FEDERAL REGISTER

VOLUME 36 • NUMBER 12

Tuesday, January 19, 1971 • Washington, D.C.

Pages 819–892

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- Atomic Energy Commission
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- Civil Service Commission
- Federal Aviation Administration
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- Federal Railroad Administration
- Fish and Wildlife Service
- Food and Drug Administration
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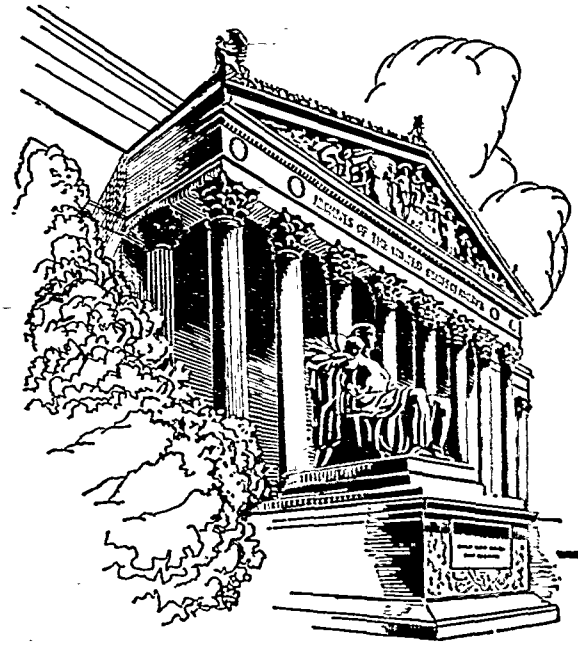

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FEDERAL REGISTER

Area Code 202 Phone 962-8626

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

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PART 354—OVERTIME SERVICES RELATING TO IMPORTS AND EXPORTS

Commuted Traveltime Allowances

Pursuant to the authority conferred upon the Director of the Plant Quarantine Division by § 354.1 of the regulations concerning overtime services relating to imports and exports (7 CFR 354.1), effective July 1, 1970 (35 F.R. 10565), administrative instructions (7 CFR 354.2), effective May 19, 1970, and October 28, 1970 (35 F.R. 7689, 16678), prescribing the commuted traveltime that shall be included in each period of overtime or holiday duty, are hereby amended by deleting from and adding to the "lists" therein as follows:

§ 354.2 Administrative instructions prescribing commuted traveltime.

* * * * *

WITHIN METROPOLITAN AREA

ONE HOUR

Delete: San Ysidro, Calif.

* * * * *

OUTSIDE METROPOLITAN AREA

ONE HOUR

Delete: Brown Field, Calif. (served from San Ysidro, Calif.).

Add: Gillespie Field, Calif. (served from San Diego, Calif.).

Add: Imperial Beach NAS, Calif. (served from San Diego, Calif.).

Add: North Island, Calif. (served from San Diego, Calif.).

* * * * *

These commuted traveltime periods have been established as nearly as may be practicable to cover the time necessarily spent in reporting to and returning from the place at which the employee performs such overtime or holiday duty when such travel is performed solely on account of such overtime or holiday duty. Such establishment depends upon facts within the knowledge of the Plant Quarantine Division. It is to the benefit of the public that this amendment be made effective at the earliest practicable date. Accordingly, pursuant to the provisions of 5 U.S.C. 553, it is found upon good cause that notice and public procedure on this amendment are impracticable, unnecessary, and contrary to the public interest, and good cause is found for making this amendment effective less than 30 days after publication in the FEDERAL REGISTER.

(64 Stat. 561; 7 U.S.C. 2260)

This amendment shall become effective upon publication in the FEDERAL REGISTER.

Done at Hyattsville, Md., this 13th day of January 1971.

[SEAL] F. A. JOHNSTON,
Director,
Plant Quarantine Division.

[FR Doc.71-699 Filed 1-18-71;8:46 am]

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Administration, Department of Transportation

SUBCHAPTER F—AIR TRAFFIC AND GENERAL OPERATING RULES

[Reg. Docket No. 10770; Amdt. No. 95-202]

PART 95—IFR ALTITUDES

Miscellaneous Changes

The purpose of this amendment to Part 95 of the Federal Aviation Regulations is to make changes in the IFR altitudes at which all aircraft shall be flown over a specified route or portion thereof. These altitudes, when used in conjunction with the current changeover points for the routes or portions thereof, also assure navigational coverage that is adequate and free of frequency interference for that route or portion thereof.

As a situation exists which demands immediate action in the interest of safety, I find that compliance with the notice and procedure provisions of the Administrative Procedure Act is impracticable and that good cause exists for making this amendment effective within less than 30 days from publication.

In consideration of the foregoing and pursuant to the authority delegated to me by the Administrator (24 F.R. 5662), Part 95 of the Federal Aviation Regulations is amended, effective February 4, 1971, as follows:

1. By amending Subpart C as follows:

Section 95.1001 *Direct routes—United States* is amended to delete:

From, to, and MEA

Buckhead INT, Ga.; Kennesaw INT, Ga.; *3,300. *3,000—MOCA.
Homestead AFB, Fla., VOR; Biscayne Bay, Fla., VOR; *1,500. *1,300—MOCA.
Homestead AFB, Fla., VOR; Harvey INT, Fla.; *1,500. *1,300—MOCA.

Section 95.1001 *Direct routes—United States* is amended by adding:

Greater Southwest, Tex., VOR; Shreveport, La., VOR; *6,000. *2,500—MOCA.
Tech INT, Ga.; Kennesaw INT, Ga.; *3,000. *3,000—MOCA.

Section 95.1001 *Direct routes—United States* is amended to read in part:

From, to, and MEA

Bruce, Ga., RBN; Floyd, Ga., RBN; 3,100.
Waycross, Ga., VOR; Pogo INT, Ga.; *3,000. *2,300—MOCA.

Section 95.6002 *VOR Federal airway 2* is amended to read in part:

Prescott INT, Wis.; Peg INT, Minn.; *2,900. *2,800—MOCA.
Peg INT, Minn.; Nodine, Minn., VOR; *3,000. *2,800—MOCA.
*Watson INT, Mont., via N alter.; Baxter INT, Mont., via N alter.; **13,000. *10,500—MCA
Watson INT, eastbound. **10,900—MOCA.

Section 95.6006 *VOR Federal airway 6* is amended to read in part:

Waterville, Ohio, VOR via S alter.; INT, 110° M rad, Waterville VOR and 261° M rad, Cleveland VOR via S alter.; 3,000.
INT, 110° M rad, Waterville VOR and 261° M rad, Cleveland VOR via S alter.; Cleveland, Ohio, VOR via S alter.; 3,000.

Section 95.6012 *VOR Federal airway 12* is amended to read in part:

Booneville INT, Mo., via S alter.; Jamestown INT, Mo., via S alter.; *4,000. *2,900—MOCA.
Jamestown INT, Mo., via S alter.; Jefferson City, Mo., VOR via S alter.; *2,400. *2,300—MOCA.

Section 95.6015 *VOR Federal airway 15* is amended to read in part:

Humble, Tex., VOR via E alter.; Magnolia INT, Tex., via E alter.; 1,700.

Section 95.6016 *VOR Federal airway 16* is amended to read in part:

Sulphur INT, Ark.; Pine Bluff, Ark., VOR; 2,000.

Section 95.6020 *VOR Federal airway 20* is amended to read in part:

Lafayette, La., VOR; Turtle INT, La.; *1,500. *1,400—MOCA.

Section 95.6035 *VOR Federal airway 35* is amended to read in part:

Gainesville, Fla., VOR via E alter.; *Harry INT, Fla., via E alter.; **1,700. *2,500—MRA. **1,500—MOCA.
Harry INT, Fla., via E alter.; Cross City, Fla., VOR via E alter.; *1,700. *1,300—MOCA.

Section 95.6053 *VOR Federal airway 53* is amended to read in part:

City INT, Ill; Chicago O'Hare, Ill, VOR; *6,000. *2,100—MOCA.

Section 95.6054 *VOR Federal airway 54* is amended to delete:

City INT, Ill.; Chicago O'Hare, Ill., VOR; *4,000. *2,100—MOCA.

Section 95.6056 *VOR Federal airway 56* is amended to read in part:

Geneva INT, Ga.; *Talbotton INT, Ga.; **2,400. *4,000—MRA. **1,900—MOCA.
Talbotton INT, Ga.; *Junction City INT, Ga.; **2,400. *4,000—MRA. 1,900—MOCA.

Section 95.6097 *VOR Federal airway 97* is amended to read in part:

From, to, and MEA

Nodine, Minn., VOR; Peg INT, Minn.; *3,000. °2,800—MOCA.
Peg INT, Minn.; Prescott INT, Wis.; *2,900. °2,800—MOCA.

Section 95.6120 *VOR Federal airway 120* is amended to read in part:

*Gruver INT, Iowa; Bancroft INT, Iowa; °°5,000. °5,000—MRA. °°2,900—MOCA.
Bancroft INT, Iowa; Mason City, Iowa; VOR; °3,000. *2,600—MOCA.
Mullan Pass, Idaho, VOR; *Charlo INT, Mont.; **10,000. *13,000—MCA Charlo INT, Eastbound, **9,200—MOCA.

Section 95.6128 *VOR Federal airway 128* is amended to read in part:

Chicago O'Hare, Ill., VOR; City INT, Ill.; *6,000. *2,100—MOCA.

Section 95.6143 *VOR Federal airway 143* is amended to read in part:

Martinsburg, W. Va., VOR via N alter.; Hampton INT, Pa., via N alter.; 5,000.
Martinsburg, W. Va., VOR; Harney INT, Md.; 5,000.

Section 95.6144 *VOR Federal airway 144* is amended to read in part:

Chicago O'Hare, Ill., VOR; City INT, Ill.; *6,000. *2,100—MOCA.

Section 95.6159 *VOR Federal airway 157* is amended to read in part:

Gainesville, Fla., VOR; Dukes INT, Ga.; 2,000.
Taylor, Fla., VOR; Waycross, Ga., VOR; 2,300.
Waycross, Ga., VOR; Alma, Ga., VOR; 2,300.

Section 95.6159 *VOR Federal airway 159* is amended to read in part:

Center Hill INT, Fla., via W alter.; Ocala, Fla., VOR via W alter.; *2,000. *1,700—MOCA.

Section 95.6190 *VOR Federal airway 190* is amended to read in part:

Marion, Ill., VOR; *Texas INT, Ill.; 2,000. *2,500—MRA.

Section 95.6191 *VOR Federal airway 191* is amended to read in part:

Taylor INT, Wis.; Pike INT, Wis.; *3,000. *2,000—MOCA.

Section 95.6212 *VOR Federal airway 212* is amended to read in part:

John INT, La.; McComb, Miss., VOR; *3,000. *1,900—MOCA.

Section 95.6218 *VOR Federal airway 218* is amended to read in part:

Fairmont, Minn., VOR; Blue Earth INT, Minn.; *2,800. *2,400—MOCA.
Blue Earth INT, Minn.; Rochester, Minn., VOR; *3,100. *2,600—MOCA.

Section 95.6222 *VOR Federal airway 222* is amended to read in part:

Humble, Tex., VOR via N alter.; Dayton INT, Tex., via N alter.; *1,800. *1,600—MOCA.
Dayton INT, Tex., via N alter.; Daisetta, Tex., VOR via N alter.; *1,800. *1,400—MOCA.

Section 95.6231 *VOR Federal airway 231* is amended to read in part:

Arlee DME Fix, Mont.; *Charlo INT, Mont.; 13,000. *13,000—MCA Charlo INT, southbound.

From, to, and MEA

Charlo INT, Mont.; Kalispell, Mont., VOR; #10,000. #Part-time MEA 13,000 southbound.

Section 95.6243 *VOR Federal airway 243* is amended to read in part:

Waycross, Ga., VOR; via E alter.; Alma, Ga., VOR via E alter.; 2,300.
Cabins INT, Ga., via W alter.; Waycross, Ga., VOR via W alter.; 2,300.
Pafford INT, Ga.; Waycross, Ga., VOR; 2,300.
Waycross, Ga., VOR; Vienna, Ga., VOR; 2,300.

Section 95.6268 *VOR Federal airway 268* is amended to read in part:

Hagerstown, Md., VOR; Keymar INT, Md.; 5,000.

Section 95.6278 *VOR Federal airway 278* is amended to read in part:

Millport INT, Ala.; Flat Creek INT, Ala.; *2,400. *1,800—MOCA.
Millport INT, Ala., via S alter.; Tuscaloosa, Ala., VOR via S alter.; *2,300. *1,800—MOCA.

Section 95.6401 *Hawaii VOR Federal airway 1* is amended to read in part:

*Redwood INT, Hawaii; Hilo, Hawaii, VOR; 2,000. *9,000—MRA.

Section 95.6412 *Hawaii VOR Federal airway 12* is amended to read in part:

*Swordfish INT, Hawaii; Orchid INT, Hawaii; westbound 7,000; eastbound 4,000; *7,000—MRA.
Orchid INT, Hawaii; Honolulu, Hawaii VOR; 4,000.

Section 95.6416 *Hawaii VOR Federal airway 16.*

*Redwood INT, Hawaii; Hilo, Hawaii, VOR; 2,000. *9,000—MRA.

Section 95.6419 *Hawaii VOR Federal airway 19* is amended to delete:

Hibiscus INT, Hawaii; Maui, Hawaii, VOR; °6,000. *1,000—MOCA.

Section 95.6419 *Hawaii VOR Federal airway 19* is amended by adding:

Hibiscus INT, Hawaii; Lobster INT, Hawaii; *6,000. *1,000—MOCA.

Section 95.6440 *Hawaii VOR Federal airway 440* is amended to read in part:

Seward INT, Alaska, via S alter.; Broadview INT, Alaska, via S Alter.; *9,500. *7,700—MOCA.
Broadview INT, Alaska, via S alter.; *Chickaloon INT, Alaska, via S alter.; **9,000. *5,300—MCA Chickaloon INT, southeastbound. **6,800—MOCA.

Section 95.7522 *Jet Route No. 522* is amended by adding:

From, to, MEA and MAA

Green Bay, Wis., VORTAC; Traverse City, Mich., VOR; 18,000; 45,000.
Traverse City, Mich., VOR; United States-Canadian border; 18,000; 45,000.

(Secs. 307, 1110, Federal Aviation Act of 1958, 49 U.S.C. 1348, 1510)

Issued in Washington, D.C. on January 8, 1971.

R. S. SLIFF,
Acting Director,
Flight Standards Service.

[FR Doc.71-628 Filed 1-18-71;8:45 am]

Title 21—FOOD AND DRUGS

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

SUBCHAPTER C—DRUGS

PART 130—NEW DRUGS

Subpart B—Drugs Exempted From Prescription-Dispensing Requirements

TOLNAFTATE

No comments were received in response to the notice published in the FEDERAL REGISTER of October 27, 1970 (35 F.R. 16638), proposing that tolnaftate preparations meeting certain specified conditions be exempted from prescription-dispensing requirements. Accordingly, the Commissioner of Food and Drugs concludes that the proposal should be adopted without change.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 503(b)(3), 505, 701(a), 52 Stat. 1052-53, as amended, 1055; 21 U.S.C. 353(b)(3), 355, 371(a)) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120) § 130.102(a) is amended by adding thereto a new subparagraph, as follows:

§ 130.102 Exemption for certain drugs limited by new-drug applications to prescription sale.

