (including ocean transportation).

Maintain pertinent books, documents, papers, and records related to the supplier and the importer.

Retention period: 3 years after final payment under such contracts. 7 CFR 14.17

11.6 Exporters or purchasers participating in the flaxseed and linseed oil export payment-in-kind program.

To maintain records of flaxseed or linseed oil exported or to be exported and any documents relating to any transaction in connection with this program.

Retention period: 3 years after date of export. 7 CFR 1486.137

[a] Records shall not be destroyed or disposed of without the consent in writing of the Administrator, Packers and Stockyards Administration, Department of Agriculture. 9 CFR 201.50.

11.7 Exporters of agricultural commodities under CCC export credit sales program.

To keep books, documents, papers, and records involving transactions relating to contracts between the exporter and the importer.

Retention period: 3 years after maturity of related credit arrangement. 7 CFR 1488.18

11.8 Importers and suppliers involved in sales of agricultural commodities.

(a) *Importers*—To maintain a record of all offers received from suppliers as a result of public tenders or negotiation.

(b) *Suppliers*—To maintain accurate books, records, and accounts with respect to all contracts entered into hereunder.

Retention period: Until expiration of 3 years after final payment under such contracts. 7 CFR 11.6, 11.17, 17.6, 17.17

11.9 Exporters of wheat and wheat flour. [Amended]

To maintain records showing sales and deliveries of wheat or wheat flour exported or to be exported in connection with program.

Retention period: 3 years after date of export or final payment. 7 CFR 1483.184, 1483.284

11.10 [Combined with I 11.9]

12. Food and Nutrition Service

12.1 Cooperating State agencies, school food authorities, and food service management companies participating in the National School Lunch program or receiving federally donated commodities for school lunch programs.

To maintain records as specified in the regulations.

Retention period: 3 years after the end of the Federal fiscal year to which they pertain. 7 CFR 210.8, 210.14, 210.15, 210.16

12.2 Participants in the special food service program for children. [Revised]

(a) *Food service management companies*—To maintain records supported by invoices, receipts, and other evidence pertaining to service institution's feeding operations.

(b) *Service institutions*—To maintain food service operations, including meals, program receipts, and program expenditures for food, labor, and all other costs.

(c) *State educational agencies*—To maintain records on service institutions' program operations and payments to them from Federal funds.

Retention period: (a) 3 years after end of fiscal year; (b) and (c) 3 years and 3 months after end of fiscal year, except for nonfood assistance records which are to be maintained for 5 years. 7 CFR 225.7, 225.18

12.3 Cooperating State agencies, school food authorities, child care institutions, and food service management companies participating in the Special Milk program.

To maintain records as specified in the regulations.

Retention period: 3 years after the end of the Federal fiscal year to which they pertain. 7 CFR 215.7, 215.11, 215.12

12.4 Distributing, subdistributing, and recipient agencies distributing food commodities donated for use in school lunch programs, for training students in home economics, in summer camps for children, by needy Indians on reservations, in institutions, and management companies pertaining to the feeding operations of the institutions, in State correctional institutions for minors, and in assistance of other needy persons.

To maintain records relating to receipt, disposal, and inventory of commodities, including records with respect to the receipt, and disbursement of funds arising from, or federally disbursed for, operation of the distributing program; also, to maintain records on all activities under the Supplemental Food Program.

Retention period: 3 years from the close of the Federal fiscal year to which the records pertain. 7 CFR 250.6, 250.8, 250.14, 250.15, 251.9

12.5 Cooperating State agencies, school food authorities, and food service management companies participating in the school breakfast program.

To maintain accounts and records as specified in sections cited.

Retention period: 3 years after the end of the Federal fiscal year to which they pertain. 7 CFR 220.7, 220.24, 220.25

12.6 State agencies participating in the food stamp program.

To keep such records, microfilms, or approved lists in lieu of records, and submit such reports and other information as may from time to time be required by FNS.

Retention period: (a) For unlisted records, microfilms, or lists in lieu of records, 3 years from month of origin of such records, or longer if instructed in writing by FNS or the Department; (b) for records which have been microfilmed, no retention period after required reconciliation and microfilming; (c) for records covered by an approved list, 1 year after month of execution, or longer if instructed in writing by FNS or the Department. 7 CFR 271.1

12.7 States participating in emergency food assistance for victims of major disasters.

To keep records of information as required by the Food and Nutrition Service.

Retention period: Not specified. 7 CFR 274.7

12.8 School food authorities participating in the National School Lunch program or receiving federally donated commodities for school lunch programs.

To keep records of hearings on applications which families make for free or reduced price lunches for children.

Retention period: 3 years. 7 CFR 245.7

12.9 Cooperating State agencies, school food authorities, and service institutions participating in the nonfood assistance program.

To maintain records as specified in the regulations.

Retention period: 3 years to 5 years after the end of the Federal fiscal year to which they pertain. 7 CFR 220.16, 220.24, 225.15, 225.17

12.10 States participating in temporary emergency food assistance for victims of other than major disasters.

To keep records of information as required by the Food and Nutrition Service.

Retention period: Not specified. 7 CFR 274.14

II. DEPARTMENT OF COMMERCE

1. Economic Development Administration

1.1 Recipients of loans and grants—project control records.

To keep and preserve, and to require each contractor and subcontractor to keep and preserve, on account of any loan under section 201, 202, or 403, Public Law 89–136, August 26, 1965, or section 6 or 7, Public Law 87–27, May 1, 1961, or on account of any grant under section 101, 102, 301, 403, or 505, Public Law 89–136, August 26, 1965, or section 8, Public Law 87–27, May 1, 1961, detailed records reflecting acquisitions, work progress, expenditures and commitments, and to indicate their relationship to estimated costs and schedules.

Retention period: Until completion of all work performed or acquisitions made in connection with the project and at least 3 years thereafter. 13 CFR 301.54

1.2 Recipients of loans and grants—financial records.

To keep and preserve so long as any sum shall be due and unpaid to the Government on account of any loan under section 201, 202, or 403, Public Law 89–136, August 26, 1965, or section 6 or 7, Public Law 87–27, May 1, 1961, or on account of any grant under section 101, 102, 301, 403, or 505, Public Law 89–136, August 26, 1965, or section 8, Public Law 87–27, May 1, 1961, full written records, accurately disclosing the amount and the disposition by such recipients of the proceeds of any such assistance, together with the amounts and dispositions of other funds applied to the project, all as shall adequately establish a compliance with the requirements of the Act or Acts involved and the terms and conditions upon which such financial assistance was made.

Retention period: For loans, until final payment has been made to the Government, and at least 3 years thereafter; for grants, until completion of all work performed in connection with the project, or until final disbursement has been made by the Government, whichever is later, and at least 3 years thereafter. 13 CFR 301.54

1.3 Contractors and subcontractors—project control records and financial records. [Added]

To keep and preserve on account of any contract for technical assistance under section 301, Public Law 89–136, August 26, 1965, or section 11, Public Law 87–27, May 1, 1961, or on account of any contract for research under section 301, Public Law 89–136, August 26, 1965, or section 27, Public Law 87–27, May 1, 1961, detailed project control records in connection with the contract, reflecting acquisitions, work progress, expenditures, and commitments and indicating their relationship to established costs and schedules, and full written financial records, as shall adequately establish compliance with the requirements of the applicable acts and the terms and conditions of the contract or subcontract.

Retention period: At least 3 years after final payment under the contract or subcontract. 13 CFR 301.54

2. Domestic and International Business Administration [Revised]

ADJUSTMENT ASSISTANCE

2.1 Firms receiving adjustment assistance under the Trade Expansion Act of 1962.

To keep records of all transactions relating to the receipt, disbursement, and utilization of assistance received.

Retention period: 3 years following completion of adjustment assistance proposal or until loans called for therein have been repaid, whichever date is later. 15 CFR 500.50

INDUSTRIAL MOBILIZATION

2.2 Persons in the United States participating in transactions covered by DPS Regulation 2.

To keep records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with provisions of DPS Regulation 2 (Operations of the Priorities and Allocations Systems between Canada and the United States).

Retention period: At least 3 years. 32A CFR Ch. VI, DPS Reg. 2, sec. 7(a)

2.3 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by Defense Materials System Regulation 1, as amended December 1, 1959.

To keep accurate and complete records of each such transaction, including all rated orders, ACM orders and directives received by such persons, copies of all rated orders and ACM orders placed by such persons, records of purchases, receipts, inventories, production, use, sales, and deliveries of all materials acquired by means of priority, allotment or directive assistance, and records of sales and deliveries of all materials sold or delivered by such persons pursuant to rated orders, ACM orders and directives. Records shall be maintained in sufficient detail to permit the determination, after audit, whether each transaction complies with the provisions of DMS Reg. 1, as amended December 1, 1959.

Retention period: For at least 3 years. 32A CFR Ch. VI, DMS Reg. 1, sec. 14

2.4 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by DPS Regulation 1 and DMS Order 1 and DMS Order 3.

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 DPS Reg. 1—Basic Rules of the Priorities System; DMS Order 1—Iron and Steel; and DMS Order 3—Aluminum, as applicable to such transaction.

Retention period: For at least 3 years. 32A CFR Ch. VI, DPS Reg. 1, sec. 24(a); DMS Order 1, sec. 17(a); DMS Order 3, sec. 15(a)

2.5 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in any transaction covered by DPS Order 1.

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 DPS Order 1—Metalworking Machines.

Retention period: For at least 3 years. 32A CFR Ch. VI, DPS Order 1, sec. 8(a)

2.6 Individuals, corporations, partnerships, associations, or any other organized groups of persons participating in transactions covered by DMS Order 2—Nickel Alloys.

To keep accurate and complete records of receipts and deliveries in sufficient detail to permit the determination, after audit, of compliance of each transaction with the provisions of DMS Order 2—Nickel Alloys.

Retention period: At least 3 years. 32A CFR Ch. VI, DMS Order 2, sec. 13(a)

2.7 Producers, distributors, and users of copper controlled materials, intermediate shapes, and copper raw materials. (DMS Order 4—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 in sufficient detail to permit the determination, after audit, whether each such transaction complies with the provisions of DMS Order 4—Copper and Copper-base Alloys. Such records shall include, but shall not be limited to, all authorized controlled material orders (ACM), rated orders and directives received by such persons, and copies of all authorized controlled material orders (ACM), and rated orders placed by such persons.

Retention period: At least 3 years. 32A CFR Ch. VI, DMS Order 4, sec. 12

EXPORT CONTROL

2.8 Holders of International Import Certificates selling or transferring commodities covered by such certificates.

To maintain written acceptance by the purchaser or transferee of all obligations imposed under the export regulations of the United States.

Retention period: 2 years.[4] 15 CFR 368.2

2.9 Executors of International Import Certificates where resale or transfer of commodities covered by Import Certificate occurs before delivery.

To maintain written acceptance by purchaser or transferee of obligation to provide delivery verification.

Retention period: 2 years.[4] 15 CFR 368.3

2.10 Exporter of commodities related to nuclear weapons, nuclear explosive devices, or nuclear testing.

To keep copies of exporter's letter of inquiry and manufacturer's reply regarding use of commodities.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 378.2 (retention: 387.11)

2.11 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: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 372.6 (retention: 387.11)

2.12 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: 2 years from, date the commodities are supplied to a vessel or aircraft.[4] 15 CFR 373.8

2.13 Exporter to a foreign distributor.

(a) *Exporters*—To retain copies of validated or rejected Forms FC–143 and 243, and all other forms, documents, correspondence, memoranda, books, and other records relating to exports under the Form FC–243 procedure.

(b) *Foreign distributor*—To retain copies of Form FC–243 and records of distribution, sale, or reexportation from a foreign-based stock under this procedure.

Retention period: 2 years (a) from date of validated or rejected forms, and (b) from whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the

[4] Complete and accurate reproductions may be substituted for documents required to be retained under Export Control Regulations after 12 months from beginning of required retention period, provided facilities for location and inspection are available at the place of retention. 15 CFR 387.11

transaction.[4] 15 CFR 373.4 (retention: 387.11)

2.14 Applicants for a Periodic Requirements and Time Limit Licenses.

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

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 373.5, 373.6 (retention: 387.11)

2.15 Forwarding agents receiving copies of commercial invoices not containing destination control statement.

To keep record of corrected entry or of notification to exporter of obligation and exporter's reply of compliance therewith.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 386.6 (retention: 387.11)

2.16 Transferors and transferees of export licenses.

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

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 372.13

2.17 Exporters or agents.

To keep records of export transactions, exports and reexports.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 387.11

2.18 Loan or sale of commodities by airlines.

To keep records of commodities imported from the U.S. and lent or sold to another airline without profit.

Retention period: 2 years from date of transaction. 15 CFR 376.8

2.19 Carriers releasing shipment without receiving a bill of lading containing notice of prohibition against diversion.

To secure a receipted copy of the written notice omitted from the bill of lading from party taking custody of the shipment.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 386.6 (retention: 387.11)

2.20 Exporters of certain kinds of technical data.

To secure and retain a written assurance from the consignee regarding use of the data and its direct product.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 379.4 (retention: 387.11)

See footnote 4 on page 1812.

2.21 Exporters and distributors of commodities under distribution licenses.

To keep (a) one copy of each validated or rejected Form FC 1143; (b) all other forms, documents, correspondence, memoranda, books, and other records relating to any export from the United States under a distribution license; (c) all records regarding a sale or reexport by a distributor who is an approved consignee; (d) the original of Swiss Blue Import Certificate and reproduced copies of the original of the Yugoslav End Use Certificates.

Retention period: 2 years (a) from date of validation or rejection; (b) from whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction; (c) from date of sale or reexport; and (d) from the date the commodities are distributed.[4] 15 CFR 373.3 (retention: 387.11)

2.22 U.S. exporters, foreign-based service facilities, and foreign manufacturers operating under the Service Supply Procedure.

To keep records of all exports and reexports under the Service Supply Procedure.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 373.7 (retention: 387.11)

2.23 Exporters of commodities to be returned to the United States.

To keep records of temporary exports to be returned to the United States as well as Customs Entry Number or any other evidence of disposition of commodities exported.

Retention period: 2 years from date of return of commodities of other disposition.[4] 15 CFR 371.22 (retention: 387.11)

2.24 Forwarding agents for exporters operating under the Shippers Export Declaration.

To maintain the power-of-attorney or other authorization as well as redelegations by the forwarding agent.

Retention period: 3 years after the last action taken. 15 CFR 386.3

2.25 Exporters reexporting commodities exported under general license.

To maintain reexport authorization document.

Retention period: 2 years from, whichever is later, date of exportation, reexportation, transshipment, diversion, or other termination of the transaction.[4] 15 CFR 374.7 (retention: 387.11)

2.26–2.30 [Reserved]

FOREIGN TRADE ZONES

2.31 Grantees of foreign trade zones.

To maintain records required under the Uniform System of Accounts, Records, and Reports.

Retention period: 5 years after the merchandise covered by such records has been forwarded from the zone. 15 CFR 400.1014

SHIPPING RESTRICTIONS

2.32 Ship and aircraft owners, masters, officers, employees and agents participating in transportation.

To retain records of voyages and/or shipments in sufficient detail to permit an audit to determine if the provisions of orders T–1 and T–2 (Shipping restrictions) 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. 4

2.33 Persons transporting commodities to and from Southern Rhodesia.

To retain records of shipments in sufficient detail to permit an audit that will determine, for each transaction, that the provisions of 15 CFR Part 11 have been met. Records may be microfilmed or photographic copies made.

Retention period: At least 2 years. 15 CFR 11.5

3. Assistant Secretary for Science and Technology

3.1 State agencies or institutions receiving financial assistance under the State Technical Services Act of 1965. [Amended]

To maintain records and documentation (e.g., vouchers, payrolls, invoices, contracts) relating to grant and amount, nature, and identification of funds supplied from non-Federal sources.

Retention period: Until audit has been conducted by the Department and all questions arising therefrom are resolved. 15 U.S.C. 1368

4. [Transferred to II 2]

5. Maritime Administration

5.1 General agents (shipping companies) or their subcontractors and berth agents.

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

Retention period: Until completion of audit.[5] 32A CFR Ch. XVIII, AGE–1, sec. 2(a), General Agency Agreement, Art. 3 (g)(1) and Art. 14; sec. 2(b) Berth Agency 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

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

financial transactions under agency agreements.

Retention period: Until completion of audit.[5] 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.[5] 32A CFR Ch. XVIII, FIS–1, secs. 9 and 12

5.4 General agents.

To prepare monthly invoices for husbanding and other compensation earned during preceding month under the applicable provisions of NSA Order No. 47 (AGE–4) and record amounts of compensation paid in agency account books.

Retention period: Until completion of audit.[5] 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.[5] 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.[5] 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 and for losses sustained due to fire, water, or other damage which renders articles unsaleable.

Retention period: Until completion of audit.[5] 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 WORKSMAL REP Contracts for the maintenance and repair of vessels when work awarded by General Agents.

Retention period: Until completion of audit.[5] 32A CFR Ch. XVIII, SRM–5

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.

See footnote 5 on page 1813.

Retention period: Until completion of audit.[5] 32A CFR Ch. XVIII, SRM–2, sec. 4; SRM–3, sec. 3(d); SRM–4, sec. 2; SRM–5, sec. 3(a) and sec. 19

5.10 Charterers of Government-owned dry-cargo vessels.

To keep books, records, and accounts, required under Clause 37(1), Part II, of Form 705 charter; section 705 of the Merchant Marine Act, 1936.

Retention period: 3 years after a release or final settlement is completed between the Maritime Administration and the charterer. 46 CFR 221.13

5.11 [Reserved]

5.12 Operators of operating-differential subsidized vessels.

To keep copy of Form MA–140, Repair Summary (together with the letter and documents pertinent thereto) for each terminated voyage.

Retention period: Not less than 6 years after audit and approval by the Maritime Administration and Maritime Subsidy Board of a final accounting for the last year of a recapture period and settlement of such a recapture period. 46 CFR 272.7

5.13 Operating-differential subsidy contractors, and such affiliates, domestic agents, subsidiaries, or holding companies connected with, or directly or indirectly controlling or controlled by, such contractors.

To keep its books, records, and accounts, as the Maritime Administration shall require, relating to the maintenance, operation, and servicing of the vessels, services, routes, and lines.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 282.00, 282.01, 292.3

5.14 Operating-differential subsidy contractors.

To keep records supporting entries to notes and accounts receivable from officers and employees and subsidiary accounts.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 282.364

5.15 Contractors and subcontractors.

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

Retention period: 2 years after the final determination by the Maritime Administration. 46 CFR 285.5

5.16 Contractors and subcontractors.

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

Retention period: 2 years after the contractor or subcontractor has made payment of excess profits as determined by the Maritime Administration. 46 CFR 285.35

5.17 Operators of operating-differential subsidy agreements and depositories.

To keep certified copies of resolutions authorizing the establishment of special and capital reserve funds and such other accounts established in connection therewith.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 286.2

5.18 Taxpayers establishing construction reserve funds.

To keep records and make such additional reports as the Commissioner of Internal Revenue or the Maritime Administration may require.

Retention period: 6 months after the termination or closing out of the reserve fund. 46 CFR 287.26

5.18a Taxpayers establishing construction reserve funds; depositories.

To keep resolutions in connection with the establishment and maintenance of the construction reserve fund under agreement with the depository.

Retention period: 2 years after a final release or settlement agreement is completed between the Maritime Administration/Maritime Subsidy Board and the taxpayer. 46 CFR 287.6

5.19 Operators of operating-differential subsidy agreements.

To keep all working papers (irrespective of by whom prepared) in support of the various statements comprising annual and final accountings.

Retention period: In accordance with the provisions of 46 CFR 380.24. 46 CFR 292.8

5.20 [Deleted]

5.21 Purchasers of war-built vessels.

To keep books, records and accounts available for examination and audit as may be required by the Maritime Administration.

Retention period: Until a final release or settlement agreement is completed between the Maritime Administration and the purchaser. 46 CFR 299.21

5.22 Charterers of war-built vessels.

To keep books, records and accounts relating to the vessel in such form as the Maritime Administration may prescribe available for examination and audit.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration and the charterer. 46 CFR 299.31

5.23 Charterers of war-built vessels, Government-owned dry-cargo vessels, and war-built dry-cargo vessels.

To keep books, records and accounts relating to the management, operations, conduct of the business of and maintenance of the vessels covered by the agreement in accordance with the "Uniform System of Accounts" and under such regulations as may be prescribed by the owner: *Provided*, That if the Charterer is subject to the jurisdiction

of the Interstate Commerce Commission, the Administration will not require the duplication of books, records and accounts required to be kept in some other form by the Interstate Commerce Commission.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration and the charterer. 46 CFR 299.39, 299.130 299.202

5.24 **Charterers of war-built vessels.**

To keep cost records or other sound accounting evidence for purpose of supporting claims, if any, for post-redelivery overhead expenses.

Retention period: 2 years after final release or settlement agreement is completed between the Maritime Administration and the charterer. 46 CFR 299.48, 299.52, 299.53

5.25 **Underwriting agents under war risk insurance program for hull, P & I and second seamen.**

To keep a full and complete record of all applications, binders and policies, and also record all premiums, charges or deposits required by the terms of the binders or policies; and books, records and accounts covering the operations and activities under the Underwriting Agency Agreement, which shall be the property of the United States represented by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.8

5.26 **Those assured under war risk cargo insurance program.**

To keep books, records and accounts in such form and manner that all information available to the assured as to the amounts at risk and the amounts of losses incurred and premiums due can be readily ascertained therefrom by the Maritime Administrator.

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.517

5.27 **Underwriting agents under war risk cargo insurance program.**

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

Retention period: Until a release is granted by the Maritime Administration, at which time the Maritime Administration will take custody of the records. 46 CFR 308.548

5.28 **State maritime schools.**

To keep records pertaining to the schools, its officers, instructors, crew, cadets, training vessels and shore bases. The schools shall also maintain records of cadet enrollments, reenrollments, absences with or without leave, hospitalizations, disenrollments, graduations, and other analogous data.

Retention period: Not specified. 46 CFR 310.3

5.29 **Clearing agents under war risk cargo insurance programs.**

To keep a complete, separate system of books, records and accounts covering its operation and activities under this agreement, including a record of all statements, vouchers and other information received by it from the underwriting agents which shall be the property of the United States represented by the Maritime Administrator.

Retention period: During the period of the agreement and up to 36 months after its termination and thereafter until final settlement of any outstanding claims against the Administrator by holders of policies issued by the underwriting agents. 46 CFR 308.551

5.30 **Operators under title VI and VII, Merchant Marine Act, 1936.**

To keep varied records created while under contract with the Maritime Administration/Maritime Subsidy Board.

Retention period: In accordance with the provisions of sections cited. 46 CFR 380.20–380.24

6. Office of Foreign Direct Investments

6.1 **Persons in the United States making foreign direct investments.**

To keep within the United States a full and accurate record of each transaction subject to the provisions of 15 CFR Part 1000, whether effected pursuant to authorization or otherwise, and of every other transaction with an affiliated foreign national.

Retention period: 3 years. 15 CFR 1000.601

6.2 **Persons required to make reports and persons aiding in preparing such reports.**

To preserve all working papers (irrespective of by whom prepared) used in preparation of reports required under 15 CFR 1020.121(a) or 1000.602(b), all exhibits, all schedules, and all attachments to such papers, and all books and all records related to such reports or to such other papers, that were prepared in the ordinary course of business.

Retention period: 3 years. 15 CFR 1020.121(b)

7. [Transferred to II 2]

8. National Oceanic and Atmospheric Administration

8.1 **Licensees on whale catchers and factory ships, and at land stations.**

To maintain records of detailed information of the killing, capturing, and delivery of whales and a detailed record of whales received and processed.

Retention period: 6 months following the end of the calendar year to which the records apply. 50 CFR 230.30, 230.31, 230.32 (retention: 230.34)

8.2 **Persons engaged in weather modification or related activities. [Added]**

To maintain daily record of activities, name and address of person operating weather modification apparatus, and such other records as required by sections cited.

Retention period: 5 years. 15 CFR 908.8, 908.9, 908.11

8.3 **Recipients of fishing vessel mortgage insurance.**

To maintain books of account and submit periodic reports as required by the Secretary of Commerce.

Retention period: End of period during which insurance is in force. 50 CFR 255.4

8.4–8.6 [Reserved]

8.7 **Masters of shipping vessels engaged in yellow-fin tuna fishing. [Amended]**

To keep an accurate log of all fishing operations including the date, locality, and estimated quantity of tuna fish and other marketable fish, by species, which are taken on board.

Retention period: Not specified. 50 CFR 280.11

8.8 **State fishery agencies or other non-Federal interests receiving Federal assistance under the Anadromous Fish Act of 1965.**

To maintain records of accounts and reports, with supporting documentation thereto.

Retention period: 3 years following final payment. 50 CFR 401.15

8.9 [Reserved]

8.10 **Purchasers of haddock, yellowtail flounder, or other finfish, and herring from U.S. fishing vessels. [Amended]**

To keep records of each purchase of herring, haddock, yellowtail flounder, or any other species of finfish taken within convention area by a U.S. fishing vessel.

Retention period: Not specified. 50 CFR 240.10, 242.8

8.11 **Masters or operators of fishing vessels engaged in haddock or yellowtail flounder, and herring fishing. [Amended]**

To keep an accurate log of all fishing operations, including details of type of gear used, locality and duration of fishing, and estimated poundage of each species taken at each retrieval of gear.

Retention period: Not specified. 50 CFR 240.10, 242.8

8.12 **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 301.7

8.13 **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 301.8

8.14 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

9. Regional Action Planning Commissions

9.1 Recipients of grants—financial records.

To keep and preserve on account of any grant under secs. 505 and 509 of the Public Works and Economic Development Act of 1965, as amended, full written records, accurately disclosing the amount and the disposition by such recipients of the proceeds of any such assistance, together with the amounts and dispositions of other funds applied to the project, all as shall adequately establish a compliance with the requirements of the act or acts involved and the terms and conditions upon which such financial assistance was made.

Retention period: Until completion of all work performed in connection with the project, or until final disbursement has been made by the Government, whichever is later, and at least 3 years thereafter. 13 CFR 307.62(10)(d)

10. United States Travel Service

10.1 States or private or nonprofit organizations receiving Federal grants for travel promotion projects.

To maintain all books, documents, papers, and records relating to the project.

Retention period: 3 years unless extended by the Assistant Secretary for Tourism. 15 CFR 1200.5 (retention: 1200.7)

11. Bureau of the Census

11.1 Exporters, their agents, and owners and operators of exporting carriers.

To retain all shipping documents, invoices, orders, packing lists, correspondence, and other documentation as required by 15 CFR 30.7 and 30.8.

Retention period: 3 years subsequent to exportation. 15 CFR 30.11

III. DEPARTMENT OF DEFENSE

1. Department of the Air Force

1.1 Contractors' flight operating procedures and flight crews.

To keep records of each flight crew member and policy and flight operating procedures.

Retention period: Not specified. 32 CFR 860.5

2. Department of the Army

2.1–2.3 [Transferred to III 3]

2.4 Persons holding permits for discharging or depositing into navigable waters.

To keep records as to the nature and frequency of all discharges and deposits from plant or other facility and such other information requested by the District Engineer.

Retention period: Not specified. 33 CFR 209.131

3. Defense Civil Preparedness Agency [Added]

3.1 Contractors with federally assisted contracts.

To maintain payroll and other related records during the course of the work for all laborers and mechanics working at the site of the work.

Retention period: 3 years. 32 CFR 1808.4

3.2 State or State agencies receiving Federal contributions for civil defense equipment.

To maintain books, records, and documents relating to such contributions.

Retention period: 3 years following completion of the approved project. 32 CFR 1801.6

3.3 State or State agencies receiving financial contributions for personnel and administrative expenses.

To keep books, records, papers, and other pertinent supporting material including those relating to procurement of administrative equipment and to merit system operations showing receipt and disbursement of Federal funds received.

Retention period: 3 years after payment unless advised by DCPA to maintain such records for a longer period. 32 CFR 1807.6

IV. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

1. Office of Education

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

To keep all records supporting claims for Federal grants.

Retention period: 5 years after the date of final payment, or until notified that such records are not needed for administrative review, whichever occurs earlier.* 45 CFR 114.61

1.2 Local educational agencies receiving Federal grants to cover current expenditures in areas of public schools affected by Federal activities.

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 the claim relates, whichever is earlier.* 45 CFR 115.42

1.3 State and local agencies receiving financial assistance for vocational education programs.

(a) To maintain records supporting claims for Federal grants or relating to the accountability for the expenditure of such grants and matching funds, and records supporting compliance and maintenance of effort and other requirements.

Retention period: 3 years after close of fiscal year in which expenditure was made or, if Federal audit has not occurred, 5 years after close of fiscal year in which expenditure was made or until notified of completion of Federal audit, whichever is earlier.* 45 CFR 102.129

(b) To maintain inventories of items of equipment acquired with funds and costing more than $200 per unit.

Retention period: Until depreciation of such equipment results in a fair market value of less than $200 per unit or until its disposition. 45 CFR 102.131

1.4 Institutions of higher learning receiving grants for librarianship training.

To maintain records relating to the receipt and expenditure of Federal grant funds and to the expenditure of grantee's contribution to the cost of the training program.

Retention period: 3 years after end of budget period; or if Federal audit has not occurred, until notified of completion of audit or 5 years following end of budget period, whichever is earlier.* 45 CFR 132.16

1.5 State and local agencies and any other entities participating in the library services and construction program, interlibrary cooperation or specialized State library services. [Amended]

(a) To keep all records identified as to individual program allotments supporting claims for Federal grants or relating to the accountability of the State agency or any participant for expenditures of such grants and of matching funds and records supporting maintenance of effort.

Retention period: 3 years after close of fiscal year in which expenditure was made, or if Federal audit has not occurred, for 5 years after close of fiscal year in which expenditure was made or until notified of completion of audit, whichever is earlier.* 45 CFR 130.39

(b) To keep inventories and records of each item initially costing $200 or more.

Retention period: Until depreciation results in less than $200 or until disposition. Inventories retained pursuant to (a). 45 CFR 130.41

*The records involved in any claim or expenditure which has been questioned shall be further maintained until necessary adjustments have been reviewed and cleared.

1.6 State agencies and training facilities receiving payments for manpower training.

(a) To keep all records supporting claims for Federal funds or relating to the accountability for expenditure of such funds and relating to the expenditure of its share of the costs of providing training.

Retention period: 5 years after the close of the fiscal year in which the expenditure was made or until notified of the completion of the Federal fiscal audit, whichever is earlier.[5] 45 CFR 160.16

(b) To maintain an inventory on all equipment acquired costing $50 or more.

Retention period: Until the expiration of the useful life of such equipment, or until notified of the completion of the audit covering the disposition of such equipment. 45 CFR 160.17

1.7 State and local educational agencies, municipalities, and nonprofit agencies receiving financial assistance for noncommercial educational radio and television broadcast facilities. [Amended]

(a) To maintain all records relating to the receipt and expenditure of the Federal grant funds and to the expenditure of non-Federal share of the cost of the project.

Retention period: 5 years after the close of the fiscal year in which the expenditure was made; or until the applicant is notified of the completion of the Secretary's fiscal audit, whichever is earlier.[5] 45 CFR 60.19

(b) To maintain adequate descriptive inventories and other records supporting accountability of all transmission apparatus acquired and installed in the project and costing, or in the case of donations, having a fair market value of $100 or more except that when depreciation of such apparatus results in a fair market value of less than $100 per unit such apparatus may be deleted from such inventory.

Retention period: 10 years after completion of the project. 45 CFR 60.19

1.8 State and local educational agencies and institutions receiving grants for education of handicapped children [Amended]

(a) To maintain all records supporting claims for Federal funds or relating to accountability of the grantee for expenditures of such funds.

Retention period: 3 years after end of budget period; or if audit has not occurred, 5 years or until completion of audit, whichever is earlier.[5] 45 CFR 121.6

(b) To maintain an inventory of equipment acquired and costing more than $300.

Retention period: For expected useful life of the equipment or until its disposition, whichever is earlier. 45 CFR 121.4

1.9 State commissions and institutions receiving financial assistance for construction of higher education facilities.

(a) *State commissions.* To maintain (1) accounts and documents supporting expenditures for expenses, (2) inventories and other records supporting accountability for purchase of equipment items costing $50 or more per unit, (3) records of each application received, and (4) records of all hearings on appeals and all proceedings by which it establishes relative priorities and recommended Federal shares for eligible projects considered.

(b) *Institutions, cooperative graduate center boards, and higher education building agencies.* To maintain all accounting records relating to approved projects, including bank deposit slips, canceled checks, etc. (or microfilm copies), for audit and inspection by the Federal Government.

Retention period: (a) (1) Until notified of completion of Federal audits for the Federal fiscal year concerned, (2) until notified of the completion of review and audit by HEW covering disposition of such equipment, (3) at least 2 years after final action is taken, and (4) at least 3 years; (b) 3 years after the completion of the project or until the applicant is notified of completion of the Government's audit, whichever is later.[5] 45 CFR 170.6

1.10 State and local educational agencies, public and private nonprofit agencies, and institutions of higher learning receiving financial assistance for adult education programs. [Amended]

(a) To maintain all records pertaining to the expenditure of the Federal grant and non-Federal contribution.

Retention period: 3 years after close of fiscal year in which expenditure was liquidated, or until notified that such records are no longer needed for program administrative review, or completion of Federal fiscal audit, whichever is the latest.[5] 45 CFR 166.40, 166.76

(b) To keep inventory and records of all items of equipment costing $100 or more in which cost the Federal Government has participated.

Retention period: Not specified. 45 CFR 166.35, 166.77

1.11 State and local educational agencies receiving financial assistance for strengthening academic subjects in public schools.

(a) To keep all records supporting claims for Federal grants or relating to the accountability of the grantee for expenditures of Federal grants and matching funds.

Retention period: 3 years after the end of the period for which funds were made available for expenditure; if audit has not occurred, until completion of audit or 5 years following the end of period for which funds were made available, whichever is earlier.[5] 45 CFR 141.17

(b) To keep continuing inventories and records supporting accountability for nonconsumable equipment costing $300 or more per unit.

Retention period: Until equipment is no longer useful; until residual value of equipment is less than $100; or until equipment is disposed of or accountability to United States is waived. 45 CFR 141.17

See footnote 6 on page 1816.

1.12 Private nonprofit schools receiving loans for acquisition of equipment for strengthening instruction in academic subjects.

To keep all records supporting the use of loan funds.

Retention period: Until the loan has been paid in full or 3 years after receipt of loan funds, whichever is later. 45 CFR 142.9

1.13 Institutes of higher education receiving financial assistance for graduate fellowship programs.

To keep all records supporting claims for Federal payments.

Retention period: 3 years after the close of the fiscal year to which such records relate; or until notified that such records are not needed for program administration review; or until notified of the completion of the Department's fiscal audit, whichever is the latest.[5] 45 CFR 145.5

1.14 State and local educational agencies receiving financial assistance for guidance, counseling, and testing programs.

(a) To keep all records supporting claims for Federal grants or relating to the accountability of the grantee agency for expenditures of Federal grants and matching funds.

Retention period: 3 years after the close of the fiscal year in which the expenditure was made; or if audit has not occurred, until notified of completion of audit or 5 years after end of fiscal year in which expenditure was made, whichever is earlier.[5] 45 CFR 118.55

(b) To maintain inventories of equipment costing $300 or more acquired with grant funds.

Retention period: Useful life of equipment or until disposition, whichever is earlier, and records of such inventories for 3 years thereafter. 45 CFR 118.41

1.15 Institutions administering the Federal insurance loan program. [Added]

To maintain records of (a) all federally insured loan accounts, and (b) each applicant to whom a loan is made.

Retention period: (a) Not specified; (b) until Commissioner has no further use of records. 45 CFR 178.41

1.16 State and local educational agencies receiving financial assistance for special educational needs of educationally deprived children.

(a) To keep all records supporting claims for Federal grants or relating to the accountability for expenditure of such grants.

Retention period: 5 years after close of fiscal year in which expenditure was made; or until notified that such records are not needed for administrative review, whichever is the earlier.[5] 45 CFR 116.54

(b) To maintain inventory records on equipment acquired with Federal funds and placed in the temporary custody of persons in a private school.

Retention period: 1 year following period inventories must be kept, or if cost-

ing $100 or more per unit, for the expected useful life of the equipment or until its disposition. 45 CFR 116.55

1.17 State and local educational agencies receiving financial assistance for school library resources, textbooks, and other instructional materials.

(a) To keep records supporting claims for Federal funds or relating to the accountability of the grantee or funded agency for expenditure of such funds.

Retention period: 3 years after the end of the period for which funds were made available for expenditure; if audit has not occurred, until completion of audit or 5 years following the end of the period for which funds were made available, whichever is earlier.* 45 CFR 117.39

(b) To maintain continuing inventories and other supporting accountability records for equipment costing $300 or more.

Retention period: Until equipment is no longer useful; until residual value is less than $100; or until accountability to United States has been waived. 45 CFR 117.39

1.18 State and local educational agencies receiving financial assistance for supplementary educational centers and services.

(a) To keep all records supporting claims for Federal grants or relating to the accountability for expenditure of such grants.

Retention period: 5 years after close of fiscal year in which expenditure was made, or until notified that such records are not needed for administrative review, whichever occurs first. 45 CFR 118.11, 118.64

(b) To keep inventories of all equipment acquired with funds costing $100 per unit.

Retention period: 3 years following the period for which such inventories are required to be made; or if costing $100 or more, for the expected useful life of such equipment or until its disposition, whichever is earlier. 45 CFR 118.11, 118.64

1.19 State educational agencies and nonprofit public and private agencies and institutions receiving Federal financial assistance for research and research related activities in the field of education and for construction of national and regional research facilities.

(a) To keep all records supporting claims under Federal grants or relating to the accountability of Federal funds.

Retention period: Until audit by or on behalf of the Department, or 5 years after the close of the budget period, whichever is the lesser.* 45 CFR 151.18

(b) To keep inventories and other records supporting accountability of nonconsumable equipment costing $250 or more per unit purchased.

Retention period: Until notified of the completion of the Department's review and audit covering disposition of such equipment. 45 CFR 151.18

1.20 State educational agencies receiving financial assistance to strengthen State departments of education.

(a) To keep all records supporting claims for Federal grants or relating to the accountability of such grantee for expenditure of such grants.

Retention period: 3 years after the end of the period for which funds were made available for expenditure; if audit has not occurred, until completion of audit or 5 years following end of period for which funds were made available, whichever is earlier.* 45 CFR 119.49

(b) To keep inventories and other records supporting accountability of equipment, which costs $100 or more per unit, purchased with Federal financial participation.

Retention period: Until notified of the completion of the Department's review and audit covering the disposition of such equipment. 45 CFR 119.49

1.21 Local educational agencies receiving financial assistance for construction of public elementary and secondary schools and for current expenditures in areas affected by major disasters. [Amended]

To keep records supporting claims for such assistance.

Retention period: 5 years following date of final payment under the application or until notified that such records are not needed for program administrative review, whichever is the earlier. 45 CFR 112.16, 113.19

1.22 [Combined with IV 1.21]

1.23 State commissions and institutions receiving financial assistance for acquisition of equipment to improve undergraduate instruction in institutions of higher education. [Amended]

(a) *State commissions.* To maintain (1) records supporting expenditures for expenses of State commission, (2) a complete case file on each application received, and (3) records of all proceedings by which it establishes relative priorities and recommended Federal shares for eligible projects considered.

Retention period: (1) Until notification of completion of Federal audits for fiscal year concerned, or 5 years following such fiscal year, whichever is sooner;* (2) at least 2 years after final action on the application by the State commission; and (3) at least 2 years after closing date for receipt of such projects. 45 CFR 171.7, 171.8

(b) *Institutions.* To maintain all accounting records relating to approval of projects and to verification of the applicant's maintenance of effort, including bank deposits, canceled checks, etc.

Retention period: 3 years after completion of the project or until applicant is notified of the Government's audit, whichever is later. 45 CFR 171.7, 171.8

1.24 Federal, State, and private programs of low-interest loans to vocational students and students in institutions of higher education.

(a) *Guarantee agencies.* To keep records on status of its student loan insurance reserve fund and the operation of its loan insurance progam.

(b) *Lenders.* To keep complete and accurate records on all federally insured loan accounts reflecting each transaction.

Retention period: (a) Not specified; (b) until Commissioner has no further need for such records, but for not less than 3 years from date loan either has been repaid in full or defaulted with reimbursement of the lender by the guarantee agency or the Commissioner. 45 CFR 177.8

1.25 State agencies or institutions receiving financial assistance for community service and continuing education programs. [Amended]

(a) To maintain all records supporting claims for Federal grants or relating to accountability of State agency or participating institutions for expenditure of such grants or of matching funds.

Retention period: 5 years after close of fiscal year in which expenditure was made or until notified that such records are not needed for program administration review or of completion of Department's fiscal audit, whichever is sooner.* 45 CFR 173.29

(b) To keep inventories and records of all items of equipment initially costing $100 or more in which the Federal Government has participated.

Retention period: Not specified. 45 CFR 173.30

1.26 Institutions of higher education participating in the national defense student loan program.

To maintain records of all transactions with respect to the fund, general ledger control accounts and subsidiary accounts as required, pertinent records of fund activities including individual oaths, and promissory notes.

Retention period: Until agreed upon with the Commissioner that there is no further need for retention. 45 CFR 144.11

1.27 [Combined with IV 1.10]

1.28 Local educational agencies and institutions of higher education receiving financial assistance for bilingual education programs.

(a) To maintain all records pertaining to such Federal grant or to the expenditure of grant funds.

Retention period: 5 years after close of fiscal year in which the expenditure is liquidated, or until notified that such records are not needed for program administrative review, whichever occurs first.* 45 CFR 123.26

(b) To maintain inventories and other records supporting accountability on equipment costing $100 or more per item under an approved project.

Retention period: 1 year after the end of expected useful life of equipment or disposition of the equipment. 45 CFR 123.37

See footnote 6 on page 1816.

1.29 Local educational agencies receiving financial assistance for demonstration projects for reducing school dropouts.

(a) To maintain all records relating to Federal funds and to the expenditure of such funds.

Retention period: 5 years after close of fiscal year in which the expenditure is liquidated or until notified that such records are not needed for program administrative review, whichever is earlier.[6] 45 CFR 124.25

(b) To maintain records on inventories of all equipment costing $100 or more per unit acquired with Federal funds.

Retention period: 1 year after the end of the expected useful life of the equipment or after disposition of such equipment. 45 CFR 124.28

1.30 Institutions of higher education receiving financial assistance for college library resources program.

To maintain all records supporting claims for Federal funds and relating to the accountability of the grantee for expenditure of matching funds.

Retention period: 5 years after close of fiscal year or until notified of completion of fiscal audit, whichever is earlier.[6] 45 CFR 131.16

1.31 Local educational agencies and public and private agencies receiving financial assistance for research and training, exemplary, and curriculum development programs in vocational education.

(a) To keep all records supporting claims for Federal funds and relating to the accountability of the grantee for expenditure of such funds and its contribution to the cost of the program or project.

Retention period: 3 years after close of budget period in which expenditures were made; or, if a Federal audit has not occurred, 5 years after close of budget period in which expenditures were made, or until notified of completion of the Federal audit, whichever is earlier.[6] 45 CFR 103.48

(b) To keep records on all equipment procured or fabricated under the grant and costing more than $300 or having a residual value of more than $100.

Retention period: Not specified. 45 CFR 103.53

1.32 Institutions of higher learning receiving grants under the Upward Bound project.

To maintain all records showing progress of project in achieving objectives, and all accounting records necessary for audit.

Retention period: 3 years after completion of the project or until notification of the Federal audit, whichever is later; but in no case more than 5 years after completion of the project.[6] 45 CFR 155.14

See footnote 6 on page 1816.

1.33 State educational agencies receiving Federal financial assistance for planning and evaluation of programs and projects for elementary and secondary education. [Amended]

(a) To keep all records supporting claims for Federal funds or relating to the accountability for expenditure of such funds.

(b) To keep records on inventories of all equipment acquired under section 402 of the act and costing $100 or more per unit.

Retention period: 3 years following the period for which funds were made available and inventories required to be made; or if there has been no audit by that time, until such audit or until 5 years following the end of the budget period, whichever is earlier.[6] 45 CFR 107.8

1.34 State and local educational agencies receiving grants under the emergency school assistance program.

To maintain all records pertaining to expenditure of Federal grant.

Retention period: 3 years after end of budget period, or if Federal audit has not occurred, 5 years following the end of the budget period, whichever is earlier.[6] 45 CFR Part 181, App. A, Sec. 5

1.35 State and local educational agencies receiving financial assistance for educational programs on environmental quality.

To maintain such records as the Secretary may find necessary.

Retention period: Not specified. 20 U.S.C. 1532

1.36 Area vocational schools and institutions of higher learning participating in the college work study program.

To maintain records reflecting all activities of the program including student employment applications.

Retention period: 3 years following end of fiscal year or until completion of Federal audit, whichever is later, but no longer than 5 years.[6] 45 CFR 175.16

1.37 State and local educational agencies receiving grants for educational programs on drug abuse. [Transferred from IV 2.23]

To maintain such records as the Secretary may find necessary.

Retention period: Not specified. 21 U.S.C. 1002

2. Food and Drug Administration

2.1 Persons introducing shipment or delivery of unlabeled food, drugs and devices, and cosmetics into interstate commerce and operators of establishments processing, labeling, and repacking. [Amended]

To keep written agreements containing such specifications as will insure that such food, drugs and devices, and 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 commodities from such establishment. 21 CFR 1.107, 1.204, 5.2

2.2–2.3 [Combined with IV 2.1]

2.4 Persons introducing shipment or delivery of unlabeled hazardous substances into interstate commerce and operators of establishments receiving and labeling such substances.

To keep written agreements containing such specifications as will insure that such hazardous substances will not be misbranded upon completion of such labeling.

Retention period: 2 years after final shipment or delivery of such hazardous substance from such establishment. 21 CFR 191.64

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

To keep shipping records covering shipments from each lot of inspected seafood.

Retention period: At least 2 years. 21 CFR 85.9, 85.24

2.6 Sponsors, investigators, and shippers of new drugs and antibiotic drugs for investigational use; and investigational review committees. [Revised]

To maintain records of (a) each shipment and delivery and disposition of each new or antibiotic drug; and (b) documents relating to membership, study discussions, resolutions, etc. of review committees.

Retention period: (a) 2 years after shipment and delivery; (b) 3 years after completion or discontinuance of study. 21 CFR 130.3, 130.3a, 130.3b, 135.3, 144.8

2.6a [Combined with IV 2.11]

2.7 Persons introducing shipment or delivery of antibiotic drugs into interstate commerce; operators of establishments processing, labeling, storing, repacking, and manufacturing antibotic drugs; and persons requesting certification of antibiotic drugs. [Amended]

(a) To 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. 21 CFR 144.3—144.7, 146.5

Photostatic or other permanent reproductions may be used as substitutes for records identified in this section after the first 2 years of retention. 21 CFR 144.23, 146.7

2.8 Persons petitioning for exemption from certification for antibiotic drugs intended for local or topical use. [Amended]

To keep records of all laboratory tests and assays required as a condition for certification on each batch produced and of all shipments and deliveries of each batch or part thereof.

Retention period: 3 years after date of shipment or delivery. 21 CFR 144.1

Photostatic or other permanent reproduction may be substituted for such records after the first 2 years of the holding period. 21 CFR 144.23

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

To 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.

To keep all thermograph charts.

Retention period: 2 years, unless within that period the charts are examined and released by authorized agent of the Secretary. 21 CFR 290.17

2.11 Persons manufacturing, processing, packing, or holding finished pharmaceuticals. [Amended]

To maintain batch production and control records for each batch of drugs; data concerning laboratory tests performed; records of the distribution of each batch of drug in a manner that will facilitate its recall if necessary; and written and oral complaints regarding the drug.

Retention period: 2 years after the distribution of the drug has been completed or 1 year after the expiration of the drug, whichever is longer. 21 CFR 133.7, 133.11, 133.12, 133.15

2.12 Persons to whom color-additive certificates have been issued by the Food and Drug Administration.

To keep complete and separate records showing the disposal of all the color additive from the batch covered by such certificates.

Retention period: At least 2 years after disposal of all such color additive. 21 CFR 9.26

2.13 Persons delivering for introduction or introducing into interstate commerce a color additive or a food, drug, or cosmetic containing such an additive, for investigational use.

To maintain complete records of each shipment and delivery.

Retention period: 2 years after such shipment and delivery. 21 CFR 8.33

2.14 Manufacturers or distributors shipping new drug substances intended for hypersensitivity testing.

To maintain records of all shipments for this purpose.

Retention period: 2 years after shipment. 21 CFR 130.41

2.15 Persons treating food with low dose electron beam radiation. [Amended]

To keep a record of the radiation intensity and power used by means of recorders coupled to the election accelerator. The record shall identify the food that has been subjected to the radiation.

Retention period: Permanent; 1 year for Food and Drug Administration inspection. 21 CFR 121.3007

2.16 Manufacturers, packers, distributors, and shippers of antibiotic drugs for human release. [Added]

To maintain such records as specified in section cited to facilitate determination whether such certificate or release should be rescinded or whether any regulations should be amended or repealed.

Retention period: Not specified. 21 CFR 146.14

2.17 Persons holding approved new-drug applications. [Amended]

To maintain records necessary to facilitate a determination whether there may be grounds for invoking section 505(e) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355(e)) to suspend or withdraw approval of the application.

Retention period: Not specified. 21 CFR 130.13, 130.47

2.18 Manufacturers, processors, packers, and holders of medicated feeds. [Amended]

To maintain (a) receipt and inventory records of drug components; (b) production records; (c) master formula records or cards for each medicated feed; (d) laboratory control records on results of assays; (e) distribution records; and (f) records of complaints and action taken.

Retention period: (a)—(d) 1 year; (e) 6 months; (f) 2 years. 21 CFR 133.104, 133.105, 133.108—133.110

2.19 Manufacturers, processors, packers, and holders of smoked and smoke-flavored fish.

To maintain records providing positive identification of the process procedures used for the manufacture of hot-process smoked or hot-process smoke-flavored fish and of the distribution of the finished product.

Retention period: Not specified. 21 CFR 128a.7(e)(5)

2.20 Manufacturers, processors, packers, and holders of medicated premixes for use in the manufacture of medicated feeds. [Amended]

To maintain receipt and inventory records of any drug components used; batch production and control records; results of assays; distribution records; and oral and written complaints concerning safety and efficacy of each premix.

Retention period: 2 years. 21 CFR 133.204, 133.205, 133.208—133.210

2.21 Manufacturers, processors, packers, and repackers of human foods.

To maintain records of coding of food products.

Retention period: The shelf life of the product, except not longer than 2 years. 21 CFR 128.7(i)

2.22 Manufacturers, importers, or retailers of agricultural fireworks.

To maintain complete records of production, distribution, and receipt of all such fireworks, and the name and address of the consignee.

Retention period: 3 years after distribution is completed. 21 CFR 191.9

2.23 [Transferred to IV 1.37]

2.24 Sponsors of methadone maintenance programs. [Amended]

To maintain for each patient an admission evaluation and records consisting of personal and medical history, physical examination, and such other information as necessary.