(a) * * *

(29) Tolnaftate (*O*-2-naphthyl *m,N*-dimethylthiocarbanilate; $C_{19}H_{17}NOS$) preparations meeting all the following conditions:

(i) The tolnaftate is prepared, with or without other drugs, in a cream, solution, or powder dosage form suitable for use in self-medication by external application to the skin and containing no drug limited to prescription sale under the provisions of section 503(b)(1) of the act.

(ii) The tolnaftate and all other components of the preparation meet their professed standards of identity, strength, quality, and purity.

(iii) If the preparation is a new drug, an application pursuant to section 505(b) of the act is approved for it.

(iv) The preparation contains not more than 1 percent of tolnaftate.

(v) (*a*) The preparation, if in cream or solution form, is labeled with adequate directions for use by external application to the skin for the relief of the burning and itching of athlete's foot and ringworm of the body.

(*b*) The preparation, if in powder dosage form, is labeled with adequate directions for use by external application to the skin to help prevent athlete's foot reinfection.

(vi) The label bears a conspicuous warning to keep the drug out of the reach of children, and the labeling bears in juxtaposition with the directions for use:

(*a*) If in a cream or solution dosage form, clear warnings that:

(1) If burning or itching do not improve within 10 days or if they become worse, use of the preparation should be discontinued and a physician consulted.

(2) The preparation is for external use only.

(3) The preparation should be kept out of the eyes.

(4) The preparation is not recommended for nail or scalp infections.

(b) If in a powder dosage form, clear warnings that:

(1) If irritation occurs, use of the preparation should be discontinued and a physician consulted.

(2) The preparation is for external use only.

(3) The preparation should not be used on scalp or hairy areas.

(4) The preparation should be kept out of the eyes.

Effective date. To provide a reasonable period of time for the orderly change in labeling to reflect the exemption from prescription - dispensing requirements, this order shall become effective April 1, 1971.

(Secs. 503(b)(3), 505, 701(a), 52 Stat. 1052-53, as amended, 1055; 21 U.S.C. 353(b)(3), 355, 371(a))

Dated: January 8, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-710 Filed 1-18-71;8:47 am]

PART 148i—NEOMYCIN

Hydrocortisone Acetate and Neomycin Sulfate Injectable

In the FEDERAL REGISTER of August 28, 1970 (35 F.R. 13754), the Commissioner of Food and Drugs announced (DESI 9847) the conclusions of the Food and Drug Administration following evaluation of reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, regarding: Neo-Cortef Sterile Injection Suspension containing hydrocortisone acetate and neomycin sulfate; by The Upjohn Co., 7171 Portage Road, Kalamazoo, Mich. 49002 (NDA 9-847).

The Food and Drug Administration concluded there is a lack of substantial evidence, within the meaning of the Federal Food, Drug, and Cosmetic Act, that this fixed combination is effective for all labeled indications in that such evidence is lacking to show that each ingredient of the combination drug contributes to the total effects it purports or is represented to have.

The Commissioner announced his intention to initiate proceedings to revoke the antibiotic drug regulation providing for certification of the subject combination drug intended for use in humans.

Interested persons who might be adversely affected by removal of this drug from the market were invited to submit, within 30 days after FEDERAL REGISTER publication of the announcement, any pertinent data bearing on the proposal to revoke the antibiotic drug regulation. No data were received in response.

Accordingly, the Commissioner concludes (1) that the pertinent antibiotic drug regulation should be revoked and (2) that all outstanding certificates heretofore issued for such drugs should also be revoked.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 507, 52 Stat. 1050-51, as amended, 59 Stat. 463, as amended; 21 U.S.C. 352, 357) and under authority delegated to the Commissioner (21 CFR 2.120), Part 148i is amended by revoking § 148i.13 *Neomycin sulfate-hydrocortisone acetate suspension for intraarticular use.* All certificates issued under this section are also revoked.

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

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

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

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

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

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

Dated: January 8, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-687 Filed 1-18-71;8:45 am]

Title 50—WILDLIFE AND FISHERIES

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

PART 33—SPORT FISHING

Anahuac National Wildlife Refuge, Tex.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER.

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

TEXAS

ANAHUAC NATIONAL WILDLIFE REFUGE

Sport fishing on the Anahuac National Wildlife Refuge, Tex., is permitted only on the areas designated by signs as open to fishing. These open areas, comprising 30 acres of inland water and 7 miles of shoreline, are delineated on maps available at refuge headquarters, Anahuac, Tex., and from the Regional Director, Bureau of Sport Fisheries and Wildlife, Post Office Box 1306, Albuquerque, NM 87103. Sport fishing shall be in accordance with all applicable State regulations subject to the following special conditions.

(1) The open season for inland water sport fishing on the refuge extends from April 1, 1971, through October 1971, inclusive.

(2) Boats and floating devices may not be used for fishing on inland waters.

(3) Trotlines, throw lines or set lines may not be used in inland waters.

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

RUSSEL W. CLAPPER,
Refuge Manager, Anahuac National Wildlife Refuge, Anahuac, Tex.

DECEMBER 30, 1970.

[FR Doc.71-693 Filed 1-18-71;8:45 am]

PART 33—SPORT FISHING

Brazoria National Wildlife Refuge, Tex.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER.

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

TEXAS

BRAZORIA NATIONAL WILDLIFE REFUGE

Sport fishing on the Brazoria National Wildlife Refuge, Tex., is permitted only on the areas designated by signs as open to fishing. These open areas, comprising 900 acres of inland salt lakes and 6 miles of shoreline, are delineated on maps

available at refuge headquarters, Angleton, Tex., and from the Regional Director, Bureau of Sport Fisheries and Wildlife, Post Office Box 1306, Albuquerque, NM 87103. Sport fishing shall be in accordance with all applicable State regulations subject to the following special condition:

(1) Fishing is not permitted on interior waters except Nicks and Salt Lakes.

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

RUSSEL W. CLAPPER,
Refuge Manager, Brazoria National Wildlife Refuge, Angleton, Tex.

DECEMBER 30, 1970.

[FR Doc.71-694 Filed 1-18-71;8:46 am]

Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

Chapter 1—Federal Procurement Regulations

PART 1-16—PROCUREMENT FORMS

General Provisions, Certification and Instructions, U.S. Government Lease for Real Property

This amendment of the Federal Procurement Regulations prescribes and illustrates the May 1970 edition of Standard Form 2-A, General Provisions, Certification and Instructions, U.S. Government Lease for Real Property. The changes which have been made in the form involve the incorporation of the current Equal Opportunity clause (prescribed by Executive Order 11246, September 24, 1965, as amended by Executive Order 11375, October 13, 1967), the addition of the Certification of Nonsegregated Facilities, and the revision of the Facilities Nondiscrimination clause in which the term "race, color, religion, sex, or national origin" has been substituted for the term "race, creed, color, or national origin."

The table of contents for Part 1-16 is amended to read as follows:

Sec.
1-16.602-2 Standard Form 2-A, General Provisions, Certification and Instructions, U.S. Government Lease for Real Property.
1-16.901-2-A Standard Form 2-A, General Provisions, Certification and Instructions, U.S. Government Lease for Real Property.

Subpart 1-16.6—Forms of Leases for Real Property

Section 1-16.601(b) is revised to read as follows:

§ 1-16.601 Forms prescribed.

* * * * * * *

(b) Standard Form 2-A, May 1970 edition, General Provisions, Certification and Instructions, U.S. Government Lease for Real Property.

* * * * *

Subpart 1-16.9—Illustrations of Forms

Section 1-16.901-2-A is revised to illustrate the May 1970 edition of Standard Form 2-A as follows:

§ 1-16.901-2-A Standard Form 2-A, General Provisions, Certification and Instructions, U.S. Government Lease for Real Property.

(a) Page 1 of Standard Form 2-A.

GENERAL PROVISIONS, CERTIFICATION AND INSTRUCTIONS

U.S. Government Lease for Real Property

GENERAL PROVISIONS

1. SUBLETTING THE PREMISES.

The Government may sublet any part of the premises but shall not be relieved from any obligations under this lease by reason of any such subletting.

2. MAINTENANCE OF PREMISES.

The Lessor shall maintain the demised premises, including the building and any and all equipment, fixtures, and appurtenances, furnished by the Lessor under this lease in good repair and tenantable condition, except in case of damage arising from the act or the negligence of the Government's agents or employees. For the purpose of so maintaining said premises and property, the Lessor may at reasonable times, and with the approval of the authorized Government representative in charge, enter and inspect the same and make any necessary repairs thereto.

3. DAMAGE BY FIRE OR OTHER CASUALTY.

If the said premises be destroyed by fire or other casualty this lease shall immediately terminate. In case of partial destruction or damage, so as to render the premises untenantable, as determined by the Government, the Government may terminate the lease by giving written notice to the Lessor within fifteen (15) days thereafter; if so terminated no rent shall accrue to the Lessor after such partial destruction or damage; and if not so terminated the rent shall be reduced proportionately by supplemental agreement hereto effective from the date of such partial destruction or damage.

4. ALTERATIONS.

The Government shall have the right during the existence of this lease to make alterations, attach fixtures and erect additions, structures or signs in or upon the premises hereby leased, which fixtures, additions or structures so placed in, upon or attached to the said premises shall be and remain the property of the Government and may be removed or otherwise disposed of by the Government.

5. CONDITION REPORT.

A joint physical survey and inspection report of the demised premises shall be made as of the effective date of this lease, reflecting the then present condition, and will be signed on behalf of the parties hereto.

6. COVENANT AGAINST CONTINGENT FEES.

The Lessor warrants that no person or selling agency has been employed or retained to solicit or secure this lease upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the Lessor for the purpose of securing business. For breach or violation of this warranty the Government shall have the right to annul this lease without liability or in its discretion to deduct from the rental price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingent fee. (Licensed real estate agents or brokers having listings on property for rent, in accordance with general business practice, and who have not obtained such licenses for the sole purpose of effecting this lease, may be considered as bona fide employees or agencies within the exception contained in this clause.)

7. OFFICIALS NOT TO BENEFIT.

No Member of or Delegate to Congress, or Resident Commissioner shall be admitted to any share or part of this lease contract, or to any benefit that may arise therefrom; but this provision shall not be construed to extend to this lease contract if made with a corporation for its general benefit.

8. ASSIGNMENT OF CLAIMS.

Pursuant to the provisions of the Assignment of Claims Act of 1940, as amended (31 U.S.C. 203, 41 U.S.C. 15), if this lease provides for payments aggregating $1,000 or more, claims for monies due or to become due the Lessor from the Government under this contract may be assigned to a bank, trust company, or other financing institution, including any Federal lending agency, and may thereafter be further assigned or reassigned to any such institution. Any such assignment or reassignment shall cover all amounts payable under this contract and not already paid, and shall not be made to more than one party, except that any such assignment or reassignment may be made to one party as agent or trustee for two or more parties participating in such financing. Notwithstanding any provisions of this contract, payments to an assignee of any monies due or to become due under this contract shall not, to the extent provided in said Act, as amended, be subject to reduction or set-off.

9. EQUAL OPPORTUNITY CLAUSE.

(The following clause is applicable unless this contract is exempt under the rules, regulations, and relevant orders of the Secretary of Labor (41 CFR, ch. 60).)

During the performance of this contract, the Contractor agrees as follows:

(a) The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Contracting Officer setting forth the provisions of this Equal Opportunity clause.

(b) The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.

(c) The Contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency Contracting Officer, advising the labor union or workers' representative of the Contractor's commitments under this Equal Opportunity clause, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(d) The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(e) The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting

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(b) Page 2 of Standard Form 2-A.

agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(f) In the event of the Contractor's noncompliance with the Equal Opportunity clause of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended, in whole or in part, and the Contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order No. 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(g) The Contractor will include the provisions of paragraphs (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order No. 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the contracting agency may direct as a means of enforcing such provisions, including sanctions for noncompliance: *Provided, however*, That in the event the Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the contracting agency, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

10. FACILITIES NONDISCRIMINATION.

(a) As used in this section, the term "facility" means stores, shops, restaurants, cafeterias, restrooms, and any other facility of a public nature in the building in which the space covered by this lease is located.

(b) The Lessor agrees that he will not discriminate by segregation or otherwise against any person or persons because of race, color, religion, sex, or national origin in furnishing, or by refusing to furnish, to such person or persons the use of any facility, including any and all services, privileges, accommodations, and activities provided thereby. Nothing herein shall require the furnishing to the general public of the use of any facility customarily furnished by the Lessor solely to tenants, their employees, customers, patients, clients, guests and invitees.

(c) It is agreed that the Lessor's noncompliance with the provisions of this section shall constitute a material breach of this lease. In the event of such noncompliance, the Government may take appropriate action to enforce compliance, may terminate this lease, or may pursue such other remedies as may be provided by law. In the event of termination, the Lessor shall be liable for all excess costs of the Government in acquiring substitute space, including but not limited to the cost of moving to such space. Substitute space shall be obtained in as close proximity to the Lessor's building as is feasible and moving costs will be limited to the actual expenses thereof as incurred.

(d) It is further agreed that from and after the date hereof the Lessor will, at such time as any agreement is to be entered into or a concession is to be permitted to operate, include or require the inclusion of the foregoing provisions of this section in every such agreement or concession pursuant to which any person other than the Lessor operates or has the right to operate any facility. Nothing herein contained, however, shall be deemed to require the Lessor to include or require the inclusion of the foregoing provisions of this section in any existing agreement or concession arrangement or one in which the contracting party other than the Lessor has the unilateral right to renew or extend the agreement or arrangement, until the expiration of the existing agreement or arrangement and the unilateral right to renew or extend. The Lessor also agrees that it will take any and all lawful actions as expeditiously as possible, with respect to any such agreement as the contracting agency may direct, as a means of enforcing the intent of this section, including, but not limited to, termination of the agreement or concession and institution of court action.

11. EXAMINATION OF RECORDS.

(NOTE.—This provision is applicable if this lease was negotiated without advertising.)

(a) The Lessor agrees that the Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of 3 years after final payment under this lease, have access to and the right to examine any directly pertinent books, documents, papers, and records of the Lessor involving transactions related to this lease.

(b) The Lessor further agrees to include in all his subcontracts hereunder a provision to the effect that the subcontractor agrees that the Comptroller General of the United States or his representatives shall, until the expiration of 3 years after final payment under this lease with the Government, have access to and the right to examine any directly pertinent books, documents, papers, and records of such subcontractor involving transactions related to the subcontract.

12. APPLICABLE CODES AND ORDINANCES

The Lessor, as part of the rental consideration, agrees to comply with all codes and ordinances applicable to the ownership and operation of the building in which the leased space is situated and, at his own expense, to obtain all necessary permits and related items.

13. INSPECTION.

At all times after receipt of Bids, prior to or after acceptance of any Bid or during any construction, remodeling or renovation work, the premises and the building or any parts thereof, upon reasonable and proper notice, shall be accessible for inspection by the Contracting Officer, or by architects, engineers, or other technicians representing him, to determine whether the essential requirements of the solicitation or the lease requirements are met.

14. ECONOMY ACT LIMITATION.

If the rental specified in this lease exceeds $2,000 per annum, the limitation of Section 322 of the Economy Act of 1932, as amended (40 U.S.C. 278a), shall apply.

15. FAILURE IN PERFORMANCE.

In the event of failure by the Lessor to provide any service, utility, maintenance or repairs required under this lease, the Government shall have the right to secure said services, utilities, maintenance or repairs and to deduct the cost thereof from rental payments.

16. LESSOR'S SUCCESSORS.

The terms and provisions of this lease and the conditions herein shall bind the Lessor, and the Lessor's heirs, executors, administrators, successors, and assigns.

CERTIFICATION

1. CERTIFICATION OF NONSEGREGATED FACILITIES.

(Applicable to (1) contracts, (2) subcontracts, and (3) agreements with applicants who are themselves performing federally assisted construction contracts, exceeding $10,000 which are not exempt from the provisions of the Equal Opportunity clause.)

By the submission of this bid, the bidder, offeror, applicant, or subcontractor certifies that he does not maintain or provide for his employees any segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location, under his control, where segregated facilities are maintained. He certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments, and that he will not permit his employees to perform their services at any location, under his control, where segregated facilities are maintained. The bidder, offeror, applicant, or subcontractor agrees that a breach of this certification is a violation of the Equal Opportunity clause in this contract. As used in this certification, the term "segregated facilities" means any waiting rooms, work areas, rest rooms and wash rooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. He further agrees that (except where he has obtained identical certifications from proposed subcontractors for specific time periods) he will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding $10,000 which are not exempt from the provisions of the Equal Opportunity clause; that he will retain such certifications in his files; and that he will forward the following notice to such proposed subcontractors (except where the proposed subcontractors have submitted identical certifications for specific time periods):

NOTICE TO PROSPECTIVE SUBCONTRACTORS OF REQUIREMENT FOR CERTIFICATIONS OF NONSEGREGATED FACILITIES

A Certification of Nonsegregated Facilities must be submitted prior to the award of a subcontract exceeding $10,000 which is not exempt from the provisions of the Equal Opportunity clause. The certification may be submitted either for each subcontract or for all subcontracts during a period (i.e., quarterly, semiannually, or annually).

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. 1001.

(c) Page 3 of Standard Form 2-A.

NOTE.—The penalty for making false statements in offers is prescribed in 18 U.S.C. 1001.

INSTRUCTIONS

1. Whenever the lease is executed by an attorney, agent, or trustee on behalf of the Lessor, two authenticated copies of his power of attorney, or other evidence to act on behalf of the Lessor, shall accompany the lease.

2. When the Lessor is a partnership, the names of the partners composing the firm shall be stated in the body of the lease. The lease shall be signed with the partnership name, followed by the name of the partner signing the same.

3. Where the Lessor is a corporation, the lease shall be signed with the corporate name, followed by the signature and title of the officer or other person signing the lease on its behalf, duly attested, and, if requested by the Government evidence of this authority so to act shall be furnished.

4. When deletions or other alterations are made specific notation thereof shall be entered under clause 8 of the lease before signing.

5. If the property leased is located in a State requiring the recording of leases, the Lessor shall comply with all such statutory requirements at Lessor's expense.

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☆ U.S. GOVERNMENT PRINTING OFFICE: 1971—O-396-411 (3116)

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

Effective date. This amendment is effective February 1, 1971, but the May 1970 edition of Standard Form 2-A, which is prescribed by the amendment, may be used as soon as stocks of the form are available.

Dated: January 12, 1971.

ROBERT L. KUNZIG,
Administrator of General Services.

[FR Doc.71-650 Filed 1-18-71;8:45 am]

Chapter 5B—Public Buildings Service, General Services Administration

PART 5B-16—PROCUREMENT FORMS

Illustrations of Forms

The table of contents for Part 5B-16 is amended by revising the following entries to reflect the current editions of Standard Form 20 (GSA Overprint), GSA Form 1903, and GSA Form 2056:

Subpart 5B-16.9—Illustrations of Forms

* * * * *

5B-16.901-20 Standard Form 20 (GSA Overprint, October 1970), Invitation for Bids (Construction Contract).

* * * * *

5B-16.950-1903 GSA Form 1903, October 1970, Notice to Bidder (Construction Contract).

5B-16.950-2056 GSA Form 2056, October 1970, Preinvitation Notice (Construction Contract).

* * * * *

NOTE: Copies of the forms are filed with the original document and are available from the Business Service Center in any regional office of the General Services Administration.

(Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c); 41 CFR 5-1.101(c))

Effective date. This amendment is effective upon publication in the FEDERAL REGISTER.

Dated: January 13, 1971.

A. F. SAMPSON,
Commissioner,
Public Buildings Service.

[FR Doc.71-714 Filed 1-18-71;8:47 am]

Title 10—ATOMIC ENERGY

Chapter 1—Atomic Energy Commission

PART 2—RULES OF PRACTICE

PART 50—LICENSING OF PRODUCTION AND UTILIZATION FACILITIES

Effective Date of Initial Decisions Authorizing Issuance of Operating Licenses

The Atomic Energy Commission, on October 28, 1970, published proposed amendments to 10 CFR Part 2, Rules of Practice, and 10 CFR Part 50, Licensing of Production and Utilization Facilities, which would provide for immediate effectiveness of initial decisions authorizing issuance of operating licenses, define the extent of preoperational activities which may be conducted prior to the issuance of an operating license for a nuclear power reactor, and provide for authorization, by atomic safety and licensing boards, of low power testing and operation under specified conditions (35 F.R. 16688).

Interested persons were invited to submit written comments or suggestions for consideration in connection with the proposed amendments within 60 days after publication in the FEDERAL REGISTER. After consideration of the comments received and other factors involved, the Commission has decided to adopt the amendment pertaining to immediate effectiveness of initial decisions authorizing the issuance of operating licenses in § 2.764 of Part 2 and to make a conforming amendment to § 50.57 of Part 50. Action on the other proposed amendments to Part 50 published on October 28, 1970, will be taken at a later date.

The amendment of § 2.764 which follows provides that initial decisions directing issuance of operating licenses will be effective immediately unless the presiding officer finds that good cause has been shown by a party why the initial decision should not become immediately effective, subject to the review thereof and further decision by the Commission upon exceptions filed by any party pursuant to § 2.762 or upon its own motion.

The Commission considers that the amendment will expedite the licensed operation of facilities needed for the generation of electric power without adversely affecting the public health and safety and the common defense and security. The initial decision in any event will be subject to review by the Commission or the Atomic Safety and Licensing Appeal Board, as appropriate, on exceptions or on its own motion.

To make the existing provisions of § 50.57 consistent with amended § 2.764, § 50.57(c) has been deleted.

Since the amendments which follow are procedural, rather than substantive, rules, they may, under section 553(d) of title 5 of the United States Code, be made effective without the customary 30 days notice.

Pursuant to the Atomic Energy Act of 1954, as amended, and sections 552 and 553 of title 5 of the United States Code, the following amendments to Title 10, Chapter 1, Code of Federal Regulations, Parts 2 and 50, are published as a document subject to codification to be effective on publication in the FEDERAL REGISTER.

1. Section 2.764 of 10 CFR Part 2 is amended to read as follows:

§ 2.764 Immediate effectiveness of initial decision directing issuance or amendment of construction permit or operating license.

(a) An initial decision directing the issuance or amendment of a construction permit, a construction authorization, or an operating license shall be effective immediately upon issuance unless the presiding officer finds that good cause has been shown by a party why the initial decision should not become immediately effective, subject to the review thereof and further decision by the Commission upon exceptions filed by any party pursuant to § 2.762 or upon its own motion.

(b) The Director of Regulations, notwithstanding the filing of exceptions, shall issue a construction permit, a construction authorization, or an operating license, or amendments thereto, authorized by an initial decision, within ten (10) days from the date of issuance of the decision.

§ 50.57 [Amended]

2. Paragraph (c) of § 50.57 is deleted.

(Sec. 161, 68 Stat. 948; 42 U.S.C. 2201)

Dated at Washington, D.C., this 15th day of January 1971.

For the Atomic Energy Commission.

F. T. HOBBS,
Assistant Secretary
of the Commission.

[FR Doc.71-813 Filed 1-18-71;9:53 am]

Proposed Rule Making

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[21 CFR Part 25]

FRENCH DRESSING IDENTITY STANDARD

Xanthan Gum as Optional Ingredient

Notice is given that a petition has been filed jointly by Anderson Clayton Foods, 3333 North Central Expressway, Richardson, Texas 75080; The Kroger Co., 1240 State Avenue, Cincinnati, Ohio 45204; Leslie Foods, Inc., 575 Independent Road, Oakland, Calif. 94566; Thomas J. Lipton, Inc., 800 Sylvan Avenue, Englewood Cliffs, N.J. 07632; and Kelco Co., 1010 Second Avenue, San Diego, Calif. 92101, proposing that the definition and the identity standard for french dressing (§ 25.2) be amended by listing xanthan gum complying with the requirements of 21 CFR 121.1224 as an optional emulsifying ingredient.

Grounds given in support of the proposal are that:

1. Section 121.1224 of the food additive regulations provides for safe use of xanthan gum in all foods, except where standards of identity do not provide for such use.

2. The degree of hydration of xanthan gum does not appear to change with slight variations in mixing times and procedures, and this permits production of french dressing of a uniform quality.

3. Xanthan gum is markedly effective in preventing separation and loss in textural quality during a practical shelf life and during normal storage by the consumer. A dressing with lowered textural quality has a water-like consistency and is unable to cling adequately to salad greens.

4. The use of xanthan gum, by reducing separation and increasing pourability, would aid in diminishing two types of present loss to the housewife: The throwing away of partly used bottles of french dressing which has separated out and become unappetizing in appearance and the throwing out of ostensibly empty containers that still have a measurable amount of edible dressing clinging to the interior surfaces.

Accordingly, it is proposed that § 25.2 (c) (1) be revised by adding xanthan gum complying with the requirements of 21 CFR 121.1224 to the ingredients already provided for therein.

If the amendment proposed herein is adopted, it will have the effect of requiring that this optional emulsifying ingredient, if used, be declared on the label of the food by the common name "xanthan gum" in accordance with the provisions of paragraph (e) (1) of the standard.

Pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 401, 701, 52 Stat. 1046, 1055, as amended; 70 Stat. 919, 72 Stat. 948; 21 U.S.C. 341, 371) and in accordance with authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120), interested persons are invited to submit their views in writing (preferably in quintuplicate) regarding this proposal within 60 days after its date of publication in the FEDERAL REGISTER. Such views and comments should be addressed to the Hearing Clerk, Department of Health, Education, and Welfare, Room 6-62, 5600 Fishers Lane, Rockville, Md. 20852, and may be accompanied by a memorandum or brief in support thereof.

Dated: January 5, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-685 Filed 1-18-71;8:45 am]

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

[14 CFR Part 25]

[Docket No. 10769; Notice 71-2]

COCKPIT VISION AND COCKPIT CONTROLS

Notice of Proposed Rule Making

The Federal Aviation Administration is considering amending Part 25 of the Federal Aviation Regulations to introduce comprehensive cockpit vision standards and to change the range of pilot heights used for the location and arrangement of cockpit controls.

Interested persons are invited to participate in the making of the proposed rules by submitting such written data, views, or arguments as they may desire. Communications should identify the regulatory docket or notice number and be submitted in duplicate to: Federal Aviation Administration, Office of the General Counsel, Attention: Rules Docket, GC-24, 800 Independence Avenue SW., Washington, D.C. 20590. All communications received on or before April 16, 1971, will be considered by the Administrator before taking action on the proposed rule. The proposals contained in this notice may be changed in the light of comments received. All comments will be available, both before and after the closing date for comments, in the Rules Docket for examination by interested persons.

Part 25 of the Federal Aviation Regulations presently requires that pilot compartments of transport category airplanes provide a sufficiently extensive, clear, and undistorted view to enable the pilots to safely perform any maneuvers within the operating limitations of the airplane, including taxiing, takeoff, approach, and landing. The present regulations do not contain any standards concerning the size and arrangement of cockpit windows and other factors affecting pilot vision. In the past, Civil Aeronautics Manual (CAM) 4b.351-1 through 4b.351-3 set forth the FAA's policies applicable to pilot compartment vision. This CAM material contained detailed provisions regarding the placement of cockpit windows, the angles of pilot vision measured from a fixed "reference eye" position, and the position and maximum recommended width of obstructions to vision in the windshield and window areas, along with other related information. Although the policy material has been followed by many manufacturers of transport category airplanes, it was not mandatory and not all transport category airplanes have been certificated in accordance with that policy.

The FAA has recently made a study of cockpit vision with respect to transport category airplanes. This study included, a review of the midair collision accident reports, the FAA Near Midair Collision Report of 1968, the vision angles available in current transports, the Society of Automotive Engineers Aerospace Standards, the military specifications for transports, and of research on the forward-downward view needed during landing approaches under low visibility conditions. The FAA study confirmed the need for more definitive cockpit vision standards.

In view of the foregoing, and to assure the necessary level of cockpit vision for future transport category airplanes, the FAA proposes to amend Part 25 of the Federal Aviation Regulations to incorporate detailed standards for the cockpit vision of transport category airplanes. The proposed standards are based on CAM 4b.351-1 through 4b.351-3 with the following changes which are based on the recent FAA study of cockpit vision: the downward vision angles would be increased and the upward vision angles to the side of the airplane would be increased; the windshield posts would be prohibited in certain areas and limited in width where they are used; precise standards for ground view ahead in the approach configuration would be established; a provision would be added requiring that the instrument panel glare shield provide accurate horizontal reference; optical property standards for both nontinted and tinted windshields and windows would be added; and provisions specifying the portion of the windshield

which must be kept clear during precipitation conditions would be established.

In addition to the above proposed requirements, the FAA proposes to establish new pilot height parameters. In order to establish a "reference eye" position for the measurement of cockpit vision angles, it is necessary to establish a seat height range and this in turn requires that the range of seated heights of pilots be established. Section 25.777(c) of the FAR's presently incorporates a standard range of pilot heights of 5'2" to 6'0" for the location of the cockpit controls. However, a recent study by the National Aeronautics and Space Administration (NASA Report No. SP-3006) indicates that a more accurate average height range for pilots of air transport category airplanes at this time is 5'4" to 6'3". This height range has therefore been used as a basis for the cockpit dimensions and the "reference eye" position of Appendix G of this proposal. It is also proposed to amend § 25.777(c) to incorporate the new pilot height range of 5'4" to 6'3" for the purpose of locating pilot controls.

The FAA presently has under study Parts 23, 27, and 29 of the Federal Aviation Regulations with a view toward proposing appropriate standards for aircraft certificated under those Parts consistent with the proposals contained in this Notice.

In consideration of the foregoing, it is proposed to amend Part 25 of the Federal Aviation Regulations as follows:

1. By amending § 25.773 (a)(1) and (b)(1) to read as follows:

§ 25.773 Pilot Compartment View.

(a) * * *

(1) The windows and windshields in each pilot compartment must meet the requirements of Appendix G of this part, and must be arranged so as to enable the pilots to safely perform any maneuvers within the operating limitations of the airplane, including taxiing, takeoff, approach, and landing.

* * * * *

(b) * * *

(1) The airplane must have a means to maintain a clear portion of the windshield sufficient for both pilots to have adequate vision along the flight path in normal flight attitudes of the airplane. In addition, the means must meet the requirements of Appendix G of this part. This means must be designed to function, without continuous attention on the part of the crew, in—

* * * * *

§ 25.777 [Amended]

2. By amending § 25.777(c) by striking out the words, "from 5'2" to 6'0" in height," and inserting the words, "from 5'4" to 6'3" in height," in place thereof.

3. By amending Part 25 by adding a new Appendix G to read as follows:

Appendix G

CRITERIA FOR DETERMINING COCKPIT VISION

I. *Reference eye position.* (a) A single point selected by the applicant, within the limitations of subparagraphs (1) through (4) of this paragraph, constitutes the reference eye position. The central axis is a vertical line located 3 5/16" aft of the reference eye position (Ref. Figure 1).

(1) The reference eye position must be located not less than five (5) inches aft of the rearmost extremity of the primary longitudinal control column when the control is in its most rearward position (i.e., against the up longitudinal control stops).