Retention period: Not specified. 21 CFR 130.44

2.25 Manufacturers of impact-resistant lenses for glasses and sunglasses.

To maintain records of sale, distribution, and results of tests conducted on impact-resistant lenses.

Retention period: 3 years. 21 CFR 3.84

2.26 Manufacturers and importers of clacker balls, baby bouncers and walkers, or similar articles.

To maintain records of sale, distribution, and results of inspections and tests conducted.

Retention: 3 years. 21 CFR 191.65a

2.27 Manufacturers of poison prevention packaging.

To maintain records of tests and results of both children and adults required under the Poison Prevention Packaging Act of 1970.

Retention period: Not specified. 21 CFR 295.10

2.28 Licensed domestic and foreign manufacturing establishments of biological products or trivalent organic arsenicals. [Transferred from IV 3.17]

To keep records concurrently with performance of each step in the manufacture and distribution of each lot; complete records of recall from distribution; sterilization records including date, duration, temperature, and other conditions relating to each sterilization, so as to identify the particular process to which the sterilization relates; animal necropsy records; records by each establishment participating in manufacture of a product showing degree of individual responsibility with manufacturer preparing product in final form to retain complete records of all manufacturing operations; and records of tests of cultures for verification of identity and determination of freedom from extraneous organisms.

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

Retention period: 5 years after the records of manufacture have been completed or 6 months after the latest expiration date, whichever is later.

Suspension of retention requirements: If a summary is retained, authorization may be granted to suspend retention of records of a manufacturing step upon a showing that such records no longer serve the purpose for which they were made. 21 CFR 273.301, 273.502, 273.780

2.29 Licensed domestic and foreign manufacturing establishments processing whole blood (human). [Transferred from IV 3.18]

To maintain records of the full explanation made by the physician, hospital or other medical facility, of why it is essential to allow time for transportation of whole blood (human) prior to determination of test results, to assure arrival when needed for transfusion.

Retention period: 5 years after the records of manufacture are completed or 6 months after the latest expiration date, whichever is later. 21 CFR 273.3004 (retention: 273.502)

2.30 Manufacturers of certain electronic products. [Transferred from IV 3.32]

To maintain (a) description of the quality control procedures with respect to electronic product radiation safety; (b) record of the results of tests for electronic product radiation safety; (c) for products that display aging effects which may increase radiation emission, records of the results of tests for durability of the product, and the basis for selecting the tests; (d) copies of all pertinent written communications; (e) records of the manufacturers distribution of products; and (f) records received from dealers or distributors pursuant to sec. 78.731.

Retention period: 5 years from the date of the record. 42 CFR 78.720, 78.721

2.31 Dealers and distributors of certain electronic products. [Transferred from IV 3.33]

To maintain, for products for which the retail price is greater than $50.00, information as necessary to permit tracing of specific products to specific purchasers.

Retention period: 5 years from the date of sale, award, or lease of such product. 42 CFR 78.730, 78.731

2.32 Manufacturers, packers, distributors, and retailers promoting retail sales promotions. [Added]

To maintain invoices and other records relating to "cents-off" coupons or other savings representations and to package size savings.

Retention period: 1 year subsequent to end of year in which promotion occurs. 21 CFR 1.1d, 1.1e

2.33 Hospitals and other authorized dispensers of methadone. [Added]

To maintain clinical record for each patient showing dates, quantity, and batch or code mark of drug dispensed.

Retention period: 3 years. 21 CFR 130.44

2.34 Manufacturers of methadone. [Added]

To maintain signed invoices of methadone delivered to licensed practitioner.

Retention period: Not specified. 21 CFR 130.44

3. Public Health Service [7]

[Renumbered]

3.1 Institutions receiving grants for research projects.

To maintain such progress and fiscal records as the Secretary may prescribe.

Retention period: 3 years after end of budget period; or if audit on behalf of HEW has not occurred, 5 years following end of budget period, or until audit occurs, whichever is earlier. In all cases an overriding requirement exists to retain records until resolution of all audit questions. 42 CFR 52.24

3.2 States and State agencies receiving Federal funds for construction and modernization of hospitals and medical facilities.

To maintain (a) separate fiscal and accounting records of Federal and/or State funds reflecting the receipt or expenditure of such funds and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) 3 years after close of fiscal year in which construction is completed if grantee notified of completion of Federal audit by such time. If grantee has not been notified, such records shall be retained for 5 years after close of fiscal year in which construction completed or until grantee is notified of completion of Federal audit, whichever comes first; [8] (b) 3 years after completion of the contract. 42 CFR 53.128, 53.132

3.3 Public or private nonprofit agencies, institutions, or organizations receiving grants for family health center projects.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of completion of Federal audit or until 5 years following end of budget period, whichever comes first.[8] 42 CFR 51.415

3.4 Public or nonprofit agencies and organizations receiving grants for initial cost of professional and technical personnel of community mental health centers.

To maintain such records, books, documents, and papers as the Surgeon General shall prescribe that are pertinent to assistance under the Mental Retardation Facilities and Community Mental Health Centers Construction Act of 1963.

Retention period: Not specified. 42 CFR 54.308

[7] For Food, Drug and Cosmetic Act regulations applicable to products licensed under the Public Health Service Act, see Food and Drug Administration, Items 2.6, 2.11, 2.13.

[8] In all cases where audit questions have arisen before expiration of such 5 year period, records shall be retained until resolution of all such questions.

3.5 State health agencies, public or nonprofit private agencies, institutions, or organizations receiving grants for dental health of children.

To maintain operational and accounting records relating to use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.[8] 42 CFR 51a.315

3.6 Institutions receiving Federal grants for the construction of health research facilities (including mental retardation facilities).

To maintain (a) all fiscal or other records relating to the construction and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 57.8

3.7 Public or nonprofit private schools of medicine, dentistry, osteopathy, pharmacy, optometry, podiatry, veterinary medicine, and public health receiving Federal grants for the construction of teaching facilities for health personnel.

To maintain (a) adequate and separate accounting and fiscal records for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) 3 years after close of fiscal year in which construction is completed or if audit has not occurred, for 5 years after close of fiscal year in which construction is completed or until applicant is notified of completion of Federal audit, whichever is earlier; (b) 3 years after completion of the contract. 42 CFR 57.107, 57.108

3.8 Institutions participating in the health professions and the nursing student loan programs.

To keep records reflecting all transactions with respect to the student loan fund, recording Federal capital contributions and Federal capital loans separately.

Retention period: Until agreed with the Secretary that there is no further need for retention. 42 CFR 57.215, 57.315

3.9 Public or nonprofit private schools receiving Federal funds for construction of nurse training facilities.

To maintain (a) accounting and fiscal records and accounts for all funds provided from any source to pay cost of construction project, and (b) payroll records and kickback statements for all laborers and mechanics working at the project site.

Retention period: (a) 3 years after close of fiscal year in which construction

is completed; or if Federal audit has not occurred, 5 years or until applicant is notified of completion of audit, whichever is earlier; (b) 3 years after completion of the project. 42 CFR 57.407, 57.408

3.10 Public or nonprofit schools of medicine, dentistry, osteopathy, optometry, pharmacy, podiatry, and veterinary medicine receiving Federal funds to support their educational programs, for scholarship funds and for special projects.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after close of period of time during which grantee may obligate funds (budget period) if grantee notified of completion of Federal audit. If grantee not so notified such records shall be retained for 5 years after close of budget period or until grantee is notified of completion of audit whichever comes first.* 42 CFR 57.513, 57.611, 57.715, 57.1112

3.11 Public or nonprofit schools of public health receiving grants for provision of public health training.

To maintain records, documents, and information that relate to the grants.

Retention period: Until completion of the fiscal audit and resolution of all questions arising therefrom. 42 CFR 58.9

3.12 Public or private nonprofit agencies or institutions receiving Federal grants for the construction of medical library facilities.

To maintain (a) fiscal records and accounts for all funds provided from any source to pay for the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 59a.7

3.13 Public or private nonprofit institutions receiving Federal grants for improving and expanding medical libraries.

To maintain progress and fiscal records relating to the use of such grant funds.

Retention period: 3 years after termination of the grant unless a different period of time is permitted or required in writing by the Secretary. 42 CFR 59a.20

3.14 Public or private nonprofit medical libraries receiving Federal grants for the establishment of regional medical libraries.

To maintain separate fiscal records and accounts for all grant funds.

Retention period: 3 years after termination of the grant unless a shorter or longer period of time is, respectively, permitted or required by the Secretary. 42 CFR 59a.37

3.15 Institutions receiving Federal grants for National Institutes of Health and National Library of Medicine training.

To maintain fiscal and other records relating to the training and instruction for which a grant is awarded.

Retention period: Not specified. 42 CFR 64.4

3.16 State and State agencies receiving grants for the support of communicable disease control programs.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first. 42 CFR 51b.14

3.17 Public or nonprofit institutions receiving Federal grants for regional medical programs.

To maintain all construction, financial and other records relating to the use of the grant funds.

Retention period: Until records have been audited unless a different period is permitted or required in writing by the Secretary. 42 CFR 54.405

3.18 State and State agencies receiving grants for comprehensive health planning.

To maintain adequate records to show the disposition of all funds (Federal and non-Federal) expended for activities under the approved State program, in addition to other records required by the regulations or which may reasonably be required by the Secretary.

Retention period: 3 years after submission of annual expenditure report or until resolution of all audit questions; for nonexpendable property, 3 years after its final distribution. 42 CFR 51.4

3.19 State health or mental health authorities receiving grants for comprehensive public health services.

To maintain adequate records to show the disposition of all funds (Federal and non-Federal) expended for activities under the approved State plan, in addition to any other records required by the regulations or which may reasonably be required by the Secretary.

Retention period: 3 years after submission of annual expenditure report or until resolution of all audit questions; for nonexpendable property, 3 years after its final distribution. 42 CFR 51.104

3.20 Clinical laboratories which have been issued licenses under the Clinical Laboratories Improvement Act of 1967.

To maintain (a) records relating to the observations of each step in the examination of specimens, the identity of the specimens, laboratory reports, quality control procedures, and maintenance of equipment and instruments; and (b) personnel records.

Retention period: (a) At least 2 years after date of submittal of report except as otherwise prescribed in the part or authorized by the Secretary; (b) on a current basis. 42 CFR 74.50, 74.52, 74.53

3.21 Clinical laboratories (microbiology and serology, clinical chemistry, immunohemotology, pathology, and radiobiology).

Clinical laboratories with small or infrequent operations in which no more than 100 specimens are accepted during any calendar year and which hold an unrevoked or unsuspended letter of exemption are to maintain and make available such accession and other records as the Secretary may find necessary to determine initial and continuing eligibility for exemption.

Retention period: Not specified. 42 CFR 74.2

3.22 State agencies receiving Federal grants for maternal and child health services and crippled children's services.

To maintain such accounts and supporting documents as will serve to permit an accurate and expeditious determination to be made at any time of the costs of carrying out the State plan, and a complete equipment inventory for equipment or supplies purchased with grant funds.

Retention period: Not specified. 42 CFR 200.16, 200.27

3.23 State agencies receiving Federal grants for child welfare services.

To establish and maintain such accounts, records, and supporting documents as will permit an accurate and expeditious Federal audit of the program to be made at any time.

Retention period: Until completion of audits (including the final resolution of any questions raised thereby) or for 3 years, whichever is later, unless the State agency is requested to retain particular accounts, records, or supporting documents for a longer period. 45 CFR 220.75

3.24 State agencies receiving Federal grants for child welfare services which have purchased items of equipment and supply in carrying out the annual budget.

To maintain a complete equipment inventory and adequate property controls covering such items.

Retention period: Not specified. 45 CFR 220.81

3.25 State health agencies or public or nonprofit private agencies and institutions receiving project and personnel training grants for family planning services.

To maintain operational and accounting records relating to the use of the grant funds.

Retention period: 3 years after close of budget period; or if Federal audit has not occurred, for 5 years after close of budget period or until notification of completion of audit, whichever is earlier.* 42 CFR 51a.217, 59.14, 59.213

See footnote 8 on page 1821.

3.26 State and local public agencies and public or nonprofit institutions of higher learning receiving Federal grants for research projects relating to maternal and child health services and crippled children's services, and research or demonstration projects relating to child welfare services.

To maintain accounting, budgetary, and fiscal records for each grant period of the amount and disposition of Federal and cost-sharing funds and total cost of grant period; and all basic data, cards, tapes, print-outs, tables, charts, and data analysis, and such other records as will facilitate an audit.

Retention period: 5 years after termination of the project or until final audit, whichever occurs first. 42 CFR 205.10

3.27 Public or nonprofit private schools of nursing receiving Federal funds for scholarship grants and for support of their educational programs.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 57.911, 57.1013

3.28 Public and nonprofit agencies or institutions receiving grants for the advancement of health in coal mining.

To maintain progress and fiscal records relating to conduct and results of projects and uses of grant funds.

Retention period: 3 years after end of budget period; or if audit has not occurred, 5 years or until completion of audit whichever is earlier. In all cases an overriding requirement exists to retain records until resolution of any audit questions relating to the grant. 42 CFR 55.40

3.29 Approved Psittacine Bird Treatment Centers.

To maintain complete records of all birds received, treated and shipped, including date of each shipment and name and address of consignee.

Retention period: Not specified. 42 CFR 71.163

3.30 Local government units receiving grants for the detection and prevention of lead-based paint poisoning.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 91.15

3.31 Public or nonprofit agencies receiving grants for migrant health services.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 56.115

3.32 Schools receiving grants to improve the quality of training centers for allied health professions.

To maintain progress and fiscal records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 57.716

3.33 Schools receiving grants for the construction of teaching facilities for allied health professions personnel.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay for the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after the completion of the contract. 42 CFR 57.808

3.34 Public or nonprofit 2-year schools of medicine receiving grants for conversion to a school accredited to grant the degree of doctor of medicine.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 57.1310

3.35 New public or nonprofit schools of medicine, dentistry, and osteopathy receiving grants to meet their initial cost of operation.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 57.1413

See footnote 8 on page 1821.

3.36 Public or nonprofit hospitals receiving grants for training, traineeships, and fellowships in family medicine.

To maintain operational and accounting records relating to the use of grant funds.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 57.1612

3.37 Public and private nonprofit agencies or institutions receiving research and demonstration grants relating to occupational safety and health.

To maintain such progress and fiscal records relating to the approved project as the Secretary may prescribe.

Retention period: 3 years after end of budget period if grantee notified of completion of Federal audit or if grantee has not been so notified, until grantee is notified of the completion of Federal audit or until 5 years following end of budget period whichever comes first.* 42 CFR 87.24

4. Social Security Administration

4.1 States under agreement for voluntary coverage of State and local government employees. [Amended]

To keep or cause to be kept records of a State and of political subdivisions of a State included under an agreement in a location accessible to and open for inspection by authorized officials of the Social Security Administration. Such records must show the amount of noncash remuneration paid as well as cash remuneration (tip and nontip) paid to each employee for services covered under the agreement, the amount of employees' contributions withheld from such remuneration, and the period in which it was paid; such forms and systems of accounting as will enable the Administration to determine the amount of contributions for which the State is liable and whether they have been paid; such records as are necessary to establish the coverage status of individuals, e.g., the employees choice in a referendum on a desire for coverage basis referendum; records of claims for credit or refund and the supporting statement which is the basis for the claim for credit or refund; records of each employee's wages which are subject to the limitation of liability; where the agricultural exclusion was taken must identify in its records those employees who performed agricultural labor and each period during which such services were rendered.

Retention period: For 4 years (or longer if the State or political subdivision so desires) after the date the contributions were due or were paid, whichever is later. These records must be retained for the prescribed period even though the coverage of the entity has

been terminated. Records for claims for credit and refund—for 4 years after the date the claim is filed even though the coverage of the entity involved has been terminated. 20 CFR 404.1256

4.2 [Deleted]

4.3 Hospitals, extended care facilities, home health agencies, and outpatient physical therapy providers which have filed agreements to participate in the health insurance for the aged program.

To keep clinical and other medical records, utilization review committee reports, physicians certifications, and recertifications.

Retention period: Hospitals, in accordance with statute of limitations in the respective State; extended care facilities, in accordance with State law or for 5 years in absence of a State statute; others, not specified. 20 CFR 405.1026, 405.1035(h), 405.1132, 405.1137(h), 405.1243, 405.1241, 405.1625

4.4 Hospitals, extended care facilities, home health agencies, and outpatient physical therapy providers which have filed agreements to participate in the health insurance for the aged program.

To maintain and provide such information as the Secretary finds necessary to determine whether payments are or were due under title XVIII of the Social Security Act, and the amounts thereof.

Retention period: Not specified. 20 CFR 405.406

4.5 Psychiatric and tuberculosis hospitals which have filed agreements to participate in the health insurance for the aged program.

To maintain such records as the Secretary finds to be necessary to determine the degree and intensity of the treatment provided to individuals entitled to hospital insurance benefits under the hospital insurance benefits for the aged program.

Retention period: Not specified. 20 CFR 405.1036

4.6 [Deleted]

4.7 [Reserved]

4.8 Clinical laboratories.

To maintain records of laboratory reports.

Retention period: Not specified. 20 CFR 405.1316(e)(2)

4.9 Hospitals and hospital-based physicians under agreements apportioning the physicians' compensation.

To keep records and furnish information to substantiate the agreements they enter into concerning allocation of the compensation of the physicians.

Retention period: Not specified. 20 CFR 405.487

4.10–4.11 [Reserved]

4.12 Suppliers of portable X-ray services for Medicare beneficiaries.

To maintain records of each patient receiving services and the name of the doctor ordering such services.

Retention period: At least 2 years or for the period of time required by State law, whichever is longer. 20 CFR 405.1414

4.13 Public health agencies, rehabilitation agencies, and clinics providing outpatient physical therapy services. [Amended]

To maintain clinical records for each patient receiving physical therapy services.

Retention period: In accordance with State law, or 5 years in the absence of State statute. 20 CFR 405.1723

5. Social and Rehabilitation Service

ADMINISTRATION ON AGING

5.1 State agencies receiving Federal grants for community planning, services, and training.

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 903.24, 903.80

5.2 Public or nonprofit private agencies, organizations or institutions receiving Federal grants for research and development projects.

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 904.8

5.3 Public or nonprofit private agencies, organizations or institutions receiving Federal grants for training projects.

To keep such records and afford such access thereto as the Secretary of Health, Education, and Welfare may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 905.8

5.4 State agencies and project grantees receiving Federal funds for community programs for the aging. [Amended]

To maintain such accounts and supporting documents as will serve to permit an accurate and expeditious determination to be made at any time of the status of the Federal grants, including the disposition of the moneys received and the nature and amount of all charges claimed to lie against the allotment to the State.

Retention period: Not specified. 45 CFR 903.17

5.5 State agencies and project grantees participating in programs and activities for the aging.

To maintain accounting records.

Retention period: 3 years after the end of the budget period (or fiscal year) if audit by or on behalf of the Department has occurred by that time. If audit has not occurred, the records must be retained until audit, or until 5 years following the end of the budget period (or fiscal year), whichever is earlier, or until resolution of all audit questions. 45 CFR 901.4

5.6 State agencies receiving grants for nutrition projects. [Added]

To keep such records as the Secretary may find necessary to assure the correctness and verification of reports.

Retention period: Not specified. 45 CFR 909.29

5.7 Public or private nonprofit agencies receiving grants or contracts for nutrition projects. [Added]

To maintain records as required by the Administration on Aging.

Retention period: Not specified. 45 CFR 909.48

5.8–5.9 [Reserved]

COMMUNITY SERVICES ADMINISTRATION

5.10 State agencies receiving Federal grants for child welfare services.

To establish and maintain such accounts, records, and supporting documents as will permit an accurate and expeditious Federal audit of the program to be made at any time.

Retention period: Until completion of audits (including the final resolution of any questions raised thereby) or for 3 years, whichever is later, unless the State agency is requested to retain particular accounts, records, or supporting documents for a longer period. 45 CFR 220.75

5.11 State agencies receiving Federal grants for child welfare services which have purchased items of equipment and supply in carrying out the annual budget.

To maintain a complete equipment inventory and adequate property controls covering such items.

Retention period: Not specified. 45 CFR 220.81

5.12 Public and other nonprofit agencies and organizations and public or nonprofit institutions of higher learning receiving Federal grants for research or demonstration projects in the field of child welfare.

To maintain (a) fiscal records for each grant period of the amount and disposition of Federal and cost-sharing funds and total cost for the grant period and such other records as will facilitate an effective audit; (b) all basic data, cards, tapes, print-outs, tables, charts and data analysis; and (c) such other records as may be required.

Retention period: (a) and (b) 5 years after termination of the project or until final audit, whichever occurs first; (c) not specified. 42 CFR 205.10

5.13–5.19 [Reserved]

REHABILITATION SERVICES ADMINISTRATION

5.20 Grantees receiving Federal funds for the construction of university-affiliated facilities for the mentally retarded.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback state-

ments for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 42 CFR 54.4

5.21 State and public or nonprofit private agencies receiving Federal funds for services and construction of developmental disabilities facilities. [Amended]

To maintain records and accounts as required by Part C of the Developmental Disabilities and Facilities Construction Act and regulations of 45 CFR Part 416.

Retention period: 3 years or longer if audit findings have not been resolved; nonexpendable property, 3 years after final disposition of such property. 45 CFR 416.38

5.22 [Combined with IV 5.21]

5.23 Public and nonprofit agencies and organizations receiving Federal funds for initial cost of professional and technical personnel for community mental retardation facilities.

To maintain adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the costs of the staffing project; and such other records as the Administrator, SRS, shall prescribe.

Retention period: Not specified. 45 CFR 416.94, 416.98

5.24 Grantees receiving Federal project grants for improvement of the quality of care and treatment of the mentally retarded and for research in health-related areas of mental retardation.

To maintain such progress and fiscal records as the Secretary of Health, Education, and Welfare may prescribe.

Retention period: 3 years after end of budget period, if audit on behalf of HEW has not occurred, 5 years following end of budget period or until audit has occurred, whichever is earlier; or until resolution of all audit questions. 45 CFR 52.24

5.25 State agencies receiving Federal grants for the provision of vocational rehabilitation services.

To maintain (a) such written personnel policies, records and other information as necessary to permit an evaluation of personnel operations in relation to the State agency's standards; and (b) such accounts and supporting documents as will serve to permit an accurate and expeditious determination to be made at any time of the status of the Federal grants, including the disposition of all moneys received and the nature and amount of all charges claimed against such grants.

Retention period: Not specified. 45 CFR 401.12, 401.18

5.26 [Deleted]

5.27 State agencies or other public or nonprofit organizations or agencies receiving grants for the construction of workshops and rehabilitation facilities.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project; and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 45 CFR 404.22

5.28 Employees or organizations participating with the Social and Rehabilitation Service in contracts or jointly financed cooperative arrangements for projects with industry relating to handicapped individuals.

To keep such records and accounts as the Administrator, Social and Rehabilitation Service may require.

Retention period: Not specified. 45 CFR 403.67

5.29 [Reserved]

OFFICE FOR PLANNING, RESEARCH, AND TRAINING

5.30 Institutions of higher learning and associations receiving financial assistance for expansion and development of undergraduate and graduate programs in social work.

To maintain fiscal records for each period of the amount and disposition of Federal and cost-sharing funds and total cost for the grant period and such other records as will facilitate an effective audit, and such other records as the Service may require.

Retention period: Not specified. 45 CFR 280.12

5.31–5.39 [Reserved]

YOUTH DEVELOPMENT AND DELINQUENCY PREVENTION ADMINISTRATION

5.40 State, public or nonprofit private agencies or organizations receiving Federal grants for juvenile delinquency and youth development programs and activities.

To maintain (a) grant accounting records, identifiable by grant number; (b) inventories and records supporting accountability of equipment which cost $300 or more per item; and (c) to keep such records and afford such access thereto as the Administrator, Social and Rehabilitation Service may find necessary to assure the correctness and verification of reports submitted to him.

Retention period: (a) Until audit or 5 years after end of budget period, whichever is the less; (b) until completion of review and audit covering disposition of such equipment; (c) not specified. 45 CFR 270.21, 270.23, 270.40, 270.42, 270.69, 270.75, 270.90, 270.92, 270.130, 270.132, 270.150, 270.152, 270.170, 270.172, 270.187, 270.189, 270.209, 270.211

5.41 State or other public agencies receiving Federal grants for construction of juvenile delinquency rehabilitation facilities.

To maintain (a) adequate and separate accounting and fiscal records and accounts for all funds provided from any source to pay the cost of the project and (b) payroll records and kickback statements for all laborers and mechanics working at the project.

Retention period: (a) Not specified; (b) 3 years after completion of the contract. 45 CFR 270.110

5.42–5.49 [Reserved]

MEDICAL SERVICES ADMINISTRATION

5.50 Persons or institutions providing services under a State plan for medical assistance.

To keep such records as are necessary to disclose the extent of the services provided to individuals receiving assistance under the plan.

Retention period: Not specified. 45 CFR 250.21

5.51 Institutions conducting training programs in nursing home administration under grants from Social and Rehabilitation Service. [Amended]

To retain records of all costs related to courses provided, and persons trained.

Retention period: 3 years after the end of the budget period if audit by or on behalf of the Department has occurred by that time. If audit has not occurred, the records must be retained until audit or until 5 years following the end of the budget period, whichever is earlier, or until resolution of all audit questions. 45 CFR 252.20

5.52 State agencies administering plans for medical assistance for skilled nursing home care.

To maintain on file for ready access by the Department of Health, Education, and Welfare all information and reports used in determining whether a skilled nursing home meets the requirements specified in the regulation.

Retention period: 3 years. 45 CFR 249.33

5.53–5.59 [Reserved]

ASSISTANCE PAYMENTS ADMINISTRATION

5.60 State agencies administering public assistance programs.

To maintain records on applicants and recipients, program operation, fiscal and statistical information, and other records necessary for reporting and accountability.

Retention period: As prescribed by the Secretary. 45 CFR 205.60

5.61 State and local agencies participating in public assistance programs. [Added]

To maintain accounting and fiscal records relating to the expenditure of funds.

Retention period: 3 years from date of submission of expenditure report or until resolution of audit questions; for nonexpendable property, 3 years after final disposition of such property. 45 CFR 205.145

6. General Administration

6.1 State agencies participating in the distribution and utilization of surplus property for health, education, and civil defense purposes.

To maintain accurate accountability records of all donable property received, warehoused, and distributed by each State agency. Accountability records of all single items having acquisition cost of $2,500 or more shall be kept separate from those of lesser amount.

Retention period: Minimum of 5 years. 45 CFR 14.6

6.2 State and local agencies acquiring real property.

To keep records of all relocation payments made and assistance furnished, and records of notification to persons and businesses displaced.

Retention period: Not specified. 45 CFR 15.59

6.3 Contractors and subcontractors subject to HEW Procurement Regulations. [Added]

(a) To maintain records of work orders for maintenance, equipment, purchase orders of quality control, receiving and inspection records, and expendable property records.

(b) To maintain stores requisitions for materials, supplies, and equipment.

Retention period: (a) 4 years following completion or termination of contract; (b) 2 years. 41 CFR 103–27.5409

V. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

1. Office of the Secretary

1.1 State, and public and private agencies participating in relocation assistance programs. [Amended]

To maintain records pertaining to eligibility for relocation payments, including all claims, receipted bills, or other documentation in support of a claim, and records pertaining to action on a claim.

Retention period: 3 years after completion of the federally assisted activities. 24 CFR 41.11(i), 42.195, 500.104(i), 550.107(g)

1.2 [Transferred to V 4.2]

1.3–1.5 [Reserved]

1.6 Insurer, or pool, or person executing agreement under Federal riot reinsurance program.

To maintain books, documents, papers, and records that are pertinent.

Retention period: 3 years after final adjustment. 24 CFR 1906.38

1.7 Agencies designing, constructing or altering publicly-owned residential structures.

To maintain records relating to each contract, grant, or loan involving such publicly-owned residential structures.

Retention period: Not specified. 24 CFR 40.6

1.8 Developers of new communities.

To maintain records of costs incurred for the project, including those of contractors and subcontractors.

Retention period: Not specified. 24 CFR 710.22

2. Federal Housing Administration

2.1 Lending agencies with respect to property improvement and mobile home loans. [Amended]

To keep complete credit and collection file pertaining to each eligible property improvement or mobile home loan transaction, which will accompany any claim for loss made by the insured.

(a) A property improvement loan file will include the borrower's application for a title I loan, the original note, completion certificate(s), certifications with respect to carpeting, 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, 201.2, 201.4, 201.6, 201.8, 201.10, 201.11

(b) A mobile home loan file will include a dated credit application form executed by the borrower, a commercial credit report obtained by the insured on the borrower or evidence that the insured has made an adequate investigation of the borrower's credit. The file will also include the obligation document, a record of advance notice of intention to disburse proceeds of the loan, and a number of certificates pertaining to mobile home standards, sanitary facilities and codes, zoning, and placement.

Retention period: Not specified. 24 CFR 201.520, 201.525, 201.545, 201.570, 201.575, 201.605, 201.610, 201.665

2.2 Lending agencies—title I.

To keep dealer files in connection with dealer approval, investigation and control which shall contain the dealer application, the approval by the insured together with supporting information and a record of the insured's experience with the loans originated by such dealer.

Retention period: Not specified. 24 CFR 200.171, 201.8, 201.595

2.3 Project mortgagors under the National Housing Act.

(a) 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 205.127, 207.19, 213.30, 220.630, 221.530, 221.538, 221.550, 221.552, 227.1, 232.87, 233.505, 235.830, 236.1, 242.65, 242.79, 244.105

(b) Where neither mortgagor nor any of 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 any 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 205.110–205.125, 207.27, 213.35, 213.37, 220.501, 221.550, 227.1, 231.1, 232.83, 233.505, 234.501, 235.501, 236.1, 241.155–241.160, 242.251, 244.147–244.155

2.4 Investors insured under yield insurance provisions under title VII of the National Housing Act.

To 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 238.255

2.5 Lending agencies for project mortgages insured under 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. 24 CFR Parts 205, 207, 210, 211, 213, 220, 221, 224, 227, 229, 231–236, 241, 242, 244

2.6 Mortgagors of new or rehabilitated multifamily housing insured under 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. 42 U.S.C. 1434

2.7 Mortgages of lower income family homes.

To maintain such records as the Commissioner may require with respect to the mortgagor's payments, the mortgage assistance payments received from the Commissioner, and the biennial recertifications of financial status from the homeowner or mortgagor.

Retention period: As prescribed by the Commissioner. 24 CFR 235.365

3. Office of Assistant Secretary for Research and Technology

3.1 Contractors and subcontractors with research and development contracts.

To maintain books, records, documents and other supporting evidence relating to the contract and such other records as specified in 41 CFR 1-20.301—1-20.301-3.

Retention period: Various. 41 CFR Part 1-20

4. Office of the Assistant Secretary for Housing Management [Added]

4.1 Lending agencies for mortgages of lower income family homes.

To maintain such records as the Assistant Secretary may require with respect to the mortgagor's payments, the mortgage assistance payments received from the Assistant Secretary, and the annual recertification of financial status from the homeowner or mortgagor.

Retention period: As prescribed by the Assistant Secretary. 24 CFR 420.5

4.2 Public agencies receiving assistance under Advances for Public Works Planning (First Program).

To keep accurate accounting records of all costs involved in connection with plan preparation.

Retention period: Not specified. 24 CFR 490.13

VI. DEPARTMENT OF THE INTERIOR

1. Office of the Secretary

1.1 [Reserved]

1.2 Contractors and subcontractors.

To maintain books, records, and other evidence of accounting practices to reflect costs claimed and incurred in performance of contract.

Retention period: 3 years from final payment of contract or as specified by Federal procurement regulations whichever expires earlier, and for such longer period as required by statute or contract. 41 CFR 14-51.104-1

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. [Amended]

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 10.82

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 Bureau of Sport Fisheries and Wildlife for the importation, taking, sale, purchase, or other acquisition, and possession of live migratory birds and their eggs for propagating purposes; for the importation, taking, sale, purchase, or other acquisition, and possession of migratory birds and their eggs, nests or parts for scientific and other limited purposes; for the disposition and transportation of such birds, eggs, nests, parts and their increase; and for the mounting or other preparation by a taxidermist of such birds, eggs, or nests.

Retention period. 1 year following the end of the calendar year covered by the records. 50 CFR 16.9, 16.11, 16.12, 16.13, 16.14 (retention: 16.3)

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

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

Retention period: 12 months following the date on which necessary reports are submitted. 50 CFR 16.21 (retention: 16.3)

2.4 [Reserved]

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: 16.3)

2.6 State fish and game departments conducting fish and wildlife restoration projects with Federal aid. [Amended]

To maintain cost records, accounts, and supporting documents relating to each project.

Retention period: 3 years following final payment. 50 CFR 80.32, 80.33

2.7 Persons authorized to use an identification symbol in labeling packages or containers.

To maintain records of all fish and wildlife specimens, or parts thereof, which are shipped, transported, carried, brought, or conveyed in interstate or foreign commerce under the Endangered Species Conservation Act.

Retention period: As specified in permit. 50 CFR 17.9

3. Geological Survey

3.1 Coal-mine lessees (federally owned lands).

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

Retention period: Not specified. 30 CFR 211.15

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

To keep accurate and complete records of the drilling, redrilling, deepening, repairing, plugging, or abandoning of oil wells and of all other well operations, and of all alterations to casing.

Retention period: Until submission of reports to Regional Oil and Gas Supervisors. 30 CFR 221.23

3.3–3.7 [Reserved]

3.8 Operators of mines on leased public or Indian lands. [Amended]

To keep books of a correct account of all ore mined, put through the mill, of all ore and mineral products sold and to whom sold, the weight, assay value, moisture content, prices received, and percentage of mineral products recovered or lost.

Retention period: Not specified. 30 CFR 231.60

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 250.38

4. Bureau of Indian Affairs

4.1 Indian chartered corporations, unincorporated tribes and bands, and credit and cooperative associations from the United States.

To keep separate records and accounts of their credit activities and of their cattle loans.

Retention period: Not specified. 25 CFR 91.7

4.2 Indian corporations and tribes.

To keep separate records and accounts of their cattle loans in connection with the revolving cattle pool.

Retention period: Not specified. 25 CFR 92.9

4.3—4.4 [Reserved]

4.5 Oil and gas pipeline operators with rights-of-way over Indian lands.

To keep books and records of oil produced or run from the lands.

Retention period: Not specified. 25 CFR 161.25

4.6 Lessees of tribal lands for mining.

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

Retention period: Not specified. 25 CFR 171.18

4.7 Lessees of allotted lands for mining.

To keep a full and correct accounting of all operations and their books and records, showing manner of operations and persons interested, shall be open at all times for examination of such officers

of the Department as shall be instructed in writing by the Secretary of the Interior or authorized by regulations to make such examinations.

Retention period: Not specified. 25 CFR 172.25

4.8 Lessees of lands in Crow Indian Reservation, Montana, for mining.

To keep books of account showing amount of ore shipped or oil or other mineral substance sold or treated, and showing amount of money received from sale of ores, oil, etc.

Retention period: Not specified. 25 CFR 173.18

4.9 Lessees of restricted lands of members of Five Civilized Tribes, Oklahoma, for mining.

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

Retention period: Not specified. 25 CFR 174.34

4.10 Lessees of lands in Osage Reservation, Oklahoma, for mining, except oil and gas.

To keep upon the leased premises accurate records of the drilling, redrilling, or deepening of all holes, showing the formations; and books and records showing manner of operations and persons interested.

Retention period: Not specified. 25 CFR 175.13

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

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

Retention period: Not specified. 25 CFR 176.24

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

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

Retention period: Not specified. 25 CFR 183.44

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

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

Retention period: Not specified. 25 CFR 184.25

4.14 Traders on Navajo, Zuni, and Hopi Reservations.

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

Retention period: Not specified. 25 CFR 252.7, 252.17

5. and 6. [Reserved]

7. Bureau of Mines

7.1 Note (supplied by Bureau of Mines):

Federal Coal Mine Health and Safety Act of 1969 (P.L. 91-173 Secs. 111 and 303(a); 83 Stat. 747; U.S.C. 813, 821).

(a) Records of the daily fan inspections and the fan pressure recording gage charts.

(b) The operator of a coal mine shall maintain written records of investigations of accidents and a copy of report relating thereto.

Retention period: (a) 1 year. 30 CFR 75.300-4(e); (b) 5 years from the date of accident. 30 CFR 80.22, 80.23, 80.31

7.2 State and local authorities receiving aid for reclamation and rehabilitation of strip and surface mine areas.

To maintain suitable records and accounts of transactions with and payments to project contractors.

Retention period: 3 years after completion of each individual project. 30 CFR 42.7

7.3 State agencies, organizations, institutions (public and private), or individuals receiving Federal grants for solid waste disposal projects, health and safety programs in coal mines, and research.

(a) To maintain books of account and supporting papers of financial transactions involving Federal grants and those financed with matching funds from other sources.

(b) To maintain accountability record of all property items with expected life of more than 1 year and acquisition cost of $100 or more.

Retention period: (a) 3 years after last payment to grantee; (b) not specified. 30 CFR 51.18

7.4 Operators of metal and nonmetal mines. [Added]

To maintain written records of investigations of accidents.

Retention period: 3 years from date of accident. 30 CFR 58.23

7.5 Operators of underground coal mines. [Added]

To maintain records of tests, examinations, and inspections required by mandatory safety standards.

Retention period: Not specified. 30 CFR 75.1103-8, 75.1103-11, 75.1107-16, 75.1801—75.1807

7.6 Private helium distributors selling to Federal agencies.

To keep such helium accounting records as are necessary to assure compliance with regulations in the section cited.

Retention period: At least 1 year following the dates of their applicability, and shall be made available to any duly authorized representative of the Bureau of Mines for examination. 30 CFR 2.4

7.7 Operators of coal mines. [Added]

To maintain a list of all certified and qualified persons designated to perform duties under 30 CFR Parts 75 and 77.

Retention period: Not specified. 30 CFR 75.159, 77.106

8. National Park Service

8.1 Concessioners. [Amended]

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 8.8

8.2 Concessioners and subconcessioners operating under negotiated contracts in areas administered by National Park Service.

To keep such records as the Secretary of the Interior may prescribe to enable the Secretary to determine that all terms of the concession contract have been and are being faithfully performed.

Retention period: 5 calendar years after the close of the business year of concessioner or subconcessioner. 16 U.S.C. 20g

9. Office of Water Resources Research

9.1 Individuals and institutions receiving funds under the Water Resources Research Act of 1964.

To maintain books and records reflecting financial transactions involving allotments, grants, contracts, or other arrangements and all papers necessary to explain or prove the validity of the transactions recorded.

Retention period: 3 years after allottee's or grantee's last disbursement of such funds or after last payment thereunder was received by the contractor. 18 CFR 505.6

10. [Reserved]

11. Office of Oil and Gas

11.1 Persons receiving allocations of imports of crude oil, unfinished oils, and finished products.

To maintain complete and current records of imports, refinery inputs, petrochemical plant inputs and the outputs of such plants.

Retention period: 3 years. 32A CFR Ch. X, OI Reg. 1, Sec. 6

VII. DEPARTMENT OF JUSTICE

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

To keep all books and records relating to any activities which require registration, including correspondence, memoranda, and other written communications to and from foreign principals and other persons, names and addresses of persons to whom "political propaganda" has been sent, financial records, etc.

Retention period: 3 years following termination of registration. Upon good and sufficient cause shown in writing to the Assistant Attorney General in charge of the Internal Security Division, 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

1.2 Manufacturers of and dealers in gambling devices.

To keep monthly records of sales and deliveries of gambling devices, showing the mark and number identifying each article together with the name and address of the buyer or consignee thereof and the name and address of the carrier, and including duplicate bills and invoices.

Retention period: 5 years. 15 U.S.C. 1173

1.3–1.10 [Reserved]

1.11 Manufacturers, distributors, dispensers, researchers, importers, exporters, and chemical analysists subject to the Controlled Substances Import and Export Act. [Amended]

To maintain records and inventories of each substance manufactured, imported, received, sold, delivered, exported, or disposed of in accordance with Part 304.

Retention period: 2 years. 21 CFR 304.3, 304.11–304.27, 308.24 (retention: 304.04)

1.12 Recipients of assistance under the Omnibus Crime Control and Safe Streets Act of 1968.

To keep records of amount and disposition of assistance; total cost of project; amount of total cost supplied by other sources; and other records as prescribed.

Retention period: Not specified. 42 U.S.C. 3769

VIII. DEPARTMENT OF LABOR

1. Office of the Secretary

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

To keep weekly payroll records setting out name and address of each laborer and mechanic, his correct classification, rate of pay, daily and weekly number of hours worked, deductions made, and actual wages paid.

Retention period: 3 years from date of completion of contract. 29 CFR 3.4; 32 CFR 18.703–1; 41 CFR 1–12.403–1

1.2 Contractors or subcontractors subject to labor standards provisions applicable to contracts covering federally financed and assisted construction (see 29 CFR 5.1 and 5.5).

(a) To keep payroll and basic records including name and address of each laborer or mechanic, correct classification, rate of pay (including rates of contributions or costs anticipated for medical or hospital care, pensions on retirement or death, compensation for injuries or illness resulting from occupational activity, or insurance to provide any of the foregoing, for unemployment benefits, life insurance, disability and sickness insurance, or accident insurance, for vacation and holiday pay, for defraying costs of apprenticeship programs, or for other bona fide fringe benefits), daily and weekly number of hours worked, deductions made, and actual wages paid to all laborers and mechanics.

(b) In the case of unfunded plans or programs for fringe benefits listed in the Davis-Bacon Act, which are approved by the Department of Labor, to maintain records showing: (1) that the contractor's commitment is enforceable, (2) that it has been communicated in writing to laborers or mechanics employed by him, and (3) that it is financially responsible.

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

1.3 Contractors or subcontractors subject to labor standards provisions applicable to contracts subject only to the Contract Work Hours and Safety Standards Act.

To keep records relating to wages and hours.

Retention period: 3 years from completion of contract. 29 CFR 5.5(e); 516.2(a); 32 CFR 12.303–1; 41 CFR 1–12.303

1.4 Persons subject to the Farm Labor Contractor Registration Act of 1963.

To keep payroll records showing specified information concerning earnings, hours worked, withholdings from wages, time periods constituting the basis for payment, piece rates, and units of work performed at piece rates for migrant workers engaged in interstate agricultural employment paid by such a contractor either on his own behalf or on behalf of another.

Retention period: Not specified. 29 CFR 40.10

1.5 Contractors or subcontractors subject to Service Contract Act of 1965.

To keep records relating to work classifications, wages, fringe benefits, hours worked, and safety and health standards.

Retention period: 3 years from completion of the work. 29 CFR 4.6(g), 4.185, 1925.3; 32 CFR 12.1004; 41 CFR 1–12.904–1

1.6 Sponsors of apprenticeship and training programs and State apprenticeship agencies.

To maintain records on qualification and evaluation of each applicant and other records of compliance with regulations including affirmative action plans and qualification standards.

Retention period: 5 years. 29 CFR 30.8

1.7 Sponsors of work training and experience programs under the Neighborhood Youth Corps. [Amended]

To maintain such records as required by the Secretary for the purpose of the administration of the Economic Opportunity Act of 1964, as amended.

Retention period: Not specified. 29 CFR 50.41

1.8 [Reserved]

1.9 Contractor or subcontractors employing apprentices and trainees on Federal and federally assisted construction. [Amended]

To keep records of employment by trades of the number of apprentices and trainees, the number of apprentices and trainees by first year of training, the number of journeymen, and the wages paid the apprentices, trainees, and journeymen.

Retention period: During the performance of each contract. 29 CFR 5a.3

1.10 State or local government agency, public agency, Indian tribes on Federal or State reservations, or institutions receiving grants under the Emergency Employment Act of 1971.

To maintain records and accounts, including records of property purchased with non-Federal shares, and personal and financial records.

Retention period: 3 years after expiration of grant. 29 CFR 55.17, 55.31a, 55.42, 55.51

1.11 Sponsors and subcontractors of work incentive programs. [Added]

To maintain records and accounts including records of property purchased with non-Federal share, and financial and personnel records.

Retention period: 3 years after completion or final payment under agreement, whichever is later, or until resolution of all audit questions. 29 CFR 56.36

2. Employment Standards Administration

2.1 Physicians and hospitals treating Federal employees covered by the Federal Employees' Compensation Act.

To keep records of all injury cases treated by them sufficient to supply the Office of Federal 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 (including District of Columbia employers) subject to the provisions of the Longshoremen's and Harbor Workers' Compensation Act, as extended by the Defense Base Act, the Outer Continental Shelf Lands Act, and the Nonappropriated Fund Instrumentalities Act. [Amended]

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, 41.22

2.3 [Combined with VIII 2.2]

2.4 Supply contractors subject to Public Contracts Act (contracts with U.S. agencies or District of Columbia). [Amended]

(a) To keep unexpired certificate of age of employee issued and held pursuant to the Fair Labor Standards Act.

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

(b) To keep employment records, including name, address, sex, occupation,

date of birth of each employee under 19 years of age (if the employer has obtained a certificate of age to record the title and office issuing the certificate, the number of certificate, if any, the date of its issuance, and the name, address, and date of birth of the minor, as the same appears on the certificate of age), wage and hour records.

Retention period: 3 years from date of last entry. 41 CFR 50–201.501(d)

(c) 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)

2.5 [Combined with VIII 2.4]

2.6 **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.** [Amended]

To keep accounting records and supporting data pertaining to expenditures for investigations and inspections.

Retention period: Not specified. 29 CFR 515.6

2.7 [Combined with 2.8, 2.21, 2.25]

2.8 **Employers subject to Fair Labor Standards Act.** [Amended]

To keep employment records relating to wages (including retroactive payment of wages), hours, sex, occupation, conditions of employment, etc.

Retention period: 3 years for records containing employee information, payrolls, and certificates, union agreements, and notices; and 2 years for basic employment and earnings records, wage rate tables, work time schedules, order shipping and billing records (customers bills, etc.), job evaluations, merit or seniority systems, or other matters which describe or explain the basis for payment of any wage differentials to employees of the opposite sex in the same establishment, records of deductions from or additions to pay. 29 CFR 516.2, 516.3, 516.5, 516.6, 516.11–516.29

2.9 **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.

Retention period: 3 years from termination of apprenticeship. 29 CFR 516.5, 521.8 (a) and (c)

2.10 **Joint apprenticeship committees holding certificates issued by Administrator.**

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

Retention period: 3 years from date of termination of apprenticeship. 29 CFR 516.5, 521.8 (b) and (c)

2.11 **Employers subject to Fair Labor Standards Act employing learners under special learners certificates.** [Amended]

To keep payroll records of learners and occupation in which each learner is employed; any special learner certificates issued; statements obtained from learners employed under special learners certificates of experience acquired in the industry in the 3 years prior to employment as a learner; and to maintain file of all evidence and records, including correspondence, pertaining to filing or cancellation of job orders (in addition to requirements of 29 CFR Part 516).

Retention period: 3 years. 29 CFR 516.5, 516.30, 522.7

2.12 **Employers subject to Fair Labor Standards Act employing student-learners as learners under certificates.** [Amended]

To keep payroll records of student-learners and occupation in which each student-learner is employed and copies of applications filed in accordance with 520.4(a) and of any special certificates issued under which student-learners are employed (in addition to requirements of 29 CFR Part 516).

Retention period: 3 years. 29 CFR 516.5, 516.30, 520.7

2.13 **Employers subject to Fair Labor Standards Act employing handicapped workers.** [Amended]

To keep a copy of special certificates authorizing employment of workers whose earning capacity is impaired by physical or mental deficiencies at wages lower than the minimum wages applicable under Fair Labor Standards Act with employment record (in addition to requirements of 29 CFR Part 516).

Retention period: 3 years. 29 CFR 516.5, 516.30, 524.10

2.14 **Sheltered workshops (as defined in 29 CFR 525.2(b)).** [Amended]

To keep (a) records of the nature of each client's disability and records that reflect the productivity of each client on a continuing basis or at periodic intervals not exceeding 6 months; learning periods when authorized by the certificate; designation of workers who are evaluees and trainees as authorized by certificate; indication of which workers are under each certificate where more than one certificate held; indication of workers for whom individual certificates held; pricing of work and time studies made to establish prices; documents relating to State certification; and (b) records required under applicable provisions of 29 CFR Part 516.

Retention period: (a) 2 years; (b) 3 years. 29 CFR 516.5, 516.30, 525.13

2.15 **Educational institutions employing student-workers as learners under certificates.** [Amended]

To keep payroll records showing rate of pay, including a copy of any special certificate issued (in addition to requirements of 29 CFR Part 516).

Retention period: 3 years. 29 CFR 516.5, 516.30, 527.7

2.16 **Retail or service establishments subject to Fair Labor Standards Act employing full-time students outside of their school hours under special full-time student certificates.** [Amended]

To keep payroll records of full-time students employed outside of their school hours in any retail or service establishment and occupations in which each such full-time student is employed; statements obtained by the employer from schools attended by such students that the employee receives primarily daytime instruction at the physical location of the school in accordance with the school's accepted definition of a full-time student; records of the monthly hours of employment of full-time students at special minimum wages under a full-time student certificate and of the total hours of employment during the month of all employees in the establishment; and any special certificates issued (in addition to requirements of 29 CFR Part 516).

Retention period: 3 years. 29 CFR 516.5, 516.30, 519.7

2.17 **Retail or service establishments subject to Fair Labor Standards Act employing commission employees exempt from overtime pay requirements pursuant to section 7(h).**

To keep employment records relating to wages, hours, circumstances and conditions of employment, including a symbol or letter to identify each such employee; an indication that the employee's regular rate of pay in each workweek meets requirements of the exemption and basic records demonstrating this fact; copy of the agreement or understanding or summary of its terms, including the basis of compensation, applicable representative period, and the date on which the agreement or understanding was entered into; and total compensation paid to each employee in each pay period stating separately the commission and noncommission straight time earnings.

Retention period: 3 years for records containing employee information, payrolls and certificates, union agreements, and notices; 2 years for basic employment and earning records, wage rate tables, work time schedules, orders, shipping and billing records (customers' bills, etc.), record of deductions from or additions to pay. 29 CFR 516.2, 516.5, 516.6, 516.28

2.18 **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.** [Amended]

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 (in addition to requirements of 29 CFR Part 516).

Retention period: 3 years. 29 CFR 516.5, 516.30, 530.8, 530.9

2.19 [Combined with VIII 2.18]

2.20 Employers of industrial homeworkers engaged in making handfashioned jewelry on the Navajo, Pueblo, and Hopi Indian Reservations. [Amended]

To keep records, including name, address, and date of birth of the homeworker, if under 19 years of age, description of work performed, amount and date of cash payments for each pay period, and a schedule of piece rates paid, and all records required by Part 516, except those required by 516.2 and 516.24.

Retention period: 3 years. 29 CFR 530.12 (retention: 516.5)

2.21 Employers of homeworkers in industries in Puerto Rico. [Amended]

To maintain (a) all records relating to the receipt, distribution, and production of goods; (b) handbook furnished by the Wage and Hour Division; and (c) personnel and wage and hour (including retroactive pay) records as indicated in section cited.

Retention period: (a) and (c) 3 years; (b) 2 years after date of last entry. 29 CFR 545.7

2.22–2.23 [Combined with VIII 2.21]

2.24 [Deleted]

2.25 Employers of homeworkers in industries in the Virgin Islands. [Amended]

To maintain (a) all records relating to the receipt, distribution, and production of goods; (b) handbook furnished by the Wage and Hour Division; and (c) records relating to such homeworkers including wages and hours and retroactive pay.

Retention period: (a) and (c) 3 years; (b) 2 years after date of last entry. 29 CFR 695.6 (retention: 695.7)

2.26 [Combined with VIII 2.25]

2.27 Employers of local delivery drivers and helpers. [Amended]

To keep records and computations with respect to employees for whom the overtime pay exemption is taken.

Retention period: 3 years. 29 CFR 516.15, 551.9 (retention: 516.5)

2.28 Employers, employment agencies, and labor organizations subject to Age Discrimination in Employment Act of 1967. [Amended]

(a) *Employers*—(1) To keep records for each employee containing name, address, date of birth, occupation, rate of pay and compensation earned each week; (2) when made in the regular course of business, to keep personnel or employment records related to job applications, promotion or discharge, job orders submitted to employment agency or labor organization for recruitment of personnel, test papers of employer-administered aptitude or other employment test, results of physical examinations considered in connection with personnel action, and advertisements; (3) to keep any employee benefit plans; (4) to keep application forms for positions known to be of a temporary nature.

Retention period: (1) 3 years, (2) 1 year, (3) 1 year after termination of plan, (4) 90 days. 29 CFR 850.3

(b) *Employment agencies*—(1) To keep records related to placements, referrals, job orders, job applications, test papers, and advertisements; and (2) to keep application forms for positions known to be of a temporary nature.

Retention period: (1) 1 year; (2) 90 days. 29 CFR 850.4

(c) *Labor organizations*—To keep records of name, address, and date of birth of members, and any individual seeking membership in the organization.

Retention period: 1 year. 29 CFR 850.5

2.29 [Combined with VIII 2.36]

2.30 Employers subject to child-labor provisions of the Fair Labor Standards Act. [Amended]

To maintain (a) certificates of age, (b) written training agreements, and (c) such other employment records as required by 29 CFR Part 516.

Retention period: (a) Until termination of employment, (b) duration of training program, (c) 3 years. 29 CFR 516.5, 516.33, 570.3, 570.35a, 570.72

2.31 [Deleted]

2.32–2.35 [Combined with VIII 2.30]

2.36 Contractors or subcontractors subject to equal opportunity in employment regulations. [Amended]

(a) To maintain records and documents relating to nature and use of tests, validation of tests, and test results as required.

(b) To keep employment or other records as required by the Director, Office of Federal Contract Compliance, the contracting agency, or an applicant for Federal assistance concerning the contract, including the development and retention of written affirmative action compliance programs to be updated annually.

Retention period: Not specified. (a) 41 CFR 60–3.15; (b) 41 CFR 1–12.805–4, 60–1.7, 60–1.40, 60–2, 60–5.21, 60–6.21, 60–7.21, 60–8.21

3. Labor-Management Services Administration

3.1 Every labor organization required to file a labor organization information report under the Labor-Management Reporting and Disclosure Act of 1959, or under regulations promulgated under Executive Order 11491, as amended by Executive Order 11616. [Amended]

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 204.24, 402.9

3.2 Every person who pursuant to an agreement or arrangement with an employer undertakes certain activities or who has certain receipts or makes certain disbursements subject to the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 406.8

3.3 Labor organizations required to file annual financial reports under the Labor-Management Reporting and Disclosure Act of 1959, or under regulations promulgated under Executive Order 11491, as amended by Executive Order 11616. [Amended]

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing the documents. 29 CFR 204.24, 403.7

3.4 Employers required to report payments or agreements or arrangements under the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 405.9

3.5 Persons required to file any report under labor organization trusteeship reports provision of the Labor-Management Reporting and Disclosure Act of 1959, or under regulations promulgated under Executive Order 11491, as amended by Executive Order 11616. [Amended]

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 204.24, 408.10

3.6 Labor organization officers and employees who are required to file reports of certain income and interests under the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on the matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the documents filed with the Office may be verified, explained or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, and applicable resolutions.

Retention period: Not less than 5 years after filing of documents. 29 CFR 404.7

3.7 Election officials designated in the constitution and bylaws, or the secretary if no other official is designated, of labor organizations conducting election by secret ballot provided for under the Labor-Management Reporting and Disclosure Act of 1959, or under regulations promulgated under Executive Order 11491, as amended by Executive Order 11616. [Amended]

To preserve all election records, including ballots.

Retention period: 1 year. 29 CFR 204.-29, 452.12(d)

3.8 Officials designated in the constitution and bylaws, or the secretary if no other official is designated, of national or international labor organizations conducting elections by a convention of delegates provided for under the Labor-Management Reporting and Disclosure Act of 1959, or under regulations promulgated under Executive Order 11491, as amended by Executive Order 11616. [Amended]

To preserve the credentials of delegates and all minutes and records pertaining to election.

Retention period: 1 year. 29 CFR 204.-29, 452.13(c)

3.9 Persons required to file any description or report or to certify any information therefor under the Welfare and Pension Plans Disclosure Act. [Amended]

To maintain records on the matters of which disclosure is required which will provide in sufficient detail the necessary basic information and data from which the documents thus required may be verified, explained, or clarified, and checked for accuracy and completeness, and shall include vouchers, worksheets, receipts, applicable resolutions and records of any written authorization delegating authority to sign any description or report.

Retention period: 5 years. 29 CFR Part 486

3.10 Surety companies required to file reports under section 211 of the Labor-Management Reporting and Disclosure Act of 1959.

To maintain records on matters required to be reported which will provide in sufficient detail the necessary basic information and data from which the reports may be verified, explained or clarified, and checked for accuracy and completeness.

Retention period: Not less than 5 years after filing of report. 29 CFR 409.5

4. Occupational Safety and Health Administration

4.1 Persons accredited for vessel cargo gear certification.

To maintain records of all work performed on gear certification, including tests, proof loads, and heat treatment; of the status of the certification of each vessel issued a register by such accredited person.

Retention period: Permanent. 29 CFR 1919.10, 1919.11

4.2 Operators or officers of vessels.

To keep vessel's register and certificates relating to cargo gear.

Retention period: 4 years after date of the latest entry except for nonrecurring test certificates concerning gear which is kept in use for a longer period, in which case certificates are retained as long as that gear is in use. 29 CFR 1919.12

4.3 Employers of maritime employees under the Longshoremen's and Harbor Workers' Compensation Act.

(a) To maintain records of tests of strength of stevedoring gear.

Retention period: As long as such gear is in use. 29 CFR 1918.61

(b) To keep records of the dates, times, and locations of tests for carbon monoxide made when internal combustion engines exhaust into the hold or intermediate deck.

Retention period: 30 days after the work is completed. 29 CFR 1918.93

(c) To keep records relating to tests and inspections for the existence of hazardous flammable, explosive, or toxic liquids and gases.

Retention period: 3 months from the date of the completion of the job. 29 CFR 1915.10, 1916.10, 1917.10

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

To keep an annual summary of occupational illnesses and accidents.

Retention period: 5 years after date of entry. 29 CFR 1904, 41 CFR 50–201.502

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

To maintain records of radiation exposure of all employees for whom personnel monitoring is required.

Retention period: Not specified. 41 CFR 50–204.32

4.6 State agencies receiving development and planning grants for occupational safety and health.

To maintain records consistent with pertinent instructions.

Retention period: Not specified. 29 CFR 1950.11

4.7 Employers subject to the Occupational Safety and Health Act of 1970.

To maintain records for each occupational injury and illness, including an annual summary, and also a supplemental record in detail according to OSHA Form 101.

Retention period: 5 years. 29 CFR 1904.2, 1904.4–1904.6

4.8 Employers subject to the asbestos standard. [Added]

To maintain records of (a) any personal or environmental monitoring required by section cited, and (b) all employee medical examinations.

Retention period: (a) 3 years, (b) 20 years. 29 CFR 1910.93

4.9 Employers subject to the ionized radiation standard. [Added]

To maintain records of radiation exposure of all employees who are personally monitored.

Retention period: Indefinite. 29 CFR 1910.96

4.10 State agencies receiving grants implementing approved State plans in the occupational health and safety program. [Added]

To maintain financial records, supporting documents, statistical records, and all other records pertinent to the grant program.

Retention period: 3 years, or longer if audit findings not resolved; for nonexpendable property, 3 years after final disposition. Microfilm copies may be substituted for the originals. 29 CFR 1951.47

IX. [Reserved]

X. DEPARTMENT OF STATE

1. Office of Munitions Control

1.1 Persons required to register as manufacturers 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 exportation of articles enumerated in the United States Munitions List. Records shall contain all information pertinent to the transaction.

Retention period: 6 years, except that the Secretary may prescribe a longer or shorter period in individual cases as he deems necessary. 22 CFR 122.05

2. Agency for International Development [9]

2.1 Foreign governments, U.S. voluntary agencies, or intergovernmental organizations, except the World Food Program and United Nations Relief and Works Agency, involved in the transfer of food commodities for use in disaster relief, economic development, and other assistance. [Amended]

To maintain records and documents of all transactions pertaining to receipt, storage, inspection, and distribution of commodities, including records of receipt and disbursement of funds accruing from the operation of the program.

Retention period: 3 years from close of the U.S. fiscal year to which they pertain. 22 CFR 211.10

[9] For other AID contractors, see XXIX, Items 1.3, 1.13, 1.14.

2.2 AID suppliers of commodities and commodity-related services for AID-financed programs or projects.

To maintain all records pertaining to the supplier's business together with all other documents bearing on supplier compliance with the undertakings and certifications of the Supplier's Certificate, AID Form 282.

Retention period: Not less than 5 years after date of execution of the Supplier's Certificate. 22 CFR Part 201, App. A., sec. 11

2.3 AID service contractors and subcontractors. [Added]

To retain records, books, documents, and other supporting evidence pertaining to the contract.

Retention period: 3 years after final payment under the contract or subcontract or as otherwise specified. 41 CFR 1-20.201

XI. DEPARTMENT OF THE TREASURY

1. Bureau of Accounts

1.1 Public and private agencies holding refugee relief loans.

To maintain adequate books and records relating to the funds borrowed from the Secretary of the Treasury under the Refugee Relief Act of 1953, as amended, and resettlement loans made therefrom.

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

2. Comptroller of the Currency

2.1 [Reserved]

2.2 National banks exercising trust powers.

To keep a separate set of books and records showing in proper detail all permissible fiduciary transactions engaged in under regulations and State and local law.

Retention period: Not specified. 12 CFR 9.8

2.3 National banks' shareholder lists.

To maintain a stock register book containing names and residences of all shareholders, such book to be kept in the main office of the bank.

Retention period: Permanent. 12 U.S.C. 62

2.4 Certificates executed by national banks under Exception 13 of R.S. 5200.

To keep certificates, executed by an officer of the bank designated by the board of directors for that purpose, in support of loans made based on negotiable or nonnegotiable installment consumer paper where the bank has in fact evaluated and is relying primarily on the makers for the payment of such obligations.

Retention period: Until repayment of the loan. 12 U.S.C. 84

2.5 [Reserved]

2.6 Investments in securities by national banks; credit information required.

To maintain credit information demonstrating prudence in evaluating public and investment securities.

Retention period: Not specified. 12 CFR 1.8

2.7 Security devices required in national banks.

To maintain records showing the name(s) and title(s) of law enforcement officer(s) who advises bank on installation, maintenance, and operation of appropriate security devices.

Retention period: Not specified. 12 CFR 21.5(b)

3. Bureau of Customs

3.1–3.5 [Reserved]

3.6 Manufacturers, processors, or dealers entering or withdrawing wool or hair of the camel under bond or receiving wool or hair by transfer under bond.

To keep records showing (a) in case of entry or withdrawal, the quantity, entered clean content, identity, and description of such wool or hair; (b) in case of receipt by transfer, the quantity, description, and date of transfer certificate of wool or hair and name and address of transferor.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.93 (retention: 10.95)

3.7 Manufacturers or processors of products and substances resulting wholly or in part from bonded wool or hair of the camel.

To keep records showing (a) date or inclusive dates of processing of each lot or inclusive dates of each period of manufacture; (b) quantity, identity, and description of wool or hair not previously processed put into process; (c) quantity and description of all intermediate products, stocks in process, and wastes not described put into process; (d) quantity and description of final products and quantity by weight of wool or hair content; (e) quantity of wastes remaining on hand; (f) inventory of wool and hair on hand at close of each abstract period; (g) quantities and description of any yarns spun.

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.94 (retention: 10.95)

3.8 Manufacturers, processors, or dealers of articles of wool or hair of the camel.

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

Retention period: Records relating to bonded wool or hair—3 years after the imported wool or hair has been used in manufacturing; records of transferor, where the wool or hair has been charged against the transferee—3 years from date of transfer. 19 CFR 10.95

3.9–3.10 [Reserved]

3.11 Operators of importing vessels, aircraft, or vehicles.

To maintain evidence to support a claim of nonimportation or proper disposition of merchandise manifested but not found on board the importing vessel, aircraft, or vehicle.

Retention period: 1 year. 19 CFR 4.12, 6.7, 123.9

3.12 Proprietors of bonded smelting and/or refining warehouses operating under section 312, Tariff Act of 1930.[35]

To keep such records of the operation that will show the quantities of metal-bearing materials (a) on hand at the beginning of the period and the dutiable contents thereof; (b) received during the period and the dutiable contents thereof; (c) total to be accounted for and the dutiable contents thereof; (d) on hand at the end of the period and the dutiable contents thereof; and (e) worked during the period and the dutiable contents thereof.

Retention period: 5 years from date of 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.[35]

To keep records showing the date or inclusive dates of manufacture or production of the articles, the quantity and identity of the imported duty-paid merchandise used or appearing in the exported articles, the quantity and description of finished product obtained, and, if valuable waste is incurred in manufacture and claim is not based on the quantity of imported merchandise appearing in the exported articles, the value of the imported merchandise used in manufacture and the quantity and value of the waste incurred, and, in cases where two or more products are obtained, the values thereof at the time of separation.

[35] 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.

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.[10]

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.[10]

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. [Amended]

To keep current records of account reflecting all their financial transactions as customhouse brokers, including a copy of each entry made with all supporting papers, except those documents they are required to file with Customs, powers of attorney, 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 6 years after the date of entry. When merchandise is withdrawn from a bonded warehouse, copies of papers relating to the withdrawal shall be retained for 6 years from the date of withdrawal. Powers of attorney shall be retained until revoked, and revoked powers of attorney and letters of revocation shall be retained for 6 years after the date of revocation. Records may be retained on microfilm pursuant to section cited. 19 CFR 111.23

3.18 Importers of merchandise subject to actual use provisions.

To maintain records showing use or disposition of imported merchandise.

Retention period: 3 years from date of liquidation of entry. 19 CFR 10.137

See footnote 10 on page 1833.

4. Internal Revenue Service

NOTE: The following items refer to requirements issued under the Internal Revenue Code of 1939 and the Internal Revenue Code of 1954 which were in effect as of January 1, 1973. 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, and Excise Taxes.

Regulations issued pursuant to the Internal Revenue Code of 1939 and not entirely superseded are carried in the Code of Federal Regulations as Appendixes to Subchapters A and D of Chapter I of Title 26.

INCOME TAX

4.1 Persons subject to income tax.

(a) *General.* Except as provided in paragraph (b), any person subject to tax, or any person required to file a return of information with respect to income shall keep such permanent books of account or records, including inventories, as are sufficient to establish the amount of gross income, deductions, credits, or other matters required to be shown by such person in any return of such tax or information.

(b) *Farmers and wage-earners.* Individuals deriving gross income from the business of farming, and individuals whose gross income includes salaries, wages, or similar compensation for personal services rendered, are required to keep such records as will enable the district director to determine the correct amount of income subject to the tax, but it is not necessary that these individuals keep the books of account or records required by paragraph (a).

(c) *Exempt organizations.* In addition to the books and records required by paragraph (a) with respect to the tax imposed or unrelated business income, every organization exempt from tax under section 501(a) of the Code shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts, and disbursements, and other required information.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 1.6001–1

4.1a Section 38 property; computation of investment credit and qualified investment. [Amended]

(a) *Component members of a controlled group on a December 31 apportionment of $25,000 amount.* To keep as a part of its records a copy of the statement containing all the required consents to the apportionment plan. 26 CFR 1.46–1

(b) *Persons computing qualified investment in certain depreciable property.* Maintain sufficient records to determine whether section 47 of the Internal Revenue Code, relating to certain dispositions of section 38 property, applies with respect to any asset. 26 CFR 1.46–3

(c) *Recomputation of credit and qualified investment.* Maintain records which will establish with respect to each item of section 38 property, the following facts: (1) The date the property is disposed of or otherwise ceases to be section 38 property, (2) the estimated useful life which was assigned to the property for computing qualified investment, (3) the month and the taxable year in which property was placed in service, and (4) the basis (or cost), actually or reasonably determined, of the property.

Taxpayers who, for purposes of determining qualified investment, do not use a mortality dispersion table with respect to section 38 assets similar in kind but who consistently assign to such assets separate lives based on the estimated range of years taken into consideration in establishing the average useful life of such assets, must, in addition to the above records, maintain records which will establish to the satisfaction of the district director that such asset has not previously been considered as having been disposed of. 26 CFR 1.47–1

(d) *Disposition or cessation of section 38 property.* Any taxpayer who seeks to establish his interest in a trade or business, a former electing small business corporation, an estate or trust, or a partnership, shall maintain adequate records to demonstrate his indirect interest after any such transfer or transfers. 26 CFR 1.47–3, 1.47–4, 1.47–5, 1.47–6

(e) *Persons selecting used section 38 property, $50,000 cost limitation.* To maintain records which permit specific identification of any item of used section 38 property selected, which was placed in service by the person selecting the property. Each member, other than the filing member, of a controlled group shall retain as part of its records a copy of the apportionment statement which was attached to the filing member's return. 26 CFR 1.48–3

(f) *Election of lessor of new section 38 property to treat lessee as purchaser.* The lessor and the lessee shall keep as a part of their records the statements filed with the lessee, signed by the lessor and including the written consent of the lessee. 26 CFR 1.48–4

Retention period: See Item 4.1

4.1b Persons not totally blind claiming the additional exemption for blindness. [Added]

To retain a copy of the certified opinion of the examining physician skilled in the disease of the eye that there is no reasonable probability that his visual acuity will ever improve beyond the minimum

standards described in section 1.151–1 (d)(3) of the regulations. 26 CFR 1.151–1(d)(4)

Retention period: See Item 4.1.

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

To maintain adequate and detailed records of ordinary and necessary travel, transportation, entertainment, and other similar business expenses, including identification of amount and nature of expenditures, and to keep supporting documents, especially in connection with large or exceptional expenditures. 26 CFR 1.162–17, 1.274–5

Retention period: See Item 4.1.

4.3 Persons claiming allowance for depreciation of property used in trade or business or property held for the production of income.

To keep records and accounts with respect to basis of property, depreciation rates, reserves, salvage, retirements, adjustments, elections, cost of repair, maintenance or improvement of property, agreements with respect to estimated useful life, rates and salvage, and other factors. 26 CFR 1.167(a)–7, 1.167(a)–11, 1.167(d)–1.

Retention period: See Item 4.1.

4.3a Persons changing method of depreciation of section 1245 or section 1250 property. [Amended]

To maintain records which permit specific identification of section 1245 or section 1250 property in the account with respect to which the election is made, and any other property in such account. The records shall also show for all the property in the account the date of acquisition, cost or other basis, amounts recovered through depreciation and other allowances, the estimated salvage value, the character of the property, and the remaining useful life of the property. 26 CFR 1.167(e)–1, 1.167(j)–1

Retention period: See Item 4.1.

4.3b Persons claiming depreciation with respect to residential rental property. [Added]

To maintain a record of the gross rental income derived from a building, and the portion thereof which constitutes gross rental income from dwelling units, in addition to records required under section 1.167(a)–7(c) with respect to property in a depreciation account. 26 CFR 1.167(j)–3

Retention period: See Item 4.1.

4.3c Persons claiming depreciation of expenditures to rehabilitate low-income rental housing. [Added]

To maintain detailed records which permit specific identification of the rehabilitation expenditures that are permitted to be allocated to individual dwelling units under the allocation rules and income certifications that must be obtained from tenants who propose to live in rehabilitated dwelling units after the close of the certification year. 26 CFR 1.167(k)–2, 1.167(k)–3

Retention period: See Item 4.1.

4.3d Persons claiming a deduction for amounts expended in maintaining certain students as a member of household. [Renumbered and amended]

To keep adequate records of amounts actually paid in maintaining a student as a member of the household. For certain items, such as food, a record of amounts spent for all members of the household, with an equal portion thereof allocated to each member, will be acceptable. 26 CFR 1.170–2, 1.170A–2

Retention period: See Item 4.1.

4.4 Persons electing to treat trademark or trade name expenditures as deferred expenses.

To make an accounting segregation on his books and records of trademark and trade name expenditures, for which the election has been made, sufficient to permit an identification of the character and amount of each expenditure and the amortization period selected for each expenditure. 26 CFR 1.177–1

Retention period: See Item 4.1.

4.5 Persons electing additional first-year depreciation allowance for section 179 property.

To maintain records which permit specific identification of each piece of "section 179 property" and reflect how and from whom such property was acquired. 26 CFR 1.179–4

Retention period: See Item 4.1.

4.6 Persons receiving any class of exempt income or holding property or engaging in activities the income from which is exempt.

To keep records of expenses otherwise allowable as deductions which are directly allocable to any class or classes of exempt income and amounts of items or parts of items allocated to each class. 26 CFR 1.265–1

Retention period: See Item 4.1.

4.7 Taxpayer substantiation of expenses for travel, entertainment, and gifts related to active conduct of trade or business.

A taxpayer must substantiate each element of an expenditure by adequate records or sufficient evidence corroborating his own statements. 26 CFR 1.274–1, 1.274–5

Retention period: See Item 4.1.

4.7a Corporations using different methods of depreciation for taxable income and earnings and profit. [Added]

To maintain records which show the depreciation taken each year and which will allow computation of the adjusted basis of the property in each account using depreciation taken. 26 CFR 1.315–15(d)

Retention period: See Item 4.1.

4.8 Corporations receiving distributions in complete liquidation of subsidiaries.

To keep records showing information with respect to the plan of liquidation and its adoption. 26 CFR 1.332–6

Retention period: See Item 4.1.

4.9 Qualified electing shareholders receiving distributions in complete liquidation of domestic corporations other than collapsible corporations.

To keep records in substantial form showing all facts pertinent to the recognition and treatment of the gain realized upon shares of stock owned at the time of the adoption of the plan of liquidation. 26 CFR 1.333–6

Retention period: See Item 4.1.

4.10 Persons who participate in a transfer of property to a corporation controlled by the transferor.

To keep records in substantial form showing information to facilitate the determination of gain or loss from a subsequent disposition of stock or securities and other property, if any, received in the exchange. 26 CFR 1.351–3

Retention period: See Item 4.1.

4.11 Persons who participate in a tax-free exchange in connection with a corporate reorganization.

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange, or any liabilities to which any of the properties received were subject), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange. 26 CFR 1.368–3

Retention period: See Item 4.1.

4.12 Persons who exchange stock and securities in corporations in accordance with plans of reorganizations approved by the courts in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange. 26 CFR 1.371–2

Retention period: See Item 4.1.

4.13 Corporations which are parties to reorganizations in pursuance of court orders in receivership, foreclosure, or similar proceedings, or in proceedings under chapter X of the Bankruptcy Act.

To keep records in substantial form showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received (including any liabilities assumed upon the exchange), in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange. 26 CFR 1.371–1

Retention period: See Item 4.1.

4.14 Railroads participating in a tax-free reorganization.

Records in substantial form must be kept by every railroad corporation which participates in a tax-free exchange in connection with a reorganization under section 374(a) of the Internal Revenue Code, showing the cost or other basis of the transferred property and the amount of stock or securities and other property or money received, including any liabilities assumed upon the exchange, in order to facilitate the determination of gain or loss from a subsequent disposition of such stock or securities and other property received from the exchange.

Retention period: Permanent. 26 CFR 1.374–3

4.15 Records required in computing depreciation allowance carryovers of acquiring corporations in certain corporate acquisitions.

Records shall be maintained in sufficient detail to identify any depreciable property to which section 1.381(c)(6)–1 of the regulations applies and to establish the basis thereof. 26 CFR 1.381(c)(6)–1

Retention period: See Item 4.1.

4.16 Corporations and shareholders for whom elections are filed with respect to the tax treatment of corporate reorganizations.

To keep permanent records of all relevant data in order to facilitate the determination of gain or loss from a subsequent disposition of stock or securities or other property acquired in the transaction in respect of which the election was filed. 26 CFR 1.393–3

Retention period: See Item 4.1.

4.16a Qualified pension or annuity plans with provisions for certain medical benefits.

To keep a separate account for recordkeeping purposes with respect to contributions received to fund medical benefits described in section 401(h) of the Internal Revenue Code. 26 CFR 1.401–14

Retention period: See Item 4.1.

4.17 Employers maintaining a pension, annuity, stock bonus, profit-sharing, or other funded plan of deferred compensation. [Amended]

To keep records substantiating all data and information required to be filed with respect to each plan. 26 CFR 1.404(a)–2, 1.404(a)–2A

Retention period: See Item 4.1.

4.18 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. 26 CFR 1.442–1

Retention period: See Item 4.1.

4.19 Persons selling by the installment method.

(a) *Installment method.* In adopting the installment method of accounting the seller must maintain such records as are necessary to clearly reflect income. A dealer who desires to compute income by the installment method shall maintain accounting records in such a manner as to enable an accurate computation to be made by such method.

(b) *Revolving credit plan.* The percentage of charges under a revolving credit plan which will be treated as sales on the installment plan shall be computed by making an actual segregation of charges in a probability sample of the revolving credit accounts in order to determine what percentage of charges in the sample is to be treated as sales on the installment plan. The taxpayer shall maintain records in sufficient detail to show the method of computing and applying the sample. 26 CFR 1.453–1, 1.453–2

Retention period: See Item 4.1.

4.19a Prepaid dues income.

A taxpayer who makes an election with respect to prepaid dues income shall maintain books and records in sufficient detail to enable the district director to determine upon audit that additional amounts were included in the taxpayer's gross income for any of the three taxable years preceding such first taxable year. 26 CFR 1.456–7

Retention period: See Item 4.1.

4.20 Persons engaged in the production, purchase, or sale of merchandise.

To keep a record of inventory conforming to the best accounting practice in the trade or business which clearly reflects income and is consistent from year to year. 26 CFR 1.471–1, 1.471–2

Retention period: See Item 4.1.

4.20a Supplemental Unemployment Benefit Trusts.

To maintain records indicating the amount of separation benefits and sick and accident benefits which have been provided to each employee. If a plan is financed, in whole or in part, by employee contributions to the trust, the trust must maintain records indicating the amount of each employee's total contributions allocable to separation benefits. 26 CFR 1.501(c)(17)–2(j)

Retention period: See Item 4.1.

4.20b Farmer's cooperative marketing and purchasing associations.

To keep permanent records of the business done both with members and nonmembers, which show that the association was operating during the taxable year on a cooperative basis in the distribution of patronage dividends to all producers. While under the Code patronage dividends must be paid to all producers on the same basis, this requirement is complied with if an association, instead of paying patronage dividends to nonmember producers in cash, keeps permanent records from which the proportionate shares of the patronage dividends due to nonmember producers can be determined, and such shares are made applicable toward the purchase price of a share of stock or of a membership in the association. 26 CFR 1.521–1

Retention period: See Item 4.1.

4.20c Controlled entities arm's length charges.

To maintain adequate books and records to permit verification of costs or deductions when a factor in determining the arm's length charge for services rendered to other members of a controlled group. 26 CFR 1.482–2(b)(3)

Retention period: See Item 4.1.

4.21 Corporations claiming deduction for dividends paid.

To keep permanent records necessary (a) to establish that dividends with respect to which the deduction is claimed were actually paid during the taxable year, and (b) to supply the information required to be filed with the income tax return of the corporation. To also keep canceled dividend checks and receipts obtained from shareholders acknowledging payment. 26 CFR 1.561–2

Retention period: See Item 4.1.

4.21a Mutual savings banks, etc., maintaining reserves for bad debts.

To maintain as a permanent part of its regular books of account, an account for: (1) a reserve for losses on nonqualifying loans, (2) a reserve for losses on qualifying real property loans, and (3) if required, a supplemental reserve for losses on loans. A permanent subsidiary ledger containing an account for each of such reserves may be maintained. 26 CFR 1.593–7

Retention period: See Item 4.1.

4.21b Mutual savings banks, etc., making capital improvements on land acquired by foreclosure.

To maintain such records as are necessary to reflect clearly, with respect to each particular acquired property, the cost of each capital improvement and whether the taxpayer treated minor capital improvements with respect to such property in the same manner as the acquired property. 26 CFR 1.595–1

Retention period: See Item 4.1.

4.22 Persons claiming allowance for cost depletion of natural gas property without reference to discovery value or percentage depletion.

To keep accurate records of periodical pressure determinations where the annual production is not metered. 26 CFR 1.611–2

Retention period: See Item 4.1.

4.23 Persons claiming an allowance for depletion and depreciation of mineral property, oil and gas wells, and other natural deposits. [Amended]

(a) *General.* To keep a separate account in which shall be accurately recorded the cost or other basis of such property together with subsequent allowable capital additions to each account and all other required adjustments; and, to assemble, segregate, and have readily available at his principal place of business, all the supporting data which is used in compiling certain summary statements required to be attached to returns.

(b) *Mineral property.* The information on which the summary statement is based and for which supporting data must be kept includes:

(1) An adequate map showing the name, description, location, date of surveys, and identification of the deposit or deposits;

(2) A description of the character of the taxpayer's property, accompanied by a copy of the instrument or instruments by which it was acquired;

(3) The date of acquisition of the property, the exact terms and dates of expiration of all leases involved, and if terminated, the reasons therefor;

(4) The cost of the mineral property and improvements, stating the amount paid to each vendor, with his name and address;

(5) The date as of which the mineral property and improvements are valued, if a valuation is necessary to establish the basis;

(6) The value of mineral property and improvements on that date with a statement of the precise method by which it was determined;

(7) An allocation of the cost or value among the mineral property, improvements and the surface of the land for purposes other than mineral production;

(8) The estimated number of units of each kind of mineral at the end of the taxable year, and also at the date of acquisition, if acquired during the taxable year or at the date as of which any valuation is made, together with an explanation of the method used in the estimation, the name and address of the person making the estimate, and an average analysis which will indicate the quality of the mineral valued, including the grade or gravity in the case of oil;

(9) The number of the units sold and the number of units for which payment was received or accrued during the year for which the return is made (in the case of newly developed oil and gas deposits it is desirable that this information be furnished by months);

(10) The gross amount received from the sale of mineral;

(11) The amount of depreciation for the taxable year and the amount of cost depletion for the taxable year;

(12) The amounts of depletion and depreciation, if any, stated separately, which for each and every prior year: (i) Were allowed, (ii) Were allowable, and (iii) Would have been allowable without reference to percentage or discovery depletion;

(13) The fractions (however measured) of gross production from the deposit or deposits to which the taxpayer and other persons are entitled together with the names and addresses of such other persons; and

(14) Any other data which will be helpful in determining the reasonableness of the valuation asserted or of the deductions claimed.

(c) *Oil and gas properties.* The following information with respect to each property is required in addition to that information set forth in paragraphs (a) and (b):

(1) The number of acres of producing oil or gas land and, if additional acreage is claimed to be proven, the amount of such acreage and the reasons for believing it to be proven;

(2) The number of wells producing at the beginning and end of the taxable year;

(3) The date of completion of each well finished during the taxable year;

(4) The date of abandonment of each well abandoned during the taxable year;

(5) Maps showing the location of the tracts or leases and of the producing and abandoned wells, dryholes, and proven oil and gas lands (maps should show depth, initial production, and date of completion of each well, etc., to the extent that these data are available);

(6) The number of pay sands and average thickness of each pay sand or zone;

(7) The average depth to the top of each of the different pay sands;

(8) The annual production of the deposit or of the individual wells, if the latter information is available, from the beginning of its productivity to the end of the taxable year, the average number of wells producing during each year, and the initial daily production of each well (the extent to which oil or gas is used for fuel on the premises should be stated with reasonable accuracy);

(9) All available data regarding change in operating conditions, such as unit operation, proration, flooding, use of air-gas lift, vacuum, shooting, and similar information, which have a direct effect on the production of the deposit; and

(10) Available geological information having a probable bearing on the oil and gas content; information with respect to edge water, water drive, bottom hole pressures, oil-gas ratio, porosity of reservoir rock, percentage of recovery, expected date of cessation of natural flow, decline in estimated potential, and characteristics similar to characteristics of other known fields.

(d) *Statement to be attached to return when depletion is claimed on percentage basis.* In addition to the requirements set forth in paragraphs (a), (b) and (c), a taxpayer who claims the percentage depletion deduction for any taxable year shall attach to his return for such year a statement setting forth in complete, summary form, with respect to each property for which such deduction is allowable, the following information:

(1) All data necessary for the determination of the "gross income from the property," as defined in 26 CFR 1.613–3, including, (i) Amounts paid as rents or royalties including amounts which the recipient treats under section 631(c) of the Internal Revenue Code, (ii) Proportion and amount of bonus excluded, and (iii) Amounts paid to holders of other interests in the mineral deposit;

(2) All additional data necessary for the determination of the "taxable income from the property computed without the allowance for depletion," as defined in 26 CFR 1.614–5. 26 CFR 1.611–2, 1.613–6

Retention period: See Item 4.1.

4.23a Mineral property, taxable income computation, allocation of section 1245 gain. [Amended]

Taxpayer shall have available permanent records of all the facts necessary to determine with reasonable accuracy the portion of any gain recognized under section 1245(a)(1) of the Code which is properly allocable to the mineral property in respect of which the taxable income is being computed. In the absence of such records, none of the gain recognized under section 1245(a)(1) shall be allocable to such mineral property. 26 CFR 1.613–5

Retention period: See Item 4.1.

4.23b Persons computing gross incomes from mining by use of representative market or field price. [Added]

To keep records as to the source of his pricing information and relevant supporting data. 26 CFR 1.613–4(c)(5)

Retention period: See Item 4.1.

4.24 Persons claiming an allowance for depletion of timber property.

To keep accurate ledger accounts in which shall be recorded the cost or other basis of the property and land together with subsequent allowable capital additions in each account and all other adjustments. In such accounts there shall be set up separately the quantity of timber, the quantity of land, and the quantity of other resources, if any, and a proper part of the total cost or value shall be allocated to each after proper provision for immature timber growth. The timber accounts shall be credited each year with the amount of the charges to the depletion accounts or the amount of the charges to the depletion accounts shall be credited to depletion reserves accounts. 26 CFR 1.611–3

Retention period: See Item 4.1.

4.25 Persons electing to aggregate separate operating mineral interests.

To maintain adequate records and maps that shall contain a description of the aggregation and the operating mineral interests within the operating unit which are to be treated as separate properties apart from the aggregation. A general description, accompanied by appropriately marked maps, which accurately circumscribes the scope of the aggregation and identifies the properties which are to be treated separately will be sufficient. There shall also be included a description of the operating unit in sufficient detail to show that the aggregated operating mineral interests are properly within a single operating unit. 26 CFR 1.614–2

Retention period: See Item 4.1.

4.26 Rules relating to separate operating mineral interests in the case of mines.

To maintain adequate records and maps that shall contain the following information:

(a) Whether the taxpayer is making an election or elections with respect to the operating unit in accordance with section 614(c)(3) (A) or (B) of the Internal Revenue Code;

(b) A description of the operating unit of the taxpayer in sufficient detail to identify the operating mineral interests which are included within such operating unit;

(c) A description of each aggregation to be formed within the operating unit, in sufficient detail to show that each aggregation consists of all the separate operating mineral interests which comprise any one mine or any two or more mines;

(d) A description of each separate operating mineral interest within the operating unit which is to be treated as a separate property, in sufficient detail to show that such interest is not a part of any mine for which an election to aggregate has been made;

(e) The taxable year in which the first expenditure for development or operation was made by the taxpayer with respect to each separate operating mineral interest within the operating unit, but if the first expenditure for development or operation has not been made with respect to a separate operating mineral interest before the close of the taxable year for which the election is made, such information should also be included;

(f) A description of each separate operating mineral interest within the operating unit which the taxpayer elects to treat as more than one such interest under section 614(c)(2) of the Internal Revenue Code, in sufficient detail to show that the separate operating mineral interest was not a part of an aggregation formed by the taxpayer under section 614(c)(1) of the Code for any taxable year prior to the taxable year for which the election under section 614(c)(2) of the Code is made, and to show that the mineral deposit representing the separate operating mineral 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. 26 CFR 1.614-3

Retention period: See Item 4.1.

4.26a Persons aggregating operating mineral interests in oil and gas wells in a single tract or parcel of land.

To obtain accurate and reliable information, and keep records with respect thereto, establishing all facts necessary for making the computations prescribed for the fair market value method of determining basis on the aggregation. 26 CFR 1.614-6

Retention period: See Item 4.1.

4.26b Pooled income fund investing or reinvesting any portion of its properties jointly with other properties. [Renumbered]

To maintain records which identify the portion of the total fund which is owned by the pooled income fund and the income earned by, and attributable to, such portion. 26 CFR 1.642(c)-5.

Retention period: See Item 4.1.

4.26c Trusts-accumulation distribution allocated to preceding years. [Added]

For all taxable years of a trust, the trustee must retain copies of the trust's income tax return as well as information pertaining to any adjustments in the tax shown as due on the return. Trustee shall also retain trust's records required by section 6001 of the Internal Revenue Code and the regulations thereunder for each taxable year for which the period of limitations on assessment of tax under section 6501 of the Code has not expired. 26 CFR 1.666(d)-1A

Retention period: See Item 4.1.

4.26d Life insurance companies, contracts with reserves based on segregated asset accounts. [Renumbered]

Separately account for each and every income, exclusion, deduction, asset, reserve, and other liability item which is properly attributable to such segregated asset accounts and keep such permanent records and other data relating to such contracts as is necessary to enable the district director to determine the correctness of the application of the separate accounting rules and the accuracy of the computations. 26 CFR 1.801-8(c)

Retention period: See Item 4.1.

4.27 Life insurance companies distributing dividends to policyholders.

Every life insurance company claiming a deduction for dividends to policyholders shall keep such permanent records as are necessary to establish the amount of dividends actually paid during the taxable year. Such company shall also keep a copy of the dividend resolution and any necessary supporting data relating to the amounts of dividends declared and to the amounts held or set aside as reserves for dividends to policyholders during the taxable year.

Retention period: Permanent. 26 CFR 1.811-2

4.28 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. 26 CFR 1.820-2

Retention period: See Item 4.1.

4.29 Regulated investment companies.

To maintain records showing the information relative to the actual owners of its stock contained in the written statements to be demanded from the shareholders. For the purposes of determining whether a domestic corporation claiming to be a regulated investment company is a personal holding company the records of the company shall show the maximum number of shares of the corporation (including the number and face value of securities convertible into stock of the corporation) to be considered as actually or constructively owned by each of the actual owners of any of its stock at any time during the last half of the corporation's taxable year. Also to maintain a list of the persons failing or refusing to comply with demand for statements respecting ownership of shares. 26 CFR 1.852-6, 1.852-7

Retention period: See Item 4.1.

4.30 Real estate investment trust.

(a) To maintain in the internal revenue district in which it is required to file its income tax return such permanent records as will disclose the actual ownership of its outstanding stock.

(b) Shareholders of record may not be the actual owners of the stock; accordingly, the real estate investment trust shall demand a written statement from shareholders of record disclosing the actual owner of the stock. Section 1.856-6(d). A list of the persons failing or refusing to comply in whole or in part with the trust's demand for such statement shall be maintained as a part of the trust's records.

(c) For the purpose of determining whether a trust, claiming to be a real estate investment trust, is a personal holding company, the permanent records of the trust shall show the maximum number of shares of the trust (including the number and face value of securities convertible into stock of the trust) to be considered as actually or constructively owned by each of the actual owners of any of its stock at any time during the last half of the trust's taxable year, as provided in section 544 of the Internal Revenue Code. 26 CFR 1.857-6

Retention period: See Item 4.1.

4.31 Persons claiming credit for taxes paid or accrued to foreign countries and possessions of the United States.

To keep readily available for comparison on request the original receipt for each such tax payment, or the original return on which each such accrued tax was based, a duplicate original, or a duly certified or authenticated copy, in case only a sworn copy of a receipt or return is submitted. 26 CFR 1.905-2

Retention period: See Item 4.1.

4.32 Western Hemisphere trade corporations.

To keep records substantiating income tax statement showing that its entire business is done within the Western Hemisphere and if any purchases are made outside the Western Hemisphere, the amount of such purchases, the amount of its gross receipts from all sources, and any other pertinent information. 26 CFR 1.921-1

Retention period: See Item 4.1.

4.32a Persons or corporations seeking to come within the exception to the limitation on reduction in income tax liability incurred to the Virgin Islands, under section 934 of the Internal Revenue Code of 1954.

Must maintain such records and other documents as are necessary to determine the applicability of the exception. 26 CFR 1.934-1

Retention period: See Item 4.1.

4.32b United States shareholders of controlled foreign corporations. [Amended]

To provide permanent books of account or records which are sufficient to verify for the taxable year subpart F, export trade, and certain other classes of income; gross income excluded from base company income and the increase in earnings invested in United States property; also, if the Commissioner has issued a determination letter granting authority for excluding certain income from foreign base company income, a copy of the letter shall be retained. 26 CFR 1.954-1(b)(4)(v), 1.964-3, 1.964-4

Retention period: See Item 4.1.

4.32c Election to use the average basis method for certain regulated investment company stock.

To maintain records as are necessary to substantiate the average basis (or bases) used on an income tax return in reporting gain or loss from the sale or transfer of shares. 26 CFR 1.1012-1

Retention period: See Item 4.1.

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

To make and maintain records showing in detail all deductions, distributions, or other items for which adjustment to basis is required to be made. 26 CFR 1.1014-4

Retention period: See Item 4.1.

4.34 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, or its fair market value as of the date of the gift, to insure a fair and adequate determination of the proper basis. 26 CFR 1.1015-1.

Retention period: See Item 4.1.

4.35 Persons participating in exchanges or distributions made in obedience to orders of the Securities and Exchange Commission.

To keep records in substantial form showing the cost or other basis of the property transferred and the amount of stock or securities and other property (including money) received. 26 CFR 1.1081-11

Retention period: See Item 4.1.

4.36 Stock or security holders records of distribution pursuant to the Bank Holding Company Act of 1956.

Each stock or security holder who receives stock or securities or other property upon a distribution made by a qualified bank holding corporation under section 1101 of the Internal Revenue Code shall maintain records of all facts pertinent to the nonrecognition of gain upon such distribution. 26 CFR 1.1101-4

Retention period: See Item 4.1.

4.36a Gain upon sale or exchange of obligations issued at an original issue discount after December 31, 1954.

Taxpayer shall keep a record of the issue price and issue date upon or with each such obligation (if known or reasonably ascertainable by him). If the obligation held is an obligation of the United States received from the United States in an exchange upon which gain or loss is not recognized because of section 1037(a) of the Code (or so much of section 1031 (b) or (c) as relates to section 1037(a)), the taxpayer shall keep sufficient records to determine the issue price of such obligations for purposes of applying section 1.1037-1 of the regulations upon the disposition or redemption of such obligations. 26 CFR 1.1232-3(f)

Retention period: See Item 4.1.

4.37 Persons engaged in arbitrage operations in stock 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. 26 CFR 1.1233-1

Retention period: See Item 4.1.

4.37a Grantors of straddles.

In the case of a multiple option where the number of options to sell and the number of options to buy are not the same or if the terms of all the options are not identical, the grantor must indicate in his records the individual serial number of, or other characteristic symbol imprinted upon, each of the two individual options which comprise the straddle, or by adopting any other method of identification satisfactory to the Commissioner. Such identification must be made before the expiration of the fifteenth day after the day on which the multiple option is granted and is applicable to multiple options granted after January 24, 1972. 26 CFR 1.1234-2

Retention period: See Item 4.1.

4.38 Record retention requirements for corporations and shareholders with respect to the substantiation of ordinary loss deductions on small business corporation stock.

(a) *Corporations.* The plan to issue stock which qualifies under section 1244 of the Internal Revenue Code must appear upon the records of the corporation. In addition, in order to substantiate an ordinary loss deduction claimed by its shareholders, the corporation should maintain records showing the following:

(1) The persons to whom stock was issued pursuant to the plan, the date of issuance to each, and a description of the amount and type of consideration received from each;

(2) If the consideration received is property, the basis in the hands of the shareholders and the fair market value of such property when received by the corporation;

(3) Which certificates represent stock issued pursuant to the plan;

(4) The amount of money and the basis in the hands of the corporation of other property received after June 30, 1958, and before the adoption of the plan for its stock, as a contribution to capital and as paid-in surplus;

(5) The equity capital of the corporation on the date of adoption of the plan; and

(6) Information relating to any tax-free stock dividend made with respect to stock issued pursuant to the plan and any reorganization in which stock is transferred by the corporation in exchange for stock issued pursuant to the plan.

(b) *Shareholders.* Any person who claims a deduction for an ordinary loss on stock under section 1244 of the Code shall file with his income tax return for the year in which a deduction for the loss is claimed a statement setting forth:

(1) The address of the corporation that issued the stock;

(2) The manner in which the stock was acquired by such person and the nature and amount of the consideration paid; and

(3) If the stock was acquired in a nontaxable transaction in exchange for property other than money—the type of property, its fair market value on the date of transfer to the corporation, and its adjusted basis on such date.

In addition, a person who owns "section 1244 stock" in a corporation shall maintain records sufficient to distinguish such stock from any other stock he may own in the corporation. 26 CFR 1.1244(e)-1

Retention period: See Item 4.1.

4.38a Foreign investment companies.

To maintain and preserve such permanent books of account, records, and other documents as are sufficient to establish what its taxable income would be if it were a domestic corporation. Generally, if the books and records are maintained in the manner prescribed by regulations under section 30 of the Investment Company Act of 1940, the requirements shall be considered satisfied. 26 CFR 1.1247-5

Retention period: See Item 4.1.

4.38b Recomputed basis of section 1245 property and additional depreciation adjustments to section 1250 property when such property is sold, exchanged, transferred, or involuntarily converted.

To maintain permanent records which include (1) the date and manner in which the property was acquired, (2) the basis on the date the property was acquired and the manner in which the basis was determined, (3) the amount and date of all adjustments to basis, and (4) similar information with respect to other property having an adjusted basis reflecting depreciation or amortization adjustments by the taxpayer, or by another taxpayer on the same or other property. 26 CFR 1.1245-2, 1.1250-2

Retention period: See Item 4.1.

4.39 Persons involved in the liquidation and replacement of lifo 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. 26 CFR 1.1321–1, 1.1321–2

Retention period: See Item 4.1.

4.40 Unincorporated business enterprise electing to be taxed as a domestic corporation.

(a) *General.* Except as otherwise provided in paragraph (b), any unincorporated business enterprise electing to be taxed as a domestic corporation under section 1361 of the Internal Revenue Code is required to keep records, render statements, and make returns in the same manner as a domestic corporation.

(b) *Other records.* The following other records shall be maintained by a "section 1361 corporation:"

(1) Separate records shall be maintained for payments to owners of a "section 1361 corporation" in order that a determination may be made as to whether such payments are compensation for personal services to which section 1361(j) of the Internal Revenue Code applies, or are distributions which may be treated either as corporate distributions or as distributions of personal holding company income.

(2) In the case of a partnership, separate capital accounts shall be maintained for each partner. Such accounts shall set forth the original capital contribution, adjustments thereto (for example, because of an owner's share of undistributed personal holding company income), and any other information necessary to establish each partner's interest in the "section 1361 corporation."

(3) A "section 1361 corporation" shall maintain records of all transfers of interests by its owners made at any time during the period the election under section 1361 applies, showing the names of the transferor and the transferee, the relationship between them, and the interest transferred.

(4) The records of a "section 1361 corporation" shall be maintained in such a manner that assets, liabilities, income, and expenses of the "section 1361 corporation" are shown separately and distinctly from assets, liabilities, income, and expenses of the owners which do not relate to the enterprise. Moreover, separate records shall be maintained for personal holding income and deductions attributable thereto.

(5) A "section 1361 corporation" shall maintain an earnings and profits account which shall be computed in accordance with the rules applicable generally to domestic corporations, except that the receipt and distribution of personal holding company income (and expenses attributable thereto) shall not be taken into account in determining the amount of earnings and profits for the taxable year or accumulated earnings and profits. 26 CFR 1.1361–10, 1.1361–14

Retention period: See Item 4.1.

4.41 Records by small business corporations of (1) distributions of previously taxed income and (2) undistributed taxable income.

A small business corporation must keep records of (1) distributions of the net share of the previously taxed income of each shareholder and (2) each person's share of undistributed taxable income. In addition, each shareholder of such corporation shall keep a record of his own net share of previously taxed income and undistributed taxable income and shall make such record available to the corporation for its information. 26 CFR 1.1375–4; 1.1375–6

Retention period: See Item 4.1.

4.41a 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. 26 CFR 1.1461–2

Retention period: See Item 4.1.

4.41b Affiliated group; (1) intercompany transactions, accounting for deferred gain or loss, and (2) allocation of Federal income tax liability.

(1) Maintain permanent records (including work papers) which will properly reflect the amount of deferred gain or loss and enable the group to identify the character and source of the deferred gain or loss to the selling member and apply the applicable restoration rules. (2) If an affiliated group elects to use the method of allocating Federal income tax liability provided in section 1.1502–33(d)(2)(i) of the regulations, it must maintain specific records to substantiate the tax liability of each member on a separate return basis for purposes of paragraphs (a)(1) and (b)(1) of such subdivision (i). In addition, allocations of tax liability may be made in accordance with any other method approved by the Commissioner, but a condition of such approval shall be that the group maintain specific records to substantiate its computations pursuant to such method. 26 CFR 1.1502–13(c)(5), 1.1502–33, 1.1552–1

Retention period: See Item 4.1

4.41c Withholding agents making payment to nonresident aliens, foreign partnerships, or foreign corporations after December 31, 1971, which are subject to a reduced rate or an exemption from tax pursuant to a tax treaty.

To maintain Form 1001, Ownership, Exemption, or Reduced Rate Certificate.

Retention period: *Coupon bond interest* at least 4 years after the close of the calendar year in which the interest is paid; *Income other than coupon bond interest or dividends* at least 4 years after the close of the calendar year in which the interest is paid; *Noncoupon bond interest* at least 4 years after the interest is paid. 26 CFR 1.1441–6, 1.1461–1.