(2) The reference eye position must be located between two vertical longitudinal planes which are one (1) inch to either side of the seat centerline. If the seat has lateral adjustment, the two vertical longitudinal planes must be within one (1) inch of either side of the primary longitudinal control centerline.

(3) Any person from 5'4" to 6'3" in height, sitting in the seat associated with the selected reference eye position, must be able to:

(i) Adjust the seat, with the seat back in its most upright position, to locate the midpoint of his eyes at the reference eye position; and

(ii) With the seat belt fastened and the seat adjusted in accordance with subdivision (i) of this subparagraph, utilize all the aircraft controls associated with this seating position in compliance with the requirements of § 25.777.

(4) All measurements must be with the airplane longitudinal axis in a level position except those specified in section II(b).

(b) With the seat located 31½ inches below the reference eye position there must be no less than three (3) inches of available seat adjustment in both the up and the down directions. The 31½ inches is measured to the top of the seat cushion as depressed by a subject weighting 170 to 220 pounds, with the airplane longitudinal axis in a level position (Ref. Figure 1).

(c) Means must be provided at both the pilot and copilot stations to enable the person occupying the seat to locate the midpoint of his eyes at the reference eye position.

II. *Clear areas of vision.* (a) With the reference eye position located as indicated in paragraphs I (a), (b), and (c) and utilizing binocular vision and azimuthal movement of the head and eyes about a radius, the center of which is the central axis, the pilot must have clear areas of vision, measured from the appropriate eye position with the aircraft's longitudinal axis level, as specified in subparagraphs (1) through (6) of this paragraph. The areas defined are based on the cardinal points of reference indicated in Figure 2. A dual lens camera as a photo recorder, or other methods including a goniometer producing equivalent areas to those obtained with the dual lens camera, must be used in measuring the angles specified in this paragraph. When not using a dual lens camera, compensation must be made for one-half the distance which exists between the eyes, i.e., 1¼ inches as indicated in Figure 3.

(1) 20° forward and up from the horizon between 30° left and 10° right diminishing linearly to 15° up at 30° right (this area unbroken);

(2) 17° forward and down from the horizon between 30° left and 10° right diminishing linearly to 10° down at 30° right (this area unbroken);

(3) Increasing linearly from 20° forward and up from the horizon at 30° left to 40° forward and up from the horizon at 70° left;

(4) Increasing linearly from 17° forward and down from the horizon at 30° left to 35° forward and down from the horizon at 70° left;

(5) 40° forward and up from the horizon between 70° left and 110° left diminishing linearly to 20° up at 135° left; and

(6) 35° forward and down from the horizon between 70° left and 110° left diminishing linearly to 15° down at 135° left.

(b) In addition to the clear areas of vision specified in paragraph (a) of this section, the view angle forward and down must be sufficient to allow the pilot to see a length of approach and/or touchdown zone lights which would be covered in 3 seconds at landing approach speed when the aircraft is—

(1) On a 2½° glide slope;

(2) At a decision height which places the lowest part of the aircraft at 100 feet above the touchdown zone extended horizontally (see Figure 4);

(3) Yawing ± 10°;

(4) Making an approach with 1,200 feet RVR; and

(5) Loaded to the most critical weight and center of gravity location.

(c) If in a symmetrical type pilot compartment there is an area about the center of the windshield where the requirements governing pilot and copilot vision areas do not overlap, the angles in this area above and below eye level may diminish due to the increased distance between the appropriate eye position and the windshield, but the windshield dimensions established at the 30° right position, above and below the horizontal plane of the pilot's eye, must be retained. This area must also be governed by the limitations of paragraph III of this appendix.

III. *Impairments to vision.* (a) There must be no horizontal obstructions to vision within the area described in section II(a).

(b) There must be no vertical obstructions to vision in the transparent area between 30° right and 30° left and between 85° left and 95° left.

(c) The area beyond 135° must be as large as practicable.

(d) Any windshield post must not exceed 2.5 inches total obstruction in projected width on the pilot's eye when measured with the head rotated so that the eyes are perpendicular to the vertical plane passing through the centerline of the projected width as indicated in Figure 5.

(e) The location of the instruments, equipment, and structure must not impair any of the areas of vision established in this paragraph. In addition, cockpit equipment must not obstruct a line of vision from a point 2 inches above the reference eye position to any points along the upper limit of the forward windshield panels, and similarly, a line of vision from a point 2 inches below the reference eye position to the lower limit of the forward windshield panels.

(f) The glare shield structure within direct or peripheral vision of either pilot must be so designed as to offer an accurate determination of the horizontal plane without restricting vision through the windshield.

IV. *Optical properties of windshield.* Both clear and tinted windshields must exhibit equivalent optical properties to those covered in MIL-G-25871A dated July 30, 1958, for flat panels, and MIL-G-25667A dated July 30, 1958, for curved panels or any subsequent specification found acceptable by the Administrator (copies obtainable from Naval Publications and Forms Center, 5801 Tabor Avenue, Philadelphia, PA 19120). In addition, the optical properties of the windshield must not deteriorate under pressurization loads, icing protection system provisions, or in operation.

V. *Sunvisors.* Cockpit sunvisors must not interfere with the pilots' vision. Means must be provided to prevent the sunvisors from projecting into the clear areas of vision prescribed by section II when they are not in use.

VI. *Windshield clearing provisions.* A minimum view must be provided through that portion of windshield which is cleared of

rain and mist to allow each pilot to see a minimum of from 15° left to 15° right of the reference eye position, upwards to the horizon during the steepest approach path expected in operation and downwards to the angles specified in section II(b) of this Appendix. The cleared area enclosed by these requirements need not be rectangular.

Section II of this appendix specifies the minimum areas of vision from the left pilot seat for showing compliance with § 25.773. The minimum areas of vision from the right pilot seat must be the same as those specified for the left pilot seat except that the left and right angle designations are interchanged.

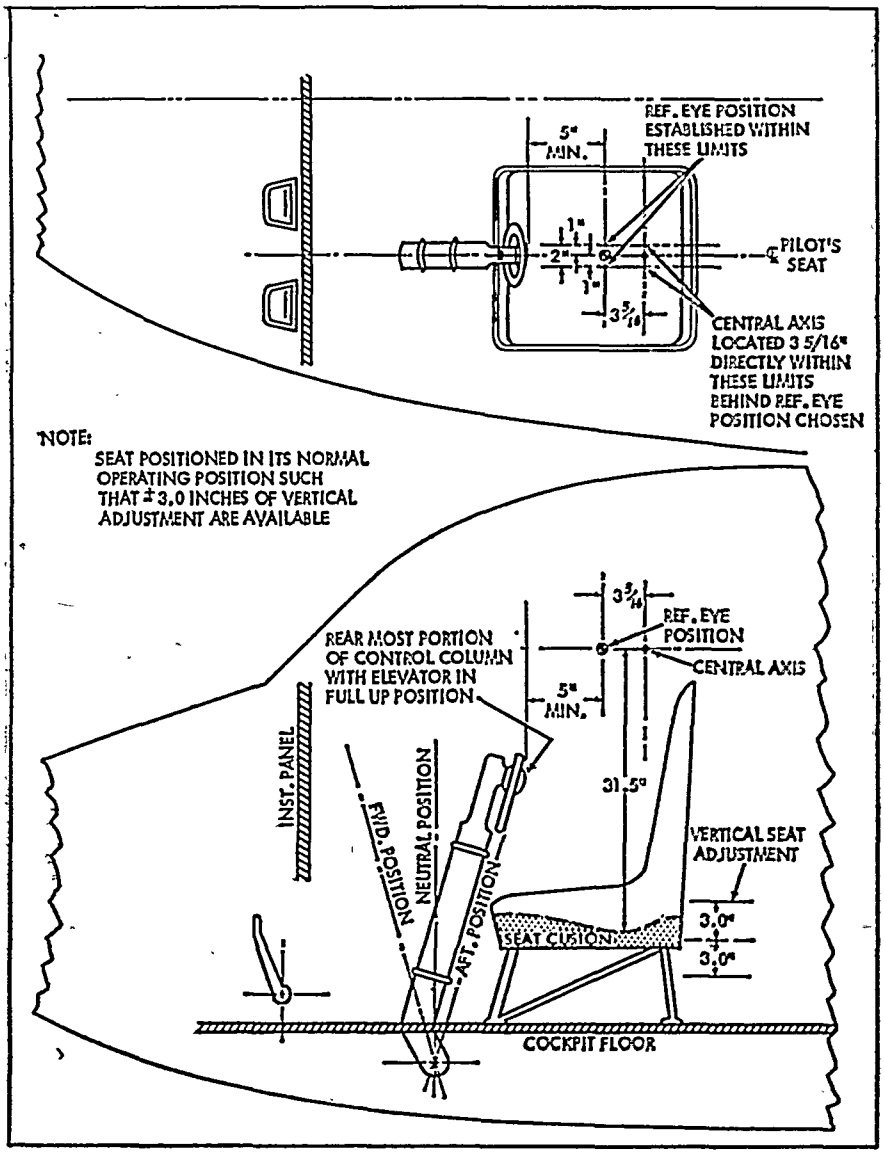

Figure 1.—Reference eye position

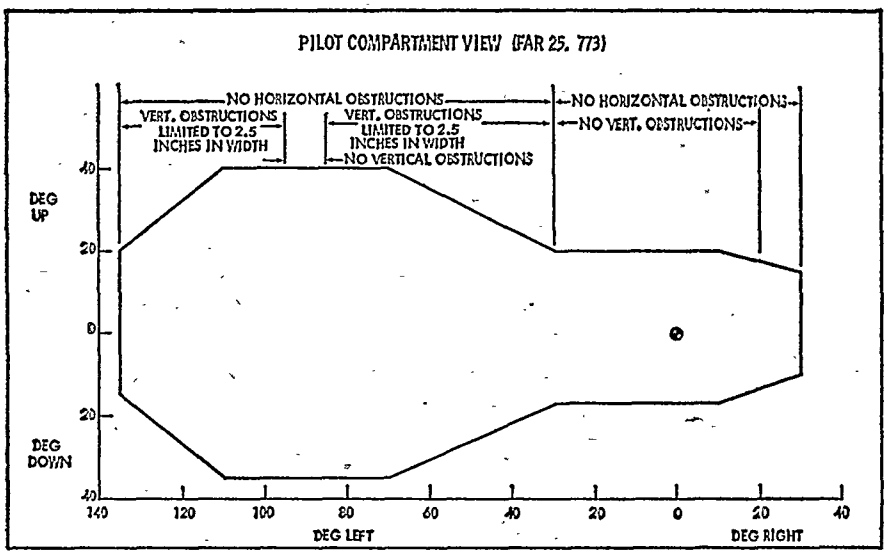

Figure 2.

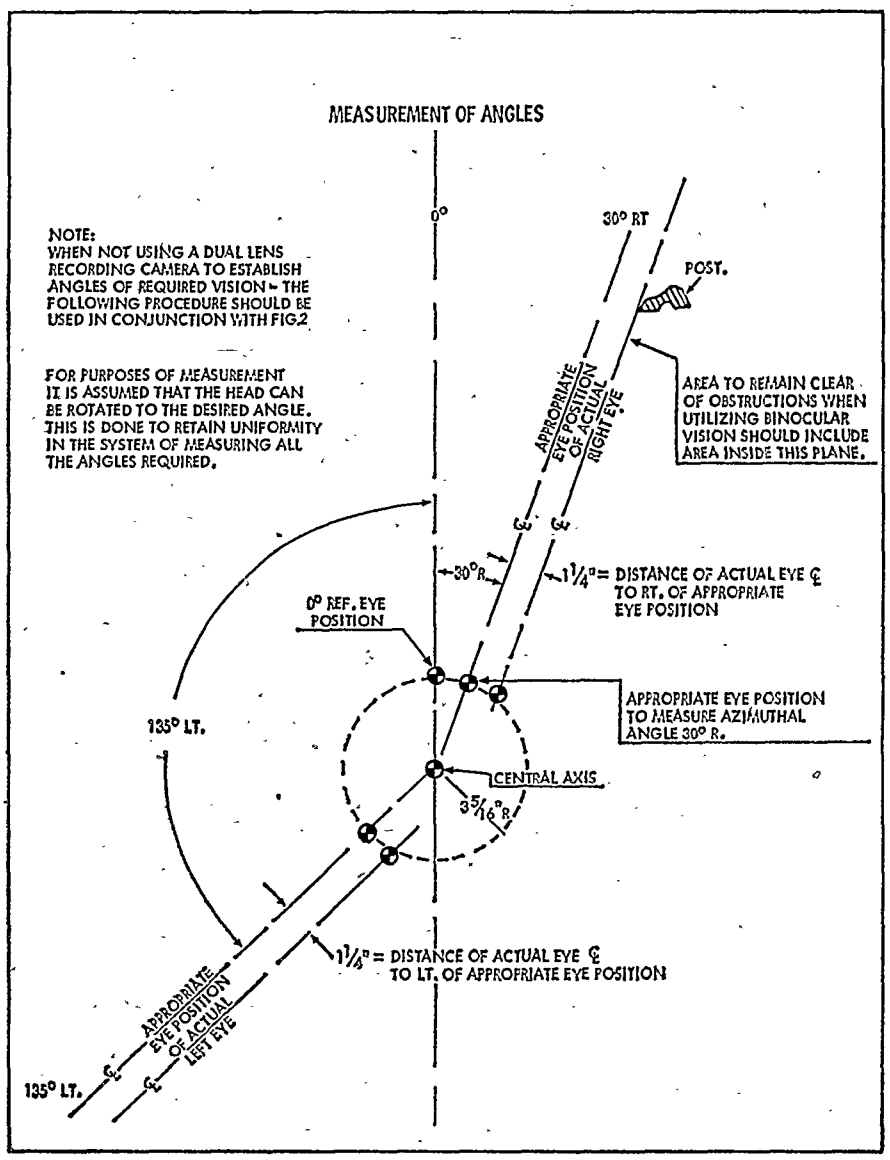

Figure 3 - Measurement of angles

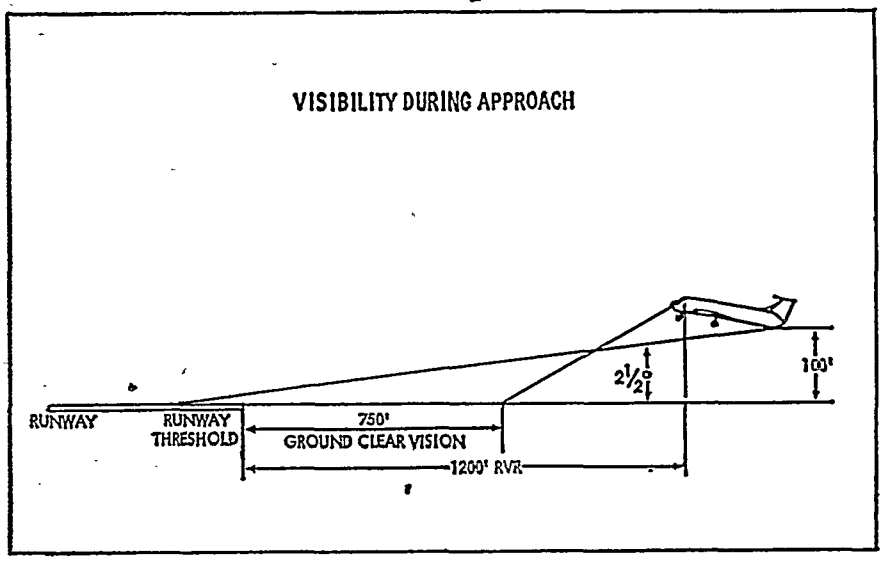

Figure 4.

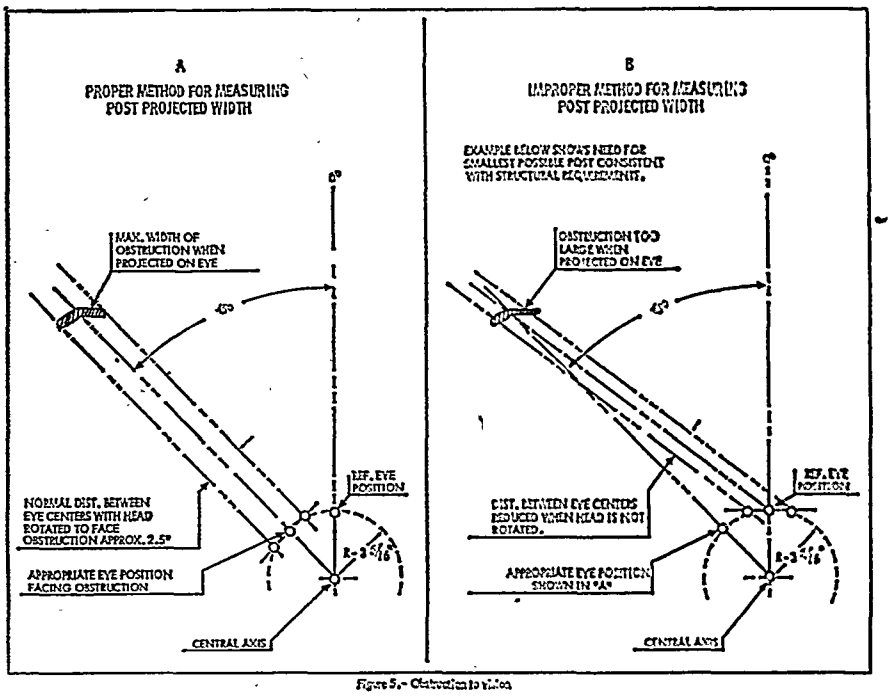

Figure 5.- Obstruction to vision

These amendments are proposed under the authority of sections 313(a), 601, and 603 of the Federal Aviation Act of 1958, 49 U.S.C. 1354(a), 1421, 1423 and of section 6(c) of the Department of Transportation Act, 49 U.S.C. 1655(c).

Issued in Washington, D.C., on January 11, 1971.

JAMES F. RUDOLPH,
Director,
Flight Standards Service.

[FR Doc.71-627 Filed 1-18-71;8:45 am]

[14 CFR Part 73]

[Airspace Docket No. 70-SO-99]

RESTRICTED AREAS

Proposed Designation and Alteration

Correction

In F.R. Doc. 71-442 appearing on page 435 in the issue of Wednesday, January 13, 1971, the fourth line of the boundary description under restricted area designation "3. Name: R-5309 Exotic Dancer IV Joint Military Exercise." beginning "15'30" W.," should begin "15'20" W.,".

Federal Railroad Administration

[49 CFR Part 230]

[Docket No. 21; Notice 1]

LOCOMOTIVE INSPECTION

Notice of Proposed Rule Making

Notice is hereby given that the Federal Railroad Administration has under consideration proposed amendment to § 230.206 regarding (locomotive) main reservoir tests.

The proposed amendment would:

(1) Exempt FRA approved aluminum main reservoirs from the requirements of present § 230.206, paragraphs (a), (b), and (c), and

(2) Establish requirements for aluminum reservoirs which will assure safety in their use while adapting to the unusual conditions introduced by nonferrous metals.

Present requirements set forth in the rule § 230.206 were devised when main reservoirs were fabricated of steel by riveting. These requirements continued as satisfactory procedures as welding supplanted riveting. However, with the introduction of aluminum fabrication, it must now be recognized that unnecessary structural damage can result from hammer testing of aluminum, and that safety hazards can thereby be created.

The aluminum used in fabricating locomotive main reservoirs is a material not subject to the potential thinning or weakening by rusting as are the steels used commonly in the manufacture of main reservoirs for locomotive service. Reservoirs constructed of this material are commonly used in highway transport and other services wherein they are exposed to conditions similar to those of railroad locomotive service. In a recent study made by a committee of the Society of Automotive Engineers, an aluminum main reservoir removed from a heavy duty highway tractor after approximately nine (9) years and over 500,000 miles of service was sectioned and evaluated. There was no evidence of any corrosion of the interior, unpainted surface, although there was some evidence of corrosion on the outside due to the effects of dissimilar metal of the steel clamp securement.

In the 1950's, the American Society of Mechanical Engineers eliminated from their standard codes all requirements for hammer testing of aluminum reservoirs for compressed air, and eliminated in 1958 all requirements for hammer testing regardless of material. The currently effective ASME Code requires that all vessels for compressed air shall be provided with a manhole or two (2) inspection openings not less than 1½ inch iron pipe size (O.D.) for reservoir diameters of 12 to 18 inches, and not less than 2 inches iron pipe size (O.D.) for reservoirs 18 to 36 inches in diameter. While this code permits these inspection openings to be omitted when telltale holes are provided, such concession is specifically stated as not applicable to vessels for compressed air. The code further requires that all completed vessels shall pass a hydrostatic test.

The predecessor Bureau of the FRA Bureau of Railroad Safety (ICC Bureau of Railroad Safety and Service) considered in 1966 a request for exemption from the requirement for a periodic hammer test (Rule 206(b)) for aluminum reservoirs proposed for use with locomotives for the then-building Northeast Corridor Project. At that time lack of precedent experience dictated deferred action. The aluminum reservoirs were fabricated and have been in service on

subject locomotives. Two inspection holes were provided and, at each inspection period, careful interior surface examination has been made. To date there has been no evidence of corrosive activity which might justify more drastic measures. The reservoirs referred to were not drilled with telltale holes.

With considerable weight given the action of the ASME in eliminating requirements for hammer testing of reservoirs fabricated with nonferrous materials, because of relatively soft qualities and easily damaged by hammering, and with due consideration given the somewhat limited experience with use of aluminum reservoirs, the Federal Railroad Administration has determined that positive action should be taken in the matter.

Interested persons are invited to participate in the making of the proposed rule by submitting such written data, views, or arguments as they may desire. Communications should identify the regulatory docket or notice number and be submitted to the Federal Railroad Administration, Office of Hearings and Proceedings, attention: Docket No. FRA-21; Washington, D.C. 20591. All written submissions received on or before February 15, 1971, will be considered by the Administrator before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available both before and after the closing date for comments in the Public Docket for examination by interested parties. The Docket may be examined at any time during normal working hours, at the Office of Public Affairs, Room 5418, Federal Railroad Administration, 400 Seventh Street SW., Washington, DC 20591.

In consideration of the foregoing, it is proposed to establish FRA standards for the fabrication of aluminum reservoirs to be used as compressed air main reservoirs in railroad locomotive use, as follows:

SPECIFICATION FOR FABRICATION OF ALUMINUM MAIN RESERVOIRS FOR RAILROAD LOCOMOTIVE SERVICE

1. Heads and shells are to be made from Aluminum Specification ASA-5038-0 having a minimum tensile strength of 40,000 p.s.i.;

2. Fabrication shall be in accordance with all ASME and FRA requirements;

3. Completed reservoirs must have a factor of safety of not less than 5, based on a working pressure of 160 p.s.i.;

4. Each aluminum reservoir must be provided with two (2) inspection openings, of not less than 1½-inch iron pipe size (O.D.) for reservoirs of 12 to 18 inches in diameter, or 2 inches iron pipe size (O.D.) for reservoirs 18 to 36 inches in diameter, so located as to permit complete visual circumferential observation of the interior surfaces of the reservoir.

The present rule will be modified by the addition of a new paragraph:

§ 230.206 Main reservoir tests.

* * * * *

(d) *Aluminum reservoirs.* (1) The requirements of paragraphs (a), (b), and (c) of this paragraph shall not apply to main reservoirs fabricated of aluminum to FRA requirements.

(2) Aluminum main reservoirs shall be given thorough visual inspection of all interior and exterior surfaces, for evidence of defects or deterioration, not less frequently than once every 24 months.

(3) Aluminum reservoirs subject to main reservoir pressure, before being put in service and at least once every 24 months thereafter, shall be subjected to hydrostatic pressure not less than 100 percent above the maximum working pressure fixed by the chief mechanical officer, and in no case to less than 250 p.s.i.

(4) Report of visual and hydrostatic inspection and test shall be made on Form No. 1-A with suitable references to indicate aluminum reservoirs.

The amendment to this rule is proposed under the authority of sections 2 and 5, 36 Stat. 913, 914, 45 U.S.C. 23, 28; section 6 (e) and (f), 80 Stat. 939, 940, 49 U.S.C. 1655.

Issued in Washington, D.C., on January 13, 1971.

CARL V. LYON,
Acting Administrator,
Federal Railroad Administration.

[F.R. Doc.71-727 Filed 1-18-71;8:48 am]

FEDERAL MARITIME COMMISSION

[46 CFR Part 542]

[Docket No. 71-5]

FINANCIAL RESPONSIBILITY FOR OIL POLLUTION CLEANUP

Notice of Proposed Rule Making

On April 3, 1970, the President signed into law the Water Quality Improvement Act of 1970, which amends the Federal Water Pollution Control Act (Act) to provide measures for the control of water pollution. As enacted, section 11(p)(1) of the Act requires every vessel over 300 gross tons, including any barge of equivalent size, using any port or place in the United States or the navigable waters of the United States to establish and maintain evidence of financial responsibility to meet the liability to the United States to which such vessel could be subjected for the discharge of oil into or upon the waters of the United States. Exercising the authority delegated to it by the President[1] the Commission, on September 30, 1970, promulgated General Order 27, implementing the financial responsibility provisions of section 11(p)(1).

Section 11(p)(1) of the Federal Water Pollution Control Act has recently been amended, however, by section 120 of title I of the River and Harbor Act of 1970,[2] which excludes from the financial responsibility requirements thereof "any barge that is not self-propelled and that does not carry oil as cargo or fuel." The purpose for this exclusion, as expressed in the Report of the Committee on Public Works of the Senate on the bill which eventually became Public Law 91-611, was to relieve "non-oil carrying inland and coastal owners and operators of non-self-propelled barge units" from what would be, as to such owners and operators, "a time consuming and costly process." Since "non-self-propelled dry cargo barges would not be directly liable under the act," the Committee was of the opinion that it was not necessary, at least at this time, for owners of such barges to meet the same financial responsibility requirements and comply with the same rules and regulations imposed upon owners of vessels which carry oil either as cargo or fuel. In order to conform the Commission regulations to newly enacted section 120 of the River and Harbor Act, it will be necessary to amend General Order 27 to exempt from its coverage non-self-propelled barges that carry no oil either as cargo or as fuel.

Therefore, pursuant to section 4 of the Administrative Procedure Act (5 U.S.C. 552) and in accordance with section 11(p)(1) and section 11(p)(2) of the Federal Water Pollution Control Act, as amended by the Water Quality Improvement Act of 1970 (84 Stat. 97), and section 120 of title I of the River and Harbor Act of 1970 (84 Stat. 1818), notice is hereby given that the Federal Maritime Commission is considering amending § 542.1 and paragraph (a) of section 542.3, and the addition of new paragraphs (q) and (r) to § 542.2.

As proposed to be amended, the first sentence of § 542.1 would read as follows:

§ 542.1 Scope.

The regulations contained in this part set forth the procedures whereby the owner or operator of every vessel over 300 gross tons, including any barge of equivalent size, but not including any barge that is not self-propelled and that does not carry oil as cargo or fuel, using any port or place in the United States or the navigable waters of the United States for any purposes after April 2, 1971, shall establish and maintain evidence of financial responsibility of $100 per gross ton, or $14 million, whichever is the lesser, to meet the liability to the United States to which

[1] The responsibilities to establish and maintain regulations necessary to carry out the financial responsibility requirements of section 11(p)(1) of the Act were delegated to the Federal Martime Commission pursuant to section 11(p)(2) of the Act which authorized the President to delegate such functions to an appropriate agency.

[2] The River and Harbor Act of 1970 was signed into law by the President on Dec. 31, 1970.

any such vessel could be subjected pursuant to section 11, Water Quality Improvement Act of 1970, for the discharge of oil into or upon the navigable waters of the United States, adjoining shorelines, or into or upon the waters of the contiguous zone.

As proposed to be amended, paragraph (a) of § 542.3 would provide:

§ 542.3 Proof of financial responsibility, when required.

(a) No vessel over 300 gross tons, including any barge of equivalent size, but not including any barge that is not self-propelled and that does not carry oil as cargo or fuel, shall use any port or place in the United States or the navigable waters of the United States on or after April 3, 1971, for any purpose unless a certificate has been issued covering such vessel.

New paragraphs (q) and (r) are proposed to be added to § 542.2 to define "Cargo" and "Fuel". As proposed, new paragraphs (q) and (r) would provide:

§ 542.2 Definitions.

* * * * *

(q) "Cargo" includes both proprietary and nonproprietary cargo.

(r) "Fuel" means any oil used or capable of being used to produce heat or power by burning.

Interested persons may participate in this rulemaking proceeding by filing with the Secretary, Federal Maritime Commission, Washington, D.C. 20573, on or before February 5, 1971, an original and 15 copies of their views or arguments pertaining to the proposed rules. All suggestions for changes in the text should be accompanied by drafts of the language thought necessary to accomplish the desired change.

By order of the Federal Maritime Commission.

[SEAL] FRANCIS C. HURNEY, *Secretary.*

[FR Doc.71-805 Filed 1-18-71;8:50 am]

Notices

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Serial No. I-2837]

IDAHO

Notice of Partial Termination of Proposed Multiple-Use Classification

JANUARY 12, 1971.

Notice of proposed classification was published as F.R. Doc. 70-8968 on pages 11414-11418 of the issue for July 16, 1970. The subdivision described below is believed to have other values, therefore, pursuant to the regulations contained in 43 CFR, Subpart 2461, the segregative effect of the Notice of Proposed Classification is hereby terminated.

The land involved in this notice of termination is:

T. 8 S., R. 21 E., Boise Meridian, Idaho, Sec. 24, SE¼NE¼.

WILLIAM L. MATHEWS,
State Director.

[FR Doc.71-690 Filed 1-18-71;8:45 am]

[Bureau Order 701, Amd. 11]

LANDS AND RESOURCES

Redelegation of Authority

Bureau Order No. 701 dated July 23, 1964, is further amended as follows:

A new section 4.2 is added to Part IV as follows:

PART IV—REDELEGATION OF SPECIFIC AUTHORITY TO MANAGER, EASTERN STATES LAND OFFICE AND MANAGERS, OUTER CONTINENTAL SHELF OFFICES

* * * * *

SEC. 4.2 *Cadastral Survey.* The Manager, Eastern States Land Office is authorized to perform all functions pertaining to the survey and resurvey of public lands within the jurisdiction of that office pursuant to section 453 of the Revised Statutes (43 U.S.C. 2) except the acceptance of plats of survey, resurvey and the approval of protracted survey diagrams.

JOHN O. CROW,
Associate Director.

JANUARY 12, 1971.

[FR Doc.71-719 Filed 1-18-71; 8:47 am]

Bureau of Mines

METAL AND NONMETALLIC MINE HEALTH AND SAFETY

Redelegation of Authority To Grant Variances

Sections 55.24-1, 56.24-1, and 57.24-1 of Parts 55, 56, and 57, respectively, of Title 30, Code of Federal Regulations, authorize the Director, Bureau of Mines to redelegate to certain officials of the Bureau of Mines his authority to grant variances from mandatory health and safety standards contained in Parts 55, 56, and 57. Pursuant to that authority the following officials of the Bureau are hereby authorized to grant such variances in accordance with the procedures, and subject to the limitations and restrictions set forth in §§ 55.24, 56.24, and 57.24 of Parts 55, 56, and 57, respectively, of Title 30 CFR:

1. Deputy Director—Health and Safety.
2. Assistant Director—Metal and Nonmetal Mine Health and Safety.
3. Metal and Nonmetal Mine Health and Safety District Managers.