4.42 Tax-exempt organizations. [Amended]

(a) *General.* To keep records and books of account pertaining to information included in the annual return, including items of gross income, receipts, disbursements, and contributions and gifts received, and to keep other pertinent information which will enable the district director to inquire into the organization's exempt status. An organization claiming an exception from the filing of an information return must maintain adequate records to substantiate such claim. 26 CFR 1.6001–1, 1.6033–1, 1.6033–2

(b) *Employees' trusts.* To keep as a part of its records for taxable years beginning after December 31, 1969, and ending before December 31, 1971, written notification, or a copy thereof, from an employer to the trustee that the employer has or will timely file the information required under section 404 of the Internal Revenue Code. 26 CFR 1.6033–2

(c) *Group returns.* The central organization shall retain the certified statements of those local organizations authorizing their inclusion in a group return. 26 CFR 1.6033–1, 1.6033–2

Retention period: (a) and (b) See Item 4.1; (c), for taxable years prior to January 1, 1970, permanent; for taxable years after December 31, 1969, until the expiration of 6 years after the last taxable year for which a group return includes the local organization.

4.42a Banking institutions, trust companies, or brokerage firms, who elect to file Form 1087, Nominee's Information Return, for each actual owner for whom it acts as nominee.

Must maintain such records as will permit a prompt substantiation of each payments of dividends made to the actual owner. 26 CFR 1.6042–1

Retention period: See Item 4.1.

4.42b Any trustee, insurance company, or other person, which is notified under section 6047(b) of the Code that contributions to a trust or under a retirement plan have been made on behalf of an owner-employee.

Shall maintain a record of such notification.

Retention period: Until all funds of the trust or under the plan on behalf of the owner-employee have been distributed. 26 CFR 1.6047–1

4.42c Persons making payments of estimated tax installments in foreign currency.

Maintain a copy of the statement certified by the foundation, commission, or other person having control of the payments to the taxpayer in nonconvertible foreign currency which are expected to be received during the taxable year for the purpose of exhibiting it to the disbursing officer when making installment deposits of foreign currency. 26 CFR 301.6316–6

Retention period: See Item 4.1.

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

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

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

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

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

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

4.44a Domestic building and loan associations.

To maintain adequate records to establish to the satisfaction of the district director that various assets tests are met for taxable years beginning after October 16, 1962, and ending before November 1, 1964. 26 CFR 301.7701–13

Retention period: See Item 4.1.

4.44b Organizations seeking classification as private nonoperating foundations.

To maintain adequate records substantiating that all contributions received in taxable years ending in either 1970 or 1971 were distributed not later than the 15th day of the third month after the close of the taxable year or by the 30th day after final regulations under section 170(b)(1)(E)(ii) are published in the Federal Register, whichever is later. 26 CFR 13.15.

Retention period: See Item 4.1.

ESTATE TAX

4.45 Executors of estates.

To keep detailed records of the affairs of the estate as will enable the district director to determine the amount of the estate tax liability, including copies of documents relating to the estate, appraisal lists of items included in the gross estate, copies of balance sheets or other financial statements relating to value of stock, and any other information necessary in determining the tax.

Retention period: Not specified. 26 CFR 20.6001–1

GIFT TAX

4.46 Persons making transfers of property by gift.

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

Retention period: Permanent. 26 CFR 25.6001–1

EMPLOYMENT TAX

4.47 General record retention requirements for employment taxes.

(a) *Form of records.* Records shall be kept accurately, but no particular form is required. Such forms and systems of accounting shall be used as will enable the district director to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(b) *Copies of returns, schedules, and statements.* Every person who is required to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(c) *Records of claimants.* Any person (including an employee) who claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) of this section which relate to the claim.

(d) *Records of employees.* While not mandatory (except in the case of claims), it is advisable for each employee to keep permanent, accurate records showing the name and address of each employer for whom he performs services as an employee, the dates of beginning and termination of such services, the information with respect to himself which is required to be kept by employers, and all receipts furnished by employers.

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

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

4.48 [Reserved]

4.49 Employers required to deduct and withhold income tax on wages which include sick pay.

To keep records with respect to payments (sick pay) made directly by the employer to his employees after December 31, 1955, under a wage continuation plan showing, with respect to each employee, the beginning and ending dates of each period of absence from work for which any such payment was made, and sufficient information to establish the amount and weekly rate of each such payment; and, to the extent that income tax is not withheld on the amount of any such payment excludable from the gross income of the employee, the amount of the payment and the excludable portion thereof, and data substantiating the employee's entitlement to the exclusion from gross income.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 31.3401(a)–1, 31.6001–5 (retention: 1.6001–1)

4.50 Employers liable for tax under the Federal Insurance Contributions Act.

(a) *General.* (1) To keep records of all remuneration, whether in cash or in a medium other than cash, paid to his employees after 1954 for services (other than agricultural labor which constitutes or is deemed to constitute employment, domestic service in a private home of the employer, or service not in the course of the employer's trade or business) performed for him after 1936; and records of all remuneration in the form of tips received by employees after 1965 and reported to him. 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.

(3) Every employer shall keep employee statements of tips furnished him (unless the information disclosed by such statements is recorded on another document retained by the employer) and copies of employer statements furnished employees.

(b) *Agricultural labor, domestic service, and service not in the course of employer's trade or business.* (1) Every employer who pays cash remuneration after 1954 for the performance for him after 1950 of agricultural labor which constitutes or is deemed to constitute employment, of domestic service in a private home of the employer not on a farm operated for profit, or of service not in the course of his trade or business shall keep records of all such cash remuneration with respect to which he incurs, or expects to incur, liability for

the taxes imposed by the Federal Insurance Contributions Act, or with respect to which amounts equivalent to employee tax are deducted. Such records shall show with respect to each employee receiving such cash remuneration:

(i) The name of the employee.

(ii) The account number of each employee to whom wages for such services are paid and such additional information as is required when the employee does not advise the employer what his account number and name are as shown on the account number card issued to the employee by the Social Security Administration.

(iii) The amount of such cash remuneration paid to the employee (including any sum withheld therefrom as tax or for any other reason) for agricultural labor which constitutes or is deemed to constitute employment, for domestic service in a private home of the employer not on a farm operated for profit, or for service not in the course of the employer's trade or business; the calendar month in which such cash remuneration was paid; and the character of the services for which such cash remuneration was paid. When the employer incurs liability for the taxes imposed by the Federal Insurance Contributions Act with respect to any such cash remuneration which he did not previously expect would be subject to the taxes, the amounts of any cash remuneration not previously made a matter of record shall be determined by the employer to the best of his knowledge and belief.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such cash remuneration and the calendar month in which collected.

(v) To the extent material to a determination of tax liability, the number of days during each calendar year after 1956 on which agricultural labor which constitutes or is deemed to constitute employment is performed by the employee for cash remuneration computed on a time basis.

(2) Every person to whom a "crew leader" furnishes individuals for the performance of agricultural labor after December 31, 1958, shall keep records of the name; permanent mailing address, or if none, present address; and identification number, if any, of such "crew leader."

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR 31.6001-2 (retention: 31.6001-1)

4.51 Persons subject to the Railroad Retirement Tax Act.

(a) *Records of employers.* (1) To keep records of all remuneration (whether in money or in something which may be used in lieu of money) other than tips, paid to his employees after 1954 for services rendered to him (including "time lost") after 1954. Such records shall show with respect to each employee:

(i) The name and address of the employee.

(ii) The total amount and date of each payment of remuneration to the employee (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment.

(iii) The amount of such remuneration payment with respect to which the tax is imposed.

(iv) The amount of employee tax collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total payment of remuneration and the amount thereof with respect to which the tax is imposed are not equal, the reason therefor.

(2) The employer shall keep records of the details of each adjustment or settlement of taxes under the Railroad Retirement Tax Act.

(b) *Records of employee representatives.* Every individual liable for employee representative tax under the Railroad Retirement Tax Act shall keep records of all remuneration (whether in money or in something which may be used in lieu of money) paid to him after 1954 for services rendered (including "time lost") by him as an employee representative after 1954. Such record shall show:

(1) The name and address of each employee organization employing him.

(2) The total amount and date of each payment of remuneration for services rendered as an employee representative (including any sum withheld therefrom as tax or for any other reason) and the period of service, including any period of absence from active service, covered by such payment.

(3) The amount of such remuneration payment with respect to which the employee representative tax is imposed.

(4) If the total payment of remuneration and the amount thereof with respect to which the employee representative tax is imposed are not equal, the reason therefor.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR 31.6001-3 (retention: 31.6000-1)

4.52 Employers subject to tax under the Federal Unemployment Tax Act.

(a) *Records of employers.* To keep such records as are necessary to establish:

(1) The total amount of remuneration (including any sum withheld therefrom as tax or for any other reason) paid to his employees during the calendar year for services performed after 1938.

(2) The amount of such remuneration which constitutes wages subject to the tax.

(3) The amount of contributions paid by him into each State unemployment fund, with respect to services subject to the law of such State, showing separately (i) payments made and neither deducted nor to be deducted from the remuneration of his employees, and (ii) payments made and deducted or to be deducted from the remuneration of his employees.

(4) The information required to be shown on the prescribed return and the extent to which the employer is liable for the tax.

(5) If the total remuneration paid and the amount thereof which is subject to the tax are not equal, the reason therefor.

(6) To the extent material to the determination of a tax liability, the dates, in each calendar quarter, on which each employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business.

(b) *Records of persons who are not employers.* Any person who employs individuals in employment during any calendar year but who considers that he is not an employer subject to the tax shall, with respect to each such year, be prepared to establish by proper records (including, where necessary, records of the number of employees employed each day) that he is not an employer subject to the tax.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR 31.6001-4 (retention: 31.6001-1)

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

(a) Every employer required to deduct and withhold income tax upon the wages of employees shall keep records of all remuneration paid to such employees and tips received by employees and reported to him. Such records shall show with respect to each employee:

(1) The name and address of the employee and, after December 31, 1962, the account number of the employee.

(2) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(3) The amount of such remuneration payment which constitutes wages subject to withholding.

(4) The amount of tax collected with respect to such remuneration payment and, if collected at a time other than the time such payment was made, the date collected.

(5) If the total remuneration payment and the amount thereof which is taxable are not equal, the reason therefor.

(6) Copies of any statements furnished by the employee relating to permanent residents of the Virgin Islands. (See 26 CFR 31.3401(a)-1(b)(12).)

(7) Copies of any statements furnished by the employee relating to nonresident alien individuals. (See 26 CFR 31.3401(a)(6)–1 and 31.3401(a)(7)–1.)

(8) Copies of any statements furnished by the employee relating to residence or physical presence in a foreign country. (See 26 CFR 31.3401(a)(8)(A)–1.)

(9) Copies of any statements furnished by the employee relating to citizens resident in Puerto Rico. (See 26 CFR 31.3401(a)(8)(C)–1.)

(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. (See 26 CFR 31.3401(a)–1(b)(8)(i).)

(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 (Forms W–4 and W–4E) 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. (See 26 CFR 31.3402(i)–1.)

(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. (See 26 CFR 31.3401(a)(4)–1.)

(16) Every employer shall keep employee statements of tips furnished him (unless the information disclosed by such statements is recorded on another document retained by the employer) and copies of employer statements furnished employees. (See 26 CFR 31.3401(a)(11)–1, 31.3401(a)(16)–1.)

(17) The employer shall keep records of the details of each adjustment or settlement of income tax withheld. (See 26 CFR 31.3402.)

(18) The written request of an employee to have the amount of tax withheld from his wages computed on the basis of his cumulative wages, and any notice of revocation thereof. (See 26 CFR 31.6001–5)

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is later. 26 CFR 31.6001–5 (retention: 31.6001–1)

4.54 Employers claiming a refund, credit, or abatement of tax under the Federal Insurance Contributions Act or Railroad Retirement Tax Act.

Every employer who has filed a claim for refund, credit, or abatement of employee tax under section 3101 or section 3201 of the Internal Revenue Code, or a corresponding provision of prior law, collected from an employee shall retain as part of his records the written receipt of the employee showing the date and amount of the repayment, or the written consent of the employee, whichever is used in support of the claim. Where employee tax was collected under section 3101 of the Code, or a corresponding provision of prior law, from an employee in a calendar year prior to the year in which the credit or refund is claimed, the employer shall also retain as part of his records a written statement from the employee (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

Retention period: 4 years after the date the claim is filed. 26 CFR 31.6402(a)–2, 31.6404(a)–1 (retention: 31.6001–1)

4.55 Repayment by employer of tax erroneously collected from employee under the Federal Insurance Contributions Act or the Railroad Retirement Tax Act and of income tax withheld from wages.

(a) Before employer files return. To obtain and keep as part of his records the written receipt of the employee showing the date and amount of the repayment.

(b) *After employer files return.* If the amount of an overcollection is repaid to an employee, the employer shall obtain and keep as part of his records the written receipt of the employee, showing the date and amount of the repayment. If in any calendar year, an employer repays or reimburses an employee in the amount of an overcollection of employee tax under section 3101 of the Internal Revenue Code, or a corresponding provision of prior law, which was collected from the employee in a prior calendar year, the employer shall obtain from the employee and keep as part of his records a written statement (a) that the employee has not claimed refund or credit of the amount of the overcollection, or if so, such claim has been rejected, and (b) that the employee will not claim refund or credit of such amount.

Retention period: 4 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is 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 31.6413(a)–1 (retention: 31.6001–1)

EXCISE TAX

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

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 48.4041–5—48.4041–9, 48.4071–2, 48.6416, 48.6420, 48.6421; App. D 314.62, 316.7, 316.202

4.57 Persons seeking credit or refund due to repeal of manufacturers excise tax on passenger automobiles, light-duty trucks, etc.; Revenue Act of 1971. [Added]

(a) *Light-duty trucks; gross weight.* Manufacturer shall maintain a record of the gross vehicle weight rating of each truck, bus, trailer, and semitrailer sold after September 22, 1971, as excluded from tax. 26 CFR 142.1(d)(3)

(b) *Tax-free sales of buses for use in mass transportation service and articles to be used as trash containers.* Seller shall obtain from purchaser and retain in his possession evidence, such as Certificate of Registry or written statement, to indicate the purpose for which the article purchased is to be used as will establish sale of the article tax free. 26 CFR 142.1–1(g)(3)

(c) *Leases and installment or conditional sales entered into before December 11, 1971; automobiles, light-duty trucks or buses, local transit buses, and trash containers.* Manufacturer shall retain evidence of the tax reimbursement or reimbursement obligation to establish that the amount of remaining payments made or payable on or after December 11, 1971, has been reduced by an amount equal to the aggregate amount of the tax applicable with respect to such remaining payments. 26 CFR 142.1–1(i)(2)

(d) *Floor stocks refunds or credit; dealer claims.* Manufacturer shall retain dealer's inventory and maintain records of the articles held by each dealer showing (i) the name and address of each dealer, (ii) the quantities of each article

held by dealer as floor stocks, (iii) the amount of tax considered as paid, (iv) total amount of reimbursement due the dealer, (v) date dealer's request received, and (vi) date and amount of each payment to a dealer and the written consent of dealer of allowance to the manufacturer of the floor stocks credit or refund. Manufacturer shall keep sufficient records to substantiate the correctness of any claim or credit for a price readjustment of an article on which a floor stock refund was claimed. 26 CFR 142.2–1 (a)(4); 26 CFR 142.2–1(e)

(e) *Consumer purchases refunds or credit.* Manufacturer filing a claim for credit or refund for tax paid on consumer purchases shall keep sufficient records with respect to each article covered by the claim (i) the name and address of the ultimate purchaser, (ii) the name and address of the dealer or other person from whom the article was purchased, (iii) date of sale of the article to the ultimate purchaser, (iv) the number or the invoice (sales slip) as required, (v) the serial number in case of a passenger automobile, light-duty truck or bus and the identification number in the case of a trailer or semitrailer and the gross vehicle weight, (vi) date and amount of the reimbursement. If reimbursement is made by check or cash by person other than the manufacturer, the manufacturer shall retain a receipt or statement, or copy thereof, signed by the ultimate purchaser setting forth the date and amount of reimbursement. If reimbursement is made direct by the manufacturer, the manufacturer shall retain the canceled check. A person, other than the manufacturer, who makes reimbursement shall retain a receipt, statement, or canceled check. Manufacturer shall keep readily available sufficient records to substantiate the correctness of any claim for credit or refund for a price readjustment of an article. 26 CFR 142.2–2 (a)(4); 26 CFR 142.2–2(c)(4)

(f) *Use of averaging method-refunds.* A manufacturer employing the averaging method with respect to refunds made to consumers shall retain evidence of his efforts to locate any purchaser to whom reimbursement has not been made on or before October 2, 1972. 26 CFR 142.2–3(i)

Retention period: Not specified.

4.58–4.59 [Reserved]

4.59a Persons acquiring secondhand highway motor vehicles.

To maintain as part of his records evidence showing whether there was taxable use of such vehicle at any time in the taxable period prior to the time when the vehicle was registered in his name. If evidence is not obtained showing whether there was such use, the person must keep as part of his records a written statement of the reasons why he was unable to obtain such evidence.

Retention period: At least 3 years after the date the tax becomes due or the date the tax is paid, whichever is later. 26 CFR 41.4481–2 (retention: 41.6001–1)

4.60 Persons subject to the tax on use of certain highway motor vehicles.

(a) *Person in whose name vehicle registered.* Every person in whose name any highway motor vehicle having a taxable gross weight in excess of 26,000 pounds is registered at any time in the taxable period shall keep certain specified records with respect to each vehicle to enable the district director to determine whether such person is liable for the tax and, if so, the amount thereof.

(b) *Transit systems.* Every person engaged in the operation of a transit system who claims exemption from tax with respect to a transit-type bus shall keep records sufficient to show, with respect to each taxable period, whether he meets the 60-percent passenger fare revenue test for the period prescribed as the test period for such system for such taxable period.

(c) *Claimants.* Any person claiming refund, credit, or abatement of the tax, interest, additional amount, addition to the tax, or assessable penalty, shall keep a complete and detailed record with respect to the claim.

Retention period: Records required by paragraphs (a) and (b) shall be maintained for a period of at least 3 years after the date the tax becomes due or the dates the tax is paid, whichever is later. Records required by paragraph (c) (including any record required by paragraph (a) or (b) which relates to the claim) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR 41.6001–1

4.61 Persons required to collect taxes on amounts paid for local and toll telephone services and teletypewriter services.

To keep accurate records and accounts of all such services and facilities furnished upon which the tax is imposed and evidence of the right to exemption relative to any such services or facilities furnished in respect of which tax is not collected. A complete and detailed record of all credits taken and a duplicate of the return shall also be kept.

Retention period: 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if applicable; and, with respect to credits, 4 years from the date of the return on which the credit appears. 26 CFR 49.4253–11; App. D 130.71, 130.77

4.62–4.64 [Reserved]

4.65 Persons required to collect taxes on amount paid for the transportation of persons and seating or sleeping accommodations in connection therewith.

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

Retention period: (a) Except as provided in paragraph (b) *below*, 4 years from the date the tax is due; with respect to evidence of the right to exemption, 4 years from the date the tax would have become due if payable; and, with respect to credits, 4 years from the date of the return on which the credit appears.

(b) On or after October 1, 1956, carriers furnishing transportation or facilities paid by a State, a Territory of the United States, or any political subdivision thereof, or the District of Columbia, shall retain all exemption certificates accepted, with the record of services and facilities rendered for a period of at least 3 years from the date the tax would have become due if payable. 26 CFR 49.4261–6 (e); App. D 130.54, 130.62, 130.71, 130.77

4.65a Shippers or other persons transporting by air; exportation by continuous movement. [Amended]

Shippers or other persons making payment for export shipments subject to tax shall retain the duplicate of Form 1363, Export Exemption Certificate, or Form 1363A, Blanket Export Exemption Certificate, with the shipping papers. The carrier shall retain the original certificate with the document or documents showing payment of the transportation charges.

Retention period: 3 years from the last day of the month during which shipment was made from the point of origin. 26 CFR 154.2–1

4.65b Persons acquiring secondhand civil aircraft. [Added]

After May 31, 1972, to obtain and keep as part of his records evidence showing whether or not there was a taxable use prior to acquisition, or, evidence of the reasons why he was unable to obtain such evidence.

Retention period: Not specified. 26 CFR 154.3–1(d)(4).

4.66 Persons required to pay excise tax on wagering.

(a) *General.* To keep records as will clearly show as to each day's operation: (a) Gross amount of all wagers accepted; (b) gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium; (c) separately, the gross amount of wagers: (1) accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers), (2) accepted for his account by agents at other than a registered place of business of the taxpayer (other than laid-off wagers), (3) accepted as laid-off wagers from persons subject to the excise tax; (d) with respect to wagers laid-off with others: (1) The name, address and registration number of each person with whom placed, (2) the gross amount laid-off with each person showing separately the gross amounts of laid-off wagers with respect to each contest, event, or other wagering medium; and (e) the gross amount of tax collected from or charged to bettors as a separate item. To keep, in the case of the taxpayer's employees or agents receiving wagers on his behalf, separate records showing the name, address, the period of employment of, and number of the special tax stamp issued to, such employee or agent. To also keep duplicates of returns and a complete and detailed record of each overpayment.

(b) *Records of agent or employee.* Every person who is engaged in receiv-

ing for or on behalf of another person (at any place other than a registered place of business of such other person) wagers of a type subject to tax shall keep a record showing for each day (1) the gross amount of such wagers received by him, (2) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (3) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person.

(c) *Records of claimants.* Any person claiming a credit or refund shall keep a complete and detailed record of each overpayment and of each laid-off wager for which credit is taken or refund is claimed, including a copy of the required certificate.

(d) *Place for keeping records.* Every person required to pay the tax on wagering shall keep or cause to be kept, at his office or principal place of business, or, if he has no office or principal place of business, at his residence or some other convenient or safe location, all such records as are required pursuant to paragraphs (a) and (c).

Retention period: All records required by the regulations in this part shall at all times be available for inspection by internal revenue officers. Records required by § 44.4403–1 and by paragraph (a) of this section shall be maintained for a period of at least 3 years from the date the tax became due. Records required by paragraph (b) of this section shall be maintained for a period of at least 3 years from the date the wager was received. Records required by paragraph (c) of this section shall be maintained for a period of at least 3 years from the date any credit is taken or refund is claimed. 26 CFR 44.4403–1, 44.6001–1

4.67 [Reserved]

4.68 Manufacturers of white phosphorus matches.

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

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

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

4.69 Persons making contracts of sale of cotton for future delivery, and persons who act in the capacity of a clearing house or association for such transactions.

(a) All persons who make contracts of sale of cotton for future delivery at, on, or in any exchange, board of trade, or similar institution or place of business, whether said contracts shall be cleared and adjusted through a clearing association, or direct between seller and buyer, or otherwise, shall keep a record (in accordance with forms prescribed in § 45.4872–3 of the regulations) thereof showing: (1) name and address of contracting person keeping record; (2) name and address of other party to contract; (3) date contract was made; (4) quantity of cotton involved, in bales or pounds; (5) time specified in contract for delivery; (6) whether transaction is a purchase or a sale; (7) whether the contract is a contract subject to section 4863, 4864, or 4865 of the Internal Revenue Code, and the basis grade; (8) grade, type, sample, or description of cotton, if not basis grade; (9) specified price per pound; (10) date of delivery or settlement; (11) method of actual fulfillment or settlement; and (12) amount of tax paid (or, if exempt, so state).

(b) All persons who act in the capacity of a clearinghouse or clearing association for the purpose of clearing, settling, or adjusting transactions mentioned in section 4851(a) of the Internal Revenue Code shall keep a record (see forms prescribed in § 45.4872–3 of the regulations) thereof showing: (1) name and address of clearinghouse or clearing association keeping record; (2) name and address of person for whom contract is cleared; (3) date contract was made; (4) quantity of cotton involved, in bales or pounds; (5) time specified in contract for delivery; (6) whether transaction is a purchase or a sale; (7) whether the contract is a contract subject to section 4863, 4864, or 4865 of the Internal Revenue Code, and the basis grade; (8) grade, type, sample, or description of cotton, if not basis contract; (9) specified price per pound; (10) date of delivery or settlement; and (11) method of actual fulfillment or settlement.

(c) *Records to be kept in separate books and open for inspection.* All records required by the regulations in this subpart must be in writing and shall be kept in separate books, and not mixed with records of other accounts or transactions, and shall be open to inspection, when demand is made therefor by officers and agents of the Internal Revenue Service. Agents duly appointed shall have authority to examine the books and records kept in pursuance to §§ 45.4872–1 to 45.4872–3, inclusive, and may require the production of any other books, papers, records, or statements of account necessary to determine any liability to the tax imposed by section 4851 of the Internal Revenue Code.

Retention period: Not less than 3 years. 26 CFR 45.4872–1, 45.4872–2 (retention: 45.4872–4)

4.70 [Reserved]

4.71 Persons subject to certain miscellaneous stamp taxes.

(a) *General.* The records required by Part 45 of the regulations shall be kept accurately, but no particular form is required for keeping such records. See, however, the requirements in § 45.4804–10, relating to form for daily record in the case of manufacturers of white phosphorus matches, and §§ 45.4872–1 to 45.4872–4, inclusive, relating to records regarding sales of cotton for future delivery. Such forms and systems of accounting shall be used as will enable the district director to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(b) *Copies of returns, schedules, and statements.* Every person who is required, by the regulations in this part or by instructions applicable to any form prescribed thereunder, to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(c) *Records of claimants.* Any person who, pursuant to the regulations in this part, claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) and by §§ 45.6001–2 to 45.6001–5, inclusive, which relate to the claim.

(d) *Place for retention of records.* All records required by the regulations in this part shall be maintained, by the person required to keep them, at one or more convenient and safe locations 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 45.6001–1

4.72 Manufacturers of adulterated butter, process or renovated butter, or filled cheese.

(a) *General.* A manufacturer shall keep at his place of business separate records of adulterated butter, of process or renovated butter, and of filled cheese. If the record is kept as hereinafter prescribed in the manufacturer's own books or in other convenient form no other record will be necessary. Care should be taken to exclude from the record any product other than adulterated butter, process or renovated butter, filled cheese, and the materials or ingredients used in the manufacture of each product.

Entry shall be made not later than the day following that on which each transaction occurred. Quantities reported shall be as indicated by the tax-paid stamps affixed to the packages, except that where the product is withdrawn free of tax for export, or where the product is returned to the factory, the actual quantity will be recorded. A fraction of a pound shall be accounted as a pound.

(b) *Item.* The record must show:

(1) The number of pounds of each material or ingredient used in the production of adulterated butter, process or renovated butter, or filled cheese, and the number of such materials used for other purposes.

(2) The number of pounds of each product produced.

(3) The number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(4) The number of pounds in each lot returned to the factory, the name of the person by whom returned, the address from which returned, and the date of receipt.

(5) The number of pounds reworked, disposed of as grease, dumped, or otherwise destroyed.

(6) The total value of tax stamps purchased and used.

(c) *Transactions.* The following rules will apply:

(1) *Samples.* Sample packages of tax-paid adulterated butter, process or renovated butter or filled cheese distributed gratuitously shall be recorded in the same manner as if the packages were sold.

(2) *Transfers to self.* Where adulterated butter, process or renovated butter, or filled cheese is transferred by a manufacturer to himself as a wholesale or retail dealer, the transaction shall be recorded in the same manner as a transfer to another person.

(3) *Sales to chain stores.* Where adulterated butter, process or renovated butter, or filled cheese is shipped to one person doing business at different places, as in the case of chain stores, the deliveries to each address shall be recorded separately.

(4) *Drop shipment.* Where a manufacturer receives an order from one person to ship adulterated butter, process or renovated butter, or filled cheese to another, the transaction shall be recorded in the name and address of the consignee, followed by "acc't. of" and the name and address of the person for whose account the shipment was made. A manufacturer shall not record consignments on orders in the names of agents, solicitors, or other persons transmitting an order for another party.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later.

The records of claimants required by paragraph (c) of § 45.6001–1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001–2 (retention: 45.6001–1)

4.73 Wholesale dealers in adulterated butter.

(a) *General.* A wholesale dealer shall keep at his place of business records of transactions in adulterated butter. If the record is kept as hereinafter prescribed in the dealer's own books or in other convenient form no other record will be necessary. Care should be taken to exclude from the record any product other than tax-paid and branded adulterated butter.

Entry shall be made not later than the day following that on which the transaction occurred. Quantities reported shall be as indicated by the tax-paid stamp affixed to the packages, except that where goods are returned to or by the wholesaler the actual quantity shall be recorded. A fraction of a pound shall be accounted as a pound.

(b) *Items.* The record must show:

(1) The number of pounds in each consignment of adulterated butter received, the name and address of the consignor, and the date of receipt.

(2) The number of pounds in each lot disposed of, the name of the consignee, the address to which delivered, and the date of shipment.

(c) *Transactions.* The following rules will apply:

(1) *Samples.* Sample packages of tax-paid adulterated butter received and disposed of gratuitously shall be recorded in the same manner as adulterated butter which is purchased and sold.

(2) *Transfers to self.* Where adulterated butter is transferred by a wholesale dealer to himself as a retail dealer, the transaction shall be recorded in the same manner as a sale to another person.

(3) *Sales to chain stores.* Where adulterated butter is shipped to one person doing business at different places, as in the case of chain stores, the deliveries to each address shall be recorded separately.

(4) *Drop shipments.* A wholesale dealer shall not record the receipt of adulterated butter which he orders delivered direct to a third party. The dealer's connection with the transaction shall be shown by the manufacturer as provided in paragraph (c) of § 45.6001–2. Where a wholesale dealer receives an order from one person to ship adulterated butter to another, the transaction shall be recorded in the name and address of the consignee followed by "acc't. of" and the name and address of the person giving the order. A wholesale dealer shall not record consignments in the names of agents, solicitors, or other persons transmitting orders for other parties.

(5) *Returned goods.* Where adulterated butter is returned by a customer to a wholesale dealer the transaction shall be recorded separately from other receipts. The sale of repossessed goods shall be recorded with other disposals. Adulterated butter returned by a wholesale dealer to the manufacturer or other wholesale dealer from whom received shall be recorded separately from other disposals (see paragraph (c)(6) of § 45.4821–3 as to resales).

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

4.74 Wholesale dealers in filled cheese.

Every wholesale dealer in filled cheese shall keep at his place of business a daily record of (a) the number of pounds in each consignment of filled cheese received by him, giving the name and address of the consignor and date of receipt, and (b) the number of pounds of filled cheese disposed of in each instance, name of person to whom shipped or delivered, date of shipment or delivery, and address to which sent.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) of section 45.6001–1 of the regulations shall be retained for a period of at least 3 years after the date the claim is filed. 26 CFR 45.6001–4 (retention: 45.6001–1)

4.75 Persons liable for miscellaneous excise taxes payable by return.

(a) *General.*—(1) *Form of records.* Records shall be kept accurately, but no particular form is required. Such forms and systems of accounting shall be used as will enable the District Director of Internal Revenue to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(2) *Copies of returns, schedules, and statements.* Every person who is required to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(3) *Records of Claimants.* Any person who claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any record required of the claimant by paragraph (a)(2), and by paragraph (b) below.

(4) *Place for keeping records.* All records required shall be kept, by the

person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and shall at all times be available for inspection by such officers.

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

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

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

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

(ii) The quantity received during the month;

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

(iv) The quantity sold during the month;

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

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

For periods prior to August 31, 1963, the records shall show the polariscopic test or total sugars of each grade and type of sugar and manufactured sugar.

For periods after August 30, 1963, the records shall show the total sugars of each grade and type of sugar and manufactured sugar.

Retention period: 3 years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (a) (3) shall be maintained for a period of at least 3 years after the date the claim is filed. 26 CFR 46.6001-1, 46.6001-2 (retention: 46.6001-1)

4.76–4.78 [Reserved]

4.79 Persons required to keep records with respect to foreign insurance policies.

(a) *Records to be kept by solicitors, brokers, etc.* Each person, solicitor, or broker, accepting, placing, soliciting, or making, directly or indirectly, or paying or receiving compensation with respect to, a policy or other instrument subject to the tax imposed by section 4371 of the Code shall keep a record of such policy or other instrument with respect to the issuance thereof and shall be prepared to furnish full information to the district director at any time upon demand.

(b) *Records to be kept by policy holder.* The person having control or possession of a policy of insurance, or reinsurance, or other instrument to which documentary stamps must be affixed shall retain such instrument with respect to the issuance thereof to enable internal revenue officers to ascertain whether the requisite stamps have been affixed and canceled.

(c) *Records to be kept by persons paying premiums on or after January 1, 1966.* Resident persons making premium payments to a foreign insurer, reinsurer, nonresident agent, solicitor or broker shall keep or cause to be kept accurate records of all policies or other instruments, identifying each such policy or instrument to establish (1) gross premium paid, (2) policy of casualty insurance or bond, life, sickness or accident insurance, annuity contract, or reinsurance policy, (3) identity of insured, (4) identity of foreign insurer or reinsurer, and (5) total premiums charged and if paid in installments, the amount and anniversary date of such installment.

Retention period: (a) and (b) At least 3 years from date any part of the tax was paid, 26 CFR 47.6001-2; (c) 3 years from date any part of the tax became due or date tax is paid, whichever is later, 26 CFR 46.6001-4.

4.80–4.81 [Reserved]

4.82 Sellers of tax-free sales and purchases of aircraft fuel for non-taxable purposes.

To maintain exemption certificates and proper supporting records such as invoices, orders, etc., relative to tax-free sales.

Retention period: 4 years from the last day of the month following the month in which the sale was made. 26 CFR 154.1-1

4.83 Persons claiming exemption from tax on the sale or use of diesel fuel, special motor fuel, and lubricating oil.

(a) *Bulk purchases by users.* Persons who purchase taxable liquid in bulk delivered into storage tanks or other containers and use it for various purposes, both taxable and nontaxable, or in both registered and nonregistered vehicles, must maintain adequate records of all fuel used for each purpose to permit verification of the tax paid and any of the credits, refunds, or exemptions claimed.

(b) *Dual use of taxable liquid.* If the taxable liquid used in a separate motor, or during a period the vehicle does not have the essential characteristics of a motor vehicle, is drawn from the same tank as the one which supplies fuel for the propulsion of the vehicle, a reasonable determination of the quantity of taxable liquid used in such separate motor or during such period will be acceptable for purposes of application of the tax. Such determination must be based, however, on the operating experience of the person using the taxable liquid and the taxpayer must maintain records which will support the allocation used.

(c) *Use as supplies for vessels or aircraft.* Seller must obtain and retain a properly executed exemption certificate, maintain records of invoices, orders, etc., relative to tax-free sales.

(d) *Use on a farm for farming purposes.* Maintain adequate records to establish that the taxable liquid was used on a farm for farming purposes.

(e) *Sales to State, Territory of the United States or a political subdivision or the District of Columbia.* Vendor must retain clearly identified orders or contracts properly signed by an authorized officer that the liquid sold was purchased for the exclusive use of a State, Territory of the United States, or a political subdivision, or the District of Columbia.

(f) *Sales for export.* Vendor must maintain adequate records, such as export bill of lading, certificate of carrier or customs officer, or statement of foreign consignee, to establish that the liquid was sold for export and actual exportation.

(g) *Sales to nonprofit educational organizations.* Retailer must obtain from purchaser and retain a properly executed exemption certificate.

Retention period: 4 years from the date the tax became due or, in the case of tax-free sales, for a period of at least 4 years from the last day of the month following the month in which the sale was made. 26 CFR 48.4041-5, 48.4041-6, 48.4041-8, 48.4041-9, 148.1-4 (retention: App. D 314.62, 324.42)

4.83a Manufacturers, producers, or importers selling automobile tires or tread rubber.

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

Retention period: Not specified. 26 CFR 48.4071-2, 48.4073-3

4.84 Sales on or after July 1, 1966, of lubricating oil seldom used as a lubricant.

Manufacturers must obtain from the purchaser and retain in his possession a properly executed exemption certificate. The certificates and proper records of invoices, orders, etc., relative to such sales must be kept for inspection by the district director.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 48.4091-6

4.85 Claims by suppliers for credit or refund due to repeal of tax by Excise Tax Reduction Act of 1965.

(1) An inventory statement of articles held for sale on the first moment of

June 22, 1965, by a retailer, and not used, must be kept in the supplier's records; (2) either evidence that the supplier has reimbursed the retailer or the written consent of the retailer to the allowance of the credit or refund to the supplier must be kept in the supplier's records.

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

4.86 Persons claiming a credit or refund for diesel fuel, special motor fuel, lubricating oil, or gasoline used for certain nonhighway purposes, by a local transit system, or for farming purposes.

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

(b) *Local transit systems.* In addition to the records required by paragraph (a), to keep records that establish for each calendar quarter: (1) the total passenger fare revenue (not including with respect to gasoline used before November 16, 1962, the tax imposed by section 4261 of the Internal Revenue Code) derived from scheduled common carrier public passenger land transportation service along regular routes, and (2) the commuter fare revenue derived from such scheduled service.

(c) *Farming purposes.* To keep a record of the gasoline purchased and used by the claimant on a farm which he is the owner, tenant, or operator, and to show, in cases where trucks or other vehicles are used both on and off the farm an allocation of the number of gallons used in such trucks or vehicles for farming purposes. Where the claimant is entitled to claim payment for gasoline used on his farm by a person other than the owner, tenant, or operator thereof, the records must show: (1) the name and address of the person who performed the farming operation, (2) a description of the type of work and the type of equipment used, (3) the date or dates on which the work was done, and (4) the number of gallons of gasoline so used.

Retention period: At least 3 years from the last date prescribed for the filing of the claim. 26 CFR 48.6416(b)–2, 48.6420(f)–1, 48.6421(g)–1

4.86a Manufacturer of tires and tubes floor stocks inventories October 1, 1966.

Maintain physical inventory of tires and inner tubes held at each retail outlet as of 12:01 a.m., on October 1, 1966.

Retention period: Not specified. 26 CFR 144.1–2(d)

4.87–4.88 [Reserved]

4.88a [Deleted]

4.88b Manufacturers making tax-free sales of supplies for vessels and aircraft.

To retain in his possession properly executed exemption certificates and supporting invoices, orders, etc., relative to the tax-free sales.

Retention period: Not specified. 26 CFR 145.4–1

4.88c [Reserved]

4.88d Interest equalization tax; acquisitions of foreign stock or debt obligations. [Revised]

Individuals, participating custodians, nominees, brokers, and domestic and foreign lending and financing corporations shall maintain complete and adequate records with respect to all such transactions involving such acquisitions as will establish ownership identification, exemptions, authorizations, consents, conversions, sales, withholding of taxes, etc.

Retention period: So long as the contents thereof may become material in the administration of any internal revenue law. 26 CFR 147.1–147.10

4.89 Private foundations; taxable expenditures. [Added]

(a) *Grants to individuals for travel, study, or other similar purposes.* To maintain records reflecting information evaluating qualification of potential grantees; identification of grantees; amount and purpose of each grant; and grantee progress reports.

Retention period: Not specified. 26 CFR 53.4945–4(c)(6)

(b) *Grants to organizations.* To maintain copy of expenditure responsibility agreement signed by grantee organization; records of receipts and expenditures; and copies of such reports required to be part of the records.

Retention period: 4 years after completion of use of grants funds. 26 CFR 4945–5(b)(3), 53.4945–5(c)(3), 53.4945–5(d)(3)

(c) *Program-related investments.* To maintain books and records adequate to provide information required.

Retention period: Not specified. 26 CFR 53.4945–5(b)(4)

4.90–4.122 [Reserved]

4.123 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 must also be kept.

Retention period: 4 years from the date the tax became due, or, in the case of exempt or tax-free sales, 4 years from the last day of the month immediately following that in which the sale occurs. 26 CFR App. D 314.62

4.124–4.125 [Reserved]

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

To keep accurate records and accounts of all taxable transactions.

Retention period: 4 years from the date the tax became due. 26 CFR App. D 324.42

4.127–4.212 [Transferred to XI 8, Bureau of Alcohol, Tobacco and Firearms]

5. Office of Foreign Assets Control

5.1 Persons engaged in transactions subject to Foreign Assets Control Regulations, Transaction Control Regulations, Cuban Assets Control Regulations, Foreign Funds Control Regulations, and Rhodesian Sanctions 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: At least 2 years after date of transaction. 31 CFR 500.601, 500.804, 505.40, 505.60, 515.601, 515.804, 520.601, 520.804, 530.601, 530.804

6. Office of Domestic Gold and Silver Operations

6.1 Persons authorized by license or by 31 CFR 54.18 or 54.21 to acquire, hold, process, and dispose of gold.

To keep full and accurate records of all operations and transactions respecting gold, including the name, address, and Treasury gold license number of each person from whom it is acquired or to whom it is delivered (or, when no Treasury gold license is held, the section of regulations in this part pursuant to which the gold was held or acquired by such person), the amount, date, description and purchase or sales price of each acquisition and delivery, any other papers and records required to be kept by a Treasury Department gold license, and costs and expenses in computation of total domestic value of articles of fabricated or semiprocessed gold.

Retention period: Until end of the fifth calendar year (or fifth fiscal year, if accounts are so maintained). 31 CFR 54.26

6.2 Licensed importers of gold-bearing materials for reexport of gold refined therefrom.

To cause to be kept at the plant of first treatment an exact record of percentages and weights as specified, for each importation, an attested copy of such record to be filed with the assay office at New York or the assay office at San Francisco, whichever is designated.

Retention period: At least 1 year after date of disposition of gold. 31 CFR 54.32

6.3 Persons delivering silver to a mint or assay office pursuant to the Coinage Act of 1965.

To maintain records of all acquisitions and dispositions of newly-mined domestic silver.

Retention period: 5 years following date of transaction to which they relate. 31 CFR 81.8, 81.10

7. Office of Operations [Added]

7.1 Corporations, partnerships, individuals, and associations having interests in foreign financial accounts.

To maintain records pertaining to such accounts as specified in section cited.

Retention period: 5 years. 31 CFR 103.32

7.2 Financial institutions.

To maintain either the original, microfilm, or other reproduction of records specified in section cited.

Retention period: 5 years. 31 CFR 103.33 (retention: 103.36)

7.3 Banks.

To maintain records as specified in section cited.

Retention period: 2 years for records needed to reconstruct a demand deposit account, or trace a check through the domestic processing system or to supply a description of a deposited check; 5 years for all other records. 31 CFR 103.34 (retention: 103.36)

7.4 Brokers and dealers in securities.

To maintain records as specified in section cited.

Retention period: 5 years. 31 CFR 103.35 (retention: 103.36)

8. Bureau of Alcohol, Tobacco and Firearms [Transferred from XI 4.127–4.212]

Liquors

8.1 Manufacturers recovering taxpaid alcohol.

To keep records of distilled spirits recovered from dregs or marc of percolation or extraction, or from medicines, medicinal preparations, food products, flavors, or flavoring extracts and the subsequent use to which such recovered spirits are put.

Retention period: Not less than 2 years. 26 CFR 170.617

8.2 Persons disposing of substances or articles of the character used in manufacturing distilled spirits, or disposing of containers of the character used for packaging distilled spirits.

To keep records pertaining to the disposition of such substances or articles or containers.

Retention period: 3 years. 26 CFR 173.15

8.3 Persons manufacturing liquor bottles.

To keep records of the receipt, manufacture, and disposition of liquor bottles.

Retention period: 3 years. 26 CFR 173.39 (retention: 173.15)

8.4 Wholesale dealers in distilled spirits (except proprietors of distilled spirits plants, who are subject to the record keeping provisions of 26 CFR Part 201).

To keep (a) daily records of the physical receipt and disposition of distilled spirits (including any spirits transferred between wholesale and retail departments of the dealer's own premises), copies of all invoices and delivery receipts (or bills of lading if delivered to a common carrier), and a daily (or less frequent, interval if authorized) recapitulation record showing total quantities of bottled and packaged spirits received and disposed of during the day; and (b) file copies of reports on Forms 52A and 52B (unless the requirement to prepare and submit such forms is waived) and 338.

Retention period: Not less than 2 years. (a) 26 CFR 194.221, 194.223, 194.225—194.230, 194.238; (b) 194.231, 194.234—194.238 (retention: 194.242)

8.5 Wholesale dealers in wine and/or beer.

To keep a complete record of all wines and beer received, showing the quantities thereof, from whom received, and the receiving dates.

Retention period: Not less than 2 years. 26 CFR 194.222, 194.223 (retention: 194.222, 194.242)

8.6 Retail liquor dealers.

To keep a complete record of all distilled spirits, wines, and beer received showing the quantities thereof, from whom received, and the receiving dates; a record of each sale of distilled spirits, wines, or beer in quantities of 20 wine gallons or more to the same person at the same time, showing the date of sale, the name and address of the purchaser, the kind and quantity of each kind of liquors sold, the serial numbers of all ful cases of distilled spirits included in the sale; and the delivery receipt supporting each entry in the sales record.

Retention period: Not less than 2 years. 26 CFR 194.223, 194.238, 194.239 (retention: 194.242)

8.7 Liquor dealers packaging alcohol for industrial uses.

To keep records, daily, showing bulk alcohol received, dumped for packaging, packaged, strip stamped, and disposed of, including the name and address of each consignor and consignee. To keep copies of quarterly reports of strip stamp transactions (Form 2260) and monthly reports of bulk alcohol transactions (Form 2733).

Retention period: Not less than 2 years. 26 CFR 194.271 (retention: 194.242)

8.8 Proprietors of vinegar factories.

To keep daily records of operations, showing the kind and quantity of fermenting and distilling material received, produced, used and removed from the premises, the quantity of mash set, the quantity of low wines produced and used, the quantity of vinegar produced and removed, and the identity of each consignor and consignee; and copies of monthly reports (Form 1623).

Retention period: Not less than 2 years. 26 CFR 195.152, 195.153, 195.155, 195.159—195.161, 195.175, 195.176 (retention: 195.177)

8.9 Manufacturers and vendors of distilling apparatus.

(1) In the case of any distilling apparatus removed for exportation without payment of tax, to keep a copy of each bill of lading covering exportation or consignment to a foreign-trade zone;

(2) In the case of distilling apparatus for domestic use for purposes other than distilling (as defined in 26 CFR 196.10), to keep a record showing the apparatus manufactured, received, and removed or otherwise disposed of, the name and address of each purchaser, and the purpose for which each still is to be used.

Retention period: Not less than 2 years. 26 CFR 196.62, 196.80, 196.82

8.10 Manufacturers of nonbeverage products claiming drawback.

(a) To keep a copy of each approved quantitative formula (Form 1678).

Retention period: Not less than 2 years from the date of filing last claim for drawback under such formula. 26 CFR 197.95 (retention: 197.133)

(b) To keep records showing the distilled spirits received and used, the products produced, and the disposition of such products; and all Forms 179 and bills of lading relating to the spirits shipped to him.

Retention period: Not less than 2 years. 26 CFR 197.95, 197.99, 197.130–197.132 (retention: 197.133)

8.11 Proprietors of volatile fruit-flavor concentrate plants.

(a) To keep daily records showing processing material used; processing material removed and the reason for such removal; concentrate produced, used, and removed, and returned concentrates received; substances received for use in rendering concentrate unfit for use as a beverage, and the use or other disposition of such substances; and the name and address of each person to whom processing material or concentrate is shipped and, in the case of concentrates shipped to or returned by a bonded wine cellar, the registry number of such bonded wine cellar and the identity of such concentrate.

(b) To keep file copies of Form 3874, Notice of Transfer of Fruit-Flavor Concentrate.

(c) To keep file copies of monthly reports (Form 1695).

Retention period: Not less than 2 years. 26 CFR 198.111, 198.112, 198.116, 198.117, 198.121—198.125 (retention: 198.121)

8.12 Scientific institutions and colleges of learning authorized to conduct experimental or research operations.

To keep records, daily, of quantities of spirits produced, received, and used.

Retention period: Not less than 4 years. 26 CFR 201.72 (retention: 201.612)

8.13 Persons receiving distilling material from the bonded premises of a distilled spirits plant.

To keep records of the receipt, use, and disposition of such material.

Retention period: Not less than 4 years. 26 CFR 201.74 (retention: 201.612)

8.14 Proprietors of distilled spirits plants.

(a) *Production.* To keep, as prescribed by regulations, records and copies of the applications, schedules, notices, and reports of transactions and operations relating to production facilities, including the receipt, use, and disposition of fermenting and distilling materials; the production of spirits and denatured spirits; the production and disposition of

distillates and chemical byproducts; losses in production processes; inventories; and the taking of samples.

Retention period: Not less than 4 years. 26 CFR 201.261, 201.262, 201.264, 201.265, 201.268, 201.269, 201.271, 201.274, 201.275, 201.278, 201.279, 201.562, 201.582, 201.587, 201.603, 201.611, 201.612, 201.616–201.620, 201.626, 201.627, 201.630, 201.632, 201.633 (retention: 201.612)

(b) *Storage in bond.* To keep, as prescribed by regulations, records and copies of the applications, schedules, notices, and reports of transactions and operations relating to the receipt and storage of spirits and denatured spirits; quick-aging; addition of oak chips or caramel; repairing, filling, and changing packages; mingling and consolidation of spirits; blending of beverage rums or brandies; losses and voluntary destruction; inventories; and the taking of samples.

Retention period: Not less than 4 years from the date thereof, the date transferred to an inactive file, or the date the spirits covered thereby are removed from the proprietor's bonded premises, as applicable. 26 CFR 170.125, 170.131, 201.291, 201.292, 201.294, 201.295, 201.298, 201.302–201.308, 201.311, 201.312, 201.312c, 201.313, 201.562, 201.582, 201.583, 201.587, 201.603, 201.611, 201.612, 201.616–201.618, 201.622, 201.626–201.630, 201.632–201.634 (retention: 201.612)

(c) *Bottling on bonded premises.* To keep, as prescribed by regulations, records and copies of applications and reports relating to bottling operations on bonded premises, including bottling in bond, bottling of alcohol before taxpayment, bottling losses and gains, strip stamp transactions, and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years from the date the bottled spirits are removed from the proprietor's bonded premises. 26 CFR 201.322, 201.327, 201.336–201.338, 201.341–201.343, 201.346–201.348, 201.352, 201.543, 201.546, 201.611, 201.612, 201.616–201.618, 201.622, 201.624, 201.632, 201.633, 201.633a (retention: 201.612)

(d) *Transfers and withdrawals.* To keep, as prescribed by regulations, records and copies of applications, notices, and withdrawal and taxpayment forms relating to transfer and withdrawal of spirits and denatured spirits, including transfers between bonded premises, removals from storage to production facilities, determination and payment of tax and removal of spirits after taxpayment, withdrawals without payment of tax, and withdrawals free of tax.

Retention period: Not less than 4 years from the date thereon, the date transferred to an inactive file, or the date the spirits covered thereby are removed from the proprietor's bonded premises, as applicable. 26 CFR 201.363, 201.364, 201.366–201.380, 201.381–201.385, 201.387, 201.388, 201.390, 201.393, 201.394, 201.602, 201.603, 201.606, 201.611, 201.612, 201.614, 201.616–201.618, 201.622, 201.624, 201.628, 201.629, 201.632, 201.633 (retention: 201.612)

(e) *Denaturation.* To keep, as prescribed by regulations, records and copies of statements, certifications, applications, notices, and reports relating to denaturing transactions and operations, including receipt, test, use, and disposition of denaturants and the denaturation of spirits (including redenaturation and restoration of recovered denatured spirits and articles).

Retention period: Not less than 4 years. 26 CFR 201.404, 201.406–201.408, 201.410, 201.602, 201.603, 201.611, 201.612, 201.614, 201.616–201.618, 201.621, 201.626, 201.630, 201.632, 201.633 (retention: 201.612)

(f) *Rectification and bottling on bottling premises.* To keep, as prescribed by regulations, records and copies of applications, affidavits, statements, reports, and taxpayment forms relating to transactions and operations on bottling premises, including the receipt, use, and disposition of flavoring materials and of taxpaid spirits and wines; rectification of spirits and wines; production of vodka and gin by redistillation; packaging, bottling, and removal of rectified and unrectified spirits and wines; tax liability accounts; tax payment; stamping; operational losses; disaster losses; voluntary destruction of spirits; inventories; and rebottling, relabeling, and restamping operations.

Retention period: Not less than 4 years. 26 CFR 170.60, 170.61, 170.62, 201.426, 201.427, 201.430, 201.432, 201.435, 201.444, 201.446, 201.448, 201.450, 201.451, 201.452, 201.454, 201.455, 201.460, 201.463–201.466, 201.470, 201.470f, 201.482–201.484, 201.487, 201.490, 201.492, 201.543, 201.551, 201.562, 201.563, 201.611, 201.612, 201.614, 201.616–201.618, 201.623, 201.624, 201.627, 201.630, 201.632, 201.633, 201.633a (retention: 201.612)

(g) *Wholesale liquor dealer and tax-paid storeroom operations.* To keep daily records of the receipt and disposition of distilled spirits and wines at such premises, and of restamping operations, and to keep copies of periodic reports of spirits received at and removed from such premises.

Retention period: Not less than 4 years. 26 CFR 201.611, 201.612, 201.614, 201.616, 201.618, 201.625, 201.634 (retention: 201.612)

(h) *Receipt, use, and disposition of liquor bottles.* To keep, as prescribed by regulations, records covering the receipt, use, and disposition of liquor bottles in such manner as to enable any internal revenue officer to verify and trace the receipt and disposition of such bottles.

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

8.15 Users of rubbing alcohol base.

To keep such records as will enable an internal revenue officer to verify and trace the receipt of rubbing alcohol base; records of production, bottling, and distribution of such alcohol.

Retention period: 3 to 6 years. 26 CFR 211.190e (retention: 211.273)

8.16 Dealers in and users of completely denatured alcohol.

To keep such records as will enable an internal revenue officer to verify and trace the receipt, storage, and disposal of such alcohol.

Retention period: 3 to 6 years. 26 CFR 211.118, 211.125, 211.261, 211.273, 211.274 (retention: 211.273)

8.17 Manufacturers of and dealers in proprietary anti-freeze made with completely denatured alcohol.

To keep such records as will enable an internal revenue officer to verify and trace the production, receipts, storage, and disposal of such products.

Retention period: 3 to 6 years. 26 CFR 211.125, 211.262, 211.273, 211.274 (retention: 211.273)

8.18 Persons recovering completely denatured alcohol and articles.

To keep such records as will enable an internal revenue officer to verify and trace recovery, redenaturation (if any) and reuse; to keep copies of monthly reports.

Retention period: 3 to 6 years. 26 CFR 211.212, 211.214, 211.215, 211.218, 211.263, 211.269, 211.273, 211.274 (retention: 211.273)

8.19 Dealers in specially denatured spirits.

To keep records and copies of all applications, notices, and reports reflecting details of procurement, packaging, losses, and disposition of specially denatured spirits.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.145, 211.148, 211.234, 211.241, 211.243, 211.251–211.253, 211.255, 211.264, 211.270, 211.272–211.274, 211.285 (retention: 211.273)

8.20 Users of specially denatured spirits.

To keep records and copies of all applications, notices, and reports reflecting details of (a) specially denatured spirits received, used, recovered (including redenaturation), lost, and otherwise disposed of, and (b) products and articles manufactured and the disposition of such products and articles.

Retention period: 3 to 6 years. 26 CFR 211.139, 211.168, 211.212, 211.214, 211.215, 211.218, 211.241–211.243, 211.251–211.253, 211.255, 211.265–211.267, 211.271–211.274 (retention: 211.273)

8.21 Reprocessors, repackagers, and bottlers of bay rum, skin and hair lotions, and similar products and purchasers of such products in containers larger than 1 gallon for resale.

To keep records of receipt, manufacture, packaging, bottling, and sales.

Retention period: 3 to 6 years. 26 CFR 211.265–211.267, 211.272–211.274 (retention: 211.273)

8.22 Dealers in and users of proprietary solvents and special industrial solvents.

To keep records of receipt, use, and disposition.

Retention period: 3 to 6 years. 26 CFR 211.268, 211.272–211.274 (retention: 211.273)

8.23 Users of tax-free alcohol.

To keep records and copies of all applications, notices, and reports relating

to receipt, use, recovery (including restoration), losses, and inventories of tax-free alcohol.

Retention period: 3 to 6 years. 26 CFR 213.116, 213.134, 213.151–213.153, 213.161–213.163, 213.165, 213.171–213.176 (retention: 213.175)

8.24 Proprietors of taxpaid wine bottling houses.

To keep records of wine received, bottled, packaged, and removed, and of semiannual and special inventories.

Retention period: 3 years. 26 CFR 231.110–231.114 (retention: 231.114)

8.25 Persons (other than proprietors of bonded wine cellars) producing wine for family use.

To keep the copy of the registration (Form 1541), with production data entered thereon, at the place of manufacture.

Retention period: While the wine produced pursuant thereto remains on hand. 26 CFR 240.542

8.26 Universities, colleges of learning, and institutions of scientific research authorized to conduct wine experimental or research operations.

To keep copies of approved applications and appropriate records of experiments and research.

Retention period: 3 to 6 years. 26 CFR 240.546–240.549, 240.731, 240.732, 240.924 (retention: 240.924)

8.27 Proprietors of vinegar plants receiving wine free of tax for use in manufacturing vinegar.

To keep records showing receipt and use of wine, and vinegar produced and disposed of.

Retention period: Not specified. 26 CFR 240.656, 240.657

8.28 Proprietors of bonded wine cellars.

(a) Production of wine, nonbeverage wine, distilling material, vinegar stock, and commercial fruit products. To keep, as prescribed by regulations, records and copies of all applications, notices, statements, and reports of transactions and operations relating to the receipt and use or other disposition of basic winemaking materials such as fruit, or juice, or concentrated juice, and of sugar, acids, chemicals, preservatives, distillates, wine spirits, volatile fruit-flavor concentrates, and other materials used in production of wine, nonbeverage wine, and allied products and in cellar and finishing operations; fermentation; amelioration and sweetening; baking; use of carbon dioxide in still wines; removal of excess color in white wine; reduction of acid content; and other cellar and finishing treatment of wines.

Retention period: 3 to 6 years. 26 CFR 170.683, 170.686, 170.690, 240.359a, 240.362, 240.363, 240.366, 240.367, 240.368, 240.375–240.379, 240.382–240.385, 240.402, 240.406, 240.407, 240.408, 240.409, 240.443, 240.484–240.487, 240.491, 240.525–240.527a, 240.532, 240.537, 240.771, 240.773, 240.822, 240.826, 240.832–240.834, 240.836, 240.837, 240.890, 240.892, 240.900, 240.904, 240.908–240.911, 240.913–240.919, 240.922–240.925 (retention: 240.924)

(b) Storage in bond, filling bottles and containers, voluntary destruction, reconditioning of foreign wine, losses, and inventories. To keep, as prescribed by regulations, records and copies of all applications, notices, and reports relating to the receipt and storage of wine, wine spirits, nonbeverage wine, and volatile fruit-flavor concentrates on bonded premises; bottling, casing, and the filling of containers; losses and voluntary destruction; and semiannual and special inventories.

Retention period: 3 to 6 years. 26 CFR 170.691, 240.359a, 240.534, 240.561, 240.751, 240.753, 240.783, 240.786–240.789, 240.804, 240.854–240.858, 240.871, 240.900, 240.903, 240.912, 240.913, 240.916, 240.922–240.925 (retention: 240.924)

(c) Transfers and removals. To keep, as required by regulations, records and copies of all applications, notices, transfer and withdrawal forms, and returns relating to wine, wine spirits, and nonbeverage wine, including transfers between bonded premises, return of wine to bonded storage, return of concentrates to volatile fruit-flavor concentrate plants, tax payment and removal, withdrawal free of tax and without payment of tax, disposition of lees and other residues, and the disposition of commercial fruit products and other allied products.

Retention period: 3 to 6 years. 26 CFR 170.687, 240.359b, 240.590–240.592, 240.600, 240.613–240.615, 240.618–240.620, 240.630, 240.633, 240.652, 240.660, 240.662, 240.672, 240.722, 240.726, 240.730, 240.732, 240.741, 240.743, 240.746, 240.761–240.763, 240.802, 240.804, 240.839, 240.871, 240.892, 240.900–240.902, 240.904, 240.920, 240.922–240.925 (retention: 240.924)

(d) Taxpaid storeroom operations. To keep records of receipt and disposition.

Retention period: 3 to 6 years. 26 CFR 170.690, 240.801, 240.921–240.925 (retention: 240.924)

8.29 Brewers.

To keep, as required by regulations, records and copies of all applications, statements, notices, tax returns, and reports of brewery operations and transactions relating to receipt and use or disposition of brewing materials; production of beer and cereal beverages; production of wort, wort concentrate, malt sirup, and malt extract for sale or removal; beer entered into concentration process; concentrate produced, received, and used in reconstituting beer; beer reconstituted; transfers of beer and beer concentrate between breweries of same ownership; removals of yeast and malt; removal of beer unfit for beverage use; racking and bottling operations; losses; voluntary destruction; beer returned to the brewery; beer procured from another brewer; removal of cereal beverage; removal of beer for sale or consumption; removal of beer free of tax; removal of beer and beer concentrate without payment of tax; removal of wort, wort concentrate, malt sirup, and malt extract; beer consumed at the brewery and inventories of brewing materials, beer and cereal beverage in process, concentrate, and finished beer and cereal beverage on hand.

Retention period: Not less than 4 years. 26 CFR 245.135, 245.136, 245.145–245.148, 245.152, 245.153, 245.155, 245.157, 245.158, 245.161, 245.205–245.208, 245.210, 245.215, 245.225–245.227, 245.230, 245.232, 245.233, 245.243, 245.245 (retention: 245.232)

8.30 Proprietors of pilot brewing plants.

To keep, as required by regulations, records including information sufficient to account for the receipt, production, and disposition of all beer received or produced on the premises and the receipt (and disposition, if removed) of all brewing materials.

Retention period: Not less than 4 years. 26 CFR 245.256 (retention: 245.232)

8.31 Proprietors of bonded warehouses or bonded processing rooms in Puerto Rico withdrawing spirits of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2899, 2901, 2925, and 2630.

Retention period: Not less than 2 years. 26 CFR 250.78–250.81, 250.112 (retention: 250.276)

8.32 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)

8.33 Proprietors of bonded premises in Puerto Rico withdrawing wine of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2900, 2927, and 2928.

Retention period: Not less than 2 years. 26 CFR 250.93–250.96, 250.112 (retention: 250.276)

8.34 Proprietors of bonded premises in Puerto Rico withdrawing beer of Puerto Rican manufacture for shipment to the United States.

To keep file copies of Forms 2900, 2929, and 2930.

Retention period: Not less than 2 years. 26 CFR 250.102–250.105, 250.112 (retention: 250.276)

8.35 Shippers of liquors and articles of Puerto Rican manufacture to the United States.

To keep file copies of Forms 487–B and 3039.

Retention period: Not less than 2 years. 26 CFR 250.88, 250.89, 250.116 (retention: 250.276)

8.36 Persons, other than tourists, bringing liquors into the United States from Puerto Rico or the Virgin Islands (except proprietors of distilled spirits plants).

To keep records and copies of reports pertaining to receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR Part 194 (Liquor Dealer).

Retention period: At least 2 years. 26 CFR 250.163, 250.272 (retention: 194.242)

8.37 Proprietors of distilled spirits plants bringing liquors into the United States from Puerto Rico or the Virgin Islands.

To keep records and copies of reports of transactions pertaining to such liquors in accordance with 26 CFR Part 201 (Distilled Spirits Plants).

Retention period: Not less than 4 years. 26 CFR 250.164, 250.273 (retention: 201.612)

8.38 Importers bringing bottled distilled spirits into the United States from the Virgin Islands.

To keep daily records and copies of strip stamp reports.

Retention period: Not less than 2 years. 26 CFR 250.270, 250.271 (retention: 250.276)

8.39 Importers of distilled spirits receiving and storing used liquor bottles pending return to Puerto Rico or the Virgin Islands or exportation.

To keep records of the receipt and disposition of used liquor bottles.

Retention period: Not less than 2 years. 26 CFR 250.319, 251.209 (retention: 250.276, 251.137)

8.40 Importers of distilled spirits.

To keep daily records and copies of strip stamp reports.

Retention period: Not less than 2 years. 26 CFR 251.130, 251.131 (retention: 251.137)

8.41 Importers of distilled spirits, wines, or beer (except proprietors of premises qualified under the provisions of Chapter 51, I.R.C.).

To keep records and copies of reports of the receipt and disposition of such liquors (except while in customs custody) in accordance with 26 CFR Part 194 (Liquor Dealers).

Retention period: At least 2 years. 26 CFR 251.133 (retention: 251.137)

8.42 Proprietors of premises qualified under the provisions of Chapter 51, Internal Revenue Code, importing liquors.

To keep records and copies of reports of transactions in accordance with the regulations governing the operations of such premises.

Retention period: Not less than 2 years. 26 CFR 251.134 (retention: 251.137)

8.43 Importers of liquors.

To keep records, documents or copies of documents supporting such records, and copies of reports required to be submitted to the assistant regional commissioner or to the collector of customs.

Retention period: Not less than 2 years. 26 CFR 251.136, 251.137 (retention: 251.137)

8.44 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)

8.45 Proprietors or claimants exporting liquors under the provisions of 26 CFR Part 252.

To keep file copies of all export forms involved, and the records, documents, or copies of the records and documents supporting such forms.

Retention period: Not less than 2 years. 26 CFR 252.45

8.46 Proprietors of distilled spirits plants.

(1) To keep a copy of each Form 206 (with attached Form 2630, if any) covering distilled spirits withdrawn without payment of tax for exportation, use on vessels and aircraft, transfer to a foreign-trade zone, or transfer to a manufacturing bonded warehouse, and any return of the spirits so withdrawn to the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.107, 252.118 (retention: 252.45)

(2) To keep a copy of each Form 206 (with attachments, if any) covering the withdrawal of specially denatured spirits, free of tax, for exportation or transfer to a foreign-trade zone, and any return of the spirits so withdrawn to the distilled spirits plant.

Retention period: Not less than 2 years. 26 CFR 252.153 (retention: 252.45)

8.47 Proprietors of bonded wine cellars.

To keep a copy of each Form 206 covering the withdrawal of wine without payment of tax for exportation, use on vessels and aircraft, or transfer to a manufacturing bonded warehouse, and any return of the wine so withdrawn to the bonded wine cellar.

Retention period: Not less than 2 years. 26 CFR 252.125, 252.133 (retention: 252.45)

8.48 Brewers.

To keep a copy of each Form 1689 covering beer removed without payment of tax for use as supplies on vessels and aircraft; and a copy of each Form 1689 covering beer, and Form 3021 covering beer concentrate, removed without payment of tax for exportation or transfer to a foreign-trade zone, and any return to the brewery of the beer or beer concentrate so removed.

Retention period: Not less than 2 years. 26 CFR 252.145, 252.146, 252.150f—252.150h (retention: 252.45)

8.49 Bottlers or packagers of distilled spirits stamped or restamped and marked, especially for export with benefit of drawback.

To keep a copy of each Form 1582 (with attachments, if any) on which claim for drawback is filed.

Retention period: Not less than 2 years. 26 CFR 252.195, 252.195a (retention: 252.45)

8.50 Exporters of wine.

To keep a copy of each Form 1582–A on which claim for drawback is filed and the supporting tax certification Form 2605.

Retention period: Not less than 2 years. 26 CFR 252.215, 252.218 (retention: 252.45)

8.51 Brewers.

To keep a copy of each Form 1582–B on which a claim for drawback is filed.

Retention period: Not less than 2 years. 26 CFR 252.225–252.227 (retention: 252.45)

8.52 Airlines withdrawing distilled spirits or wines from its stock held in customs custody.

To keep a copy of each requisition.

Retention period: Not less than 2 years. 26 CFR 252.280 (retention: 252.45)

Tobacco

8.53 Manufacturers of tobacco products.

To keep authorizations to employ alternate methods or procedures, to employ emergency variations from requirements, to engage in another business within the factory, to use alternate means for marking packages of cigars or cigarettes, to repackage cigars or cigarettes, to remove cigars or cigarettes in bond for experimental purposes, to temporarily store cigars or cigarettes outside of factory, and to destroy cigars or cigarettes without supervision.

Retention period: 3 years following close of calendar year in which operations under authorizations granted under Parts 270 and 295 are concluded. Not specified for authorizations granted under Part 290. 26 CFR 270.45–270.47, 270.212, 270.217, 270.232, 270.251, 270.253, 290.72, 290.73, 290.184, 295.21, 295.22 (retention under Part 270: 270.185)

8.54 Manufacturers of tobacco products.

To keep receipted copy of each semimonthly 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)

8.55 Manufacturers of tobacco products.

To keep daily records of his operations, either commercial records or internal revenue Form 3065 or Form 3066, together with auxiliary and supplemental records from which such records are compiled, supporting records of cigars and cigarettes removed subject to tax and transferred in bond, and separate records with respect to Puerto Rican cigars and cigarettes released from customs custody, without payment of tax. To keep daily records of his operations in tobacco.

Retention period: 3 years following close of calendar year in which made. 26 CFR 270.181, 270.182, 270.183, 270.184, 270.186, 275.139 (retention: 270.185, 275.22)

8.56 Manufacturers of tobacco products.

To keep a copy of each inventory, Form 3067.

Retention period: 3 years following the close of calendar year in which made. 26 CFR 270.201 (retention: 270.185)

8.57 Manufacturers of tobacco products.

To keep a copy of each monthly report, Form 3068, together with copy of any supplemental report covering cigars and cigarettes of Puerto Rican manufacture.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.202, 275.141 (retention: 270.185, 275.22)

8.58 Manufacturers of tobacco products.

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance, credit, or remission, Form 2635, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 270.281–270.284, 270.286, 270.287 (retention: 270.185)

8.59 Manufacturers of tobacco products.

To keep a copy of each notice of release, Form 2145 or Form 3072, covering the release from customs custody without payment of tax or certain duty of imported, returned, or Puerto Rican cigars, cigarettes, or cigarette papers or tubes.

Retention period: 3 years following close of calendar year in which release is made. 26 CFR 275.86, 275.138 (retention: 275.22)

8.60 Manufacturers of tobacco products.

To keep a copy of each notice of removal, Form 2149, covering shipment of cigars and cigarettes removed, without payment of tax, for export, and notice of removal, Form 2150, covering the return of such products to the factory.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.199, 290.201

8.61 Manufacturers of tobacco products.

To keep a supporting record showing appropriate entries with respect to removals of cigars and cigarettes, without payment of tax, for use of the United States.

Retention period: 3 years following close of year in which removal was made. 26 CFR 295.51

8.62 Manufacturers of cigarette papers and tubes.

To keep a copy of each notice of release, Form 2145 or Form 3072, covering the release from customs custody without payment of tax or certain duty of imported, returned, or Puerto Rican cigarette papers or tubes.

Retention period: 3 years following close of calendar year in which release is made. 26 CFR 275.86, 275.138 (retention: 275.22)

8.63 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)

8.64 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 operations under authorizations granted under Parts 285 and 295 are concluded. Not specified for authorizations under Part 290. 26 CFR 285.34a, 285.35, 290.73, 295.21, 295.22 (retention under Part 285: 285.31)

8.65 Manufacturers of cigarette papers and tubes.

To keep a copy of each inventory, Form 2132.

Retention period: 3 years following close of calendar year in which made. 26 CFR 285.91 (retention: 285.31)

8.66 Manufacturers of cigarette papers and tubes.

To keep daily records of his operations and transactions, and also separate records with respect to Puerto Rican cigarette papers and tubes released from customs custody, without payment of tax.

Retention period: 3 years following close of calendar year in which made. 26 CFR 275.139, 285.101 (retention: 275.22, 285.31)

8.67 Manufacturers of cigarette papers and tubes.

To keep a copy of each report, Form 2138, together with copy of any supplemental report covering cigarette papers and tubes of Puerto Rican manufacture.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.141, 285.111 (retention: 275.22, 285.31)

8.68 Manufacturers of cigarette papers and tubes.

To keep a copy of each claim for abatement or refund, Form 843, and of each claim for allowance, credit, or remission, Form 2635, together with any verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 285.171–285.174 (retention: 285.175)

8.69 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

8.70 Manufacturers of cigarette papers and tubes.

To keep a supporting record showing appropriate entries with respect to removals of cigarette papers and tubes, without payment of tax, for use of the United States.

Retention period: 3 years following close of year in which removal was made. 26 CFR 295.51

8.71 Persons shipping Puerto Rican cigars, cigarettes, or cigarette papers or tubes to the United States.

To keep receipted copy of each prepayment return, Form 3073.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.105 (retention: 275.22)

8.72 Persons shipping Puerto Rican cigars, cigarettes, or cigarette papers or tubes to the United States.

To keep certified copy of notice of release, Form 3072.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.137 (retention: 275.22)

8.73 Puerto Rican manufacturer shipping cigars, cigarettes, or cigarette papers or tubes to the United States.

To keep receipted copy of semimonthly tax return. Form 2988.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.112 (retention: 275.22)

8.74 Importers of cigars, cigarettes, or cigarette papers or tubes.

To keep receipted copy of each return made on customs form.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.81 (retention: 275.22)

8.75 Importers of cigars, cigarettes, and cigarette papers and tubes.

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: 3 years following close of calendar year in which operation under the authorization is concluded. 26 CFR 275.26, 275.27 (retention: 275.22)

8.76 Persons filing claims for tax assessed or paid on imported cigars, cigarettes, and cigarette papers and tubes.

To keep a copy of each claim for abatement or refund, Form 843, together with verified supporting schedules, Form 3069.

Retention period: 3 years following close of calendar year in which filed. 26 CFR 275.161, 275.163 (retention: 275.22)

8.77 Proprietors of bonded internal revenue tobacco export warehouses.

To keep authorizations to employ alternate methods or procedures and to employ emergency variations from requirements.

Retention period: Not specified. 26 CFR 290.72, 290.73

8.78 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, Form 2149 or 2150, covering receipt of cigars, cigarettes, and cigarette papers and tubes from a manufacturer, another export warehouse proprietor, or customs warehouse proprietor, and of each Form 2150 covering such articles removed from his warehouse.

Retention period: 2 years following close of calendar year in which shipment was removed or received. 26 CFR 290.142, 290.199–290.201

8.79 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

8.80 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

8.81 Proprietors of bonded internal revenue tobacco export warehouses.

To keep a copy of each monthly report, mission, Form 2635, and for refund, Form 843.

Retention period: 2 years following close of calendar year in which filed. 26 CFR 290.152, 290.154

8.82 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 290.201, 290.257, 290.266, 290.267

FIREARMS AND EXPLOSIVES

8.83 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

8.84 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) 302.16–302.18

8.85 Licensed firearms manufacturers, importers, dealers, and collectors.

To maintain complete and adequate records and supporting documents reflecting the production, importation, receipt, and disposition of all firearms and ammunition produced, imported, received or disposed of in the course of licensed operations, except that no record need be kept of retail sales of shotgun ammunition, ammunition suitable for use only in rifles, or components for such shotgun and rifle ammunition.

Retention period: For ammunition 2 years from date transaction occurs. For firearms—permanent. Upon discontinuance of business, firearms and ammunition records must be delivered to successor, or, if discontinuance of the business is absolute, to Assistant Regional Commissioner, Alcohol, Tobacco and Firearms. 26 CFR 178.122–178.127, Public Law 91–128 (83 Stat. 269)

8.86 Transferees of firearms.

To maintain the application (filed by the transferor and approved by the Director, Alcohol, Tobacco and Firearms Division) for the transfer of a firearm. This includes transfers exempt from, as well as subject to, the transfer tax.

Retention period: Transferee retains approved application for duration of his ownership of the related firearm. 26 CFR 179.84–179.93

8.87 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 179.131

8.88 Licensed explosives manufacturers, importers limited-manufacturers, dealers and permittees.

To take true and accurate inventory of explosives material on hand as of February 12, 1971, or at time of commencing business. To maintain complete and adequate records and supporting documents reflecting the production, importation, receipt, and disposition of all explosives material.

Retention period: 5 years from date transaction occurs. Upon discontinuance of business, explosives records must be delivered to successor, or if discontinuance of business is absolute, to Assistant Regional Commissioner, Alcohol, Tobacco and Firearms. 26 CFR 181.121–181.129

8.89 Registered importers of arms, ammunition, or implements of war, shown on the Import List.

Importers who are required to register under 26 CFR Part 180 shall maintain records of articles on the U.S. Munitions Import List that are imported, their acquisition and disposition.

Retention period: 6 years. The Director, Alcohol, Tobacco and Firearms Division may prescribe a longer or shorter period in individual cases as he deems necessary. 26 CFR 180.24

XII. DEPARTMENT OF TRANSPORTATION

1. Federal Aviation Administration

1.1 Aircraft and related products manufacturers.

To maintain records of inspection identified with the completed product and records of Materials Review Board action applying to materials, parts, assemblies, and the completed product.

Retention period: At least 2 years. 14 CFR 21.125

1.2 Aircraft and related products manufacturers.

To maintain records of inspection applying to the manufacture of replacement or modification parts and identifiable with the completed part.

Retention period: At least 2 years. 14 CFR 21.303

1.3 Certificated air carriers and commercial operators. [Amended]

To keep (a) all the records necessary to show that all requirements for the issuance of an airworthiness release under 14 CFR 121.709 or 127.319 have been met and (b) records of total time in service of airframe; current status of life limited parts of each airframe, engine, propeller, rotor, and appliance; time since last overhaul of all items required to be overhauled on a specified time basis; identification of current inspection status of aircraft, including time since last inspection required by inspection program under which aircraft and its appliances are maintained; current status of applicable airworthiness directives, including method of compliance; and a list of current major alterations to each airframe, engine, propeller, rotor, and appliance.

Retention period: (a) Until work is repeated or superseded by other work or for 1 year after work is performed, except for records of last complete overhaul of each airframe, engine, propeller, rotor, or appliance which are retained until work is superseded by work of equivalent scope and detail; (b) transferred with the aircraft at the time the aircraft is sold. 14 CFR 121.380, 127.141

1.4 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).

Retention period: At least 2 years. 14 CFR Part 43, App. B

1.5 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.

To retain information taped by flight recorders.

Retention period: At least 60 days or, for a particular flight or series of flights, for a longer period if requested by a representative of the Federal Aviation Administration or the National Transportation Safety Board. 14 CFR 121.343

1.6 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft.

To maintain current records of every crewmember and aircraft dispatcher, as is necessary to show compliance with the appropriate requirements of Federal Aviation Regulations and each action taken concerning the release from employment or physical or professional disqualification of flight crewmembers or aircraft dispatchers.

Retention period: At least 6 months after termination of employment. 14 CFR 121.683

1.7 Domestic, flag, and supplemental air carriers and commercial operators of large aircraft. [Amended]

To maintain (a) an aircraft maintenance log; (b) copies of alteration and repair reports; and (c) copies of airworthiness release forms.

Retention period: Not specified for (a) and (b); 2 months for (c). 14 CFR 121.701, 121.707, 121.709

1.8 Flag and domestic air carriers.

To maintain a list of aircraft in current operation and airplanes operated under interchange agreements.

Retention period: Not specified. 14 CFR 121.685

1.9 Flag and domestic air carriers.

To retain copies of load manifests, dispatch releases, and flight plans.

Retention period: 3 months. 14 CFR 121.695

1.10 Flag and domestic air carriers.

To maintain records pertaining to radio contacts by or with pilots en route.

Retention period: 30 days. 14 CFR 121.711

1.11 Air taxi operators and commercial operators of small aircraft.

To maintain at principal business office (a) a current list of aircraft used or available for use and the operations for which each is equipped and (b) an individual record of each pilot used (including name, certificate and ratings held, aeronautical experience, current duties, medical certificate, etc.).

Retention period: 6 months. 14 CFR 135.43

1.12 Registered owners or operators of civil aircraft. [Amended]

To keep (a) records of maintenance, alterations, 100-hour, annual, and progressive inspections, and other required or approved inspections for each aircraft, and for each airframe, engine, propeller, rotor, and appliance of an aircraft including a description of the work performed, the date the work was completed, and signature and certificate number of the persons approving the aircraft for return to service and (b) records of total time in service of airframe; current status of life limited parts of each airframe, engine, propeller, rotor, and appliance; time since last overhaul of all items required to be overhauled on a specified time basis; identification of current inspection status of aircraft, including time since last inspection required by inspection program under which aircraft and its appliances are maintained, current status of applicable airworthiness directives, including method of compliance; and a list of current major alterations to each airframe, engine, propeller, rotor, and appliance.

Retention period: (a) Until the work is repeated or superseded by other work or for 1 year after the work is performed; (b) transferred with the aircraft at the time the aircraft is sold. 14 CFR 91.173

1.13 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To keep (a) maintenance records of such information as total time in service, time since last overhaul, and time since last inspection on all major components of the airframe, engines, rotors, and appliances, and (b) a maintenance log for all data specified in (a), except time since last overhaul.

Retention period: Not specified. 14 CFR 127.309, 127.311

1.14 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To maintain records of every crewmember as is necessary to show compliance with the appropriate requirements of Federal Aviation Regulations and each action taken concerning the release from employment or physical or professional disqualification of any flight crewmember.

Retention period: At least 3 months. 14 CFR 127.301

1.15 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To retain copies of load manifest, flight release, and airworthiness release forms.

Retention period: At least 60 days. 14 CFR 127.307, 127.319

1.16 Air carriers.

To retain copy of shipper's certification for transportation of explosives and other dangerous articles.

Retention period: Not specified. 14 CFR 103.3

1.17 Pilots.

To keep a reliable record of the flight time used to meet the experience requirements for pilot certificate or rating, or the recent flight experience requirements of 14 CFR 61.47, including as to each flight such general data as points of departure and arrival, date, duration, and identification mark; type of piloting time; and conditions of flight.

Retention period: Not specified. 14 CFR 61.39

1.18 Airline transport pilots.

To keep an accurate and legible record of flying time in a bound logbook arranged for easy reference, including specified information on each flight. Pilot must certify solo flying time entries, and his instructor must certify entries on instruction.

Retention period: Not specified. 14 CFR 61.41

1.19 Flight instructors.

To maintain separately or in his logbook a record of (a) the name of each person to whom he has given flight instruction or whose student pilot certificate he has endorsed, and the date and type of each flight instruction period or endorsement, and (b) the name of each person for whom he has signed a recommendation for a written or flight test, under this part, the kind of test, and the date of recommendation.

Retention period: 3 years. 14 CFR 61.174

1.20 Flight navigator training course operators.

To keep an accurate record of each student, including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: During continuation of approval of course. 14 CFR Part 63, App. B, para. (f)

1.21 Certificated parachute riggers.

To keep a record of the packing, maintenance, and alteration of parachutes performed or supervised by him.

Retention period: At least 2 years after the date record is made. 14 CFR 65.131

1.22 Aircraft dispatcher course operators.

To keep an accurate record of each student including a chronological log of all instructions, subjects covered, and course examinations and grades.

Retention period: During continuation of approval of course. 14 CFR Part 65, App. A, para. (g)

1.23 Certificated pilot schools.

To keep a current, accurate, and individual record of each student's participation and accomplishments in the course for which he is enrolled, including a chronological log of his instruction, attendance, subjects covered, tests, and test grades.

Retention period: 1 year following student's graduation or termination of his participation in the training course. 14 CFR 141.21

1.24 Certificated domestic repair stations and applicants for a domestic repair station certificate and rating.

To maintain a roster of its supervisory and inspection personnel, and a summary of the employment of each person whose name is on the roster containing enough

information to show compliance with experience requirements.

Retention period: Not specified. 14 CFR 145.43

1.25 Certificated domestic repair stations.

To maintain adequate records of work performed, naming the certificated mechanic or repairman who performed or supervised the work, and the inspector of that work.

Retention period: At least 2 years. 14 CFR 145.61

1.26 Certificated foreign repair stations.

To keep a record of the maintenance and alteration performed on United States registered aircraft.

Retention period: Not specified. 14 CFR 145.79

1.27 Certificated aviation maintenance technician schools.

To keep (a) current record of each student enrolled showing his attendance, tests, and grades received on subjects required, instruction credited by reason of instruction completed at another aviation maintenance technician school (or other specified source), and authenticated transcript of his grades; and (b) current progress chart or individual progress record showing the projects or laboratory work completed, or to be completed, by the student in each subject.

Retention period: At least 2 years after the end of the student's enrollment as to (a); (b) not specified. 14 CFR 147.33

1.28 Holders of parachute loft certificates.

To maintain records of work performed, including names of persons doing the work.

Retention period: At least 2 years. 14 CFR 149.15

1.29 Owners of VOR, nondirectional radio beacon, and instrument landing system facilities.

To keep for each facility the following records on the forms named, or on an equivalent form acceptable to the Regional Director: (a) Record of meter readings and adjustments—Form FAA-198 (1 copy); (b) Radio equipment operation record—Form FAA-418 (original); and (c) VOR check error data, FAA Forms 2396 and 2397 (originals—for VOR facilities only).

Retention period: Permanent for (a); not specified for (b) and (c). 14 CFR 171.13, 171.33, 171.73

1.30 Manufacturers of aircraft.

To maintain at factory, for each product type certificated under the delegation option procedures, current records containing the following: (a) technical data file including type design drawings, reports on tests, and original type inspection report and amendments; (b) data (including amendments) required with original application for each production certificate; (c) record of all rebuilding and alteration performed; (d) complete inspection record for each product manufactured; (e) record of reported service difficulties.

Retention period: (a), (b), and (c) for the duration of the manufacturing operation under the delegation option authorization; (d) and (e), 2 years. 14 CFR 21.293

1.31 Contractors for construction of public airports.

To keep payrolls and basic records during the course of the work for all laborers and mechanics as specified in the Appendix cited.

Retention period: 3 years from the completion of the work. 14 CFR 151.49; Part 151, App. H, para. C(1)

1.32 Sponsors of the construction of public airports.

To keep records of all affidavits and copies of payrolls furnished by the contractor.

Retention period: 3 years from the date of the completion of the contract. 14 CFR 151.53

1.33 Sponsors of the construction of public airports.

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

Retention period: 3 years after final grant payment. 14 CFR 151.55

1.34 Supplemental air carriers and commercial operators.

To maintain originals or copies of load manifests, flight releases, flight plans, airworthiness releases, and pilot route certification.

Retention period: 6 months. 14 CFR 121.697

1.35 Commercial operators using large aircraft.

To retain a copy of each contract under which it provides service, or a memorandum stating elements of oral contracts, and of each contract amendment.

Retention period: 1 year after date of execution of contract or amendment. 14 CFR 121.713

1.36 Commercial agricultural aircraft operators.

To maintain records showing name and address of persons for whom service was provided, date of service, name and quantity of material dispersed for each operation conducted, and the name, address, and certificate number of each pilot used, and the date he met the requirements of 14 CFR 137.19(c).

Retention period: At least 12 months. 14 CFR 137.71

1.37 Designated alteration stations.

To maintain current records of technical data (including drawings, photographs, specifications, instructions, and reports) for each product for which it has issued a supplemental type certificate; list of products by make, model, manufacturer's serial number, etc.; and a file of information on alteration difficulties of products altered.

Retention period: For duration of the operation under the DAS authorization. 14 CFR 21.493

1.38 Flight engineer training course operators.

To keep a record of each student's training, including a chronological log of the subject course, attendance, examinations, and grades.

Retention period: At least 2 years after student graduates, fails, or drops from course. 14 CFR Part 63, App. C, para. (g)

1.39 Domestic, flag, and supplemental air carriers.

To keep a log of each flight conducted with a provisionally certificated airplane and to keep accurate and complete records of each inspection and all maintenance performed on the airplane.

Retention period: Not specified. 14 CFR 121.207

1.40 Domestic, flag, and supplemental air carriers, and commercial operators of large aircraft.

To keep, in the event of an accident or occurrence requiring immediate notification of the National Transportation Safety Board under Part 430 of its regulations, the information recorded on cockpit voice recorders.

Retention period: At least 60 days or longer if requested by the Administrator or the Board. 14 CFR 121.359

1.41 Domestic, flag, and supplemental air carriers.

To maintain, or determine that each person with whom it arranges to perform its required inspections maintains, a current listing of persons who have been trained, qualified, and authorized to conduct required inspections.

Retention period: Not specified. 14 CFR 121.371

1.42 Aircraft and related products manufacturers holding Technical Standard Order Authorizations.

To keep records pertaining to each article manufactured including (a) a complete and current technical data file, design drawings, and specifications, and (b) complete and current inspection records.

Retention period: (a) Until the TSO article is no longer produced by the manufacturer; (b) and at least 2 years. 14 CFR 37.13

1.43 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To keep a log of each flight conducted with a provisionally certificated helicopter and to keep accurate and complete records of each inspection made and all maintenance performed on the helicopter.

Retention period: Not specified. 14 CFR 127.85

1.44 Air carriers (utilizing helicopters in scheduled interstate air transportation).

To maintain, or determine that each person with whom it arranges to perform its required inspections maintains, a current listing of persons who have been trained, qualified, and authorized to conduct required inspections.

Retention period: Not specified. 14 CFR 127.135

1.45 Air travel clubs using large airplanes.

To maintain (a) current records of every crewmember and aircraft dispatcher, as is necessary to show compliance with the appropriate requirements of Federal Aviation Regulations and each action taken concerning the release from employment or physical or professional disqualification of flight crewmembers as aircraft dispatchers, and (b) an aircraft maintenance log.

Retention period: At least 6 months after termination of employment. 14 CFR 123.27 (retention: 121.683)

1.46 Sponsors and contractors of airport development and planning projects. [Amended]

To keep records pertaining to the expenditure of the Federal grant, the total project cost, and the amount supplied by other sources.

Retention period: 3 years after date of final grant payment. 14 CFR 152.63, 152.143

1.47 Aircraft and related products manufacturers—production under type certificate only.

To maintain at the place of manufacture the technical data and drawing necessary for the Administrator to determine whether the product and its parts conform to the type design.

Retention period: Not specified. 14 CFR 21.123

1.48 Owners of non-Federal Simplified Directional Facilities (SDF); non-Federal Distance Measuring Equipment (DME) Facilities; and non-Federal VHF Marker Beacon Facilities.

To maintain: (a) record of meter readings and adjustments (Form FAA–198) reflecting an accurate record of facility operation and adjustment and must be revised after any major repair, modification, or retuning; (b) a facility maintenance log (Form FAA–406(c)), consisting of a permanent record of all equipment malfunctioning met in maintaining the facility, including information on the kind of work and adjustments made, equipment failures, causes (if determined), and corrective action taken; (c) a radio equipment operation record (Form FAA–418) containing a complete record of meter readings, recorded on each scheduled visit to the facility.

Retention period: (a) Permanent; (b) and (c) not specified. 14 CFR 171.117, 171.163, 171.213

1.49 Lessees and conditional buyers of U.S. registered large civil aircraft other than a foreign air carrier or certificate holder under 14 CFR Parts 121, 123, 127, 135, or 141. [Added]

To keep a copy of lease or contract of conditional sale, to which cited section applies, in the aircraft.

Retention period: Not specified. 14 CFR 91.54

2. Federal Highway Administration

2.1 State highway departments or their agents.

To maintain all records and documents as may be prescribed in the "Retention Schedule of Federal-Aid Highway Records for State Highway Departments" relating to (a) projects undertaken pursuant to Federal law and regulations, and (b) toll facilities financed in part with Federal funds.

Retention period: (a) 3 years from date of final payment of Federal funds to State or as otherwise specified in the retention schedule, and (b) at least 3 years after facility has been operated on a free basis. 23 CFR 1.30

2.2 State agencies administering relocation assistance programs.

To maintain records of relocation as required in section cited.

Retention period: Not specified. 23 CFR Part 1, Appendix A, paragraph 37

2.3 Class I and II motor carriers.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1226

2.4 Class III motor carriers.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1226

2.5–2.6 [Deleted]

2.7 Carriers of migratory workers by motor vehicles.

To keep records as listed in the section cited.

Retention period: Various. 49 CFR 398.3

2.8 Motor carriers in interstate commerce transporting Class A or Class B explosives.

To maintain drivers' receipts for documents pertaining to safety and procedures in case of accident or delay.

Retention period: 1 year. 49 CFR 397.19

2.9 Motor carriers reviewing drivers' records.

To maintain records of all violations of motor vehicle traffic laws of which the driver has been convicted.

Retention period: Not specified. 49 CFR 391.27

2.10 All common, contract, and private motor carriers operating in interstate or foreign commerce, except private carriers of persons.

To maintain driver qualification files as listed in the section cited.

Rentention period: Various. 49 CFR 391.51

2.11 All common, contract, and private motor carriers operating in interstate or foreign commerce, except private carriers of persons. [Amended]

To maintain an accident register and associated documents as set out in the section cited.

Retention period: 3 years from the date of the occurrence of any accident recorded. 49 CFR 394.13

2.12 All common, contract, and private motor carriers operating in interstate or foreign commerce, except private carriers of persons.

To maintain drivers' daily logs as set out in the section cited.

Retention period: Approximately 1 year from the date the carrier receives the daily log from the driver. 49 CFR 395.8

2.13 All common, contract, and private motor carriers operating in interstate or foreign commerce, except private carriers of persons.

To maintain records of inspection and maintenance for each motor vehicle for the period the motor vehicle is controlled by the carrier as set out in the section cited.

Retention period: Varies. 49 CFR 396.2

2.14 All common, contract, and private motor carriers operating in interstate or foreign commerce, except private carriers of persons.

To maintain daily driver reports on the condition of motor vehicles as set out in the section cited.

Retention period: 3 months from date of the report. 49 CFR 396.7

2.15 Owners of private interstate toll bridges.

To keep records relating to construction, financing, and promotion of such bridges.

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

2.16 States or municipalities or other political subdivisions or public agencies there of taking over or acquiring or constructing an interstate toll bridges.

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. United States Coast Guard

3.1 Certificates or documents issued to the public by Coast Guard.

To maintain certificates or documents, as required by laws, rules, or regulations, 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

3.2 Owners, masters or persons in charge of vessels required to have cargo gear certificates and/or registers, and records regarding such gear.

To keep on board the current, valid cargo gear certificate and/or register, and records regarding such gear, such as inspections and tests or examinations, original or certified copies of certificates of manufacturers and/or testing laboratories, companies, or organizations for loose cargo gear, wire rope, or the annealing of gear, and records of all tests and examinations conducted by or under the supervision of surveyors of organizations or associations approved by the Commandant.

Retention period: The cargo gear certificate and/or register shall be retained for so long as it is valid unless it is required to be surrendered, and in addition until the next Coast Guard inspection for certification of the vessel. The certificates of manufacturers and/or testing laboratories, companies, or organizations shall be maintained so long as the gear described in such certificates is on board the vessel. The records of inspections by ship's officers shall be maintained on the vessel for that period of time which agrees with the period covered by the current Coast Guard certificate of inspection issued to the vessel. 46 CFR 31.10–16, 31.37–75, 71.25–25, 71.47–75, 91.25–25, 91.37–75 (retention: 2.95–5)

3.3 Owners, masters, or persons in charge of vessels required to have performed tests and inspections of all firefighting equipment.

To keep on board records of required tests and inspections of all firefighting equipment.

Retention period: For the period of validity of the current Coast Guard certificate of inspection for the vessel. 46 CFR 31.10–18, 78.17–80, 97.15–60, 196.15–60

3.4 Owners, masters or persons in charge of new vessels having cargo gear described in approved plans. [Amended]

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, 31.37–23, 71.47–15, 71.47–20, 71.47–23, 91.37–15, 91.37–20, 91.37–23 (retention: 31.37–75, 71.47–75, 91.37–75)

3.5 Masters of tank vessels or vessels towing tank barges transporting flammable or combustible cargo. [Amended]

To keep on board a bill of lading manifest or shipping document giving name of consignee and the delivery point, the kind, grades, and approximate quantity of each kind and grade of cargo, and for whose account the cargo is being handled.

Retention period: Not specified. 46 CFR 35.01–10

3.6 Masters or persons in charge of vessels required to conduct fire and lifeboat drills. [Amended]

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 35.10–5, 78.17–50, 97.15–35, 167.65–1, 196.15–35

3.7 Owners, agents, masters, or persons in charge of vessels involved in marine casualties.

To keep such voyage records of the vessel as are maintained by the vessel, such as both rough and smooth deck and engineroom logs, bell books, navigation charts, navigation work books, compass deviation cards, gyro compass records, stowage plans, records of draft, aids to mariners, radiograms sent and received, the radio log, and crew and passenger lists.

Retention period: Until notification of completion of investigation is received from Coast Guard. 46 CFR 35.15–1, 78.07–15, 97.07–15, 136.05–15, 167.65–65, 196.07–15

3.8 Masters or senior deck officer of tank ships in charge of transfer of flammable and combustible cargo. [Amended]

To keep on board copy of Declaration of Inspection Prior to Bulk Cargo Transfer.

Retention period: Not specified. 46 CFR 35.35–30

3.9 Manufacturers or contractors responsible for welding procedures. [Amended]

To maintain records of test results obtained in welding procedure, welder's performance qualifications, and identification data.

Retention period: Not specified. 46 CFR 57.02–3

3.10 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 99.20–1

3.11 Owners, operators, and masters of vessels. [Amended]

To maintain (a) official logbooks or (b) for those not required to have such a logbook, logs and records as prescribed by regulations.

Retention period: (a) Until filed with Officer in Charge, Maritime Inspection; (b) other, 1 year. 46 CFR 35.07–5, 35.07–10, 78.37–3, 78.37–5, 97.35–3, 97.35–5

3.12 [Combined with XII 3.11]

3.13 [Deleted]

3.14 [Combined with XII 3.11]

3.15 Masters of vessels storing explosives for a period exceeding 24 hours (other than barges, magazine vessels, and oceanographic vessels). [Amended]

To keep records of temperature readings.

Retention period: 1 year for vessels. 46 CFR 146.02–12

3.16 Owners, persons, or corporations chartering or contracting the use of vessels shipping explosives or other dangerous articles. [Amended]

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

3.17 [Combined with XII 3.16]

3.18 [Combined with XII 3.19]

3.19 Owners, operators, charterers, agents, or masters of vessels. [Amended]

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, 146.05–13

3.20 Masters of vessels transporting or storing explosives or other dangerous articles or substances, and combustible liquids, as cargo.

To keep on board dangerous cargo manifests or lists.

Retention period: During the period of transportation or storage. 46 CFR 146.06–12, 151.45–7

3.21 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 146.06–12 (retention: 146.02–22)

3.22 [Deleted]

3.23 Manufacturers of equipment or material which must be approved or found satisfactory for use.

To keep the required drawings, plans, blueprints, specifications, production models (if any), qualification tests, and related correspondence containing evidence that the Coast Guard has found such equipment satisfactory, during the period of time the approval or listing is valid.

Retention period: Not specified. Most of the specifications containing de-

tailed descriptions of records to be retained are contained in 46 CFR Parts 160—164.

3.24 Each voluntary association holding a Certification of Authorization under the Great Lakes Pilotage Uniform Accounting System.

To keep all books, records and memoranda and file them in such a manner to readily permit the audit and examination thereof by representatives of the U.S. Coast Guard. Also, the records must be housed or stored in such a manner as to afford protection from loss, theft or damage by fire, flood or otherwise.

Retention period: 10 years unless otherwise authorized by the Commandant. 46 CFR Part 403

3.25 Masters or operators of vessels subject to Oil Pollution Act of 1961, as amended.

To keep on board an Oil Record Book and enter therein a descriptive statement of the circumstances of and reasons for discharge of oil or oily mixtures, the escape of oil or oily mixtures, or the discharge of residue arising from purification or clarification of fuel oil or lubricating oil, and entries regarding various activities which may result in discharging oil or oily mixtures.

Retention period: 2 years from the date of the last entry, or until surrendered to the U.S. Government. 33 CFR 151.35

3.26 Owners, operators, and/or masters of oceanographic vessels. [Amended]

(a) To keep official logbook, or (b) for vessels not required to have such a logbook, to keep their own logs or records as prescribed by regulations.

Retention period: (a) 1 year or for period of validity of vessel's current certificate of inspection, whichever is longer; (b) 1 year, except for separate records of tests and inspections of firefighting equipment, which shall be maintained for the period of validity of the vessel's certificate of inspection. 46 CFR 196.35-3, 196.35-5

3.27 Masters of ships subject to International Convention on Load Lines, 1966.

To enter in the ships logs, before departure from loading port, the data required by section 6 of the load line acts, including statements of load line marks applicable to the voyage, position of load line marks, and actual drafts of the vessel.

Retention period: Until official logbook is surrendered to Coast Guard, or 1 year for ships not required to use official logbook. 46 CFR 42.07-20

3.28 Manufacturers of marine sanitation devices.

To maintain records required to determine compliance with the act.

Retention period: Not specified. 33 U.S.C. 1163

3.29 Nonprofit firms or associations designated to certify containers for international transport under Customs seal.

To maintain copy of each Certificate of Approval by design type issued, together with copy of plans and applications to which approval refers, and records of manufacturer's serial number assigned to containers manufactured under each approval.

Retention period: Not specified. 49 CFR 421.30

3.30 Operators of oil transfer facilities. [Added]

To maintain (a) letter of intent, name of person in charge of transfer operations, tests and inspections, and hose information, and (b) signed copy of each declaration of inspection for facility.

Retention period: (a) Not specified; (b) 1 month from date of signature. 33 CFR 154.740, 156.130

3.31 Owners and operators of vessels engaged in oil transfer operations. [Added]

To maintain (a) name of person in charge of transfer operations, date and results of tests, hose information, and valve inspection data; and (b) signed copy of each declaration of inspection for such vessel-to-vessel transfer.

Retention period: (a) Not specified; (b) 1 month from date of signature. 33 CFR 155.820, 156.130

4. Federal Railroad Administration

4.1 Railroad companies. [Amended]

To keep records as listed in the sections or part cited.

Retention period: Various. 49 CFR 213.241, 228.9, Part 1220

4.2 Electric railway companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1221

4.3 [Reserved]

4.4 Express companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1223

4.5 Pipeline companies.

To keep maps and records as indicated in the citation.

Retention period: Various. 49 CFR 195.404, Part 1224

5. National Transportation Safety Board

5.1 Operators of aircraft (involved in an accident or incident).

To preserve to the extent possible all records, including tapes of flight recorders and voice recorders, pertaining to the operation and maintenance of the aircraft and to the airmen involved in an accident or incident for which notification must be given to the Board.

Retention period: Until the Board takes custody thereof or a release is granted by an authorized representative of the Board. 14 CFR 430.10

5.2 Operators of aircraft involved in an accident or incident.

To retain all records and reports, including all internal documents and memoranda dealing with the accident or incident.