E. F. OSBORN,
Director.

JANUARY 13, 1971.

[FR Doc.71-718 Filed 1-18-71;8:47 am]

Office of the Secretary

ERNEST HILL

Report of Appointment and Statement of Financial Interests

JANUARY 13, 1971.

Pursuant to section 302(a) of Executive Order 10647, the following information on a WOC appointee in the Department of the Interior is furnished for publication in the FEDERAL REGISTER:

Name of appointee: Ernest Hill.

Name of employing agency: Department of the Interior, Defense Electric Power Administration.

The title of the appointee's position: Deputy Director, Area 16.

The name of the appointee's private employer or employers: Arizona Public Service Co.

The statement of "financial interests" for the above appointee is enclosed.

WALTER J. HICKEL,
Secretary of the Interior.

NOVEMBER 20, 1970.

APPOINTEE'S STATEMENT OF FINANCIAL INTERESTS

In accordance with the requirements of section 302(b) of Executive Order 10647, I am filing the following statement for publication in the FEDERAL REGISTER:

(1) Names of any corporations of which I am, or had been within 60 days preceding my appointment, on November 20, 1970, as Deputy Director, DEPA Area 16, Defense Electric Power Administration, an officer or director:

None.

(2) Names of any corporations in which I own, or did own within 60 days preceding my appointment, any stocks, bonds, or other financial interests:

Arizona Public Service Co.
Building Dynamics Inc.
General Motors.
Gov-Way Department Stores.
Inspiration Copper Co.
Producers Finance Co.
Radio Corp. of America.
W. J. Meehan Securities Corp.

(3) Names of any partnerships in which I am associated, or had been associated within 60 days preceding my appointment:

None.

(4) Names of any other businesses which I own, or owned within 60 days preceding my appointment:

None.

ERNEST H. HILL.

JANUARY 8, 1971.

[FR Doc.71-708 Filed 1-18-71;8:46 am]

ADVISORY COMMITTEE ON COAL MINE SAFETY RESEARCH

Establishment of Interagency Committee

In accordance with the provisions of Office of Management and Budget Circular A-63, notice is hereby given that the Secretary of the Interior has established an Advisory Committee on Coal Mine Safety Research effective December 23, 1970. The Committee has been established under the authority of section 102 of the Federal Coal Mine Health and Safety Act of 1969 (83 Stat. 747; 30 U.S.C. 812).

Primary responsibility for the functions of the Committee are assigned to the Assistant Secretary—Mineral Resources. The Committee charter is spelled out in Chapter 1, Part 552 of the Departmental Manual.

RICHARD R. HITE,
Deputy Assistant Secretary for Administration.

JANUARY 11, 1971.

[FR Doc.71-692 Filed 1-18-71;8:45 am]

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

[Docket No. C-332]

WALTER J. HOLMES

Notice of Loan Application

JANUARY 11, 1971.

Walter J. Holmes, 2606 Hoover Avenue, National City, CA 92050, has applied for a loan from the Fisheries Loan Fund to aid in financing the construction

of a new 56-foot length overall steel vessel to engage in the fishery for salmon, tuna, and crabs.

Notice is hereby given, pursuant to the provisions of 16 U.S.C. 742c, Fisheries Loan Fund Procedures (50 CFR Part 250, as revised), and Reorganization Plan No. 4 of 1970, that the above-entitled application is being considered by the National Marine Fisheries Service, National Oceanic and Atmospheric Administration, Department of Commerce, Interior Building, Washington, DC 20235. Any person desiring to submit evidence that the contemplated operation of such vessel will cause economic hardship or injury to efficient vessel operators already operating in that fishery must submit such evidence in writing to the Director, National Marine Fisheries Service, within 30 days from the date of publication of this notice. If such evidence is received it will be evaluated along with such other evidence as may be available before making a determination that the contemplated operation of the vessel will not cause such economic hardship or injury.

JAMES F. MURDOCK,
Chief,
Division of Financial Assistance.

[FR Doc.71-691 Filed 1-18-71;8:45 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Food and Drug Administration

[DESI 11-315V]

CERTAIN DRUG PRODUCTS CONTAINING NEOMYCIN SULFATE

Drugs for Veterinary Use; Drug Efficacy Study Implementation

The Food and Drug Administration has evaluated reports received from the National Academy of Sciences-National Research Council, Drug Efficacy Study Group, on the following oral and/or topical drug preparations:

1. Neomycin Veterinary; packets contain 10 grams or 25.6 grams of neomycin base (as neomycin sulfate); by The Gland-O-Lac Co., a subsidiary of E. R. Squibb & Sons, Inc., Agricultural Research Center, Three Bridges, N.J. 08887.

2. Neo-My-Sol Solution; each cubic centimeter contains neomycin sulfate equivalent in activity to 80 milligrams of neomycin base; by The Gland-O-Lac Co., a subsidiary of E. R. Squibb & Sons, Inc.

3. Gland-O-Lac Neomycin Veterinary; each 10 oz. packet contains 140 grams of neomycin base; by The Gland-O-Lac Co., a subsidiary of E. R. Squibb & Sons, Inc.

4. Neomycin Sulfate Penick; each pound contains 325 grams of neomycin sulfate (equivalent to 227.5 grams neomycin base per pound); by S. B. Penick & Co., Antibiotics Feed Division, 100 Church Street, New York, N.Y. 10007.

5. Neomycin Solution; each cubic centimeter contains 140 milligrams of neomycin base U.S.P. (equivalent to approximately 200 milligrams neomycin sulfate); by Diamond Laboratories, Inc., 2538 Southeast 43d Street, Des Moines, Iowa 50304.

6. Neomycin Solution; each cubic centimeter contains 200 milligrams of neomycin sulfate, commercial grade, equivalent to 140 milligrams neomycin base; by The S. E. Massengill Co., Veterinary Division, Bristol, Tenn. 37620.

7. Neomycin Sulfate, Sterile; each cubic centimeter contains 140 milligrams of neomycin sulfate; by Maurry Biological Co., Inc., 6109 Southwestern Avenue, Los Angeles, Calif. 90047.

8. Biosol; each pound contains 10 grams neomycin sulfate (equivalent to U.S.P. activity) equivalent to 7 grams neomycin base; by The Upjohn Company, Kalamazoo, Mich. 49001.

The Academy evaluated these drugs as probably effective for use in the control and treatment of bacterial enteritis in cattle, horses, sheep, goats, swine, dogs, cats, turkeys, chickens, ducks, and mink, and as a wet antibacterial dressing in swine, cattle, sheep, and dogs. The Academy stated: (1) Claims made regarding "for prevention of" or "to prevent" should be replaced with "as an aid in the control of" or "to aid in the control of"; (2) the labeling should warn that treated animals must actually consume enough medicated feed or medicated water to provide a therapeutic dose under the conditions that prevail—as a precaution, the label should state the desired oral dose per unit of animal weight per day for each species as a guide to effective use of the preparation in drinking water or feed; (3) the labeling should warn that oral neomycin sulfate is not indicated if animals have developed a septicemia as systemic levels of neomycin are not obtained because of the low degree of absorption from the gastrointestinal tract; (4) the recommended dosages are inconsistent; (5) the labeling should caution that cutaneous sensitivity lesions have been reported (applicable when labeled for use as wet antibacterial dressing); (6) the disease claims for preparations administered orally must be restricted to disease involving the gastrointestinal tract because of the chemical and pharmacological properties of neomycin sulfate; and (7) each disease claim should be properly qualified as "appropriate for use in (name of disease) caused by pathogens sensitive to (name of drug)," and if the disease claim cannot be so qualified the claim must be dropped.

The Food and Drug Administration concurs with the Academy's findings.

This evaluation is concerned only with these drugs' effectiveness and safety to the animal to which administered. It does not take into account the safety for food use of food derived from drug-treated animals. Nothing herein will constitute a bar to further proceedings with respect to questions of safety of the drugs or their metabolites as residues in food products derived from treated animals.

This announcement is published (1) to inform manufacturers of the subject drugs of the findings of the Academy and the Food and Drug Administration and (2) to inform all interested persons that such articles may be marketed provided they are the subject of approved new animal drug applications and otherwise comply with all other requirements of the Federal Food, Drug and Cosmetic Act.

Manufacturers of the subject drugs are provided 6 months from the date of publication hereof in the FEDERAL REGISTER to submit adequate documentation in support of the labeling used.

Each holder of a new animal drug application which became effective prior to October 10, 1962, is requested to submit updating information as needed to make the application current with regard to manufacture of the drug, including information on drug components and composition and also including information regarding manufacturing methods, facilities and controls, in accordance with the requirements of section 512 of the act.

Written comments regarding this announcement, including requests for an informal conference, may be addressed to the Bureau of Veterinary Medicine, Food and Drug Administration, 5600 Fishers Lane, Rockville, Md. 20852.

The manufacturers of the listed drugs have been mailed a copy of the NAS/NRC report. Any other interested person may obtain a copy by writing to the Food and Drug Administration, Press Relations Staff, 200 C Street SW., Washington, D.C. 20204.

This notice is issued pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (secs. 502, 512, 52 Stat. 1050-51, as amended, 82 Stat. 343-51; 21 U.S.C. 352, 360b) and under authority delegated to the Commissioner of Food and Drugs (21 CFR 2.120).

Dated: January 5, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-686 Filed 1-18-71;8:45 am]

[Docket No. FDC-D-135; NDA Nos. 0-604; 0-751]

CARTER-WALLACE, INC.

Nair Depilatory; Notice of Withdrawal of Approval of New-Drug Applications

A notice of opportunity for hearing on the proposed withdrawal of approval of new-drug applications No. 0-604 and No. 0-751, both for the drug Nair Depilatory, and all amendments and supplements thereto held by Wallace Laboratories, a division of Carter-Wallace, Inc., 767 Fifth Avenue, New York, N.Y. 10022, was published in the FEDERAL REGISTER of February 6, 1970 (35 F.R. 2674-2696).

Carter-Wallace, Inc., filed a letter requesting a 60-day extension of the time permitted to request a hearing and requested further information on both new-drug applications. Subsequently, the firm filed a letter agreeing to withdrawal

of approval of said applications and thereby waived opportunity for a hearing.

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 505(e), 52 Stat. 1053, as amended; 21 U.S.C. 355(e)), under authority delegated to the Commissioner (21 CFR 2.120), and on the grounds that the applicant has repeatedly failed to make required reports under section 505 (j) of the act (21 U.S.C. 355(j)) and § 130.35 (a), (b), (e), and (f) of the new-drug regulations (21 CFR 130.35), approval of new-drug applications No. 0-604 and No. 0-751, including all amendments and supplements thereto, is hereby withdrawn effective on the date of signature of this document.

Dated: January 5, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-688; Filed 1-18-71;8:45 am]

[Docket No. FDC-D-135; NDA Nos. 11-507; 11-508]

NYSCO LABORATORIES, INC.

Hydrocortisone Acetate Spray Caps and Hydrocortisone Acetate With Antihistamine Spray Caps; Notice of Withdrawal of Approval of New-Drug Applications

A notice of opportunity of approval of the proposed withdrawal of approval of new-drug applications No. 11-507 and No. 11-508, for the drugs Hydrocortisone Acetate Spray Caps and Hydrocortisone Acetate with Antihistamine Spray Caps, and all amendments and supplements thereto held by Nysco Laboratories, Inc., 24-34 Vernon Boulevard, Long Island City, N.Y. 11106, was published in the FEDERAL REGISTER of February 6, 1970 (35 F.R. 2674-2696).

Nysco Laboratories filed a letter requesting a hearing but did not file any data to support such a request. The Commissioner of Food and Drugs concludes that there is no genuine and substantial issue of fact to justify a hearing (35 F.R. 7250, May 8, 1970).

Therefore, pursuant to provisions of the Federal Food, Drug, and Cosmetic Act (sec. 505(e), 52 Stat. 1053, as amended; 21 U.S.C. 355(e)), under authority delegated to the Commissioner (21 CFR 2.120), and on the grounds that the applicant has repeatedly failed to make required reports under section 505 (j) of the act (21 U.S.C. 355(j)) and § 130.35 (a), (b), (e), and (f) of the new-drug regulations (21 CFR 130.35), approval of new-drug applications No. 11-507 and No. 11-508, including all amendments and supplements thereto, is hereby withdrawn effective on the date of signature of this document.

Dated: January 8, 1971.

SAM D. FINE,
Associate Commissioner for Compliance.

[FR Doc.71-689 Filed 1-18-71;8:45 am]

DEPARTMENT OF TRANSPORTATION

Hazardous Materials Regulations Board

[Docket No. HM-74]

NOTICE OF PUBLIC HEARING

DOT Specifications 3A, 3AA, and 39 Cylinders Manufactured Outside United States

Section 173.301(i) of the Department's Hazardous Materials Regulations prohibits the transportation of charged compressed gas cylinders unless they have been made in accordance with applicable DOT specifications and unless the tests required by the specifications under which they are manufactured have been conducted within the United States. Sections 178.36 and 178.37 of Title 49, CFR, prescribe DOT specifications 3A and 3AA, respectively, and require chemical analyses and tests as specified in those sections to be made within the limits of the United States. A similar requirement appears in the proposed new specification 39 high-pressure disposable cylinder provisions, published December 11, 1970 (35 F.R. 18879).

These cylinders are used to transport various compressed gases, such as carbon dioxide, oxygen, helium, argon, and nitrogen for industrial and medical purposes. In addition, new National Highway Safety Bureau motor vehicle Standard No. 208 (35 F.R. 16927) specifies occupant crash protection requirements for certain motor vehicles manufactured on or after July 1, 1973, including those of foreign manufacture sold in the United States. One major type of passive restraint system contemplated employs a high pressure gas cylinder, which would also be subject to the requirement that analyses and tests be performed within the United States. In view of the desire to import foreign-made cylinders for industrial and medical gas service and the future difficulties which will evolve from passive restraint systems being incorporated into foreign manufactured automobiles, the Board is considering the necessity for continuing to require the prescribed chemical analyses and tests to be performed within the United States. The Board believes that public participation and comments would be particularly helpful and therefore it will conduct a public hearing on this matter at 10 a.m. on February 23, 1971, in Room 10430 Nassif Building, 400 Seventh Street SW., Washington, DC.

The Board will appreciate comments addressed to the following principle area of consideration: Are the regulatory controls imposed on manufacturers of specifications 3A, 3AA, and other cylinders made in the United States suitable for controlling manufacturers outside the United States? For example, if the Bureau of Explosives is capable of qualifying competent and disinterested inspectors for cylinder manufacturing operations in the United States, would it also have the capability to approve, in a satisfactory manner, competent and disinterested inspectors performing their duties outside the United States? Also, in what manner is safety enhanced by the requirement that tests and analyses be performed in the United States? Could the same inspector witness tests performed outside the United States?

The hearing will be an informal one conducted by the Board. It will not be a judicial or evidentiary type hearing. There will be no cross-examination of persons presenting statements. A representative of the Board will make an opening statement outlining the scope of the hearing. Statements should focus on the issue raised by this notice. After all initial statements have been completed, those persons who wish to make rebuttal statements will be given the opportunity to do so in the same order in which they made their initial statements. Additional procedures for the conduct of the hearing will be announced at the hearing.