Retention period: Until authorized by the Board to the contrary. 14 CFR 430.10

6. Office of the Secretary [Revised]

PIPELINE SAFETY

6.1 Welders of steel materials to be used in pipelines.

To keep records of welding procedures that have been qualified under either section IX of the ASME Boiler and Pressure Vessel Code or section 2 of API Standard 1104.

Retention period: As long as procedure is used. 49 CFR 192.225(c)

6.2 Operators of natural gas pipelines.

Records must be retained showing by milepost, engineering station, or by geographic feature, the number of girth welds made, the number nondestructively tested, the number rejected and the disposition of the rejects whenever nondestructive testing is required under § 192.241(b).

Retention period: Life of the pipeline. 49 CFR 192.243(f)

6.3 Operators of natural gas pipelines.

To keep records of safety tests required with names of those involved, methods used, and results of the tests.

Retention period: Duration of pipeline's use. 49 CFR 192.517

6.4 Operators of natural gas pipelines.

To retain records of each segment of pipeline that has been uprated showing each investigation required by the subpart, all work performed and each pressure test conducted in connection with the uprating.

Retention period: Life of the segment of pipeline. 49 CFR 192.553(b)

6.5 Operators of natural gas pipelines.

To keep records necessary to administer the operating and maintenance plan established for each segment of pipeline.

Retention period: Not specified. 49 CFR 192.603(b)

6.6 Operators of natural gas transmission lines.

To keep records governing each leak discovered, repair made, transmission line break, leakage survey, line patrol and inspection.

Retention period: As long as the segment of transmission line involved remains in service. 49 CFR 192.709

6.7 Operators of liquid pipelines.

To retain records of the nondestructive testing of welds, including (if radiography is used) the developed film, with so far as practicable, the location of the weld.

Retention period: 3 years following the placement of the line in operation. 49 CFR 195.234(g)

6.8 Operators of liquid pipelines.

To maintain records showing the total number of girth welds and the number nondestructively tested, including the number rejected and the disposition of each rejected; the amount, location, and

cover of each size of pipe installed; the location of each crossing of another pipeline; the location of each buried utility crossing; the location of each overhead crossing; the location of each valve, weighted pipe, corrosion test station, or other item connected to the pipe.

Retention period: Life of each facility. 49 CFR 195.266

6.9 Operators of liquid pipelines.

To retain records of each hydrostatic test including the recording gauge charts, deadweight tester data, and the reasons for any failure during a test. Where elevation differences in the section under test exceed 100 feet, a profile of the pipeline that shows the elevation and test sites over the entire length of the test section must also be included.

Retention period: As long as the facility tested is in use. 49 CFR 195.310

6.10 Operators of liquid gas pipelines.

To maintain maps and records of its pipeline systems including at least the location and identification of all major facilities, all crossings of public roads, railroads, rivers, buried utilities and foreign pipelines, the maximum operating pressure of each pipeline, the diameter, grade, type and nominal wall thickness of all pipe.

Retention period: Not specified. 49 CFR 195.404(a)

6.11 Operators of liquid pipelines.

To maintain daily operating records that indicate the discharge pressures at each pump station and any unusual operations of a facility.

Retention period: At least 3 years. 49 CFR 195.404(b)

6.12 Operators of liquid pipelines.

To maintain records that indicate the date, location and description of each repair made to its pipeline systems as well as a record of each inspection and test required by the subpart.

Retention period: Useful life of the part of the pipeline system to which the record relates. 49 CFR 195.404(c)

6.13 Operators of natural or other gas pipelines.

To maintain corrosion control records and maps as indicated in section cited.

Retention period: Length of pipeline service. 49 CFR 192.491

6.14–6.19 [Reserved]

HAZARDOUS MATERIALS

6.20 State agencies participating in relocation assistance programs.

(a) To maintain all documents associated with an appeal.

Retention period: Not specified. 49 CFR 25.21(b)(4)

(b) To maintain relocation records as cited in Appendix A of Part 25.

Retention period: 3 years. 49 CFR 25.23

6.21 Manufacturers of compressed gas cylinders.

To maintain data sheets recording the results of visual inspections of certain compressed gas cylinders.

Retention period: Permanent. 49 CFR 173.34(e)(10)

6.22 Owners of compressed gas cylinders.

To maintain records showing results of reinspection and retest of such cylinders.

Retention period: Until expiration of retest period, or until cylinder is reinspected and retested, whichever occurs first. 49 CFR 173.34(e)(5)

6.23 Motor carriers operating MC 330 and MC 331 cargo tanks. [Amended]

To maintain records relating to the reason and date of withdrawal of certification of cargo tank.

Retention period: 3 years after the date of withdrawal of the certification. 49 CFR 177.824(i)

6.24 Owners of tank motor vehicles transporting flammable liquids.

To maintain records of inspection as required in section cited.

Retention period: 2 years after date of inspection. 49 CFR 177.824(b)

6.25 Manufacturers of cylinders and tanks.

To maintain (a) inspector's report on specification DOT–39 cylinders, and (b) test samples on specification DOT–56 and 57 portable tanks.

Retention period: (a) 3 years; (b) 1 year. 49 CFR 178.65–15(a), 178.251–5(a)

6.26 Motor carriers operating cargo tanks.

To maintain manufacturer's data report and certificate of compliance and related papers on specification MC331 cargo tanks; and manufacturer's certificate of compliance on specifications MC306, 307, and 312 cargo tanks.

Retention period: During time of use of tank plus 1 year thereafter. 49 CFR 178.337–18(b), 178.340–10(c)

6.27 Cargo tank manufacturers.

To maintain sketch of location of plate in specification MC331 cargo tank and records of welder qualification in fabrication of such cargo tanks.

Retention period: 5 years. 49 CFR 178.337–2(a)(3), 178.337–4(b)

6.28 Owners of portable tanks carrying hazardous materials.

To maintain records of date and results of all required tests and information about tester.

Retention period: Until satisfactory completion of next retest. 49 CFR 173.32

7. National Highway Traffic Safety Administration

7.1 States participating in the National Highway Safety Program.

To maintain records described in Highway Safety Program Standards 1, 2, 5, 10, and 14.

Retention period: Not specified. 23 CFR 204.4

7.2 Manufacturers of complete or incomplete motor vehicles.

To maintain list of names and addresses of first purchasers or subsequent purchasers to whom a warranty has been transferred and vehicle identification number involved in each safety defect notification campaign.

Retention period: 5 years after defect information report is submitted to the Administrator. 49 CFR 573.6

7.3 Manufacturers, brand name owners, distributors, and dealers of new and retreaded tires.

To maintain records of name and address of tire purchaser and tire seller, and the tire identification number.

Retention period: 3 years from date information is submitted. 49 CFR 574.7, 574.8

7.4 Tire manufacturers. [Amended]

To maintain records of each distributor or dealer purchasing tires directly from him and selling them to purchasers, number of tires purchased, and number of tires for which reports have been received from distributor or dealer.

Retention period: 3 years from date information is submitted. 49 CFR 574.7

7.5 Manufacturers of motor vehicles. [Amended]

To maintain records of tires on or in each vehicle shipped to a distributor or dealer, and the name and address of the first purchaser.

Retention period: 3 years from date of sale of vehicle to first purchaser. 49 CFR 574.10

XIII. ACTION

1.1 State agencies or other public and nonprofit private agencies participating in the retired citizens volunteer program.

To maintain accounting and other records as determined by the Commissioner.

Retention period: Accounting records—3 years after end of budget period or if audit has not occurred, until audit or 5 years following end of budget period, whichever is earlier, or until resolution of any audit questions; other records—not specified. 45 CFR 906.10 (retention: 901.4)

1.2 State agencies, organizations, or grantees administering a project under the Foster Grandparent program.

To maintain records to assure correctness and verification of such reports required by this section.

Retention period: Not specified. 45 CFR 907.15

XIV. APPALACHIAN REGIONAL COMMISSION

1.1 Recipients of grants.

To maintain accurate and complete records of transactions and activities financed with Federal funds under section 302 of the Appalachian Regional Development Act of 1965, as amended.

Retention period: Not specified. 40 App., U.S.C. 302(c)(2)

The Commission requires, as a condition in all grants and contracts under this section, that records be retained, usually for 3 years following last disbursement.

XV. ATOMIC ENERGY COMMISSION

1.1 Cost-type contractors. [Amended]

To keep justifications in support of subcontracts and purchase orders adequate to reflect the procurement practices and procedures used and the circumstances supporting particular transactions.

Retention period: Not specified. 41 CFR 9-55.204

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 individual exposure to radiation and to radioactive material and records of bio-assays, including results of whole body counting examinations; (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: Until disposal is specifically authorized by the Commission. 10 CFR 20.102, 20.401

1.3 Holders of restricted data access permits. [Amended]

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: Not specified. 10 CFR 25.23, 95.34

1.4 Nonexempt licensees manufacturing, producing, transferring, receiving, acquiring, owning, possessing, importing, or exporting byproduct material.

To maintain records showing the receipt, transfer, export, and disposal of such byproduct material.

Retention period: Not specified. 10 CFR 30.51

1.5 Licensees utilizing sealed sources of byproduct material for radiography.

To maintain (a) records of the dates of calibration for each radiation survey instrument possessed by the licensee; (b) records of results of leak tests of sealed sources; (c) records of quarterly physical inventories of all sealed sources received and possessed under the license; (d) current logs showing for each sealed source a description of the radiographic exposure device or storage container, the identity of the radiographer to whom assigned, and the plant or site where used and dates of use; (e) film badge reports and records of pocket dosimeter and pocket chamber readings; (f) records of physical radiation surveys.

Retention period: Not specified. (a) 10 CFR 34.24; (b) 10 CFR 34.25; (c) 10 CFR 34.26; (d) 10 CFR 34.27; (e) 10 CFR 34.33; (f) 10 CFR 34.43

1.6 Licensees receiving, using, transferring, delivering, importing, or exporting source material.

To maintain (a) such records as may be determined by the Commission to be necessary or appropriate to effectuate the purposes of the Atomic Energy Act of 1954, as amended, and the regulations issued thereunder; (b) records showing the receipt, transfer, export, and disposal of such source material.

Retention period: Not specified. (a) 10 CFR 40.41; (b) 10 CFR 40.61

1.7 Licensees and holders of construction permits. [Amended]

To maintain (a) such records as may be required by conditions of the license or permit or by rules, regulations, and orders of the Commission, (b) records of any tests and experiments carried out under an operating license or changes in a production and utilization facility and its procedures performed without prior Commission approval; (c) records of design, fabrication, erection, and testing of structures, systems, and components important to safety of a production or utilization facility; and (d) records sufficient to furnish evidence of activities affecting quality.

Retention period: (a) Not specified, 10 CFR 50.71; (b) not specified, 10 CFR 50.59; (c) throughout life of facility, 10 CFR Part 50, App. A, Criterion 1; (d) not specified, 10 CFR Part 50, App. B, sec. XVII

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. [Amended]

To keep (a) such records of ownership, receipt, possession, use, transfer, import, and export of special nuclear material as may be incorporated as a condition or requirement in any license and (b) records showing the receipt, inventory, disposal, acquisition, import, export, and transfer of special nuclear material.

Retention period: Not specified. (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: Not specified. 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: Not specified. 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. 41 CFR 9-7.5004-10. 42 U.S.C. 2206

1.13 Licensees packaging radioactive material for transport.

To keep records of each shipment of fissile material and of a large quantity of licensed material in a single package.

Retention period: 2 years after its generation. 10 CFR 71.62

1.14 Contractors whose contract contains the safety, health, and fire protection clause prescribed in 41 CFR 9-7.-5006-47.

To maintain individual occupational radiation exposure records generated in performance of contract work.

Retention period: Until disposal is specifically authorized by the Commission; or at the option of the contractor delivered to the Commission upon completion or termination of the contract. 41 CFR 9-7.5006-60

1.15 Licensees transporting special nuclear materials.

To maintain records of names and addresses of all authorized personnel, results of tests and inspections of security containers and protected areas, shipments of special nuclear material and information to comply with requirements of this part, and procedures for controlling access to protected areas.

Retention period: Note specified. 10 CFR 73.41

1.16 Licensees manufacturing, distributing, or transferring exempt quantities of byproduct material.

To maintain records of name and address of each person to whom material

is transferred, and kinds and quantity of byproduct material transferred.

Retention period: Not specified. 10 CFR 32.20

1.17 Recipients of cost sharing contracts.

To maintain records of cost contributions and costs charged to AEC.

Retention period: Not specified. 41 CFR 9-4.5604

1.18 Cost-type contractors and subcontractors. [Added]

To maintain records in accordance with the provisions of their contract or subcontract.

Retention period: Various. 41 CFR 9-7.5006-1 (AEC Manual Chapter Appendix 0230 contains established retention periods for more than 900 record items of cost-type contractors and subcontractors.)

1.19 Licensees authorized to possess at any one time and location more than 10,000 curies of tritium. [Added]

To maintain records sufficient to enable the licensee to account for the tritium in his possession under specific license.

Retention period: Not specified. 10 CFR 30.54, 150.18

XVI. CIVIL AERONAUTICS BOARD

1.1 Certificated route and supplemental air carriers. [Amended]

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: 3 years after expiration or cancellation. 14 CFR 221.170, 221.171 (retention: 249.8, 249.13)

(b) To keep general books of account and supporting books, records, and memorandums including organization tables and charts, internal accounting manuals, minute books, stock books, reports, work sheets, memorandums, etc.

Retention period: Various. 14 CFR 241.1-5 (retention: 249.8, 249.13)

(c) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5 (retention: 249.8, 249.13)

(d) To maintain a record of the names, addresses and telephone numbers of all passengers transported on each pro rata charter trip.

Retention period: 2 years. 14 CFR 207.9, 208.4 (retention: 249.8, 249.13)

(e) To preserve a copy of each charter contract (exclusive of interline agreements with other air carriers or foreign air carriers).

Retention period: 2 years. 14 CFR 207.9, 208.4 (retention: 249.8, 249.13)

(f) To preserve all passenger lists, including those filed by charterers (supplemental air carriers only).

Retention period: 6 months. 14 CFR 208.34 (retention: 249.8)

(g) To maintain records of proof of commission paid to travel agent for each pro rata charter trip.

Retention period: 2 years. 14 CFR 207.9, 207.53, 208.303 (retention: 249.8, 249.13)

(h) Written confirmation and accompanying passenger list received from another carrier and a copy of request and passenger list to such other carrier for confirmation.

Retention period: 2 years. 14 CFR 207.9, 208.4 (retention: 249.8, 249.13)

1.2 Certificated route local service air carriers; certificated route air carriers furnishing transportation within Hawaii or Alaska; certificated route helicopter air carriers; and one certificated trunkline route air carrier receiving subsidy for services over part of its routes.

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 route air carriers, certificated supplemental air carriers, commuter air carriers, air freight forwarders, international air freight forwarders, and foreign route air carriers. [Added]

To maintain complete file of papers and correspondence relating to each freight loss or damage claim.

Retention period: 3 years after settlement. 14 CFR 239.10 (retention: 249.27)

1.4 Foreign route air carriers. [Amended]

(a) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: 3 years. 14 CFR 221.170, 221.171 (retention: 249.12)

(b) To maintain records of all passes issued (and of regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5 (retention: 249.12)

(c) To preserve a copy of each contract covering on-route charter flights originating or terminating in the United States together with all traffic documents pertaining to such on-route charters.

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

(d) To maintain true copies of all passenger lists, air waybills, invoices, and other traffic documents covering off-route charter trips performed under a "Statement of Authorization."

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

(e) To maintain a record of the names, addresses, and telephone numbers of all passengers transported on each pro rata charter trip originating or terminating in the United States.

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

(f) To preserve every statement of supporting information and proof of the commission paid to any travel agent for each pro rata charter trip.

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

(g) Written confirmation and accompanying passenger list received from another carrier and a copy of request and passenger list to such other carrier for confirmation.

Retention period: 2 years. 14 CFR 212.7 (retention: 249.12)

1.5 Air freight forwarders and international freight forwarders. [Added]

To maintain (a) complete file of tariffs issued and those issued by other carriers in which it concurs; and (b) records as indicated in 249.27.

Retention period: (a) 3 years after expiration or cancellation; (b) various. 14 CFR 221.170, 296.71, 297.51 (retention: 249.27)

1.6 Holders of permits to operate foreign aircraft in the United States.

(a) 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.

(b) To keep lists of names and addresses of all passengers on charter flights originating or terminating in the United States.

Retention period: (a) 1 year; (b) 6 months. 14 CFR 249.11, 375.43

1.6a Foreign air carriers authorized to perform charter flights only. [Amended]

(a) To maintain at its principal or general office (1) every charter contract, proof of commissions paid to any travel agent, and every statement of supporting information; (2) all passenger lists including those filed by charterers.

Retention period: (1) 2 years; (2) 6 months. 14 CFR 214.6

(b) To keep at its principal or general office a complete file of all tariffs issued by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: 3 years. 14 CFR 221.170, 221.171 (retention: 214.6)

(c) To maintain records of all passes issued (and/or regular tickets or bills of lading used in lieu of trip passes) and related correspondence or memorandums.

Retention period: 3 years. 14 CFR 223.5 (retention: 214.6)

(d) Written confirmation and accompanying passenger list received from another carrier and a copy of request and passenger list to such other carrier for confirmation.

Retention period: 2 years. 14 CFR 214.6

1.7 Air freight forwarders and international air freight forwarders.

(a) To keep at its principal or general office a complete file of all tariffs issued

by it and by its agents and those issued by other carriers in which it concurs; to keep a file of current tariffs at all places where tickets are sold or property is received for transportation.

Retention period: 3 years after expiration or cancellation. 14 CFR 221.-170, 221.171 (retention: 249.27)

(b) To keep other records as listed in the section cited.

Retention period: Various. 14 CFR 249.27

1.8 **Air carriers (domestic and foreign).**

To maintain evidence of compliance with regulations imposed under Regulation Z of the Board of Governors of the Federal Reserve System, implementing the provisions of the Truth in Lending Act and the Consumer Credit Protection Act.

Retention period: 2 years. 14 CFR 249.31

1.9 **Foreign and domestic air carriers and study group charterers.**

To maintain records of deposits made by each student participant, invoices, bills, and receipts from suppliers or furnishers of goods or services in connection with the study group charter.

Retention period: 2 years after completion of study group charter. 14 CFR 373.8 (retention: 249.9)

1.10 **Tour operators, overseas military personnel charter operators, travel group charter organizers, supplemental air carriers, and certain foreign air carriers. [Amended]**

To maintain records evidencing deposits made by tour participants; commissions received by, paid to, or deducted by travel agents; and all statements, bills, invoices, and receipts in connection with the tour.

Retention period: 2 years after completion of the tour. 14 CFR 372.28, 372a.-31, 378.7 (retention: 249.9)

1.11 **Air carriers extending credit to political candidates. [Added]**

To maintain all documents which evidence or reflect the furnishing of transportation and all statements, invoices, bills, and receipts relating to such transportation.

Retention period: 2 years. 14 CFR 374a.7

1.12 **Holders of commercial permits to operate foreign civil aircraft in the United States. [Added]**

To maintain passenger lists and copies of manifests, air waybills, invoices, and other traffic documents covering flights originating or terminating in the United States.

Retention period: 6 months for passenger lists; 1 year for all others. 14 CFR 375.43 (retention: 249.11)

XVII. COMMITTEE FOR PURCHASE OF PRODUCTS AND SERVICES OF THE BLIND AND OTHER SEVERELY HANDICAPPED.

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

XVIII. ENVIRONMENTAL PROTECTION AGENCY

1.1 **Persons awarded EPA grants for research, demonstration, training and fellowships, State and local government assistance, and to such other programs.**

To maintain (a) payroll records, accounting, and fiscal records reflecting the amount, receipt, and disposition of the grant assistance, and (b) the total cost of the project, the amount and identification of that portion of the cost of the project supplied from other sources, including Federal assistance and any matching share incurred for the performance of the project for which the EPA grant was awarded, and (c) records subject to inspection and audit by the Grants Officer, the Comptroller General of the United States, or any other authorized representative.

Retention period: (a) 3 years from the date of final payment, date of any resulting final termination settlement, or final audit; (b) records relating to appeals, litigations, claims, or exceptions shall be retained until the case is disposed of; and (c) until completion of the project. 40 CFR 30, Appendix A.

1.2 **Persons obtaining an experimental permit for use of a pesticide chemical for which a temporary tolerance is established.**

To maintain temporary tolerance records of production, distribution, and performance.

Retention period: 2 years. 40 CFR 180.31(e)(4)

1.3 **Manufacturers of new motor vehicles or new motor vehicle engines subject to air pollution control regulations. [Amended]**

To maintain records that (1) identify and describe vehicles or engines for which testing is required under 40 CFR 85; (2) describe emission control systems which are installed on or incorporated in each vehicle or engine; (3) describe procedures used to test such vehicles or engines; (4) contain test data which will show emissions at specified mileage or operating hours; (5) contain test data which will show performance of systems installed on or incorporated in vehicles or engines during extended mileage or operation, including all pertinent maintenance performed.

Retention period: Not specified. 40 CFR 85.006

1.4 **State agencies participating in relocation assistance programs.**

To maintain relocation records in accordance with the requirements of appendix A to Part 4.

Retention period: 3 years after completion of a project. 40 CFR 4.19

1.5 **Owners or operators of any building, structure, facility, or installation emitting air pollutants.**

To maintain records of compliance tests, monitoring equipment pertinent analyses, feed rates, and production rates.

Retention period: 2 years. 40 CFR 60.7, 60.53, 60.63, 60.73, 60.84

1.6 **Owners and operators of stationary sources emitting air pollutants for which a national standard is in effect. [Added]**

To maintain records of nature and amount of emission and other information deemed necessary to determine compliance with applicable emission limitations or other control measures.

Retention period: 2 years. 40 CFR 51.19, 52.627, 52.826, 52.1224, 52.2075, 52.2374, 52.2626

1.7 **Manufacturers of products subject to noise emission standards and labeling requirements of the Noise Control Act of 1972. [Added]**

To maintain records relating to such products to determine compliance to the act.

Retention period: Not specified. Public Law 92-574 (86 Stat. 1244)

1.8 **State or interstate agency participating in the national pollutant discharge elimination program. [Added]**

To maintain records of all information resulting from monitoring activities as indicated in section cited.

Retention period: 3 years, or longer during period of unresolved litigation or when requested by Director or Regional Administrator. 40 CFR 124.62

XIX. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

1.1 **Employers subject to title VII of the Civil Rights Act. [Amended]**

To maintain personnel and employment and other records having to do with hiring, promotion, demotion, transfer, lay-off or termination, rates of pay, and selection for training or apprenticeship.

Retention period: 6 months from date of making record or personnel action involved, whichever is later. Whenever a charge of discrimination has been filed, or an action brought by the Commission or the Attorney General—until final disposition of the charge or action. 29 CFR 1602.14

1.2 Employers, labor organizations, and joint labor-management committees controlling apprenticeship programs.

(a) To maintain a list in chronological order of names and addresses, sex, and minority group identification of all applicants in the apprenticeship program, and any other records relating to applicants for apprenticeship, such as completed test papers, and records of interviews.

(b) To maintain any other records made solely for completing Report EEO–2, or similar reports.

Retention period: (a) 2 years or period of successful applicant's apprenticeship, whichever is later; (b) 1 year from the due date of the report. Whenever a charge of discrimination has been filed, or an action brought by the Attorney General—until final disposition of the charge or action. 29 CFR 1602.20, 1602.21

1.3 Local unions. [Amended]

To maintain prescribed records concerning local union practices; and "referral unions" to maintain membership, referral, and applicant records by sex and minority group identification.

Retention period: 1 year except for other membership or referral records required of "referral unions" which are to be retained for a period of 6 months. Whenever a charge of discrimination has been filed, or an action brought by the Commission or the Attorney General—until final disposition of the charge or action. 29 CFR 1602.22, 1602.28

XX. FARM CREDIT ADMINISTRATION. [Revised]

1.1 Farm credit banks and associations.

To maintain original corporate records, payroll records, basic personnel records, records required by Federal or State laws, Federal records, financial reports as of June 30 and December 31 each year, applications, notes, security instruments, financial statements, and individual records pertaining to loans charged off where net loss after recoveries exceeds $1,000, and listing of obsolete records destroyed.

Retention period: Not specified. 12 CFR 618.8360

XXI. FEDERAL COMMUNICATIONS COMMISSION

1.1 Licensees of standard and FM broadcast (radio) stations.

To keep at each transmitter records of equipment performance measurement data including diagrams and appropriate graphs, together with descriptions of instruments and procedures, signed by the engineers making measurements.

Retention period: 2 years. 47 CFR 73.47, 73.254

1.2 Licensees of FM, noncommercial educational FM, and international radio, and television broadcast stations. [Amended]

To keep records of time and results of auxiliary transmitter tests.

Retention period: 2 years. 47 CFR 73.255, 73.555, 73.638, 73.757

1.3 Licensees or permittees of standard, FM, noncommercial educational FM, and international radio, and television broadcast stations. [Amended]

To keep program, operating and maintenance logs except for licensees of international radio stations who keep program and operating logs, including rough logs and transcribed portions thereof.

Retention period: 2 years and for such additional periods as required as follows: (a) logs involving communications incident to a distress or disaster and those involved in an investigation by the Commission—until written authorization by the Commission to destroy; (b) logs incident to or involved in any claims or complaint—until satisfaction of such claim or complaint or until barred by the statute limiting the time for filing of such suits upon such claims. 47 CFR 73.111—73.115, 73.281—73.285, 73.581—73.585, 73.669—73.673, 73.781—73.786

1.4 Licensees of standard, FM, noncommercial educational FM radio, and television broadcast stations.

To keep complete records of all requests for broadcast time made by or on behalf of candidates for public office, together with appropriate notations showing disposition made and charge, if any, if request is granted.

Retention period: 2 years. 47 CFR 73.120, 73.290, 73.590, 73.657

1.5 Licensees of radio stations in the experimental, auxiliary, and special broadcast services, and of cable television relay stations. [Amended]

To keep log of station operations including hours of operation, programs transmitted, frequency checks, pertinent remarks concerning transmission, research and experimentation conducted, tower light inspections, and such other records as indicated in sections cited.

Retention period: 2 years, except licensees of instructional television fixed stations and cable television relay stations keep records for such longer period as the Commission may direct or in case of claim or complaint, until satisfaction of such claim or complaint or until barred by statute limiting the time for filing of suits upon such claims. 47 CFR 74.181, 74.281, 74.381, 74.481, 74.581, 74.681, 74.781, 74.881, 74.981, 74.1291, 78.69

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: 2 years. 47 CFR 74.437

1.7 Licensees of radio stations in the experimental services (other than broadcast). [Amended]

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, 17.49 (retention: 5.165)

1.8 Licensees of radio stations holding student authorizations for experimental services.

To maintain record of date, time, and frequency of operation and brief description of experimentation being conducted.

Retention period: 1 month after termination of authorization. 47 CFR 5.410

1.9 Licensees of radio stations in the international fixed public radio communication services. [Amended]

To keep station logs.

Retention period: 1 year and such additional periods as required as follows: (a) logs involving communications incident to a distress or disaster or those involved in an investigation by the Commission—until written authorization by the Commission to destroy; (b) logs incident to any claim or complaint—until satisfaction of such claim or complaint or until barred by statute limiting time for filing of suits upon such claims. 47 CFR 23.47

1.10 Licensees of radio stations on land in the maritime services and Alaska-public fixed stations. [Amended]

To maintain station records and logs as indicated in sections cited.

Retention period: 1 year from date of entry and for such additional periods as required as follows: (a) Logs involving communications incident to a distress or disaster—3 years from date of entry; (b) logs including communications incident to an investigation by the Commission—until written authorization by the Commission to destroy; (c) logs incident to or involved in any claim or complaint—until satisfaction of such claim or complaint or until barred by statute limiting the time for the filing of suits upon such claims. 47 CFR 81.193, 81.194, 81.214, 81.314, 81.370, 81.458, 81.477, 81.504, 81.536, 81.704 (retention: 81.115)

1.11 Licensees of limited coast stations or marine-utility stations used on shore.

To keep a copy of agreements with vessel owners, verifying that licensee has sole right of control of the ship radio station involved and that the vessel operators shall use the ship stations subject to the orders of the licensee of the coast station or marine utility station on shore.

Retention period: Not specified. 47 CFR 81.352

1.12 Licensees of limited coast stations, marine-utility stations, and marine-fixed stations. [Amended]

To keep records which reflect the cost of the service and its nonprofit, cost-sharing, cooperative arrangement or basis on which radio communication service is rendered.

Retention period: Not specified. 47 CFR 81.352, 81.451

1.13 Licensees of radio stations on shipboard in the maritime services. [Amended]

To maintain station logs and such other records as indicated in sections cited.

Retention period: 1 year from date of entry and such additional periods as required as follows: (a) logs involving communications incident to a distress or disaster—3 years from date of entry; (b) logs including communications incident to or involved in an investigation by the Commission—until written notification by the Commission to destroy; (c) logs incident to or involved in any claim or complaint—until satisfaction of such claim or complaint or until barred by statute limiting the time for the filing of suits upon such claims (47 CFR Part 42 prescribes the requirement concerning record retention by communications common carriers); (d) ship-radar station licensees retain a permanent installation and maintenance record. 47 CFR 83.39, 83.111, 83.115, 83.184, 83.330, 83.368, 83.405, 83.456, 83.457, 83.462, 83.463, 83.473, 83.548

1.14 Licensees of radio stations in the aviation services. [Amended]

All stations at fixed locations, except radionavigation land test stations (MTF), to keep adequate records of operation; and stations whose antenna structure is required to be illuminated—a record of illumination; Aeronautical Public Service Stations—to keep a file of all record communications handled and all ground stations so licensed to keep a record of radiotelephone contacts either in the form of telephone traffic tickets or as a separate list.

Retention period: 30 days; except those logs involving communications incident to a distress or disaster or involved in an investigation by the Commission—until written notification by the Commission to destroy; or logs incident to or involved in a claim or complaint—until satisfaction of such claim or complaint or until barred by statute limiting time for filing suit upon such claim. 47 CFR 87.99, 87.101, 87.103

1.15 Public service aircraft. [Amended]

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 and make them available for inspection upon request of an authorized representative of the Commission.

Retention period: Not specified. 47 CFR 87.115

1.16 Licensees of public safety, industrial, and land transportation radio services stations. [Amended]

To keep records as follows: By all stations—transmitter measurements, service and maintenance records, the name, address, and license information of person or persons responsible for the foregoing and stations whose antenna or antenna supporting structure is required to be illuminated—a record of illumination.

Retention period: 1 year. 47 CFR 89.175, 89.179, 91.160, 93.160

1.17 Licensees of public safety, industrial, land transportation, and citizens radio stations sharing costs and facilities with other licensees. [Amended]

To keep a copy of cooperative agreements and contracts as well as records which reflect the non-profit, cost-sharing nature of that sharing.

Retention period: 1 year. 47 CFR 89.13, 89.14, 91.6, 91.9, 93.3, 93.4, 95.87 (retention: 89.179, 91.160, 93.160, 95.103)

1.18 Nonprofit corporations or associations organized to operate radio stations in the power, petroleum, forest product, motion picture, relay press, and base and mobile stations. [Amended]

To keep records which reflect the cost-sharing nonprofit basis under which they operate.

Retention period: 1 year. 47 CFR 91.251, 91.301, 91.351, 91.401, 91.451, 93.3, 93.4 (retention: 91.160, 93.160)

1.19 Licensees of amateur radio stations. [Amended]

To maintain accurate logs of station operation including information indicated in sections cited.

Retention period: 1 year following the last date of entry or if portions of log deal with public safety or national defense retain until authorized by the Commission to destroy. 47 CFR 97.103, 97.105, 97.209, 97.211, 97.213

1.20 [Combined with XXI 1.19]

1.21 Manufacturers, owners, or distributors of radio receivers.

To keep certificate of compliance with the requirements of 47 CFR Part 15, Subpart C.

Retention period: 5 years. 47 CFR 15.69

1.22 [Combined with XXI 1.16]

1.23 Licensees of citizens radio service stations. [Amended]

To keep records as follows: for each station operated as a mobile station, the current authorization; for stations where the licensee installs a unit of his station on the premises of a telephone answering service, the required written agreement; and for stations whose antenna structure is required to be illuminated, a record of illumination.

Retention period: 1 year. 47 CFR 17.49, 95.89, 95.101, 95.111 (retention: 95.103)

1.24 [Combined with XXI 1.25]

1.25 Licensees of disaster communications service radio stations. [Amended]

To keep an accurate log of all operations including information indicated in sections cited.

Retention period: 1 year or if a portion of log related to an actual disaster, until approval by the Commission to destroy. 47 CFR 99.25, 99.27

1.26 Licensees of radio stations in the domestic public radio services. [Amended]

To maintain a technical log of station operations and an operation logbook as indicated in section cited.

Retention period: 1 year, or if records involving communications incident to a disaster or involved in an investigation by the Commission—until written authorization by the Commission to destroy; or if involved in a claim or complaint—until satisfaction of claim or complaint or until barred by statute limiting time for filing a suit upon such claim. 47 CFR 21.208

1.27 Communication common carriers, including Communications Satellite Corporation and certain contractors. [Amended]

To keep accounts, records, memoranda, documents, microfilm, correspondence and related indexes prepared by or on behalf of the carrier as well as records of property or services acquired by a carrier through purchase, consolidation, merger, etc.

Retention period: Various. 47 CFR 25.177 (retention: 42.9)

1.28 Owners or operators of industrial heating equipment.

To keep a log of inspections of industrial heating equipment.

Retention period: Not specified. 47 CFR 18.105

1.29 [Deleted]

1.30 Applicants, permittees, and licensees of standard, FM, noncommercial educational FM radio, and television broadcast stations.

To maintain applications for construction permits, employment records, and such other records as may be required by section cited.

Retention period: Applicant for construction permit—while application is pending before the Commission; licensees and permittees—7 years from date of tendering for filing, except engineering material pertaining to former modes of operation—3 years, or whatever longer period is necessary to comply with requirements of section cited. 47 CFR 1.526

1.31 Licensees of standard, FM, and international radio, and television broadcast stations.

To keep a list of the chief executive officers or members of the executive committee or of the board of directors of any corporation, committee, association, or other unincorporated group which sponsors, pays for or furnishes, in whole or in part, or provides material or services for any program, other than a program advertising commercial products or services, which is broadcast by the station.

Retention period: 2 years. 47 CFR 73.119, 73.289, 73.654, 73.789

1.32 [Deleted]

1.33 Licensees of operational stations in the aviation services sharing costs and facilities with other licensees. [Amended]

To keep a copy of cooperative agreements and contracts as well as records which reflect the nonprofit, cost sharing nature of that sharing and make them available for inspection upon request of an authorized representative of the Commission.

Retention period: Not specified. 47 CFR 87.467

1.34 Operators of cable television systems. [Amended]

To maintain (a) record of all television signals carried, (b) equal employment opportunity file, (c) records of results of performance tests of the system.

Retention period: (a) 2 years, (b) and (c) 5 years. 47 CFR 76.305, 76.311, 76.601

1.35 Licensees of FM broadcast translator stations and FM broadcast booster stations.

To maintain station records of current instrument of authorization, official correspondence, maintenance records, contracts, permissions for rebroadcast, and other pertinent documents.

Retention period: 2 years. 47 CFR 74.1281

1.36 Licensees of plurality ship stations.

To keep a current list, available for inspection, of all vessel names and registration numbers authorized by the plurality ship station license.

Retention period: Not specified. 47 CFR 83.39

1.37 Licensees of ship stations authorized to transmit on frequencies in the band 400–535.

To maintain and post a written record of adjustments of transmitting and receiving equipment for operation on frequencies 410 and 500 kc/s and two working frequencies.

Retention period: Not specified. 47 CFR 83.331

1.38 Licensees of ship radiotelegraph stations provided for compliance with part II, title III of the Communications Act or the radio provisions of the Safety Convention.

To keep a record on board the ship of the direction finder calibrations, and check bearings made of their accuracy.

Retention period: 1 year. 47 CFR 83.459, 83.462

1.39 Common carrier licensees or permittees employment records. [Amended]

Each licensee or permittee required to file annual employment reports, equal opportunity programs and reports on complaints of Federal, State, or local equal opportunity laws must maintain for public inspection a copy of all employment reports, exhibits, letters, documents and correspondence between Commission and licensee or permittee pertaining to reports after they are filed and all documents incorporated therein by reference.

Retention period: 2 years. 47 CFR 21.307, 23.49

1.40 Grantee of certification for door opener, field disturbance sensor.

To keep a file of technical data for each field disturbance sensor and each radio control for a door opener that has been certificated.

Retention period: Not specified. 47 CFR 15.272, 15.313

XXII. 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: 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

XXIII. FEDERAL HOME LOAN BANK BOARD

1. Federal Savings and Loan System

1.1 Federal savings and loan associations.

To keep at home office and branch offices complete records of all business transactions, and to keep at agencies an original record of all business transacted at such agencies.

Retention period: Not specified. 12 CFR 545.15, 545.20

1.2 Federal savings and loan associations.

To maintain a detailed record of the transactions made at each mobile facility operated by the association.

Retention period: Not specified. 12 CFR 545.14–4

1.3 Federal savings and loan associations.

To establish and maintain such books, records, and accounting practices as will clearly and fully disclose the operations of a data processing service center in which two or more institutions participate.

Retention period: Not specified. 12 CFR 545.14–3

1.4 Federal savings and loan associations.

To keep records for each real estate loan, the security for which includes one or more dwelling units.

Retention period: Not specified. 12 CFR 545.6–1

1.5 Federal savings and loan associations.

To keep a record of the status of taxes, assessments, insurance premiums, and other charges on all real estate on which the association has loans or which is owned by it.

Retention period: Not specified. 12 CFR 545.6–11

1.6 Federal savings and loan associations.

To keep a signed copy of the report of the appraisal of each parcel of real estate owned made at the time of its acquisition.

Retention period: Not specified. 12 CFR 545.19

1.7 Federal savings and loan associations.

To keep signed statements of intention to make regular monthly payments of a specified amount to bonus accounts.

Retention period: Not specified. 12 CFR 545.2–2

1.8 Federal savings and loan associations. [Added]

To earmark all real estate loan investments subject to percentage limitations so that the association will be able to determine the total investments allocable to any percentage-limitation category.

Retention period: Not specified. 12 CFR 545.6–7

2. Federal Savings and Loan Insurance Corporation

2.1 Institutions insured by the Federal Savings and Loan Insurance Corporation.

To establish and maintain such accounting and other records as will provide an accurate and complete record of all business transacted by it and, without any limitation on the generality of the foregoing, to establish and maintain records with respect to: (1) loans on the security of real estate, (2) property purchased subject to, or with assumption by a third party of, an institution's loan, (3) loans sold, (4) the acquisition of mortgaged security, (5) insured accounts, and (6) such other records as are required by statute or by any other regulation to which such institution is subject.

Retention period: Not specified. 12 CFR 563.17–1

2.2 Institutions insured by the Federal Savings and Loan Insurance Corporation.

To keep a dated, signed copy of each report of appraisal of each parcel of real estate owned which is a scheduled item.

Retention period: Not specified. 12 CFR 563.17–2

2.3 Institutions insured by the Federal Savings and Loan Insurance Corporation.

To keep signed appraisals of real estate loans located more than fifty miles from institution's principal office.

Retention period: Not specified. 12 CFR 563.10

2.4 **Institutions insured by the Federal Savings and Loan Insurance Corporation.**

To keep records showing compliance with the limitations on real estate loans to one borrower if the total balances of all outstanding loans on the security of real estate owed to an institution by any one borrower exceeds $100,000.

Retention period: Not specified. 12 CFR 563.9–3

2.5 **[Reserved]**

2.6 **Institutions 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

2.7 **Institutions insured by the Federal Savings and Loan Insurance Corporation.**

To include in its account records evidence of any relationship pursuant to which the funds in an account are invested, such as trustee, agent, custodian or executor, which may provide a basis for additional insurance, together with any details concerning the relationship and the interests of other parties in the account, unless such details are ascertainable from the records of the accountholder maintained in good faith and in the regular course of business.

In connection with a trust account, to include in its account records the name of both the settlor (grantor) and the trustee of the trust and to keep an account signature card executed by the trustee.

In connection with joint accounts, to keep an account signature card personally executed by each co-owner.

Retention period: Not specified. 12 CFR 564.2, 564.9

2.8 **Institutions insured by the Federal Savings and Loan Insurance Corporation.**

In connection with the sale of real estate owned by an insured institution, to maintain records of the book value of such real estate at the time of sale and the price at which it was sold.

Retention period: Not specified. 12 CFR 563.23–1

2.9 **Savings and loan holding companies.**

To maintain such books and records as may be prescribed by the Federal Savings and Loan Insurance Corporation.

Retention period: Not specified. 12 CFR 584.1

2.10 **[Reserved]**

2.11 **Institutions insured by the Federal Savings and Loan Insurance Corporation.**

To maintain such books and records as will support its financial statements and reports to the Corporation.

Retention period: Not specified. 12 CFR 563.23–3

3. Federal Home Loan Bank System

3.1 **Federal Home Loan Bank Members.**

To maintain such records as may be required to certify compliance with liquidity requirements.

Retention period: Not specified. 12 CFR 523.13

3.2 **Federal Home Loan Bank members participating in the housing opportunity allowance program. [Amended]**

To keep a copy of borrowers application and the originals of all other closing documents.

Retention period: Not specified. 12 CFR 527.6, 527.16

XXIV. FEDERAL MARITIME COMMISSION

1.1 **Independent ocean freight forwarders.**

(a) To keep books of account and records, including each document prepared, processed, or obtained by the licensee, in connection with carrying on the business of forwarding

Retention period: 5 years. 46 CFR 510.23

(b) To keep in its files a true copy, or if oral, a true and complete memorandum of every special arrangement or contract with its principal, or modification or cancellation.

Retention period: Not specified. 46 CFR 510.25

1.2 **Carriers and conferences of carriers.**

To keep records of votes on each question voted on.

Retention period: At least 2 years. 46 CFR 537.4

1.3 **Resident representative of a conference or other rate-making group domiciled outside the United States.**

To keep a complete record of requests and complaints filed by shippers and consignees situated in the United States and its territories.

Retention period: 2 years. 46 CFR 527.5

XXV. FEDERAL POWER COMMISSION

1.1 **Public utilities and licensees. [Amended]**

To maintain records as indicated in section cited.

Retention period: Various. 18 CFR 125.3

1.2 **Natural gas companies. [Amended]**

To maintain records as indicated in section cited.

Retention period: Various. 18 CFR 225.3

XXVI. FEDERAL RESERVE SYSTEM [Renumbered]

1.1 **Persons extending credit for purpose of purchasing or carrying margin securities.**

To maintain such records as shall be prescribed by the Board of Governors of the Federal Reserve System to enable it to perform the functions conferred upon it by the Securities Exchange Act of 1934.

Retention period: Not specified. 12 CFR 207.3

1.2 **Persons extending credit for purpose of purchasing or carrying margin securities.**

To maintain statements obtained in conformity with requirements of Federal Reserve Form G–3 in connection with any extension of credit secured directly or indirectly, in whole or in part, by collateral that includes any margin security.

Retention period: 3 years after the credit is extinguished. 12 CFR 207.1

1.3 **Banks extending credit for purpose of purchasing or carrying margin stocks. [Amended]**

To maintain statements obtained in conformity with requirements of Federal Reserve Forms: U–1 in connection with any credit secured directly or indirectly, in whole or in part, by any stock (unless specifically not required); U–2 in connection with credit extended to an OTC market maker; U–3 in connection with credit extended to a third market maker; U–5 and U–6 in connection with credit extended to block positioners.

Retention period: 3 years after the credits are extinguished. 12 CFR 221.3

1.4 **Brokers and dealers extending credit.**

To maintain statements obtained in conformity with requirement of Federal Reserve Form T–4 for every extension of credit on a margin security (other than an exempted security) not for the purpose of purchasing or carrying or trading in securities.

Retention period: 3 years after the credit is extinguished. 12 CFR 220.7

1.5 **Persons obtaining credit that is collateralized by securities.**

To maintain such records as shall be prescribed by the Board of Governors of the Federal Reserve System to enable it to perform the functions conferred upon it by the Securities Exchange Act of 1934.

Retention period: Not specified. 12 CFR 224.4

1.6 **Persons obtaining credit from outside the United States that is collateralized by securities.**

To maintain records substantially in conformity with requirements of Federal Reserve Form X–1 in connection with credit obtained from sources outside the United States, with certain exceptions, if the credit is secured in any way by collateral that includes any United

States security or security registered on a national securities exchange.

Retention period: 6 years after credit is extinguished. 12 CFR 224.2

1.7 Creditors making disclosures under the Truth in Lending Act.

To maintain evidence of compliance with Federal Reserve Regulation Z.

Retention period: 2 years after date of each disclosure. 12 CFR 226.6

XXVII. 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; if exemption on basis of cost claimed, records of cost required.

Retention period: 3 years. 16 CFR 301.39, 301.41

1.3 Dealers advertising prices of furs and fur products.

To keep records to support pricing representations where comparative prices and percentage savings claims are used in advertising.

Retention period: Not specified. 16 CFR 301.44

1.4 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of guaranties received by them.

To keep the guaranty received and identification of the fabric or fabrics guaranteed.

Retention period: 3 years after guaranty furnished. 16 CFR 302.8

1.5 Persons guarantying as to flammable quality of fabrics in wearing apparel on basis of class tests.

To keep records showing (a) identification of the class test; (b) fiber composition, construction, and finish type of the fabrics; (c) a swatch of each class of fabrics guaranteed.

Retention period: 3 years after test. 16 CFR 302.8

1.6 Persons guarantying as to flammable quality of fabrics in wearing apparel who have made tests thereof.

To keep records showing (a) style or range number, fiber composition, construction, and finish type of each fabric used in the article of wearing apparel, including a swatch of the fabric tested; (b) stock or formula number, color, thickness and general description of each film used in the article and a 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 record of fiber content including the source of the material used therein.

Those substituting labels shall keep such records as will show the information set forth on the label removed and the name of the person from whom such textile fiber product was received.

Retention period: 3 years. 16 CFR 303.39

1.8 Importers of flammable textile fabrics or articles of wearing apparel.

To maintain records which establish that the imported flammable textile fabrics or articles of wearing apparel have been shipped for appropriate flammability treatment and that such treatment has been completed, and records showing disposition of such fabrics or articles of wearing apparel subsequent to the completion of such treatment.

Retention period: Not specified. 16 CFR 302.14(c)

1.9 Persons selling flammable fabrics or using such fabrics in interlinings or other exempted unexposed parts of wearing apparel.

To maintain records which show the acquisition, disposition, and end use or intended end use of such fabrics.

Retention period: Not specified. 16 CFR 302.6(a)

1.10 Persons selling flammable fabrics or using such fabrics in hats, gloves, and footwear.

To maintain records which show the acquisition, disposition, and end use or intended end use of such fabrics.

Retention period: Not specified. 16 CFR 302.6(b)

1.11 Persons shipping flammable fabrics or articles of wearing apparel for processing.

To maintain records which establish that the flammable textile fabrics or articles of wearing apparel have been shipped for appropriate flammability treatment and that such treatment has been completed, and records showing disposition of such fabrics or articles of wearing apparel subsequent to the completion of such treatment.

Retention period: Not specified. 16 CFR 302.14(b)

1.12 Packagers or labelers engaged in retail sale price representations.

To maintain invoices or other records in compliance with sections cited for those sponsoring (a) cents-off representations; (b) introductory offers; and (c) economy size representations.

Retention period: (a) 1 year beyond year in which representation is made; (b) 1 year subsequent to offer; and (c) 1 year. 16 CFR 502.100(d), 502.101(e), 502.102(d)

1.13 Manufacturers of carpets and rugs subject to flammability standard FF 1–70. [Amended]

To maintain records of (a) tests made to guarantee flammable quality including all identifying numbers, symbols, and specifications, a sample of carpet covered by guaranty, a copy of each test report, and a record showing the yardage at which test was performed; (b) the guaranty received and identification of carpet or rug.

Retention period: 3 years (a) from date tests performed; (b) from date guaranty furnished. 16 CFR 302.15

XXVIII. 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 specified period. When the shipment is made under a Government contract not having a records retention clause, the contractor's normal business practice as to retention of similar records may be followed. 4 CFR 52.18

1.2 Contractors having Government contracts negotiated without advertising.

To keep records pertaining to the contracted project. This requirement does not apply to contracts with foreign contractors or subcontractors, including foreign governments or agencies thereof, excepted from the requirement pursuant to 10 U.S.C. 2313(c) or 41 U.S.C. 254(c). Nor does this requirement apply to certain contracts entered into with foreign governments or their agencies for service rendered to the United States or its agencies within the continental limits of the United States or to purchases made outside the continental limits of the United States under section 633(a) of the Foreign Assistance Act of 1961, 75 Stat. 424, 454, 22 U.S.C. 2393(a), as implemented by Executive Order 11223, May 12, 1965, or under the Peace Corps Act, 75 Stat. 612, 22 U.S.C. 2501 et seq., as implemented by Executive Order 11603, June 30, 1971.

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 and subcontractors having Government contracts or subcontracts under Public Law 85–804, relating to national defense.

To keep pertinent books, documents, papers, and records related to contracts and subcontracts, and amendments or modifications thereof, entered into without regard to other provisions of law governing contracts in order to facilitate the national defense under Public Law 85–804, August 28, 1958, as amended (50 U.S.C. 1431–1436) as implemented by Executive Order No. 10789, November 14, 1958, as amended (50 U.S.C. 1431 note). This requirement does not apply to contracts with foreign contractors or subcontractors, including foreign governments or agencies thereof, excepted from the requirement pursuant to 50 U.S.C. 1433(b).

Retention period: 3 years after final payment under contract. 50 U.S.C. 1433(b). 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.

1.4 Newspapers, magazines, or outdoor advertising businesses or operators. [Added]

To maintain all certifications and authorizations needed by or for each legally qualified candidate for Federal elective office and record of date used and charges made.

Retention period: 2 years. 11 CFR 4.12

1.5 Treasurers of political committees and candidates. [Added]

To maintain full and complete records of proceeds from all fund raising events as well as sale of campaign emblems, literature, pins, etc.

Retention period: 4 years. 11 CFR 14.4

XXIX. 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 or subcontract and to justify the settlement thereof as required by the Contract Settlement Act of 1944 (41 U.S.C. 101–125) and 18 U.S.C. 443 (excluded from this provision are contractor or subcontractor records title to which is transferred to a Federal agency; war contractor or subcontractor records that are included by Federal agencies on records disposition schedules approved by the Congress in the manner provided in the Records Disposal Act (44 U.S.C. ch. 33), and war contractor or subcontractor. records disposal of which is approved in writing by the Administrator of General Services and the Comptroller General of the United States).

Retention period: (a) 5 years after such disposition of termination inventory by such war contractor or subcontractor or Government agency, or (b) 5 years after the final payment or settlement of such war contract or subcontract, whichever applicable period is longer. 41 CFR 101–13.3

1.2 Recipients of Federal grants or allocations for collecting and publishing historical documents.

To keep such records as the Administrator of General Services shall prescribe, including records which fully disclose the amount and disposition of such funds, the total cost of the undertaking, the portion of the cost supplied by other sources, and such other records as will facilitate an effective audit.

Retention period: Not specified. 44 U.S.C. 2506

1.3 Contractors and subcontractors under negotiated contracts pursuant to 41 U.S.C. 254(c).

To maintain books, documents, papers, and records involving transactions relating to the contract or subcontract.

Retention period: 3 years after final payment under the contract or subcontract or until expiration of the time periods for certain records specified in 41 CFR Part 1–20, whichever expires earlier. 41 CFR 1–3.814–2 (e), 1–7.101–10, 1–7.602–7

1.4 Contractors with contracts containing the Small Business Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.

Maintain records showing information required by the clause.

Retention period: 1 year after award of the contract or subcontract or for such longer period as may be required by any other clause of the contract, subcontract, or applicable law or regulation. 41 CFR 1–1.710–3(b)

1.5 Contractors with contracts containing the Labor Surplus Area Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.

Maintain records showing procedures which have been adopted to comply with the policies set forth in the clause.

Retention period: 1 year after award of the contract or subcontract or for such longer period as may be required by any other clause of the contract, subcontract, or applicable law or regulations. 41 CFR 1–1.805–3(b)

1.6 Contractors with fixed-price supply contracts containing the standard inspection clause.

Keep complete records of all inspection work by the contractor and make such records available to the Government.

Retention period: During performance of the contract and for such longer period as may be specified elsewhere in the contract. 41 CFR 1–7.101–5

1.7 Contractors with fixed-price contracts in excess of $2,500 for (a) supplies, or (b) experimental, developmental, or research work where a profit is contemplated, when such contracts contain the standard long-form Termination for Convenience of the Government clause.

Unless otherwise provided for in the contract, or by applicable statute, preserve and make available to the Government at all reasonable times at the office of the contractor but without direct charge to the Government, all his books, records, documents, and other evidence bearing on the costs and expenses of the contractor under the contract and relating to the work terminated thereunder, or, to the extent approved by the contracting officer, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1–8.701

1.8 Contractors with fixed-price construction contracts estimated to exceed $10,000, when such contracts contain the standard Termination for Convenience of the Government clause.

Unless otherwise provided for in the contract, or by applicable statute, preserve and make available to the Government at all reasonable times at the office of the contractor but without direct charge to the Government, all his books, records, documents, and other evidence bearing on the costs and expenses of the contractor under the contract and relating to the work terminated thereunder, or, to the extent approved by the contracting officer, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1–8.703

1.9 Sellers with fixed-price subcontracts which contain the termination clause suggested for use in such contracts.

Unless otherwise provided for in the subcontract, or by applicable statute, make available to the buyer and the Government at all reasonable times at the office of the seller all his books, records, documents, or other evidence bearing on the costs and expenses of the seller under the subcontract and in respect of the termination of work thereunder, or, to the extent approved by the Government, photographs, microphotographs, or other authentic reproductions thereof.

Retention period: 3 years after final settlement under the contract. 41 CFR 1–8.706

1.10 Contractors and subcontractors under contracts entered into, amended, or modified under the extraordinary, emergency authority granted by the act of August 28, 1958 (72 Stat. 972; 50 U.S.C. 1431–1435).

To maintain books, documents, papers, and records involving transactions relating to the contracts.

Retention period: 3 years after final payment or until expiration of the time periods for the particular records specified in Part 1–20 of the Federal Procurement Regulations (41 CFR 1–20), whichever expires earlier. 41 CFR 1–17.206(e)

1.11 [Deleted]

1.12 Participants in the lead and zinc stabilization program pursuant to act of October 3, 1961 (75 Stat. 766; 30 U.S.C. 681–689).

To keep any pertinent books, documents, papers, and records of any participant involving transactions related to the program established under the regulations of 41 CFR 101–15 and authorized representatives of the United States Government shall have access to and the right to examine such records.

Retention period: 3 years after termination of the program. 41 CFR 101–15.109

1.13 Contractors and subcontractors required to submit cost and pricing data in conjunction with certain firm fixed-price or fixed-price with escalation negotiated contracts in excess of $100,000 or in conjunction with certain contract modifications in excess of $100,000.

To maintain books, records, documents, and other supporting data which will permit adequate evaluation by the contracting officer or his authorized representatives of the cost or pricing data submitted, along with the computations used therein, which were available to the contractor or subcontractor as of the date of execution of his Contractor's Certificate of Current Cost or Pricing Data.

Retention period: 3 years after final payment under the contract or subcontract or until expiration of the time periods for certain records specified in 41 CFR Part 1–20, whichever expires earlier. 41 CFR 1–3.814–2 (a) and (b), 1–7.101–30, 1–7.602–5

1.14 Contractors and subcontractors having certain cost-reimbursement type, time and material, labor-hour, incentive, or price redeterminable contracts in excess of $100,000.

To maintain books, records, documents, and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred for the performance of the contract or subcontract.

Retention period: 3 years after final payment under the contract or subcontract or until expiration of the time periods for certain records specified in 41 CFR Part 1–20, whichever expires earlier; (2) if contract or subcontract is completely or partially terminated, the records relating to the work terminated shall be preserved for 3 years from the date of any resulting settlement; or (4) records which relate to appeals under the "Disputes" clause of the contract, litigation or the settlement of claims arising out of performance of the contract or subcontract, or costs and expenses of the contract or subcontract as to which exception has been taken by the contracting officer, shall be retained until disposition has been made of such appeals, litigation, claims, or exceptions. 41 CFR 1–3.814–2(c), 1–7.101–30, 1–7.602–5

XXX. INTERSTATE COMMERCE COMMISSION

1.1 Refrigerator car lines.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1220

1.2 Railroad companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1220

1.3 Electric railway companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1221

1.4 [Reserved]

1.5 Express companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1223

1.6 Pipeline companies.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1224

1.7 Persons furnishing cars to railroads.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1225

1.8 Rate-making organizations.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1253

1.9 Motor carriers and brokers.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1226

1.10 Water carriers.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1227

1.11 Freight forwarders.

To keep records as listed in the part cited.

Retention period: Various. 49 CFR Part 1228

XXXI. NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

1.1 Contractors with negotiated fixed-price supply contracts and purchase orders or fixed-price research and development contracts, in excess of $2,500.

To maintain books, documents, papers, and records involving transactions related to the contract.

Retention period: 3 years after final payment under the prime contract, or as specified in Appendix M of NASA Procurement Regulation. 41 CFR 18–7.104–15; 18–7.302–6

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 or fixed-price prime research and development contracts, in excess of $2,500. [Amended]

To maintain books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract, or as specified in Appendix M of NASA Procurement Regulation. 41 CFR 18–7.104–15; 18–7.302–6

1.3 Contractors with cost-reimbursement type contract, including facilities contracts.

To maintain books, records, documents, and other evidence pertaining to the expenses for which reimbursement is claimed.

Retention period: 3 years after date of final payment, until settlement of litigation, or as specified by Appendix M of NASA Procurement Regulation. 41 CFR 18–7.203–7; 18–7.402–7; 18–7.451–7; 18–7.460–6; 18–7.702–13; 18–7.703–11; 18–7.704–5

1.4 Subcontractors with subcontracts of a cost, cost-plus-fixed-fee, time-and-material, or labor-hour type under cost-reimbursement type prime contracts, including facilities contracts.

To maintain books, records, documents, and other evidence pertaining to all direct and indirect costs of whatever nature for which reimbursement is claimed under the subcontract.

Retention period: 3 years after date of final payment, until settlement of litigation, or as specified by Appendix M of NASA Procurement Regulation. 41 CFR 18–7.203–7; 18–7.402–7; 18–7.451–7; 18–7.460–6; 18–7.702–13; 18–7.703–11; 18–7.704–5

1.5 Subcontractors with subcontracts in excess of $2,500 on other than cost, cost-plus-fixed-fee, time-and-material or labor-hour basis (excluding subcontracts or purchase orders for public utility services at rates established for uniform applicability to the general public) under cost-reimbursement type prime contracts, including facilities contracts.

To maintain books, documents, papers, and records involving transactions related to the subcontract.

Retention period: 3 years after final payment under the subcontract, or as specified by Appendix M of NASA Procurement Regulation. 41 CFR 18–7.203–7; 18–7.402–7; 18–7.451–7; 18–7.460–6; 18–7.702–13; 18–7.703–11; 18–7.704–5

1.6 Contractors with fixed-price contracts in excess of $2,500 for supplies or experimental, developmental or research work other than (a) construction, alterations or repair of buildings, bridges, roads, or other kinds of real property or (b) experimental, developmental or research work with educational or nonprofit institutions when no profit is contemplated.

To maintain books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18–8.701

1.7 Contractors with fixed-price construction contracts amounting to more than $10,000.

To maintain books, records, documents and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18–8.701

1.8 Subcontractors with fixed-price subcontracts.

To maintain books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18–8.706

1.9 Contractors with construction and facilities contracts in excess of $2,000 (for work within the United States).

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

Retention period: 3 years after contract work completed. 41 CFR 18–12.403–1(d); 18–7.705–5

1.10 Industrial contractors having Government furnished property.

To maintain adequate records of all Government property, whether furnished to or acquired by them for the account of the Government, in accordance with the provisions of "Control of Government Property in Possession of Contractors" (Appendix B, Subpart 3, NASA Procurement Regulation).

Retention period: Not specified. 41 CFR 18–13.702; 18–13.703

1.11 Contractors furnishing special tooling under fixed-price contracts.

To maintain property control records on all special tooling which they furnish.

Retention period: Not specified. 41 CFR 18–13.704

1.12 Nonprofit contractors having Government furnished property under research and development contracts.

To maintain records of Government property, whether furnished to or acquired by them for the account of the Government, in accordance with the provisions of "Control of Government Property in Possession of Nonprofit Research and Development Contractors" (Appendix C, Subpart 3, NASA Procurement Regulation).

Retention period: Not specified. 41 CFR 18–13.706, 18–13.707

1.13 All contractors and subcontractors other than those having firm fixed-price contracts.

To maintain books, records, documents, and other evidence and accounting procedures and practices sufficient to reflect all direct and indirect costs claimed to have been incurred and anticipated to be incurred for the performance of the contract or subcontract.

Retention period: 3 years after date of final payment or until final settlement of litigation, whichever is longer. 41 CFR 18–7.104–42; 18–7.203–29; 18–7.303–29; 18–7.350–18; 18–7.402–30; 18–7.451–30; 18–7.702–48; 18–7.703–41; 18–7.704–33

1.14 Contractors with facilities contracts providing for the use of facilities.

To maintain adequate property control procedures and records and a system of identification of the facilities.

Retention period: Not specified. 41 CFR 18–7.702–17; 18–7.704–11

1.15 Contractors with contracts containing the Small Business Subcontracting Program clause, and subcontractors with contracts containing provisions which conform substantially to the language of that clause.

To maintain records showing (a) whether each prospective subcontractor is a small business concern, (b) procedures which have been adopted to comply with the policies set forth in the contract clause entitled "Small Business Subcontracting Program", and (c) such other information required by the clause.

Retention period: Not specified. 41 CFR 18–1.707–3(b)

1.16 Contractors with contracts containing an inspection clause.

To keep complete records of all inspection work by the contractor and make such records available to the Government.

Retention period: During performance of the contract and for such longer period as may be specified elsewhere in the contract. 41 CFR 18–7.103–5; 18–7.203–5; 18–7.302–4; 18–7.402–5; 18–7.451–5; 18–7.702–6; 18–7.703–6; 18–7.704–8

1.17 Contractors with contracts containing the "Data Requirements" clause.

To maintain the following:

(a) A set of engineering drawings sufficient to enable manufacture of any equipment or items furnished under the contract, or a set of flow sheets and engineering drawings sufficient to enable any performance of any process developed under the contract.

(b) Any subject data which is necessary to explain or to help the Government technical personnel understand any equipment, items, or process developed under the contract and furnished to the Government.

Retention period: 1 year after final payment under the contract. 41 CFR 18–9.202–1(e)

1.18 Contractors with contracts providing for progress payments.

To maintain control of progress payments and make available to the Government the books, records, and accounts thereof.

Retention period: During performance of the contract. 41 CFR 18–7.104–35

1.19 Contractors and subcontractors required to furnish cost and pricing data certificates. [Amended]

To maintain books, records, documents, and other evidence which will permit adequate evaluation of the cost or pricing data submitted along with the computations and projections used therein.

Retention period: 3 years after final payment or as specified in Appendix M of the NASA Procurement Regulation. 41 CFR 18–3.807–4

1.20 Contractors with fixed-price type letter contracts.

To maintain books, records, documents, and other evidence bearing on the cost and expenses of the contractor under the contract and relating to the work terminated (may be kept in microfilm or other photographic form to the extent approved by the contracting officer).

Retention period: 3 years after final settlement. 41 CFR 18–8.701–1

1.21 Contractors subject to the Work Hours Act of 1962.

To keep payroll records containing name, address, classification, rate of pay, hours worked, etc., for each employee.

Retention period: 3 years. 41 CFR 18–12.303–1, 18–12.403–1

1.22 Contractors and subcontractors subject to the Service Contract Act of 1965.

To keep records of each employee, name and address, basic employment, earning record, and work time schedules.

Retention period: 3 years after completion of the work. 41 CFR 18–12.1004

XXXII. NATIONAL CREDIT UNION ADMINISTRATION

1.1 [Deleted]

1.2 Custodians of records of Federal Credit Unions voluntarily liquidated. [Amended]

To keep all records of the liquidated credit union necessary to establish that creditors were paid and that members' shareholdings were equitably distributed.

Retention period: 5 years following date of cancellation of the charter of the credit union. 12 CFR 710.13

XXXIII. NATIONAL SCIENCE FOUNDATION

1.1 [Weather modification activities—see II 8.2]

XXXIV. OFFICE OF ECONOMIC OPPORTUNITY

1.1 Community action agencies receiving financial assistance under title II of the Economic Opportunity Act.

To keep a copy of each Administrative Cost Report, its supporting work sheets and a written explanation to explain the basis for classifying and allocating personnel costs, as part of their financial records.

Retention period: Not specified. 45 CFR 1068.3–8

XXXV. PANAMA CANAL COMPANY AND CANAL ZONE GOVERNMENT

1.1 Masters of vessels at sea, destined for ports of the Canal Zone.

To keep sanitary log or other official record of sanitary conditions and corrective measures taken.

Retention period: Discard at expiration of voyage. 35 CFR 61.151, 61.153

1.2 Masters of vessels transferring hazardous liquid cargoes at a port of the Canal Zone.

To keep original of the "Declaration of Inspection Prior to Bulk Cargo Transfer."

Retention period: Discard at expiration of voyage. 35 CFR 113.112

1.3 Vessels transiting or partially transiting Panama Canal.

To keep a full set of plans and a copy of the measurements made at the time of issue of the national tonnage certificate of the vessel, as well as the national tonnage certificate.

Retention period: Until vessel is decommissioned. 35 CFR 133.32

XXXVI. PRICE COMMISSION

1.1 Persons selling or leasing property or services subject to the price and rent stabilization requirements.

To maintain records to establish the base price for all property or services subject to Part 300 offered for sale and lease and the price at which property or services were actually sold or leased.

Retention period: 4 years after last day of calendar year in which the transaction occurred or property acquired, whichever is later. 6 CFR 300.501

1.2 Lessors of rental housing. [Revised]

To maintain records showing base rent with respect to each residence and reasons for any rent adjustment and customary practices before August 14, 1971, with respect to increases in nonrecurring charges when rent increased.

Retention period: 4 years. 6 CFR 301.401 (retention: 301.402)

1.3 Public utilities either not regulated by a regulatory agency, or regulated by a regulatory agency not certificated by the Price Commission. [Added]

To keep the certification by the public utility of compliance with 6 CFR 300.303 (a), and substantiating information.

Retention period: Not specified. 6 CFR 300.308 (c) and (d)

XXXVII. 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 5 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

XXXVIII. 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 and records of the computation of aggregate indebtedness and net capital; 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 period: 6 years and 3 years as specified in the sections cited. Records may be microfilmed immediately. 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. Records may be microfilmed immediately. 17 CFR 240.17a–4

1.3 National securities exchanges.

To keep copies of statements, exhibits, and other information regarding registered securities, filed pursuant to sections 12, 13, 14, and 16 of the Securities Exchange Act of 1934.

Retention period: The foregoing materials may be destroyed after 5 years in accordance with plans submitted to and declared effective by the SEC pursuant to its Rule 17a–6. 17 CFR 240.17a–6, 240.24b–3

1.4 Mutual and subsidiary service companies in registered public utility holding company systems. [Amended]

To keep uniform accounts and other records to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These accounts and other records include not only accounting records in a limited technical sense, but all pertinent records such as minute books, contracts, billing computations, reports, memoranda, correspondence, other papers, and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention period: Various. 17 CFR 256.01–8 and Part 256a

1.5 Registered public utility holding companies which are not also operating companies. [Amended]

To keep uniform accounts and other records to show fully facts pertaining to all entries and supported by sufficient detail to permit ready identification and analysis. These accounts and other records include not only accounting records in a limited technical sense, but all records such as minute books, stock books, stockholder records, reports, memoranda, contracts, correspondence, other papers and documents which may be useful in developing history of or facts regarding any transaction recorded in accounts.

Retention periods: Various. 17 CFR 257.0–3 and Appendix to Part 257

1.6 Registered investment companies and underwriters, brokers, dealers or investment advisers which are majority-owned subsidiaries of such companies. [Amended]

To keep such accounts, books, and other documents relating to its business as indicated in sections cited.

Retention period: Various. Microfilming permitted after 3 years. 17 CFR 270.31a–1, 270.31a–2

1.7 Depositor of and principal underwriter for any registered investment company other than a closed-end investment company.

To keep such accounts, books, and other documents as are required of brokers and dealers by rule adopted under Section 17 of the Securities Exchange Act of 1934, to the extent such records are necessary or appropriate to record such person's transactions with such registered investment company.

Retention period: Not less than 6 years. 17 CFR 270.31a–1, 270.31a–2

1.8 Investment adviser not a majority-owned subsidiary of a registered investment company.

To keep such accounts, books, and other documents as are required of registered investment advisers by rule adopted under Section 204 of the Investment Advisers Act of 1940, to the extent such records are necessary or appropriate to record such person's transactions with such registered investment company.

Retention period: Not less than 6 years. 17 CFR 270.31a–1, 270.31a–2

1.9 Records prepared or maintained by others than person required to maintain and preserve them. [Amended]

Permits records to be maintained or prepared by others on behalf of the person required to maintain and preserve such records, subject to certain agreements required to be reduced to writing. See Rule 31a–3 for requirements as to such written agreements.

Retention period: Not less than 6 years. 17 CFR 270.31a–3 (retention: 270.31a–2)

1.10 Investment advisers making use of mails or of any means or instrumentality of interstate commerce in connection with business as investment adviser (other than an adviser specifically exempted from registration pursuant to Section 203(b) of the Investment Advisers Act of 1940).

To make, keep, and retain the books and records specified in section cited.

Retention period: Various. 17 CFR 275.204–2

1.11 Nonmember brokers and dealers.

To maintain current records for each customer as specified in the section cited.

Retention period: 6 years. Records may be kept on film after the first 2 years. 17 CFR 240.15b10–6

1.12 Brokers and dealers submitting quotations.

To maintain records as specified in section cited.

Retention period: 6 years and 3 years. Records may be microfilmed immediately. 17 CFR 240.15c2–11 (retention: 240.17a–4)

1.13 Registered national securities exchanges and associations. [Added]

To maintain a record of each extension granted to a broker or dealer pursuant to section cited including a summary of justification for granting such extension.

Retention period: 3 years. 17 CFR 240.15c3–3

XXXIX. SMALL BUSINESS ADMINISTRATION

1.1 Corporations licensed under the Small Business Investment Act. [Amended]

To maintain (a) general and subsidiary ledgers and special journals reflecting all asset and valuation, liability, capital stock and surplus, income, and expense accounts; corporate charter, bylaws, and proposal to operate; and all minute books, capital stock certificates or stubs, stock ledgers, and stock transfer registers; (b) applications, declarations, agreements, and all other documents and supporting materials relating to loan or investment; and (c) accounting records including vouchers, bank statements, memoranda, correspondence, etc.

Retention period: (a) Permanent; (b) 6 years following repayment, sale, or other final disposition of the related loan or investment; (c) 6 years. Notwithstanding the foregoing general statement of retention periods, after any book, document, or other record has been preserved for 3 years (or 3 years following final disposition of the related loan or investment, when applicable), a film of such record may be substituted therefor for the balance of the required time and the original destroyed. 13 CFR 107.1102

XL. UNITED STATES POSTAL SERVICE

1.1 Postage meter licensees. [Amended]

To keep a Meter Record Book (Form 3602–A), showing register readings of metered mail on each day of operation of the meter.

Retention period: At least 1 year from date of final entry. 39 CFR 144.2, 144.3

1.2 Postage meter manufacturers. [Amended]

To maintain, and make available for inspection by Postal Service officials, a complete record by serial number of all meters manufactured, showing all movements of each meter from the time it is produced until it is scrapped and the reading of the ascending register each time a meter is checked into or out of service through a post office.

Retention period: At least 3 years after the meter is scrapped. 39 CFR 144.9

1.3 Apartment house managers. [Amended]

To maintain, pursuant to Publication 17, "Apartment House Mail Receptacles, Regulations and Instructions," records of keys supplied by manufacturers and jobbers, relating the key number to the receptable number, so that, when necessary, new keys may be ordered and of the combinations of keyless locks so that new tenants may be given the combination.

Retention period: Key numbers—until the lock has been changed, when it may be destroyed; combinations to the keyless locks—until the combination is changed, when it may be destroyed. 39 CFR 155.6

1.4 Commercial mail receiving agencies.

To maintain a copy of Form 1583, Application for Delivery of Mail Through Agent.

Retention period: During period of agency. 39 CFR 154.2

1.5 Contractors with the Postal Service. [Amended]

To maintain and make available to the Postal Service books and records respecting (a) negotiated fixed-price supply contracts in excess of $5,000 (PCM, 7–104.15); (b) cost-reimbursement supply contracts (PCM, 7–203.7); (c) cost or pricing data submitted by bidders or offerors (PCM, 3–814.2); and (d) time and material and labor hour contracts (PCM, 7–901.17).

Retention period: At least 3 years after final payment under the contract pursuant to PCM. 39 CFR Part 601 (References given above are to the Postal Contracting Manual, incorporated by reference into the Code of Federal Regulations.)

XLI. VETERANS ADMINISTRATION

1.1 State owned or controlled hospitals and institutions distributing tax-free tobacco products to members or former members of the Armed Forces of the United States.

To keep copies of orders and other pertinent documents involved in the purchase, storage, and distribution of tax-free tobacco products to eligible patients.

Retention period: At least 3 years and available to the Veterans Administration and the Internal Revenue Service for inspection purposes. 41 CFR 8–11.250–2

1.2 Medical schools, hospitals, and research centers receiving grants under the Veterans Hospitalization and Medical Services Modernization Amendments of 1966.

To keep records of amount and disposition of grant, total cost of project and amount of cost of project received from other sources.

Retention period: 3 years after final payment. 38 CFR 17.266

1.3 Holders of loans for mobile homes and lots.

To keep records of payments received, disbursements chargeable thereto, and dates thereof.

Retention period: Until Administrator ceases to be liable for loan. 38 CFR 36.4215

1.4–1.6 [Reserved]

1.7 Educational institutions furnishing education or special restorative training under chapter 34 or 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 veterans and eligible persons enrolled under the law at time of admission and records of advance credit granted by institution; and (c) records of the veteran's and eligible person's grades and progress.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.4209

1.8 Educational institutions having veterans and eligible persons under chapter 34 or 35, title 38, U.S. Code, supra, enrolled in courses which do not lead to standard college degree.

To keep, in addition to the records and accounts described in item 1.7, above, records of leave, absences, class cuts, makeup work, and tardiness.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.4209

1.9 Educational institutions having veterans and eligible persons under chapter 34 or 35, title 38, U.S. Code, supra, enrolled in nonaccredited courses approved under section 1776, chapter 36, title 38, U.S. Code.

To keep, in addition to records and accounts described in items 1.7 and 1.8, above, (a) records of interruptions for unsatisfactory conduct or attendance; and (b) records of refunds of tuition, fees, and other charges made to a veteran or an eligible person who fails to enter the course or withdraws or is discontinued prior to completion of the course.

Retention period: 3 years following termination of enrollment period, unless further retention requested by General Accounting Office or Veterans Administration not later than 30 days prior to end of 3-year period. 38 CFR 21.4209

1.10 Holders of loans guaranteed or insured by the Veterans Administration under chapter 37, title 38, U.S. Code.

To keep a record of each loan showing the amounts of payments received on the obligation and disbursements chargeable thereto, and the dates thereof.

Retention period: Until the Administrator ceases to be liable as guarantor or insurer of the loan. 38 CFR 36.4330

1.11 Holders of loans insured by the Veterans Administration under chapter 37, title 38, U.S. Code.

To keep an insurance account showing the amounts credited as available for the payment of losses on insured loans made or purchased by the holder and the amounts debited on account of transfers of insured loans, purchases by the Veterans Administration under 38 CFR 36.-4318, or payment of losses.

Retention period: Until effective date of closing of insurance account by the Veterans Administration. 38 CFR 36.-4370

1.12 State approving agencies, institutions, and training establishments participating in the vocational rehabilitation and education program.

To maintain contracts, agreements, or arrangements providing for number and frequency of reports, adequate financial records to support payment for each trainee, and attendance and progress records and number of inspection, approval and supervisory visits and itemized vouchers for payment, including salary and travel.

Retention period: 4 years following the date of the last payment or a longer period if requested by the General Accounting Office or the Veterans Administration. 41 CFR 8-95.209

1.13 Training establishments furnishing training-on-the-job courses (other than a program of apprenticeship) approved under section 1777, chapter 36, title 38, U.S. Code.

To keep in addition to records and accounts described in item 1.7 above appropriate records pertaining to such training including, but not limited to (a) payroll records, (b) 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 and of 3-year period. 38 CFR 21.4209

XLII. WATER RESOURCES COUNCIL

1.1 State agencies receiving funds under the Water Resources Planning Act.

To maintain records relating to each allotment and grant and their allocability to the State comprehensive water and related land resources planning effort.

Retention period: 3 years after last disbursement of funds. 18 CFR 703.10

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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PART III



DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

■

MILK IN THE INDIANA MARKETING AREA

Proposed Rule Making

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Part 1049]

[Docket No. AO 319-A20]

MILK IN THE INDIANA MARKETING AREA

Decision on Proposed Amendments to Marketing Agreement and to Order

A public hearing was held upon proposed amendments to the marketing agreement and the order regulating the handling of milk in the Indiana marketing area.

The hearing was held, pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), and the applicable rules of practice (7 CFR Part 900), at Indianapolis, Ind., on October 11, 1972, pursuant to notice thereof issued on September 21, 1972 (37 FR 20182).

Upon the basis of the evidence introduced at the hearing and the record thereof, the Deputy Administrator, Regulatory Programs, on December 8, 1972 (37 FR 26688), filed with the Hearing Clerk, U.S. Department of Agriculture, his recommended decision containing notice of the opportunity to file written exceptions thereto.

The material issues, findings and conclusions, rulings, and general findings of the recommended decision are hereby approved and adopted and are set forth in full herein.

The material issues on the record of the hearing relate to:

1. Diversion of producer milk.
2. Louisville plan.
3. Charges on overdue accounts.
4. Order format.

FINDINGS AND CONCLUSIONS

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

1. *Diversion of producer milk.* The provisions of the order with respect to diversion of producer milk to nonpool plants should be modified. A cooperative association should be enabled to divert as producer milk in each of the months September through March up to 40 percent of the milk of its producer members. A handler who is the operator of a pool plant should be in position to divert during each such month up to 40 percent of the producer milk, for which he is the handler, exclusive of the milk of producers who are members of a cooperative association that is diverting milk under the percentage limitation described above.

The order now provides that the total quantity of milk that a cooperative association or a pool plant operator may divert as producer milk in each of the months of September through March shall not exceed 35 percent of the producer milk deliveries as described above. The order also provides an alternative basis for diversion during each of these months that permits milk of an individual producer to be diverted for the same number of days that milk of the producer is received at a pool plant. During each of the months April through August, a pool plant operator or a cooperative association may divert the milk production of a producer from a pool plant to a nonpool plant on any number of days during such month. In all months, diversion of the milk of any producer to a nonpool plant is permitted only if at least 1 day's production of the milk of such producer is received at a pool plant during the month. Of these diversion provisions, only the percentage limitations for the months September through March were considered at the hearing.

The revised diversion provisions, as adopted herein, were proposed by Hoosier Milk Marketing Agency, Inc., an organization of cooperative associations representing a substantial majority of the producers on the market. A representative of the proponent testified at the hearing in favor of the proposal. No opposition to the proposal was expressed either at the hearing or in briefs.

Over the last 2 years, production for the market has increased significantly while the number of producers has decreased. Average daily deliveries per producer increased by nearly 6 percent between 1970 and 1971. Comparing the first 8 months of 1972 to the same period for 1971, average daily deliveries per producer increased by over 7 percent. Class I sales increases for the same periods have not been as large as these increases in production. This tendency for individual producers to increase their daily deliveries is expected to continue.

One large cooperative association supplying the market submitted at the hearing that the present 35-percent diversion limitation does not provide it with the flexibility it requires in the face of current and anticipated marketing conditions. It has already had difficulty maintaining the producer status of some of its members as a result of increased production per member. For the months January through August 1972, the cooperative's member milk production increased 12 percent over the same months for 1971, while its membership increased by less than 2 percent. Loss of a single, large fluid milk account by one of the handlers this cooperative association supplies would seriously jeopardize the producer status of its members under the current diversion provisions.

A number of cooperative associations representing producers on the market are the principal or sole suppliers of high volume handlers. Handlers so supplied service large accounts for various types of outlets, including supermarket chain stores, dairy, and convenience chain stores, schools, and military establishments. Many of these accounts are serviced on a contract basis and may shift from one handler to another on the expiration of a contract. When a handler supplied primarily by one cooperative association loses such an account to a handler supplied primarily by another cooperative association or to a handler regulated under another order, the former cooperative may be left, for a time at least, with a considerable amount of milk for which there is no fluid outlet.

Another factor that could result in the need for diversion of a substantial volume of milk by a cooperative would be the closing of a large plant and the transfer of the route disposition to plants in other markets. There has been a trend in recent years for multiple-plant handlers operating in a number of markets to close their less efficient plants and concentrate their processing operations in large plants capable of serving several markets. Should this happen in the Indiana market, it could cause a serious problem for the cooperative that had supplied the closed plant.

In the event of plant closings or account losses such as those described above, manufacturing plants frequently provide the only immediately available outlet for a cooperative's member milk supplies or a handler's regular milk supplies. Diversion of milk directly from farms to manufacturing plants is the most efficient means of disposing of such supplies. The 40-percent diversion limitation adopted herein will promote orderly marketing in the face of these complex marketing problems by minimizing the impact of such circumstances on the producer status of dairy farmers who have been the regular suppliers of the market.

2. *Louisville Plan.* The order should be amended to provide that the uniform rate withheld from the pool under the Louisville seasonal incentive payment plan shall be 20 cents per hundredweight for each of the months April through July.

The order now provides for the withholding by the market administrator of 8 percent of the average monthly basic formula price for the preceding calendar year, subject to a maximum of 30 cents, with respect to each hundredweight of producer milk delivered to the market during each of the months April through July. Payback to producers of the aggregate moneys accumulated during the pay-in period is made at a monthly rate of 25 percent in each of the months September through December.

A representative of the proponent (Hoosier Milk Marketing Agency, Inc.) testified at the hearing that the payin amount provided for in the order has resulted in misalinement of Indiana producer prices relative to producer prices paid in northern Illinois and Wisconsin markets during the payout months. In response to the resulting interorder price relationships, some shifting of producers between markets has occurred during this period. Proponent testified that this situation has caused some producer unrest and has impaired the effectiveness of the Louisville plan.

In 1971 the average number of producers supplying the market during the payout period exceeded the average number of producers supplying the

market during the payin period by nearly 250, or over 5 percent. Despite this situation, removal of the Louisville plan from the order was not favored by those participating in the hearing. Proponent contended that a seasonal incentive payment plan is still needed in the market not only to insure uniform production throughout the year, but also to maintain proper price alinement between the Indiana market and order markets located in Kentucky, Illinois, and Ohio that also utilize such plans.

The normal pattern of milk production results in a greater supply during the spring and early summer than during the remainder of the year. Seasonal incentive payment plans, such as the one under consideration, encourage a more uniform pattern of milk production by withholding from the uniform price computation in the flush production season funds to be added back in the short supply season. Since these funds are distributed to all producers who supply the market during the payout period, it is possible for dairy farmers who do not regularly supply the market to become producers only during these months. This seasonal pattern of producer market-shifting may occur when, as a result of too great a spread between spring and fall prices, interorder producer price differences during the short supply season more than offset transportation costs between order markets. The diluted producer prices that result during the fall months from the temporary addition of such producers to the market tend to discourage producers regularly associated with the market from managing their production in accordance with the intent of the plan.

The Ohio Valley, Louisville-Lexington-Evansville, Central Illinois and Southern Illinois orders, which abut the Indiana marketing area, continue to use the Louisville plan to even out production. Proponent stated that deletion of the plan from the Indiana order would shift to the adjoining markets the aforementioned problems currently being experienced in this market. The resulting price spread would provide a strong incentive for Ohio, Illinois, and Kentucky producers to shift to Indiana in the spring and an equally strong incentive for Indiana producers to shift to the Ohio Valley, Louisville-Lexington-Evansville, or Illinois markets in the fall months.

Official notice is taken of the uniform prices for Indiana and surrounding markets as published in the Federal Milk Order Market Statistics, a publication of the Dairy Division, Agricultural Marketing Service, U.S. Department of Agriculture, for the months of April, May, June, July, September, October, November, and December 1971.

During April, May, June, and July 1971, the months when the deductions were made in the computation of the uniform price, the average uniform price under the Indiana marketing order was $5.45. In the adjoining markets, which also have "Louisville" plans, the average prices in the same months were: Central Illinois, $5.35; Southern Illinois, $5.50; Louisville, $5.27; and Ohio Valley, $5.59. Under the Chicago Regional order, the milkshed of which overlaps that of the Indiana milkshed in parts of Illinois, Indiana, Michigan, and Wisconsin, the uniform price during the same months was $5.37. The Chicago Regional order does not have a "Louisville" plan.

During the months of September, October, November, and December 1971, in which uniform prices were increased by the addition of the monies withheld in the spring, the respective average uniform prices were: Indiana, $6.19; Central Illinois, $5.96; Southern Illinois, $6.21; Louisville-Lexington-Evansville, $6.32; and Ohio Valley, $6.36.

The uniform price under the Chicago Regional order averaged $5.54 for the same 4-month period.

Had the 20-cent rate been in effect in 1971, the average uniform price under the Indiana order would have been $5.55 in the April–July period and $6.09 in the September–December period. Had there been no "Louisville" plan in effect, the uniform price would have averaged $5.75 in the April–July period and $5.89 in the September–December period. The 14-cent difference between the spring and fall prices would have reduced the incentive to producers to maintain an even production pattern. The substantially lower uniform price in the September–December period contrasted to the higher prices prevailing in some of the surrounding markets would have provided an incentive to Indiana producers to shift to those markets.

The pay-in rate of 20 cents per hundredweight adopted herein will tend to eliminate much of the temporary producer shifting that has occurred between the Indiana market and the markets located in northern Illinois and Wisconsin. The resulting uniform price to producers in the fall will reduce the incentive for producers to shift to the Indiana market from the Chicago Regional market to take advantage of the seasonally higher prices. At the same time, it will be high enough that Indiana producers will not have an incentive to shift to the Ohio Valley, Louisville-Lexington-Evansville, Southern Illinois or Central Illinois markets in the fall. The difference between the spring and fall prices will be sufficient to encourage Indiana producers to continue to produce enough milk in the fall and winter months to fully supply the needs of the market.

Interest was expressed at the hearing in a "dairy farmer for other markets" provision that would prevent dairy farmers not regularly associated with the market from taking undue advantage of the Louisville plan. Proponent was not prepared to propose such a provision at the hearing but agreed that the matter deserved further study.

In the Indiana market the moneys withheld under the seasonal incentive payment plan are invested in interest-bearing securities and both the principal and the interest earned thereon are returned to producers during the payout period. The order should be amended to reflect this practice of returning to the pool during the fall months interest earned on Louisville plan funds.

3. *Charges on overdue accounts.* The rate prescribed under the order on overdue obligations to the producer-settlement, administrative, and marketing service funds should be increased from one-half of 1 percent per month to three-fourths of 1 percent per month. The interest so provided should be applied on the sixth day following the date such obligations are due and on the same day of each succeeding month, rather than on the first day of the month following the due date and on the first day of each succeeding month as now provided in the order.

Proponent cooperative associations proposed that the rate be increased as provided herein and that the charge be applied on the first day following the day obligations to the producer-settlement, administrative, and marketing service funds are due. A representative of these cooperative associations testified that a charge of one-half of 1 percent per month is unrealistic in light of present day commercial rates for carrying charges and that it encourages delinquency in payment of the several order obligations by providing handlers with an inexpensive source of operating capital.

Representatives of several handlers regulated under the order expressed opposition to the cooperatives' proposal both at the hearing and in briefs. One such representative testified that an increase of 50 percent in the rate charged handlers for overdue accounts would be excessive and unwarranted in light of prevailing local credit conditions.

It is essential that payments to the funds maintained by the market administrator be made promptly so that the order may be administered in an efficient and timely manner. A charge on overdue accounts is intended to encourage such prompt settlement of accounts. It should not be so low as to provide handlers with an inexpensive source of credit and thus constitute a basis for holding back payments due the market administrator.

In September 1972, the market administrator billed 41 handlers for payments to the administrative fund and 26 of these handlers, or 63 percent, made such payments a week or more late. In the same month, 27 handlers were billed for payments to the producer-settlement fund and 17 of these handlers (again 63 percent) made such payments a week or more late. Since this month was not particularly unusual in terms of late payments, it appears that the present rate assessed on late payments is too low to accomplish what is intended and, in fact, may be providing a number of handlers with a relatively inexpensive source of short-term operating funds at the expense of producers.

In support of the proposal to begin application of interest charges on the day following the date handler obligations become due, proponent cooperatives testified that such a change also would further encourage prompt settlement of accounts and thereby insure

prompt payment in full to producers whose milk is delivered to handlers who rely on payments from the producer-settlement fund to meet their producer payrolls.

The same handlers that opposed the increased charge on overdue accounts also opposed this change in the date of application of such charge. They proposed that the charge on overdue obligations be applied on the sixth day following the date such obligations become due. A handler representative testified that the 5-day period during which no interest would be charged is needed to accommodate routine delays in mail deliveries to and from the market administrator's office.

The market administrator normally mails handlers' billings no earlier than 2 days prior to the date payments are due. This fact alone makes it difficult for a handler to settle his accounts on time. If, in addition, consideration is given to the time normally required for pickup and delivery of mail and the occurrence of a weekend or a holiday immediately prior to or on the due date, it is evident that the application of interest charges on the day following the due date might penalize those handlers who make an effort to pay their obligations promptly. A period of 5 days between the date payments become due and the date interest is assessed will encourage prompt payment without penalizing handlers for uncontrollable mail delays.

In order to insure that handlers pay only the adopted rate per month on overdue accounts, it is necessary to provide in the order that charges be applied on the same day each month. Also, since the interest charge itself becomes an obligation after it is added to a handler's original obligation, the order should provide for the compounding of interest charges from month to month.

For the reasons stated above, it is concluded that the sections of the order concerning charges on overdue accounts should be amended as provided herein.

4. *Order format.* The format of the Indiana order should be revised to provide a more compact order and a more precise grouping of related order provisions. In addition to redesignation of section numbers (and codified subunits), certain changes should be made in section titles, introductory paragraphs, and section content. In making these modifications, which conform with a basic and uniform format for all orders, no change is contemplated either in the intent or application of any provisions so affected.

The need for rearrangement of the order provisions in large part reflects the cumulative effect of past amendments that have resulted in a number of unused subunits that disrupt the continuity of the order. The redesignation of codified units will also accommodate future changes in the order.

Rulings on Proposed Findings and Conclusions

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

General Findings

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

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

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

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

Rulings on Exceptions

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

Marketing Agreement and Order

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

It is hereby ordered, That this entire decision, except the marketing agreement,[1] be published in the Federal Register. The regulatory provisions of the marketing agreement are identical with those contained in the order as hereby proposed to be amended by the attached order which is published with this decision.

Determination of Producer Approval and Representative Period

November 1972 is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of the order, as amended and as hereby proposed to be amended, regulating the handling of milk in the Indiana marketing area is approved or favored by producers, as defined under the terms of the order, as amended and as hereby proposed to be amended, and who, during such representative period, were engaged in the production of milk for sale within the aforesaid marketing area.

Signed at Washington, D.C., on January 12, 1973.

Richard E. Lyng,
Assistant Secretary.

Order[2] Amending the Order, Regulating the Handling of Milk in the Indiana Marketing Area

Findings and Determinations

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

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

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

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

(2) The parity prices of milk, as determined pursuant to section 2 of the Act, are not reasonable in view of the price of feeds, available supplies of feeds,

[1] Filed as part of the original document.

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

and other economic conditions which affect market supply and demand for milk in the said marketing area, and the minimum prices specified in the order as hereby amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest; and

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

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

The provisions of the proposed marketing agreement and order amending the order contained in the recommended decision issued by the Deputy Administrator, Regulatory Programs, on December 8, 1972, and published in the FEDERAL REGISTER on December 14, 1972 (37 FR 26688), shall be and are the terms and provisions of this order, amending the order, and are set forth in full herein:

RECOMMENDED MARKETING AGREEMENT AND ORDER AMENDING THE ORDER

The recommended marketing agreement is not included in this decision because the regulatory provisions thereof would be the same as those contained in the order, as hereby proposed to be amended. The following order amending the order, as amended, regulating the handling of milk in the Indiana marketing area is recommended as the detailed and appropriate means by which the foregoing conclusions may be carried out:

PART 1049—MILK IN INDIANA MARKETING AREA

Subpart—Order Regulating Handling

GENERAL PROVISIONS

Sec.
1049.1 General provisions.

DEFINITIONS

1049.2 Indiana marketing area.
1049.3 Route disposition.
1049.4 [Reserved]
1049.5 Distributing plant.
1049.6 Supply plant.
1049.7 Pool plant.
1049.8 Nonpool plant.
1049.9 Handler.
1049.10 Producer-handler.
1049.11 [Reserved]
1049.12 Producer.
1049.13 Producer milk.
1049.14 Other source milk.
1049.15 Fluid milk product.
1049.16 [Reserved]
1049.17 Filled milk.
1049.18 Cooperative association.

HANDLER REPORTS

Sec.
1049.30 Reports of receipts and utilization.
1049.31 Payroll reports.
1049.32 Other reports.

CLASSIFICATION OF MILK

1049.40 Classes of utilization.
1049.41 Shrinkage.
1049.42 Classification of transfers and diversions.
1049.43 General classification rules.
1049.44 Classification of producer milk.
1049.45 Market administrator's reports and announcements concerning classification.

CLASS PRICES

1049.50 Class prices.
1049.51 Basic formula price.
1049.52 Plant location adjustments for handlers.
1049.53 Equivalent price.
1049.54 Handler butterfat differentials.
1049.55 Announcement of class prices and handler butterfat differentials.

UNIFORM PRICE

1049.60 Handler's value of milk for computing uniform price.
1049.61 Computation of uniform price (including weighted average price).
1049.62 Announcement of uniform price and producer butterfat differential.

PAYMENTS FOR MILK

1049.70 Producer-settlement fund.
1049.71 Payments to the producer-settlement fund.
1049.72 Payments from the producer-settlement fund.
1049.73 Payments to producers and to cooperative associations.
1049.74 Producer butterfat differential.
1049.75 Plant location adjustments to producers and on nonpool milk.
1049.76 Payments by handler operating a partially regulated distributing plant.
1049.77 Adjustment of acounts.
1049.78 Charges on overdue accounts.

ADMINISTRATIVE ASSESSMENT AND MARKETING SERVICE DEDUCTION

1049.85 Assessment for order administration.
1049.86 Deduction for marketing services.

ADVERTISING AND PROMOTION PROGRAM

1049.110 Agency.
1049.111 Composition of the Agency.
1049.112 Term of office.
1049.113 Selection of Agency members.
1049.114 Agency operating procedure.
1049.115 Powers of the Agency.
1049.116 Duties of the Agency.
1049.117 Advertising, research, education, and promotion program.
1049.118 Limitation of expenditures by the Agency.
1049.119 Personal liability.
1049.120 Procedure for requesting refunds.
1049.121 Duties of the market administrator.
1049.122 Liquidation.

AUTHORITY: The provisions of this Part 1049 issued under secs. 1–19, 48 Stat. 31, as amended; 7 U.S.C. 601–674.

GENERAL PROVISIONS

§ 1049.1 General provisions.

The terms, definitions, and provisions, in Part 1000 of this chapter are hereby incorporated by reference and made a part of this order.

DEFINITIONS

§ 1049.2 Indiana marketing area.

"Indiana marketing area" (hereinafter referred to as the "marketing area") means all the territory within the boundaries of each of the Indiana counties listed below, including territory wholly or partly within such boundaries occupied by Government (municipal, State, or Federal) reservations, installations, institutions, or other similar establishments:

Adams.	La Porte.
Allen.	Lawrence.
Bartholomew.	Madison.
Blackford.	Marion.
Boone.	Marshall.
Brown.	Miami.
Cass.	Monroe.
Clay.	Montgomery.
Clinton.	Morgan.
Decatur.	Noble.
De Kalb.	Owen.
Delaware.	Parke.
Elkhart.	Porter.
Fayette.	Putnam.
Fountain.	Randolph.
Franklin.	Rush.
Fulton.	Shelby.
Grant.	Steuben.
Hamilton.	St. Joseph.
Hancock.	Starke.
Hendricks.	Tippecanoe.
Henry.	Tipton.
Howard.	Union.
Huntington.	Vermillion.
Jackson.	Vigo.
Jay.	Wabash.
Johnson.	Warren.
Kosciusko.	Wayne.
Lagrange.	Wells.
Lake.	Whitley.

§ 1049.3 Route disposition.

"Route disposition" means a delivery (including that custom-packaged for another person, disposition from a plant store or from a distribution point and distribution by a vendor or vending machine) of any fluid milk product classified as Class I milk other than a delivery in bulk form to any milk processing plant.

§ 1049.4 [Reserved]

§ 1049.5 Distributing plant.

"Distributing plant" means a plant approved by any duly constituted health authority for the processing or packaging of milk for fluid consumption in the marketing area and from which there is route disposition during the month in the marketing area.

§ 1049.6 Supply plant.

"Supply plant" means a plant in which some milk approved by any duly constituted health authority for fluid consumption in the marketing area is assembled and shipped in bulk as milk, cream, or skim milk to a distributing plant during the month.

§ 1049.7 Pool plant.

Except as provided in paragraph (c) of this section, "pool plant" means a

plant specified in paragraph (a) or (b) of this section.

(a) A distributing plant with:

(1) Total route disposition exclusive of packaged fluid milk products received from other plants and filled milk, in an amount not less than 50 percent of Grade A milk received at such plant during the month from dairy farmers (excluding receipts of producer milk by diversion pursuant to § 1049.13) and supply plants, except that a plant meeting such percentage requirement for the preceding month may remain qualified under this subparagraph in the current month; and

(2) Route disposition within the marketing area during the month of at least 10 percent of such receipts, such route disposition to be exclusive of packaged fluid milk products received from other plants and filled milk: *Provided*, That any plant meeting the requirements of this paragraph in each of the months of September through May, inclusive, shall continue to have pool plant status in the months of June, July, and August, immediately following if there is route disposition, except filled milk, from the plant in the marketing area during such month.

(b) A supply plant from which not less than 50 percent of the Grade A milk received from dairy farmers at such plant during the month is shipped to plants qualifying for the month pursuant to paragraph (a) of this section. A plant qualified pursuant to this paragraph in each of the immediately preceding months of September through February shall remain so qualified for the months of April through August unless written application is filed with the market administrator on or before the first day of any such month to designate such plant as a nonpool plant for such month and for each subsequent month through August during which it would otherwise not qualify under this paragraph.

(c) The term "pool plant" shall not apply to:

(1) A producer-handler plant;

(2) A distributing plant which the Secretary determines has a greater proportion of route disposition (except filled milk) in another marketing area regulated by another order issued pursuant to the Act and such plant is fully subject to regulation of such other order: *Provided*, That a distributing plant which was a pool plant under this order in the immediately preceding month shall continue to be subject to all of the provisions of this part until the third consecutive month in which a greater proportion of its route disposition (except filled milk) is made in such other marketing area, unless, notwithstanding the provisions of this paragraph, it is regulated by such other order;

(3) A distributing plant which meets the requirements set forth in paragraph (a) of this section which also meets the requirements of another order on the basis of its distribution in such other marketing area and which the Secretary determines has a greater quantity of route disposition (except filled milk) during the month in this marketing area than in such other marketing area but which plant is nevertheless fully regulated under such other order;

(4) A supply plant which during the month is fully subject to the pricing and pooling provisions of another order issued pursuant to the Act, unless such plant is qualified as a pool plant pursuant to paragraph (b) of this section and a greater volume of fluid milk products (except filled milk) is moved to pool distributing plants qualified on the basis of route sales in this marketing area; and

(5) That portion of a plant that is physically separated from the Grade A portion of such plant, is operated separately and is not approved by any health authority for the receiving, processing, or packaging of any fluid milk product for Grade A disposition.

§ 1049.8 Nonpool plant.

"Nonpool plant" means any milk or filled milk receiving, manufacturing, or processing plant other than a pool plant. The following categories of nonpool plants are further defined as follows:

(a) "Other order plant" means a plant that is fully subject to the pricing and pooling provisions of another order issued pursuant to the Act.

(b) "Producer-handler plant" means a plant operated by a producer-handler as defined in any order (including this part) issued pursuant to the Act.

(c) "Partially regulated distributing plant" means a nonpool plant that is neither an other order plant nor a producer-handler plant, from which there is route disposition in consumer-type packages or dispenser units in the marketing area during the month.

(d) "Unregulated supply plant" means a nonpool supply plant that is not an other order plant or a producer-handler plant, from which fluid milk products are shipped during the month to a pool plant.

§ 1049.9 Handler.

"Handler" means:

(a) Any person in his capacity as the operator of a pool plant;

(b) Any cooperative association with respect to producer milk diverted for the account of such association pursuant to § 1049.13;

(c) [Reserved]

(d) Any person who operates a partially regulated distributing plant;

(e) A producer-handler; or

(f) Any person who operates an other order plant described in § 1049.7(c).

§ 1049.10 Producer-handler.

"Producer-handler" means a person who operates a dairy farm and a distributing plant and who receives no fluid milk products from other dairy farmers or from sources other than pool plants, and no milk products other than fluid milk products for reconstitution into fluid milk products: *Provided*, That such person provides proof satisfactory to the market administrator that the care and management of all dairy animals and other resources used in his own farm production and the operation of the processing and distributing business are at the personal enterprise and risk of such person.