Interested persons are invited to attend the hearing and present oral or written statements on the matter set for hearing. These statements will be a matter of public record. Any person who wishes to make an oral statement at the hearing should notify the Secretary of the Hazardous Materials Regulations Board by February 17, 1971, stating the approximate amount of time required for his initial statement. The Board will also receive written comments until March 9, 1971.

All communications concerning the hearing should be addressed to the Secretary, Hazardous Materials Regulations Board, Department of Transportation, 400 Sixth Street SW., Washington, DC 20590.

This notice is issued under the authority of sections 831-835 of title 18, United States Code, section 9 of the Department of Transportation Act (49 U.S.C. 1657).

Issued in Washington, D.C., on January 5, 1971.

W. F. REA III,
Rear Admiral, U.S. Coast Guard, Chief, Office of Merchant Marine Safety.

ROBERT A. KAYE,
Director, Bureau of Motor Carrier Safety, Federal Highway Administration.

[FR Doc.71-555 Filed 1-14-71;8:48 am]

NOTE: F.R. Doc. 71-555, *supra*, was inadvertently published in the Proposed Rules section of the issue for Friday, Jan. 15, 1971.

ATOMIC ENERGY COMMISSION

CONSUMERS POWER CO.

Notice of Receipt of Application for Construction Permit and Operating License

Consumers Power Co., 212 West Michigan Avenue, Jackson, Mich., pursuant to the Atomic Energy Act of 1954, as amended, has filed an application, dated

January 13, 1969, for permits to construct and licenses to operate two pressurized water nuclear power reactors, designated as the Midland Plant, Units Nos. 1 and 2, at its site on the Tittabawasee River in Midland County, Mich., and adjacent to the Dow Chemical Co.'s main industrial complex in the city of Midland.

Each of the proposed reactors is designed for initial operation at approximately 2,452 thermal megawatts, with a total electrical output of approximately 1,325 megawatts plus 4,050,000 lbs./hr. of process steam.

Any person who wishes to have his views on the antitrust aspects of the application presented to the Attorney General for consideration shall submit such views to the Commission within sixty (60) days after January 12, 1971.

A copy of the application and the amendments thereto are available for public inspection at the Commission's Public Document Room, 1717 H Street NW., Washington, DC, and at the Grace Dow Memorial Library, 1710 West St. Andrews Road, Midland, MI.

Dated at Bethesda, Md., this 31st day of December 1970.

For the Atomic Energy Commission.

FRANK SCHROEDER,
Acting Director,
Division of Reactor Licensing.

[FR Doc.71-180 Filed 1-11-71;8:45 am]

[Docket No. 50-249]

COMMONWEALTH EDISON CO.

Notice of Issuance of Facility Operating License

Notice is hereby given that, pursuant to Orders of the Atomic Energy Commission (the Commission), dated January 8, 1971 and January 11, 1971, the Commission has issued Facility Operating License No. DPR-25 to Commonwealth Edison Co. (the licensee) to permit fuel loading and low-power startup testing of the Dresden Nuclear Power Station Unit 3, a single cycle, forced circulation, boiling, light water nuclear reactor. The facility is located on the licensee's site in Grundy County, Ill. The reactor is designed for operation at approximately 2,527 megawatts (thermal), but operation, in accordance with the provisions of Facility Operating License No. DPR-25 and its Technical Specifications, is restricted to one megawatt (thermal), and without the reactor vessel head in place.

A notice of proposed issuance of the facility operating license was published in the FEDERAL REGISTER on November 20, 1970, 35 F.R. 17876. On December 18, 1970, a timely joint petition to intervene and a request for public hearing on the proposed Commission action was filed. On December 24, 1970, the applicant and petitioners filed a stipulation to a motion of the applicant (clarified by telegrams of December 30, 1970) which would allow fuel loading and low-power testing. In its answer of January 5, 1971, to the motion, the staff interposed no objection. The Commission has granted the motion and authorized the Director of Regulation to take appropriate action.

The Commission's regulatory staff has inspected the facility and has determined that, for fuel loading and low-power startup testing at power levels up to 1 megawatt (thermal), and without the reactor vessel head in place, the facility has been constructed in accordance with the application, as amended, the provisions of Provisional Construction Permit No. CPPR-22, the Atomic Energy Act, and the Commission's regulations. The licensee has submitted proof of financial protection in satisfaction of the requirements of 10 CFR Part 140.

The Director of Regulation has made the findings set forth in the license, and has concluded that the issuance of the license will not be inimical to the common defense and security or to the health and safety of the public.

The license was issued as proposed except for (1) the revision of paragraph a of the findings to reflect the applicant's letter and telegram dated December 17, 1970, and December 18, 1970, respectively, (2) the revision of paragraph d of the findings and subparagraphs 3.A and 3.B to permit operation at 1 megawatt (thermal), and without the reactor vessel head in place, and (3) revision of paragraph 4 and addition of new paragraph 5 to reflect language consistent with Appendix D of 10 CFR Part 50 of the Commission's regulations.

For further information concerning this license, see copies of (1) the Commission's orders dated January 8, 1971 and January 11, 1971; (2) Facility Operating License No. DPR-25, complete with Technical Specifications; (3) the Division of Reactor Licensing's safety evaluation dated November 18, 1970; and (4) Commonwealth Edison Co.'s letter and telegram, dated December 17, 1970, and December 18, 1970, respectively, all of which are available for public inspection in the Commission's Public Document Room, 1717 H Street NW., Washington, DC. Copies of the license and safety evaluation may be obtained upon request addressed to the Atomic Energy Commission, Washington, D.C. 20545, Attention: Director, Division of Reactor Licensing.

Dated at Bethesda, Md., this 12th day of January 1971.

For the Atomic Energy Commission.

PETER A. MORRIS,
Director,
Division of Reactor Licensing.

[FR Doc.71-709 Filed 1-18-71;8:47 am]

CIVIL AERONAUTICS BOARD

[Dockets Nos. 23006, 22859; Order 71-1-63]

BRANIFF AIRWAYS, INC.

Order of Investigation and Suspension

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 13th day of January 1971.

By tariff revisions[1] filed December 14, 1970, for effectiveness January 15, 1971, Braniff Airways, Inc. (Braniff), proposes to increase all general commodity rates for shipments of 100 pounds and over by approximately 6 percent, with the exception of eastbound directional rates,[2] which are being increased by 10 percent. Rates under 100 pounds would be raised by 1 or 2 cents per pound in all markets, resulting in increases between 5 and 8 percent.

In support of its proposal, Braniff points to its low and deteriorating earnings position, and increased costs of labor, materials, and other items.

Complaints requesting investigation and suspension were filed by Society of American Florists and Allied American Bird Co., Division of Hartz Mountain Products Corp. These complaints variously assert, inter alia, that the proposed rates (1) would seriously injure shippers of floral products and live animals; (2) would divert traffic of such products from the airline; and (3) are not adequately supported.

In Order 70-12-143, dated December 28, 1970, the Board determined to permit American Airlines, Inc. (American), to place into effect, pending investigation, percentage increases in its general commodity rates identical to those in Braniff's current proposal. The Board, however, suspended American's proposals to the extent that they would be used in the determination of rates and minimum charges in conjunction with premium ratings, chiefly applicable to live animals.

Consistent with the foregoing order and in view of other relevant matters, the Board has determined to permit the Braniff filing to become effective except as the filing applies to the determination of premium rates. The Board finds, as it did in the noted order, that the proposed increases applicable to general commodity traffic do not appear unreasonably large and should not adversely affect most shippers to a significant degree. The tariff revisions are already under investigation in Docket 22859, Domestic Air Freight Rate Investigation, and the premium rates are under investigation in Docket 21474, In the Matter of Air Freight Rates on Live Animals and Birds.

Braniff, however, has made no showing that existing rates as they apply to premium-rated traffic do not cover the costs of transporting such traffic nor has it otherwise provided support for increasing premium rates. In these circumstances the Board will suspend application of the increased rates on premium traffic.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a) and 1002 thereof,

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[1] Revisions to Airline Tariff Publishers, Inc., Agent's Tariffs CAB No. 8.

[2] "Eastbound" directional rates are those for eastbound and northbound shipments from points in Colorado, Oklahoma, and Texas to points other than those in Arkansas, Florida, Louisiana, Oklahoma, Texas, and Tennessee.

It is ordered, That:

1. Pending hearing and decision by the Board, the rates and provisions described in Appendix A hereto[3] are suspended and their use deferred to and including April 14, 1971, unless otherwise ordered by the Board, and that no changes be made therein during the period of suspension except by order or special permission of the Board;

2. Docket 23006 initiated herein, be consolidated into Docket 22859, Domestic Air Freight Rate Investigation.

3. The complaint filed by Society of American Florists in Docket 22945 and Allied American Bird Co., Division of Hartz Mountain Products Corp., in Docket 22918 will be dismissed except to the extent granted herein; and

4. A copy of this order shall be filed with the tariffs and served upon Braniff Airways, Inc., Society of American Florists, and Allied American Bird Co., Division of Hartz Mountain Products Corp., which are hereby made parties to Docket 23006.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] HARRY J. ZINK, *Secretary*.

[FR Doc.71-720 Filed 1-18-71;8:47 am]

[Docket No. 22898; Order 71-1-61]

EXECUTIVE AIRLINES, INC.

Order To Show Cause

Issued under delegated authority January 13, 1971.

On December 17, 1970, the Postmaster General filed a notice of intent, pursuant to 14 CFR Part 298, petitioning the Board to establish for Executive Airlines, Inc. (Executive), an air taxi operator, service rates for the transportation of mail over several routes previously served by Cutlass Aviation, Inc. (Cutlass), and later by Manchester Aviation Co., Inc. (Manchester).

The Postmaster General states that because of circumstances beyond the control of the parties involved service will no longer be available to the Postal Service by either Cutlass or Manchester. He states further that the routes for which rates are requested will be served by Executive at the same points, on the same frequencies, using DeHavilland Twin Otter aircraft, and at the same rates that have been in effect for Cutlass and Manchester. These final rates which are petitioned for Executive and are currently in effect for Manchester were established as follows, based on the number of round trips per week indicated:

Docket	Order	Between	Round trips per week	Cents per mile
18848	E-26055	Providence, Rhode Island, and Newark, N.J., via Windsor Locks, Conn., and Albany N.Y.	5	0.55
21796	70-5-18	Portland, Maine, and Newark, N.J., via Manchester, N.H., and Albany, N.Y.	6	.60
21797	70-11-57	Lebanon, N.H., and New York (LGA), New York, via Burlington, Vermont, and Albany, N.Y.	6	.58

No protest or objection was filed against the proposed services during the time for filing such objections. The Postmaster General states that the Postal Service and the carrier agree that the above rates are fair and reasonable rates of compensation for the proposed services. The Postmaster General believes these services will meet postal needs in the markets.

It is in the public interest to fix, determine, and establish the fair and reasonable rates of compensation to be paid by the Postmaster General for the proposed transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, between the aforesaid points. Upon consideration of the notice of intent and other matters officially noticed, it is proposed to issue an order[1] to include the following findings and conclusions:

The fair and reasonable final service mail rates per great circle aircraft mile to be paid to Executive Airlines, Inc., entirely by the Postmaster General pursuant to section 406 of the Act for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, based on the number of round trips per week indicated, shall be as follows:

Between	Round trips per week	Cents per mile
Providence, R.I., and Newark, N.J., via Windsor Locks, Conn., and Albany, N.Y.	5	0.55
Portland, Maine, and Newark, N.J., via Manchester, N.H., and Albany, N.Y.	6	.60
Lebanon, N.H., and New York (LGA) N.Y., via Burlington, Vt., and Albany, N.Y.	6	.58

Accordingly, pursuant to the Federal Aviation Act of 1958 and particularly sections 204(a) and 406 thereof, and the Board's regulations 14 CFR Part 302, 14 CFR part 298 and the authority duly delegated by the Board in its organization regulations 14 CFR 385.16(f),

It is ordered That:

1. Executive Airlines, Inc., the Postmaster General, Allegheny Airlines, Inc., American Airlines, Inc., Eastern Air Lines, Inc., Mohawk Airlines, Inc., Northeast Airlines, Inc., United Air Lines, Inc., and all other interested persons are directed to show cause why the Board should not adopt the foregoing proposed findings and conclusions and fix, determine, and publish the final rates for the transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, as the fair and reasonable rates of compensation to be paid to Executive Airlines, Inc.;

2. Further procedures herein shall be in accordance with 14 CFR Part 302, as specified in the attached appendix; and

3. This order shall be served upon Executive Airlines, Inc., the Postmaster General, Allegheny Airlines, Inc., American Airlines, Inc., Eastern Air Lines, Inc., Mohawk Airlines, Inc., Northeast Airlines, Inc., and United Air Lines, Inc.

This order will be published in the FEDERAL REGISTER.

[SEAL] HARRY J. ZINK, *Secretary*.

1. Further procedures related to the attached order shall be in accordance with 14 CFR Part 302, and notice of any objection to the rate or to the other findings and conclusions proposed therein, shall be filed within 10 days, and if notice is filed, written answer and supporting documents shall be filed within 30 days after service of this order;

2. If notice of objection is not filed within 10 days after service of this order, or if notice is filed and answer is not filed within 30 days after service of this order, all persons shall be deemed to have waived the right to a hearing and all other procedural steps short of a final decision by the Board, and the Board may enter an order incorporating the findings and conclusions proposed therein and fix and determine the final rate specified therein;

3. If answer is filed presenting issues for hearing, the issues involved in determining the fair and reasonable final rate shall be limited to those specifically raised by the answer, except insofar as other issues are raised in accordance with Rule 307 of the rules of practice (14 CFR 302.307).

[FR Doc.71-721 Filed 1-18-71;8:47 am]

[Dockets Nos. 22877, 22941; Order 71-1-68]

EMERY AIR FREIGHT CORP., ET. AL.

U.S. Flag Carrier-Air Freight Forwarder Discussions

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 14th day of January 1971.

By letter dated December 11, 1970, Emery Air Freight Corp. (Emery) has petitioned the Board for authorization to hold discussions with the U.S. carrier

[3] Filed as part of original document.

[1] As this order to show cause is not a final action, it is not regarded as subject to the review provisions of 14 CFR Part 385. These provisions will apply to final action taken by the staff under authority delegated in § 385.16(g).

members of the International Air Transport Association (IATA) prior to the biennial Worldwide Cargo Traffic Conference which is scheduled to convene in Singapore in May of 1971.[1] On December 24, 1970, the Air Freight Forwarders Association (AFFA) filed a separate petition which requests that discussions be permitted between the forwarders and carrier members of IATA prior to the opening of the Traffic Conference. In addition, AFFA requests that the Board authorize and direct the U.S.-flag carrier members of IATA to meet with the U.S. international forwarders and their representatives at such various times as may be appropriate and convenient during the course of the Singapore Traffic Conference.

In support of their respective petitions as regards to discussions between the air freight forwarders and the U.S. carrier members of IATA, both Emery and AFFA cite prior Board actions in 1967 and 1969 when the Board authorized similar discussions. Emery indicates that it is within such discussions that U.S. rate policies are discussed and developed and believes that such discussions will provide needed guidance in settling international rate matters. AFFA indicates that a full and frank dialogue on relationships between international airlines and forwarders on rate matters, traffic procedures, and on other relevant problems may well enhance the rate of growth of international air freight traffic and facilitate the utilization by shippers of international air freight services.