§ 1049.11 [Reserved]

§ 1049.12 Producer.

"Producer" means any person, other than a producer-handler as defined in any order (including this part) issued pursuant to the Act, who in compliance with Grade A inspection requirements of a duly constituted health authority, produces milk for distribution as fluid milk products within the marketing area or produces milk acceptable for fluid consumption at Federal, State, or municipal institutions, which milk is received at a pool plant or is diverted pursuant to § 1049.13. "Producer" shall not include any person with respect to milk which is fully subject to the class pricing and producer payment provisions of another order issued pursuant to the Act.

§ 1049.13 Producer milk.

"Producer milk" means all skim milk and butterfat contained in milk of any producer, other than milk received at a pool plant by diversion from a plant at which such milk would be fully subject to pricing and pooling under the terms and provisions of another order issued pursuant to the Act, which is:

(a) Received at one or more pool plants during the month (milk may be diverted during the month by a handler from a pool distributing plant to another pool plant(s) for not more days of production of producer milk than is physically received at the diverting pool plant).

(b) Received at a pool plant at least one day during the month and then diverted by the operator of a pool plant or by a cooperative association to a nonpool plant during the month under any of the following conditions:

(1) During April through August the operator of a pool plant or a cooperative association may divert the milk production of a producer from a pool plant to a nonpool plant (other than that of a producer-handler) on any number of days during the month.

(2) During September through March the milk of a producer diverted by the operator of a pool plant or a cooperative association to a nonpool plant (other than that of a producer-handler) shall be limited to the amounts specified in subdivisions (i) and (ii) of this subparagraph:

(i) The operator of a pool plant may divert the milk of producers (except producer members of a cooperative association which is diverting milk under the percentage limit of subdivision (ii) of this subparagraph) for not more days of production of producer milk than is physically received at the diverting pool plant or he may divert an aggregate

quantity not exceeding 40 percent of the milk of all such producers.

(ii) A cooperative association may divert the milk of its individual member producers for not more days of production of producer milk than is physically received at a pool plant or it may divert an aggregate quantity of the milk of member producers not exceeding 40 percent of all such milk either caused to be delivered to pool plants or diverted to nonpool plants by the cooperative association.

(3) When milk is diverted in excess of the limit by a handler who elects to divert on the basis of days-of-production, only that milk of the individual producer which was received at a pool plant or which was diverted to a nonpool plant for not more days of production than is physically received at a pool plant shall be considered producer milk.

(4) When milk is diverted to a nonpool plant in excess of the percentage limit by a handler who elects to divert on a percentage basis, eligibility as producer milk shall be forfeited on a quantity of milk equal to such excess. In such instances the diverting handler shall specify the dairy farmers whose milk is ineligible as producer milk. If the handler fails to designate such dairy farmers whose milk is ineligible, producer milk status shall be forfeited with respect to all milk diverted to nonpool plants by such handler.

(5) If, notwithstanding the provisions of this paragraph, diverted milk is fully subject to the pricing and pooling provisions of another Federal order, it shall not be producer milk under this order.

(c) Diverted milk shall be deemed to be received by the handler at the pool plant or nonpool plant to which the milk is diverted, unless diverted to a plant located in any part of the marketing area or to a plant at which no location adjustment would apply pursuant to § 1049.52, in which case such diverted milk shall be deemed to be received at the pool plant from which diverted.

§ 1049.14 Other source milk.

"Other source milk" means all skim milk and butterfat contained in or represented by:

(a) Receipts during the month of fluid milk products, except: (1) Fluid milk products received from pool plants either by transfer or diversion, (2) producer milk (including own farm production), or (3) inventory of fluid milk products on hand at the beginning of the month;

(b) Products, other than fluid milk products, from any source (including those produced at the plant) which are reprocessed or converted into or combined with another product in the plant during the month; and

(c) Any disappearance of nonfluid milk products not otherwise accounted for.

§ 1049.15 Fluid milk product.

"Fluid milk product" means milk, skim milk, filled milk, buttermilk, milk drinks (plain or flavored), "fortified" products, "dietary" milk products, concentrated milk or skim milk, reconstituted milk, skim milk, or milk drinks (plain or flavored), and cream or any mixture in fluid form of cream, milk or skim milk (except eggnog, yogurt, milk shake mix, frozen dessert mix, sour cream, aerated cream products, evaporated and plain or sweetened condensed milk or skim milk, and sterilized products packaged in hermetically sealed metal or glass containers). This definition shall not include a product which contains 6 percent or more nonmilk fat (or oil).

§ 1049.16 [Reserved]

§ 1049.17 Filled milk.

"Filled milk" means any combination of nonmilk fat (or oil) with skim milk (whether fresh, cultured, reconstituted or modified by the addition of nonfat milk solids), with or without milkfat, so that the product (including stabilizers, emulsifiers or flavoring) resembles milk or any other fluid milk product; and contains less than 6 percent nonmilk fat (or oil).

§ 1049.18 Cooperative association.

"Cooperative association" means any cooperative marketing association of producers which the Secretary determines, after application by the association:

(a) To be qualified under the provisions of the Act of Congress of February 18, 1922, as amended, known as the "Capper-Volstead Act";

(b) To have full authority in the sale of milk of its members and is engaged in making collective sales of or marketing milk or milk products for its members; and

(c) To have all of its activities under the control of its members.

Handler Reports

§ 1049.30 Reports of receipts and utilization.

On or before the eighth day after the end of each month, each handler for each of his pool plants and a cooperative association with respect to milk for which it is the handler shall report to the market administrator for such month, in the detail and on forms prescribed by the market administrator as follows:

(a) The quantities of skim milk and butterfat contained in:

(1) Receipts of producer milk (including own farm production);

(2) Fluid milk products received by transfer or diversion from pool plants;

(3) Other source milk;

(4) A separate report of producer milk diverted pursuant to § 1049.13: *Provided*, That on or before the day prior to diverting producer milk pursuant to § 1049.13 each handler shall notify the market administrator of his intention to divert such milk, the date or dates of such diversion, and the plant to which such milk is to be diverted; and

(5) Inventories of fluid milk products on hand at the beginning and end of the month;

(b) The utilization of all skim milk and butterfat required to be reported pursuant to this section, including separate statements of route disposition, except filled milk, and filled milk inside the marketing area; and

(c) Such other information with respect to receipts and utilization of skim milk and butterfat as the market administrator may prescribe.

§ 1049.31 Payroll reports.

(a) On or before the 20th day after the end of each month, each handler, except a producer-handler and a handler in his capacity as the operator of a plant specified in § 1049.7(c) (2), (3), or (4), shall report to the market administrator in the detail and on forms prescribed by the market administrator, his producer payroll for that month which shall show for each producer:

(1) His name and address;

(2) The total pounds of milk received from such producer and the number of days, if less than the entire month, on which milk was received from such producer;

(3) The average butterfat content of such milk; and

(4) The net amount of such handlers payment, together with the price paid and the amount and nature of any deductions;

(b) Each handler, except one who elects to make payments pursuant to § 1049.76(a), operating a partially regulated distributing plant shall report to the market administrator on or before the 20th day after the end of the month for each dairy farmer from whom milk was received the same information as required from handlers operating pool plants pursuant to paragraph (a) of this section.

§ 1049.32 Other reports.

(a) Each producer-handler shall make reports to the market administrator at such time and in such manner as the market administrator shall request.

(b) Each handler specified in § 1049.9 (d) who operates a partially regulated distributing plant shall report as required of handlers operating pool plants pursuant to § 1049.30, except that receipts in Grade A milk shall be reported in lieu of those in producer milk. Such report shall include a separate statement showing the quantity of route disposition of reconstituted skim milk in fluid milk products in the marketing area.

(c) Each handler operating a plant described in § 1049.7(c) (2), (3), or (4) shall, with respect to total receipts and utilization or disposition of skim milk and butterfat at such plant, report to the market administrator at such time and in such manner as the market administrator may require and allow verification of such reports by the market administrator.

Classification of Milk

§ 1049.40 Classes of utilization.

Subject to the conditions set forth in §§ 1049.41 through 1049.44, the skim

milk and butterfat required to be reported pursuant to § 1049.30 shall be classified as follows:

(a) *Class I milk.* Class I milk shall be all skim milk and butterfat:

(1) Disposed of from the plant in the form of fluid milk products, other than those classified pursuant to paragraph (b) (2), (3), (4), and (5), of this section, except that fluid milk products which have been fortified by the addition of milk solids shall be Class I only up to the weight of an equal volume of an unmodified fluid milk product of the same nature and butterfat content; and

(2) Not specifically accounted for as Class II milk;

(b) *Class II milk.* Class II milk shall be:

(1) Skim milk and butterfat used to produce any product other than a fluid milk product;

(2) Skim milk and butterfat contained in fluid milk products disposed of for livestock feed or in products which are dumped, if the market administrator has been notified in advance and afforded the opportunity to verify such dumping;

(3) Skim milk and butterfat in fluid milk products delivered in bulk to and used at commercial food establishments devoted exclusively to the manufacture of bakery products, candy, or processed foods packaged in hermetically sealed glass or metal containers;

(4) Skim milk contained in that portion of fortified fluid milk products not classified as Class I milk pursuant to paragraph (a) (1) of this section;

(5) Skim milk and butterfat contained in inventory of fluid milk products on hand at the end of the month; and

(6) Contained in shrinkage of skim milk and butterfat, respectively, prorated pursuant to § 1049.41(b) (2) and (3) for each pool plant, not to exceed the quantities calculated pursuant to subdivisions (i) through (vi) of this subparagraph:

(i) Two percent of receipts of skim milk and butterfat physically received direct from producers and milk received in bulk by diversion from another pool plant pursuant to § 1049.13;

(ii) Plus 1.5 percent of milk or skim milk received by transfer from other pool plants in bulk;

(iii) Plus 1.5 percent of receipts of milk or skim milk in bulk from an other order plant, exclusive of the quantity for which Class II utilization was requested by the operator of such plant and the handler;

(iv) Plus 1.5 percent of receipts of milk or skim milk in bulk from unregulated supply plant, exclusive of the quantity for which Class II utilization was requested by the handler;

(v) Less 1.5 percent of bulk transfers of milk or skim milk to a pool plant of another handler; and

(vi) Less 1.5 percent of bulk transfers of milk or skim milk to nonpool plants.

(7) In shrinkage of skim milk and butterfat, respectively, assigned pursuant to § 1049.41(b) (1).

§ 1049.41 Shrinkage.

The market administrator shall assign shrinkage to each handler's receipts at each pool plant as follows:

(a) Compute the total shrinkage of skim milk and butterfat; and

(b) Prorate the resulting amounts among (1) skim milk and butterfat in other source milk received in bulk fluid form, exclusive of that specified in § 1049.40(b) (6) (ii), (iii), and (iv); (2) skim milk and butterfat in producer milk (excluding milk diverted to other plants pursuant to § 1049.13); and (3) skim milk and butterfat in bulk receipts of milk and skim milk including diversions or transfers from other pool plants, from other order plants and unregulated supply plants, exclusive of the quantities received from other order plants and unregulated supply plants for which Class II utilization was requested by the handlers, in excess of transfers of bulk milk or skim milk to other plants.

§ 1049.42 Classification of transfers and diversions.

Skim milk or butterfat in the form of a fluid milk product shall be classified:

(a) At the utilization indicated by the operators of both plants, otherwise as Class I milk, if transferred or diverted to another pool plant subject in either event to the following conditions:

(1) The skim milk or butterfat so assigned to either class shall be limited to the amount thereof remaining in such class in the transferee plant after computations pursuant to § 1049.44(a) (8) and the corresponding step of § 1049.44(b);

(2) If the transferor plant received during the month other source milk to be allocated pursuant to § 1049.44(a) (3), the skim milk and butterfat so transferred or diverted shall be classified so as to allocate the least possible Class I utilization to such other source milk; and

(3) If the transferor handler received during the month other source milk to be allocated pursuant to § 1049.44(a) (7) or (8) and the corresponding steps of § 1049.44(b), the skim milk and butterfat so transferred up to the total of such receipts shall not be classified as Class I milk to a greater extent than would be applicable to a like quantity of such other source milk received at the transferee plant.

(b) As Class I milk, if moved from a pool plant to a producer-handler.

(c) As Class I milk, if transferred or diverted in bulk to a nonpool plant that is neither an other order plant nor a producer-handler plant, unless the requirements of subparagraphs (1) and (2) of this paragraph are met, in which case the skim milk and butterfat so transferred or diverted shall be classified in accordance with the assignment resulting from subparagraph (3) of this paragraph:

(1) The transferring or diverting handler claims classification pursuant to the assignment set forth in subparagraph (3) of this paragraph in his report submitted to the market administrator pursuant to § 1049.30 for the month within which such transaction occurred;

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

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

(i) Any route disposition in the marketing area shall be first assigned to the skim milk and butterfat in the fluid milk products so transferred or diverted from pool plants, next pro rata to receipts from other order plants and thereafter to receipts from dairy farmers who the market administrator determines constitute regular sources of supply of Grade A milk for such nonpool plant;

(ii) Any route disposition in the marketing area of another order issued pursuant to the Act shall be first assigned to receipts from plants fully regulated by such order, next pro rata to receipts from pool plants and other order plants not regulated by such order, and thereafter to receipts from dairy farmers who the market administrator determines constitute regular sources of supply for such nonpool plant;

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

(iv) To the extent that Class I utilization is not so assigned to it, the skim milk and butterfat so transferred shall be classified as Class II milk.

(d) As follows, if transferred or diverted to an other order plant in excess of receipts from such plant in the same category as described in subparagraph (1), (2), or (3) of this paragraph:

(1) If transferred in packaged form, classification shall be in the classes to which allocated as a fluid milk product under the other order;

(2) If transferred in bulk form, classification shall be in the classes to which allocated as a fluid milk product under the other order (including allocation under the conditions set forth in subparagraph (3) of this paragraph);

(3) If the operators of both the transferor and transferee plants so request in

the reports of receipts and utilization filed with their respective market administrators, transfers in bulk form shall be classified at Class II to the extent of the Class II utilization (or comparable utilization under such other order) available for such assignment pursuant to the allocation provisions of the transferee order;

(4) If information concerning the classification to which allocated under the other order is not available to the market administrator for purposes of establishing classification pursuant to this paragraph, classification shall be as Class I, subject to adjustment when such information is available;

(5) For purposes of this paragraph, if the transferee order provides for more than two classes of utilization, skim milk and butterfat allocated to a class consisting primarily of fluid milk products shall be classified as Class I, and skim milk and butterfat allocated to other classes shall be classified as Class II; and

(6) If the form in which any fluid milk product is transferred to an other order plant is not defined as a fluid milk product under such other order, classification shall be in accordance with the provisions of § 1049.40.

§ 1049.43 General classification rules.

In determining the classification of producer milk pursuant to § 1049.44, the following rules shall apply:

(a) Each month the market administrator shall correct for mathematical and other obvious errors, the reports submitted by each handler pursuant to this part and compute the total pounds of skim milk and butterfat, respectively, in each class at each of the plants of such handler.

(b) If any of the water contained in the milk from which a product is made, is removed before the product is utilized or disposed of by the handler, the pounds of skim milk used or disposed of in such product shall be considered to be an amount equivalent to the nonfat milk solids contained in such product plus all the water originally associated with the milk solids.

§ 1049.44 Classification of producer milk.

After making the computations pursuant to § 1049.43, the market administrator shall determine the classification of producer milk received at each pool plant each month as follows:

(a) Skim milk shall be allocated in the following manner:

(1) Subtract from the total pounds of skim milk in Class II the pounds of skim milk classified as Class II pursuant to § 1049.40(b)(6);

(2) Subtract from the remaining pounds of skim milk in each class the pounds of skim milk in fluid milk products received in packaged form from other order plants, except that to be subtracted pursuant to subparagraph (3)(v) of this paragraph, as follows:

(i) From Class II milk, the lesser of the pounds remaining or 2 percent of such receipts; and

(ii) From Class I milk, the remainder of such receipts;

(3) Subtract in the order specified below from the pounds of skim milk remaining in each class, in series beginning with Class II, the pounds of skim milk in each of the following:

(i) Other source milk in a form other than that of a fluid milk product;

(ii) Receipts of fluid milk products (except filled milk) for which Grade A certification is not established, and receipts of fluid milk products from unidentified sources;

(iii) Receipts of fluid milk products from a producer-handler, as defined under this or any other Federal order;

(iv) Receipts of reconstituted skim milk in filled milk from unregulated supply plants; and

(v) Receipts of reconstituted skim milk in filled milk from other order plants which are regulated under an order providing for individual handler pooling, to the extent that reconstituted skim milk is allocated to Class I at the transferor plant;

(4) Subtract, in the order specified below, from the pounds of skim milk remaining in Class II:

(i) The pounds of skim milk in receipts of fluid milk products from unregulated supply plants, that were not subtracted pursuant to subparagraph (3)(iv) of this paragraph, for which the handler requests Class II utilization, but not in excess of the pounds of skim milk remaining in Class II;

(ii) The pounds of skim milk remaining in receipts of fluid milk products from unregulated supply plants, that were not subtracted pursuant to subparagraph (3)(iv) of this paragraph, which are in excess of the pounds of skim milk determined as follows:

(*a*) Multiply the pounds of skim milk remaining in Class I milk (excluding Class I transfers between pool plants of the handler) at all pool plants of the handler by 1.25;

(*b*) Subtract from the result the sum of the pounds of skim milk at all such plants in producer milk, in receipts from other pool handlers and in receipts in bulk from other order plants, that were not subtracted pursuant to subparagraph (3)(v) of this paragraph; and

(*c*) (*1*) Multiply any resulting plus quantity by the percentage that receipts of skim milk in fluid milk products from unregulated supply plants remaining at this plant is of all such receipts remaining at all pool plants of such handler, after any deductions pursuant to subdivision (i) of this subparagraph.

(*2*) Should such computation result in a quantity to be subtracted from Class II which is in excess of the pounds of skim milk remaining in Class II, the pounds of skim milk in Class II shall be increased to the quantity to be subtracted and the pounds of skim milk in Class I shall be decreased a like amount. In such case the utilization of skim milk at other pool plant(s) of such handler shall be adjusted in the reverse direction by an identical amount in sequence beginning with the nearest other pool plant of such handler at which such adjustment can be made.

(iii) The pounds of skim milk in receipts of fluid milk products in bulk from an other order plant, that were not subtracted pursuant to subparagraph (3)(v) of this paragraph, in excess of similar transfer to such plant, but not in excess of the pounds of skim milk remaining in Class II milk if Class II utilization was requested by the operator of such plant and the handler;

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

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

(7) (i) Subtract from the pounds of skim milk remaining in each class, pro rata to the total pounds of skim milk remaining in each class in all pool plants of the receiving handler, the pounds of skim milk, in receipts of fluid milk products from unregulated supply plants that were not subtracted pursuant to subparagraphs (3)(iv) and (4) (i) or (ii) of this paragraph;

(ii) Should such proration result in the amount to be subtracted from any class exceeding the pounds of skim milk remaining in such class in the pool plant at which such skim milk was received, the pounds of skim milk in such class shall be increased to the amount to be subtracted and the pounds of skim milk in the other class shall be decreased a like amount. In such case the utilization of skim milk at other pool plant(s) of such handler shall be adjusted in the reverse direction by an identical amount in sequence beginning with the nearest other pool plant of such handler at which such adjustment can be made;

(8) Subtract from the pounds of skim milk remaining in each class the pounds of skim milk in receipts of fluid milk products in bulk from another order plant, in excess in each case of similar transfers to the same plant, that were not subtracted pursuant to subparagraphs, (3)(v) and (4)(iii) of this paragraph pursuant to the following procedure:

(i) Subject to the provisions of subdivisions (ii) and (iii) of this subparagraph, such subtraction shall be pro rata to whichever of the following represents the higher proportion of Class II milk;

(*a*) The estimated utilization of skim milk in each class, by all handlers, as announced for the month pursuant to § 1049.45(a); or

(*b*) The pounds of skim milk in each class remaining at all pool plants of the handler;

(ii) Should proration pursuant to subdivision (i) of this subparagraph result

in the total pounds of skim milk to be subtracted from Class II at all pool plants of the handler exceeding the pounds of skim milk remaining in Class II at such plants, the pounds of such excess shall be subtracted from the pounds of skim milk remaining in Class I after such proration at the pool plants at which received;

(iii) Except as provided in subdivision (ii) of this subparagraph, should proration pursuant to either subdivision (i) or (ii) of this subparagraph result in the amount to be subtracted from either class exceeding the pounds of skim milk remaining in such class in the pool plant at which such skim milk was received, the pounds of skim milk in such class shall be increased to the amount to be subtracted and the pounds of skim milk in the other class shall be decreased a like amount. In such case the utilization of skim milk at other pool plant(s) of such handler shall be adjusted in the reverse direction by an identical amount in sequence beginning with the nearest other pool plant of such handler at which such adjustment can be made;

(9) Subtract from the pounds of skim milk remaining in each class the pounds of skim milk received in fluid milk products from pool plants of other handlers according to the classification assigned pursuant to § 1049.42(a); and

(10) If the pounds of skim milk remaining in both classes exceed the pounds of skim milk in producer milk, subtract such excess from the pounds of skim milk remaining in each class in series beginning with Class II. Any amount so subtracted shall be known as "overage";

(b) Butterfat shall be allocated in accordance with the procedure outlined for skim milk in paragraph (a) of this section; and

(c) Combine the amounts of skim milk and butterfat determined pursuant to paragraphs (a) and (b) of this section into one total for each class and determine the weighted average butterfat content of producer milk in each class.

§ 1049.45 Market administrator's reports and announcements concerning classification.

The market administrator shall make the following reports and announcements concerning classification.

(a) Whenever required for purpose of allocating receipts from other order plants pursuant to § 1049.44(a)(8) and the corresponding step of § 1049.44(b) the market administrator shall estimate and publicly announce the utilization (to the nearest whole percentage) in each class during the month of skim milk and butterfat, respectively, in producer milk of all handlers. Such estimate shall be based upon the most current available data and shall be final for such purpose;

(b) Report to the market administrator of the other order as soon as possible after the report of receipts and utilization for the month is received from a handler who has received fluid milk products from an other order plant, the classification to which such receipts are allocated pursuant to § 1049.44 pursuant to such report, and thereafter any change in such allocation required to correct errors disclosed in verification of such report;

(c) Furnish to each handler operating a pool plant who has shipped fluid milk products to an other order plant, the classification to which the skim milk and butterfat in such fluid milk products were allocated to the market administrator of the other order on the basis of the report of the receiving handler; and, as necessary, any changes in such classification arising in the verification of such report; and

(d) On or before the 14th day after the end of each month, report to each cooperative association, upon request by such association, the percentage of the milk caused to be delivered by the cooperative association or its members which was utilized in each class at each pool plant receiving such milk. For the purpose of this report, the milk so received shall be allocated to each class at each pool plant in the same ratio as all producer milk received at such plant during the month.

Class Prices

§ 1049.50 Class prices.

Subject to the provisions of §§ 1049.52 and 1049.55, the class prices for the month per hundredweight of milk containing 3.5-percent butterfat shall be as follows:

(a) *Class I price.* The Class I price shall be the basic formula price for the second preceding month plus $1.47.

(b) *Class II price.* The Class II price shall be the basic formula price computed pursuant to § 1049.51, but not to exceed an amount computed as follows:

(1) Multiply by 4.2 the simple average of the wholesale selling prices (using the midpoint of any price range as one price) of Grade A (92-score) bulk butter per pound at Chicago, as reported by the Department for the month;

(2) Multiply by 8.2 the weighted average of carlot prices per pound of spray process nonfat dry milk for human consumption, f.o.b. manufacturing plants in the Chicago area, as published for the period from the 26th day of the preceding month through the 25th day of the current month by the Department; and

(3) From the sum of the results arrived at under subparagraphs (1) and (2) of this paragraph substract 48 cents, and round to the nearest cent.

§ 1049.51 Basic formula price.

The "basic formula price" shall be the average price per hundredweight for manufacturing grade milk, f.o.b. plants in Minnesota and Wisconsin, as reported by the Department for the month, adjusted to a 3.5 percent butterfat basis and rounded to the nearest cent. For such adjustment, the butterfat differenial (rounded to the nearest one-tenth cent) per one-tenth percent butterfat shall be 0.12 times the simple average of the wholesale selling prices (using the midpoint of any price range as one price) of Grade A (92-score) bulk butter per pound at Chicago, as reported by the Department for the month. For the purpose of computing the Class I price, the resulting price shall be not less than $4.33.

§ 1049.52 Plant location adjustments for handlers.

(a) For producer milk which is received at a pool plant located outside the area for which zero location adjustment is specified in subparagraph (1)(i) of this paragraph, which milk is classified as Class I milk or assigned Class I location adjustment credit pursuant to paragraph (b) of this section, and for other source milk for which a location adjustment is applicable, the price computed pursuant to § 1049.50(a) shall be reduced on the basis of the applicable amount or rate for the location of such plant pursuant to subparagraph (1) or (2) of this paragraph, respectively. For the purpose of this section and § 1049.75, the distances to be computed shall be on the basis of the shortest hard-surfaced highway distances as determined by the market administrator:

(1) At any plant located within:

		Rate of adjustment per hundredweight (cents)
(i)	The State of Ohio or any Indiana county not specifically named in subdivision (ii) through (iv) of this subparagraph	0
(ii)	Any of the Indiana counties of: Adams, Allen, Blackford, Cass, Carroll, De Kalb, Huntington, Jay, La Grange, Miami, Noble, Steuben, Wabash, Wells, White, Whitley	4
(iii)	Any of the Indiana counties of: Benton, Elkhart, Fulton, Jasper, Kosciusko, Marshall, Newton, Pulaski, St. Joseph, and Berrien and Cass Counties, Mich	8
(iv)	Any of the Indiana counties of: Lake, La Porte, Porter, Starke	12

(2) For any plant at a location outside the territory specified in the preceding subparagraph (1) of this paragraph, the applicable adjustment rate per hundredweight shall be based on the shortest highway distance between the plant and the nearest of the Monument Circle, Indianapolis, Ind., or the main post offices of Fort Wayne, South Bend, or Valparaiso, Ind., and shall be 1.5 cents for each 10 miles or fraction thereof from such point plus the amount of the location adjustment pursuant to subparagraph (1) of this paragraph applicable at the respective point.

(b) For the purpose of calculating adjustments pursuant to this section, transfers between pool plants shall be assigned Class I disposition at the transferee plant, in excess of the receipts at such plant from producers and the volume assigned as Class I to receipts from other order plants and unregulated supply plants, such assignment to be made first to transferor plants at which no location adjustment is applicable and then in sequence beginning with the plant at which the least location adjustment would apply.

§ 1049.53 Equivalent price.

If for any reason a price quotation or factor required by this part for computing class prices or for other purposes is not available in the manner described, the market administrator shall use a price or factor determined by the Secretary to be equivalent to the price or factor which is required.

§ 1049.54 Handler butterfat differentials.

For milk containing more or less than 3.5 percent butterfat, class prices for the month pursuant to § 1049.50 shall be increased or decreased, respectively, for each one-tenth percent butterfat variation at the appropriate rate, rounded to the nearest one-tenth cent, determined as follows:

(a) *Class I price.* Multiply the Chicago butter price described in § 1049.51 for the preceding month by 0.120.

(b) *Class II price.* Multiply the Chicago butter price described in § 1049.51 for the month by 0.113.

§ 1049.55 Announcement of class prices and handler butterfat differentials.

On or before the fifth day of each month, the market administrator shall announce publicly:

(a) The Class I price for the following month;

(b) The Class I butterfat differential for the current month; and

(c) The Class II price and Class II butterfat differential, both for the preceding month.

UNIFORM PRICE

§ 1049.60 Handler's value of milk for computing uniform price.

The net pool obligation of each pool handler during each month shall be a sum of money computed by the market administrator as follows:

(a) Multiply the quantity of producer milk in each class, as computed pursuant to § 1049.44(c), by the applicable class prices (adjusted pursuant to §§ 1049.52 and 1049.55);

(b) Add the amount obtained from multiplying the pounds of overage deducted from each class pursuant to § 1049.44(a)(10) and the corresponding step of § 1049.44(b) by the applicable class prices;

(c) Add the amount obtained from multiplying the difference between the Class II price for the preceding month and the Class I price for the current month by the hundredweight of skim milk and butterfat subtracted from Class I pursuant to § 1049.44(a)(5) and the corresponding step of § 1049.44(b);

(d) Add an amount equal to the difference between the value at the Class I price applicable at the pool plant and the value at the Class II price with respect to skim milk and butterfat in other source milk subtracted from Class I pursuant to § 1049.44(a)(3) and the corresponding step of § 1049.44(b), except that for receipts of fluid milk products assigned to Class I pursuant to § 1049.44 (a)(3) (iv) and (v) and the corresponding step of § 1049.44(b) the Class I price shall be adjusted to the location of the transferor plant; and

(e) Add an amount equal to the value at the Class I price, adjusted for location of the nearest nonpool plant(s) from which an equivalent volume was received, with respect to skim milk and butterfat subtracted from Class I pursuant to § 1049.44(a)(7) and the corresponding step of § 1049.44(b).

§ 1049.61 Computation of uniform price (including weighted average price).

For each month the market administrator shall compute a "uniform price" as follows:

(a) Combine into one total the values computed pursuant to § 1049.60 for all handlers who filed the reports prescribed by § 1049.30 for the month and who made the payments pursuant to § 1049.71 (a) for the preceding month;

(b) Add an amount equal to the total value of the location adjustments computed pursuant to § 1049.75;

(c) Subtract, if the average butterfat content of the milk specified in paragraph (f) of this section is more than 3.5 percent, or add, if such butterfat content is less than 3.5 percent an amount computed by multiplying the amount by which the average butterfat content of such milk varies from 3.5 percent by the butterfat differential computed pursuant to § 1049.74 and multiplying the result by the total hundredweight of such milk;

(d) Subtract an amount computed by multiplying the total hundredweight of producer milk included pursuant to paragraph (a) of this section by 5 cents;

(e) Add an amount equal to one-half of the unobligated balance in the producer-settlement fund;

(f) Divide the resulting amount by the sum of the following for all handlers included in these computations:

(1) The total hundredweight of producer milk; and

(2) The total hundredweight for which a value is computed pursuant to § 1049.60(e);

(g) Subtract not less than 4 cents nor more than 5 cents per hundredweight. The result shall be the "weighted average price" per hundredweight of milk. For the months of January, February, March, and August, such result also shall be the uniform price per hundredweight of milk of 3.5 percent butterfat content that is received from producers;

(h) For the months of April through July and September through December, subtract from the amount resulting from the computations pursuant to paragraphs (a) through (e) of this section the amount obtained from multiplying the hundredweight of milk specified in paragraph (f)(2) of this section by the weighted average price;

(i) For the months of April through July, subtract the amount obtained from multiplying the hundredweight of producer milk specified in paragraph (f)(1) of this section by 20 cents. The amount so subtracted, and interest subsequently earned thereon (less any money not available for crediting under this paragraph because of insufficient payment by a handler to the producer-settlement fund) shall be credited to the producer-settlement fund and remain as an obligated amount until disbursed pursuant to paragraph (j) of this section;

(j) For the month of September add one-fourth of the total money that has been credited to the producer-settlement fund pursuant to paragraph (i) of this section as of the eighth day of the following month. Similarly, for the months of October and November, add one-third and one-half, respectively, of the remainder that has been so credited. For the month of December, add the remainder of the money credited to the producer-settlement fund pursuant to paragraph (i) of this section;

(k) Divide the resulting sum by the total hundredweight of producer milk included in these computations; and

(l) Subtract not less than 4 cents nor more than 5 cents per hundredweight. The result shall be the "uniform price" for milk received from producers.

§ 1049.62 Announcement of uniform price and producer butterfat differential.

The market administrator shall publicly announce on or before the 14th day of each month:

(a) The uniform price for the preceding month; and

(b) The producer butterfat differential for the preceding month.

PAYMENTS FOR MILK

§ 1049.70 Producer-settlement fund.

The market administrator shall maintain a separate fund, known as the "producer-settlement fund," which shall function as follows:

(a) All obligated amounts pursuant to § 1049.61(l) and all payments pursuant to §§ 1049.71, 1049.76, and 1049.78 shall be credited to this fund.

(b) Payments pursuant to §§ 1049.72 and 1049.78 shall be debited to this fund.

(c) Any amount due to a handler shall be offset against amounts due from such handler.

§ 1049.71 Payments to the producer-settlement fund.

(a) On or before the 15th day after the end of the month each handler shall pay to the market administrator the amount, if any, by which the total amounts specified in subparagraph (1) of this section exceed the amounts specified in subparagraph (2) of this section:

(1) The total of the net pool obligation computed pursuant to § 1049.60 for such handler; and

(2) The sum of—

(i) The value of such handler's producer milk at the applicable uniform prices specified in § 1049.73; and

(ii) The value at the weighted average price(s) applicable at the location of the plant(s) from which received plus 5 cents (not to be less than the value at the Class II price) with respect to other source milk for which a value is computed pursuant to § 1049.60(e).

(b) Each handler operating a plant specified in § 1049.7(c), if such plant is subject to the classification and pricing provisions of another order which provides for individual handler pooling, shall pay to the market administrator for the producer-settlement fund on or before the 25th day after the end of the month an amount computed as follows:

(1) Determine the quantity of route disposition of reconstituted skim milk in filled milk in the marketing area which was allocated to Class I at such other order plant. If route disposition of reconstituted skim milk in filled milk is made from such plant in marketing areas regulated by two or more market-wide pool orders, the reconstituted skim milk assigned to Class I shall be prorated according to such disposition in each area; and

(2) Compute the value of the quantity assigned in subparagraph (1) of this paragraph to Class I disposition in this area, at the Class I price under this part applicable at the location of the other order plant and subtract its value at the Class II price.

§ 1049.72 Payments from the producer-settlement fund.

On or before the 16th day after the end of each month the market administrator shall pay to each handler the amount, if any, by which the amount computed pursuant to § 1049.71(a)(2) exceeds the amount computed pursuant to § 1049.71(a)(1). Should the unobligated balance of the fund be insufficient to make all payments pursuant to this section such payments shall be reduced uniformly and completed on or before the next date for making such payments following the date on which funds become available.

§ 1049.73 Payments to producers and to cooperative associations.

(a) Each handler shall pay each producer for producer milk for which payment is not made to a cooperative association pursuant to paragraph (b) of this section, as follows:

(1) On or before the last day of each month, for producer milk received during the first 15 days of the month at not less than the Class II price for the preceding month; and

(2) On or before the 18th day after the end of each month, for each hundredweight of producer milk received during such month, an amount computed at not less than the uniform price adjusted pursuant to §§ 1049.74, 1049.75 and 1049.86, less any payment made pursuant to subparagraph (1) of this paragraph. If by such date the handler has not received full payment from the market administrator pursuant to § 1049.72 for such month, he may reduce pro rata his payments to producers by not more than the amount of such underpayment. Payment to producers shall be completed thereafter not later than the date for making payments pursuant to this paragraph next following receipt of the balance due from the market administrator.

(b) Each handler shall make payment to the cooperative association for producer milk which it caused to be delivered to such handler, if such cooperative association is authorized to collect such payments for its members and exercises such authority, an amount equal to the sum of the individual payments otherwise payable for such producer milk, as follows:

(1) On or before the 26th day of each month for producer milk received during the first 15 days of the month; and

(2) On or before the 16th day after the end of each month for milk received during such month.

(c) Each handler shall pay to each cooperative association, on or before the 10th day of the following month, for milk the handler receives during the month from a pool plant operated by such association, not less than the minimum prices for milk in each class, subject to the applicable location and butterfat differentials.

(d) In making payments for producer milk pursuant to this section, each handler shall furnish each producer or cooperative association from whom he has received milk a supporting statement in such form that it may be retained by the recipient which shall show:

(1) The month and identity of the producer;

(2) The daily and total pounds and the average butterfat content of producer milk;

(3) The minimum rate or rates at which payment to the producer is required pursuant to this order;

(4) The rate which is used in making the payment if such rate is other than the applicable minimum rate;

(5) The amount, or the rate per hundredweight, and nature of each deduction claimed by the handler; and

(6) The net amount of payment to such producer or cooperative association.

§ 1049.74 Producer butterfat differential.

The uniform price for producer milk shall be increased or decreased for each one-tenth of 1 percent that the butterfat content of such milk is above or below 3.5 percent, respectively, at the rate determined by multiplying the pounds of butterfat in producer milk allocated to Class I and Class II milk pursuant to § 1049.44 by the respective butterfat differential for each class, dividing the sum of such values by the total pounds of such butterfat and rounding the resultant figure to the nearest one-tenth cent.

§ 1049.75 Plant location adjustments to producers and on nonpool milk.

(a) The uniform price for producer milk received or which is deemed to have been received at a pool plant shall be reduced according to the location of the pool plant at the rates set forth in § 1049.52; and

(b) For purposes of computations pursuant to §§ 1049.71(a) and 1049.72, the weighted average price shall be adjusted at the rates set forth in § 1049.52 applicable at the location of the nonpool plant from which the milk was received.

§ 1049.76 Payments by handler operating a partially regulated distributing plant.

Each handler who operates a partially regulated distributing plant shall pay to the market administrator for the producer-settlement fund on or before the 25th day after the end of the month either of the amounts (at the handler's election) calculated pursuant to paragraph (a) or (b) of this section. If the handler fails to report pursuant to §§ 1049.30 and 1049.32(b) the information necessary to compute the amount specified in paragraph (b) of this section, he shall pay the amount computed pursuant to paragraph (a) of this section:

(a) An amount computed as follows:

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

(2) Deduct the respective amounts of skim milk and butterfat received as Class I milk at the partially regulated distributing plant from pool plants and other order plants except that deducted under a similar provision of another order issued pursuant to the Act;

(3) Deduct the quantity of route disposition of reconstituted skim milk in fluid milk products made in the marketing area;

(4) Combine the amounts of skim milk and butterfat remaining into one total and determine the weighted average butterfat content; and

(5) From the value of such milk at the Class I price applicable at the location of the nonpool plant, subtract its value at the weighted average price applicable at such location plus 5 cents or the Class II price, whichever is greater, and add for the quantity of reconstituted skim milk specified in subparagraph (3) of this paragraph its value computed at the Class I price applicable at the location of the nonpool plant less the value of such skim milk at the Class II price;

(b) Except as a handler may elect the option pursuant to paragraph (a) of this section, an amount computed as follows:

(1) (i) The obligation that would have been computed pursuant to § 1049.60 at such plant shall be determined as though such plant were a pool plant. For purposes of such computation, receipts at such nonpool plant from a pool plant or an other order plant shall be assigned to the utilization at which classified at the pool plant or other order plant and transfers from such nonpool plant to a pool plant or an other order plant shall be classified as Class II milk if allocated to such class at the pool plant or other order plant and be valued at the weighted average price of the respective order if so allocated to Class I milk, except that reconstituted skim milk in filled milk shall be valued at the Class II price. There shall be included in the obligation

so computed a charge in the amount specified in § 1049.60(e) and a credit in the amount specified in § 1049.71(a)(2)(ii) with respect to receipts from an unregulated supply plant, except that the credit for receipts of reconstituted skim milk in filled milk shall be at the Class II price, unless an obligation with respect to such plant is computed as specified below in this subparagraph.

(ii) If the operator of the partially regulated distributing plant so requests, and provides with his reports pursuant to §§ 1049.30 and 1049.32(b) similar reports with respect to the operations of any other nonpool plant which serves as a supply plant for such partially regulated distributing plant by shipments to such plant during the month equivalent to the requirements of § 1049.7(b), with agreement of the operator of such plant that the market administrator may examine the books and records of such plant for purposes of verification of such reports, there will be added the amount of the obligation computed at such nonpool supply plant in the same manner and subject to the same conditions as for the partially regulated distributing plant,

(2) From this obligation there will be deducted the sum of (i) the gross payments made by such handler for Grade A milk received during the month from dairy farmers at such plant and like payments made by the operator of a plant(s) included in the computations pursuant to subparagraph (1) of this paragraph and (ii) any payments made for such month to the producer-settlement fund of another order issued pursuant to the Act due to the plant being a partially regulated distributing plant under such other order.

§ 1049.77 Adjustment of accounts.

Whenever verification by the market administrator of reports or payments of any handler discloses errors resulting in money due (a) the market administrator from such handler (b) such handler from the market administrator, or (c) any producer or cooperative association from such handler, the market administrator shall promptly notify such handler of any amount so due and payment thereof shall be made not later than the date for making payment next following such disclosure.

§ 1049.78 Charges on overdue accounts.

Any unpaid obligation of a handler pursuant to § 1049.71(a), 1049.76, 1049.77(a), 1049.78, 1049.85, or 1049.86(a) shall be increased three-fourths of 1 percent on the sixth day following the date such obligation is due and on the same day of each succeeding month until such obligation is paid.

ADMINISTRATIVE ASSESSMENT AND MARKETING SERVICE DEDUCTION

§ 1049.85 Assessment for order administration.

As his pro rata share of the expense of administration of the order, each handler shall pay to the market administrator on or before the 15th day after the end of the month 4 cents per hundredweight or such lesser amount as the Secretary may prescribe, with respect to:

(a) Producer milk, including such handler's own farm production;

(b) Other source milk at a pool plant allocated to Class I pursuant to §§ 1049.44(a)(3) and 1049.44(a)(7) and the corresponding steps of § 1049.44(b); and

(c) Route disposition in the marketing area from a partially regulated distributing plant that exceeds the hundredweight of Class I milk received during the month at such plant from pool plants and other order plants.

§ 1049.86 Deduction for marketing services.

(a) Except as set forth in paragraph (b) of this section, each handler in making payments to each producer pursuant to § 1049.73 shall deduct 5 cents per hundredweight or such lesser amount as the Secretary may prescribe with respect to producer milk received by such handler (except such handler's own farm production) during the month, and shall pay such deductions to the market administrator not later than the 15th day after the end of the month. Such money shall be used by the market administrator to verify or establish weights, samples, and tests of producer milk and to provide producers with market information. Such services shall be performed by the market administrator or by an agent engaged by and responsible to him.

(b) In the case of producers for whom a cooperative association is performing, as determined by the Secretary, the services set forth in paragraph (a) of this section, each handler shall make, in lieu of the deductions specified in paragraph (a) of this section, such deductions as are authorized by such producers and, on or before the 15th day after the end of each month, pay over such deductions to the association rendering such services.

ADVERTISING AND PROMOTION PROGRAM

§ 1049.110 Agency.

"Agency" means an agency organized by producers and producers' cooperative associations, in such form and with methods of operation specified in this part, which is authorized to expend funds made available pursuant to § 1049.121(b)(1), on approval by the Secretary, for the purposes of establishing or providing for establishment of research and development projects, advertising (excluding brand advertising), sales promotion, educational, and other programs, designed to improve or promote the domestic marketing and consumption of milk and its products. Members of the Agency shall serve without compensation but shall be reimbursed for reasonable expenses incurred in the performance of duties as members of the Agency.

§ 1049.111 Composition of the Agency.

Each cooperative association or combination of cooperative associations as provided for under § 1049.113(b) with 3 percent or more of the total participating producers (producers who have not requested refunds for the most recent quarter) is authorized one Agency representative plus one additional Agency representative for each additional full 10 percent of the participating member producers it represents. Cooperative associations with less than 3 percent of the total participating producers that have elected not to combine pursuant to § 1049.113(b), and participating producers who are not members of cooperatives are authorized to select from such group, in total, one Agency representative for the first full 3 percent plus one additional Agency representative for each additional full 10 percent that such producers constitute of the total participating producers. For the purpose of the Agency's initial organization, all persons defined as producers shall be considered as participating producers.

§ 1049.112 Term of office.

The term of office of each member of the Agency shall be 1 year, or until a replacement is designated by the cooperative association or is otherwise appropriately elected.

§ 1049.113 Selection of Agency members.

The selection of Agency members shall be made pursuant to paragraphs (a), (b), and (c) of this section. Each person selected shall qualify by filing with the market administrator a written acceptance promptly after being notified of such selection.

(a) Each cooperative association authorized one or more representatives to the Agency shall notify the market administrator of the name and address of each representative who shall serve at the pleasure of the cooperative.

(b) For purposes of this program, cooperative associations may elect to combine their participating memberships and, if the combined total of participating producers of such cooperatives is 3 percent or more of the total participating producers, such cooperatives shall be eligible to select a representative(s) to the Agency under the rules of § 1049.111 and paragraph (a) of this section.

(c) Selection of Agency members to represent participating nonmember producers and participating producer members of a cooperative association(s) having less than the required 3 percent of the producers participating in the advertising and promotion program and who have not elected to combine memberships as provided in paragraph (b) of this section, shall be supervised by the market administrator in the following manner:

(1) Promptly after the effective date of this amending order, and annually thereafter, the market administrator shall give notice to participating producer members of such cooperatives and participating nonmember producers of their opportunity to nominate one or more Agency representatives, as the case may be, and also shall specify the number of representatives to be selected.

(2) Following the closing date for nominations, the market administrator shall announce the nominees who are eligible for Agency membership and shall conduct a referendum among the individual producers eligible to vote. Election to membership shall be determined on the basis of the nominee (or nominees) receiving the largest number of eligible votes. If an elected representative subsequently discontinues producer status or is otherwise unable to complete his term of office, the market administrator shall appoint as his replacement the participating producer who received the next highest number of eligible votes.

§ 1049.114 Agency operating procedure.

A majority of the Agency members shall constitute a quorum and any action of the Agency shall require a majority of concurring votes of those present and voting, unless the Agency determines that more than a simple majority shall be required.

§ 1049.115 Powers of the Agency.

The Agency is empowered to:

(a) Administer the terms and provisions within the scope of Agency authority pursuant to § 1049.110;

(b) Make rules and regulations to effectuate the purposes of Public Law 91-670;

(c) Recommend amendments to the Secretary; and

(d) With the approval of the Secretary, enter into contracts and agreements with persons or organizations as deemed necessary to carry out advertising and promotion programs and projects specified in §§ 1049.110 and 1049.117.

§ 1049.116 Duties of the Agency.

The Agency shall perform all duties necessary to carry out the terms and provisions of this program including, but not limited to, the following:

(a) Meet, organize, and select from among its members a chairman and such other officers and committees as may be necessary, and adopt and make public such rules as may be necessary for the conduct of its business;

(b) Develop programs and projects pursuant to §§ 1049.110 and 1049.117;

(c) Keep minutes, books, and records, and submit books and records for examination by the Secretary and furnish any information and reports requested by the Secretary;

(d) Prepare and submit to the Secretary for approval prior to each quarterly period a budget showing the projected amounts to be collected during the quarter and how such funds are to be disbursed by the Agency;

(e) When desirable, establish an advisory committee(s) of persons other than Agency members;

(f) Employ and fix the compensation of any person deemed to be necessary to its exercise of powers and performance of duties;

(g) Establish the rate of reimbursement to the members of the Agency for expenses in attending meetings, and pay the expenses of administering the Agency; and

(h) Provide for the bonding of all persons handling Agency funds in an amount and with surety thereon satisfactory to the Secretary.

§ 1049.117 Advertising, research, education, and promotion program.

The Agency shall develop and submit to the Secretary for approval all programs or projects undertaken under the authority of this part. Such programs or projects may provide for:

(a) The establishment, issuance, effectuation, and administration of appropriate programs or projects for the advertising and promotion of milk and milk products on a nonbrand basis;

(b) The utilization of the services of other organizations to carry out Agency programs and projects if the Agency finds that such activities will benefit producers under this part; and

(c) The establishment, support, and conduct of research and development projects and studies that the Agency finds will benefit all producers under this part.

§ 1049.118 Limitation of expenditures by the Agency.

(a) Not more than 5 percent of the funds received by the Agency pursuant to § 1049.121(b)(1) shall be utilized for administrative expense of the Agency.

(b) Agency funds shall not, in any manner, be used for political activity or for the purpose of influencing governmental policy or action, except in recommending to the Secretary amendments to the advertising and promotion program provisions of this part.

(c) Agency funds may not be expended to solicit producer participation.

(d) Agency funds may be used only for programs and projects promoting the domestic marketing and consumption of milk and its products.

§ 1049.119 Personal liability.

No member of the Agency shall be held personally responsible, either individually or jointly with others, in any way whatsoever to any person for errors in judgment, mistakes, or other acts, either of commission or omission, of such member in performance of his duties, except for acts of willful misconduct, gross negligence, or those which are criminal in nature.

§ 1049.120 Procedure for requesting refunds.

Any producer may apply for refund under the procedure set forth under paragraphs (a) through (c) of this section.

(a) Refund shall be accomplished only through application filed with the market administrator in the form prescribed by the market administrator and signed by the producer. Only that information necessary to identify the producer and the records relevant to the refund may be required of such producer.

(b) Except as provided in paragraph (c) of this section, the request shall be submitted within the first 15 days of December, March, June, or September for milk to be marketed during the ensuing calendar quarter beginning on the first day of January, April, July, and October, respectively.

(c) A dairy farmer who first acquires producer status under this part after the 15th day of December, March, June, or September, as the case may be, and prior to the start of the next refund notification period as specified in paragraph (b) of this section, may, upon application filed with the market administrator pursuant to paragraph (a) of this section, be eligible for refund on all marketings against which an assessment is withheld during such period and including the remainder of the calendar quarter involved. This paragraph also shall be applicable to all producers during the period following the effective date of this amending order to the beginning of the first full calendar quarter for which the opportunity exists for such producers to request refunds pursuant to paragraph (b) of this section.

§ 1049.121 Duties of the market administrator.

Except as specified in § 1049.116, the market administrator, in addition to other duties specified by this part, shall perform all the duties necessary to administer the terms and provisions of the advertising and promotion program including, but not limited to, the following:

(a) Within 30 days after the effective date of this amending order, and annually thereafter, conduct a referendum to determine representation on the Agency pursuant to § 1049.113(c);

(b) Set aside the amounts subtracted under § 1049.61(d) into an advertising and promotion fund, separately accounted for, from which shall be disbursed:

(1) To the Agency each month, all such funds less any necessary amount held in reserve to cover refunds pursuant to subparagraphs (2) and (3) of this paragraph, and payments to cover expenses of the market administrator incurred in the administration of the advertising and promotion program (including audit).

(2) Refund to producers the amounts of mandatory checkoff for advertising and promotion programs required under authority of State law applicable to such producers, but not in amounts that exceed a rate of 5 cents per hundredweight on the volume of milk pooled by any such producer for which deductions were made pursuant to § 1049.61(d).

(3) After the end of each calendar quarter, make a refund to each producer who has made application for such refund pursuant to § 1049.120. Such refund

shall be computed at the rate of 5 cents per hundredweight of such producer's milk pooled for which deductions were made pursuant to § 1049.61(d) for such calendar quarter, less the amount of any refund otherwise made to be producer pursuant to subparagraph (2) of this paragraph.

(c) Promptly after the effective date of this amending order, and thereafter with respect to new producers, forward to each producer a copy of the provisions of the advertising and promotion program (§§ 1049.110 through 1049.122).

(d) Audit the Agency's records of receipts and disbursements.

§ 1049.122 Liquidation.

In the event that the provisions of this advertising and promotion program are terminated, any remaining uncommitted funds applicable thereto shall revert to the producer-settlement fund of § 1049.70.

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