In support of its request that the Board direct the U.S. carrier members of IATA to meet with the forwarders during the course of the Singapore Traffic Conference, AFFA indicates that many issues will arise during the course of the Conference with respect to which the U.S. carriers may find it beneficial to receive the professional advice and assistance of the U.S. forwarders. Such direction from the Board, AFFA states, will free the U.S. carriers from any strictures as to secrecy which may be imposed by IATA.

The Board believes that an exchange of information as proposed by both Emery and AFFA prior to the start of the Traffic Conference may contribute to improved rules and practices and to the establishment of an improved cargo rate structure, which in turn might enhance the development of air cargo services. Under these circumstances, and subject to appropriate safeguards for the public interest, the Board will herein authorize discussions between the U.S.-flag carrier members of IATA and all Board-authorized international air freight forwarders. The discussions will be authorized from the date of this order until the convening of the Worldwide Cargo Traffic Conference in Singapore in May of 1971.

We shall defer action on that part of AFFA's request that the Board direct the U.S. air carrier members of IATA to meet with U.S. international forwarders during the course of the Singapore Traffic Conference, pending analysis of any comments relating to this order and the analysis of any discussion relating to this issue which might take place in the above-authorized meetings between the carriers and the forwarders.

Accordingly, pursuant to the Federal Aviation Act of 1958, and particularly sections 204(a) and 414 thereof:

It is ordered, That:

1. All U.S.-flag carrier members of the International Air Transport Association, and all Board-authorized international air freight forwarders, are authorized to engage in discussions pertaining to international cargo rates, traffic handling procedures, and other related matters between the date of this order and until commencement of the biennial Worldwide Cargo Traffic Conference scheduled to convene in Singapore in May, 1971;

2. A notice of any meeting called pursuant to this order shall be filed with the Board in this Docket 5 days prior to such meeting;

3. The Civil Aeronautics Board reserves the right to have one or more observers in attendance at these meetings;

4. Complete and accurate minutes shall be kept of all discussions by the carriers and a true copy thereof filed with the Board not later than 15 days after the conclusion of each meeting;

5. Action on that portion of AFFA's petition regarding directed meetings between U.S. carrier members of IATA and U.S. international air freight forwarders during the course of the Cargo Traffic Conference is deferred and all interested persons may submit comments by February 1, 1971, and

6. This order will be served upon all U.S.-flag carrier members of the International Air Transport Association and all Board-authorized international air freight forwarders.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] HARRY J. ZINK, *Secretary*.

[FR Doc.71-722 Filed 1-18-71;8:47 am]

[1] One answer in support of Emery's petition has been filed by an air freight forwarder.

[Docket 22162, etc.; Order 71-1-64]

COUNTY OF SULLIVAN, STATE OF NEW YORK AND SULLIVAN COUNTY AIRPORT COMMISSION

Order of Remand

Adopted by the Civil Aeronautics Board at its office in Washington, D.C., on the 13th day of January 1970.

Examiner Joseph L. Fitzmaurice has issued his initial decision in the above-entitled case. Petitions for discretionary review were filed by the county of Sullivan, N.Y., and the Sullivan County Airport Commission and the New York State Department of Transportation. Answers were filed by Mohawk Airlines and the Bureau of Operating Rights.

We find that the present record is inadequate to permit decision on the merits. Under these circumstances, we have decided to remand the case to the examiner for a reopening of the record and the issuance of a supplemental initial decision. We wish the parties to submit additional evidentiary material and to direct themselves specifically (although not exclusively) to the cost implications and public service benefits of (1) seasonal service, (2) making Liberty/Monticello an intermediate stop on Mohawk's existing flights, particularly flights currently serving monopoly markets, and (3) turnaround service between New York and Liberty/Monticello. Moreover, since this case involves the Liberty/Monticello (Sullivan County) geographic area which, at the moment, has no certificated air service, this proceeding might culminate in a major Federal action significantly affecting the quality of the human environment. Therefore, since we are remanding the proceeding, we shall invoke the procedures outlined in the policy statement implementing the National Environmental Policy Act of 1969 (14 CFR 399.110, 35 F.R. 10582).[1]

Accordingly, it is ordered, That:

1. This proceeding be and it hereby is reopened and remanded to the examiner for further evidentiary hearings, in accordance with such expedited procedures as the examiner may deem appropriate.

2. The examiner shall issue a supplemental initial decision on all the issues in the proceeding, including those indicated above.

3. This proceeding shall be conducted in accordance with the standards established in 14 CFR 399.110.

4. A copy of this order shall be served upon all persons served with the initial decision in this proceeding and, in addition, upon the Environmental Protection Agency, the Council on Environmental Quality, and the Governor of New York.

5. The petitions for discretionary review be and they hereby are dismissed.

This order will be published in the FEDERAL REGISTER.

By the Civil Aeronautics Board.

[SEAL] HARRY J. ZINK, *Secretary*.

[FR Doc.71-723 Filed 1-18-71;8:47 am]

[1] The supplemental decision shall address itself to all issues in the case. We leave to the examiner, however, the procedure to be followed so as to avoid duplication in the submission of evidence.

CIVIL SERVICE COMMISSION

DEPARTMENT OF COMMERCE

Notice of Grant of Authority To Make Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the

Department of Commerce to fill by noncareer executive assignment in the excepted service the position of Director, Office of Domestic Business Policy, Bureau of Domestic Commerce.

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] JAMES C. SPRY,
Executive Assistant to the Commissioners.

[FR Doc.71-703 Filed 1-18-71;8:46 am]

DEPARTMENT OF COMMERCE

Notice of Revocation of Authority To Make a Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission revokes the authority of the Department of Commerce to fill by noncareer executive assignment in the excepted service the position of Deputy Director, United States Travel Service, Office of the Secretary.

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] JAMES C. SPRY,
Executive Assistant to the Commissioners.

[FR Doc.71-704 Filed 1-18-71;8:46 am]

DEPARTMENT OF COMMERCE

Notice of Revocation of Authority To Make a Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission revokes the authority of the Department of Commerce to fill by noncareer executive assignment in the excepted service the position of Deputy Assistant Secretary for Business Development Programs, Assistant Secretary for Domestic and International Business.

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] JAMES C. SPRY,
Executive Assistant to the Commissioners.

[FR Doc.71-705 Filed 1-18-71;8:46 am]

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

Notice of Grant of Authority To Make a Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Department of Health, Education, and Welfare to fill by noncareer executive assignment in the excepted service the position of Deputy Commissioner for School Systems, Office of Education.

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] JAMES C. SPRY,
Executive Assistant to the Commissioners.

[FR Doc.71-706 Filed 1-18-71;8:46 am]

DEPARTMENT OF INTERIOR

Notice of Grant of Authority To Make a Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Department of Interior to fill by noncareer executive assignment in the excepted service the position of Assistant to the Director, Office of the Assistant Secretary for Public Land Mangement, Bureau of Outdoor Recreation.

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] JAMES C. SPRY,
Executive Assistant to the Commissioners.

[FR Doc.71-707 Filed 1-18-71;8:46 am]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-3602]

AMERICAN MOTORS CORP.

Notice of Application for Unlisted Trading Privileges and of Opportunity for Hearing

JANUARY 12, 1971.

In the matter of application of the Boston Stock Exchange for unlisted trading privileges in a certain security.

The above-named national securities exchange has filed an application with the Securities and Exchange Commission pursuant to section 12(f)(1)(B) of the Securities Exchange Act of 1934 and Rule 12f-1 thereunder, for unlisted trading privileges in the common stock of the following company, which security is listed and registered on one or more other national securities exchange:

American Motors Corp., File No. 7-3602.

In order to avoid an interruption in trading, the Exchange has requested that the Commission grant such privileges effective on the date its pending application pursuant to Rule 12d2-2(c) with respect to such security (File No. 1-622) is granted.

Upon receipt of a request, on or before January 27, 1971 from any interested person, the Commission will determine whether the application shall be set down for hearing. Any such request should state briefly the nature of the interest of the person making the request and the position he proposes to take at the hearing, if ordered. In addition, any interested person may submit his views or any additional facts bearing on the said application by means of a letter addressed to the Secretary, Securities and Exchange Commission, Washington, D.C. 20549 not later than the date specified. If no one requests a hearing, this application will be determined by order of the Commission on the basis of the facts stated therein and other information contained in the official files of the Commission pertaining thereto.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DUBOIS,
Secretary.

[FR Doc.71-715 Filed 1-18-71;8:47 am]

[70-4963]

JERSEY CENTRAL POWER & LIGHT CO.

Notice of Proposed Issuance and Sale of Preferred Stock at Competitive Bidding

JANUARY 12, 1971.

Notice is hereby given that Jersey Central Power & Light Co. (JCP&L), Madison Avenue at Punch Bowl Road, Morristown, NJ 07960, an electric utility subsidiary company of General Public Utilities Corp., a registered holding company, has filed an application with this Commission, pursuant to the Public Utility Holding Company Act of 1935 (Act), designating section 6(b) of the Act and Rule 50 promulgated thereunder as applicable to the proposed transactions. All interested persons are referred to the application, which is summarized below, for a complete statement of the proposed transactions.

JCP&L proposes to issue and sell, subject to the competitive bidding requirements of Rule 50 under the Act, 250,000 shares of its _____ percent cumulative preferred stock, par value $100 per share. The dividend rate of the preferred stock (which will be a multiple of one-twenty-fifth of 1 percent and the price, exclusive of accrued dividends, to be paid to JCP&L (which will be not less than $100 nor more than $102.75 per share) will be determined by the competitive bidding.

Of the 1 million shares of preferred stock presently authorized, JCP&L has 375,000 shares outstanding, 125,000 shares of a 4 percent Series issued in 1946 and 250,000 shares of a 9.36 percent Series issued in 1970. The terms of the new preferred stock includes a prohibition until February 1, 1976, against refunding the stock, directly or indirectly, with funds obtained from the issuance of debt securities at a lower effective interest cost or of preferred stock at a lower dividend cost.

The proceeds from the sale of the preferred stock will be used to repay a portion of JCP&L's short-term bank borrowings, which were incurred for construction purposes and which are expected to aggregate $51 million at the time of the proposed sales. The proceeds from any premium resulting from the sale of the preferred stock will be used to finance the business of JCP&L, including the payment of expenses of its financing program.

It is stated that the fees and expenses to be incurred in connection with the proposed transactions are estimated at $75,000, including legal fees of $20,500 and accounting fees of $4,100. The fees and expenses of counsel for the underwriters to be paid by the successful bidders, will be supplied by amendment. The filing further states that the issuance

and sale of the preferred stock is subject to the jurisdiction of the Board of Public Utility Commissioners of the State of New Jersey, the State commission of the State in which JCP&L is organized and doing business and that no other State commission and no Federal commission, other than this Commission, has jurisdiction over the proposed transactions.

Notice is further given that any interested persons may, not later than February 8, 1971, request in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by said application which he desires to controvert; or he may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request should be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon the applicant at the above-stated address, and proof of service (by affidavit or, in case of an attorney at law, by certificate) should be filed with the request. At any time after said date, the application, as filed or as it may be amended, may be granted as provided in Rule 23 of the general rules and regulations promulgated under the Act, or the Commission may grant exemption from such rules as provided in Rules 20(a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[FR Doc.71-716 Filed 1-18-71;8:47 am]

[812-2669]

MARK TWAIN SECURITIES, INC.

Notice of Filing Application for Order Declaring That Company is Not an Investment Company

JANUARY 11, 1971.

Notice is hereby given that Mark Twain Securities, Inc. (Applicant), 604 Clark Avenue, Jefferson City, MO 65101, a Missouri corporation, has filed an application pursuant to section 3(b)(2) of the Investment Company Act of 1940 (Act) for an order of the Commission declaring that it is primarily engaged in a business other than that of investing, owning, holding, reinvesting, or trading in securities. All interested persons are referred to the application on file with the Commission for a statement of the representations therein, summarized below.

As of December 31, 1969, Applicant had total assets on its balance sheet of $319,815 consisting of cash ($6,864), and Applicant's holdings of 102,130 shares of the common stock (29.2 percent of the voting stock) of Mark Twain Life Insurance Co., a Missouri corporation, (Insurance), carried at cost of $312,951. Since there is little trading activity and no established market value for the Insurance shares held by Applicant, these securities are carried at cost. Applicant's investment in Insurance constitutes principally all of Applicant's total assets. The 1969 annual statement to the Missouri State Division of Insurance discloses the book value of Insurance to be $1.70 per share of common stock, which places the book value of Applicant's holdings of Insurance's common stock at $173,621. Practically all of Applicant's income comes from providing services to Insurance and a commission on premium income of Insurance.

In addition to Applicant's holding of 102,130 shares of Insurance stock, Applicant's directors hold 11,662 shares of Insurance stock. Insurance now has approximately 1,567 different shareholders. The largest number of shares of Insurance held by a person who does not own stock or hold office in Applicant consists of 2,190 shares. The next largest shareholder in such category owns 1,200 shares of Insurance.

Since 1964, Applicant, under contract with Insurance, has managed and controlled the operations of Insurance. This contract states that Applicant is employed to "manage, direct, supervise, control, and operate all of the property and affairs" of Insurance. These services include but are not limited to the supervision and management of the operation of each department of Insurance, including auditing, bookkeeping and purchasing. The contract gives Applicant the right to hire and discharge the employees of Insurance and to fix their compensation. For these services, Applicant receives a management fee of $18,000 per year in addition to 6 percent and three percent respectively of Insurance's premium income from new and renewal business. The management contract has been in effect continuously since its adoption, and Applicant is now managing and controlling the operations of Insurance in accordance therewith. Applicant's Articles of Incorporation gives the Applicant power to advance money, own and deal in real estate and securities, and to do all other acts of a general business nature without limitation. Applicant was formed primarily to own a substantial interest in, control and manage Insurance, which Applicant organized.

Since July 13, 1963, to the present time, the directors of Applicant have comprised, at no time, less than a majority of the directors of Insurance. Mr. Ira G. Woodward was an incorporator of both Applicant and Insurance and president, chairman, director, and general manager of both companies. Mr. Woodward, until recently owned 12,489.4 Class A voting common shares of Applicant and 585,023 shares of Applicant's Class B voting stock, representing 48 percent of Applicant's outstanding voting securities.

Pursuant to an agreement between Insurance and Mr. Ira Woodward, Mr. Woodward performed most of the management functions of Insurance as defined in Applicant's contract with Insurance. As compensation, Mr. Woodward will receive a salary of 4 percent of Insurance's new premium income and 1 percent of Insurance's renewal premium income which would have been paid to Applicant as part of Applicant's compensation. In order to avoid duplication of bookkeeping, Applicant agreed that Insurance would compensate Mr. Woodward directly for such services to Insurance.

On June 19, 1970, Applicant amended its application to reflect a change in control of both Applicant and Insurance. On April 1, 1970, Mr. Woodward sold to TrendsWestern, Inc. (TrendsWestern), an Oklahoma corporation, all of his stock in Applicant. At a special meeting of Applicant's board of directors, Mr. Woodward resigned as Applicant's president, chairman, director, and general manager. At this meeting, four other existing directors resigned and TrendsWestern named five new directors who were elected. Mr. James Hasenbeck, president and director of TrendsWestern, was elected as president, director, and general manager of Applicant.

On April 9, 1970, shareholders and director's meetings of Insurance were held at which Mr. Woodward resigned as president, director, chairman, and general manager of Insurance. The same five directors elected by TrendsWestern as new members of Applicant's board became new members of Insurance's board, and the six other directors of Insurance's board remained. Thus, Applicant's presently constituted board of directors is identical to Insurance's board of directors. Mr. Hasenbeck was elected as president, director, and general manager of Insurance.

The management contract between Applicant and Insurance remains in effect. Although the Manager's Contract between Mr. Woodward and Insurance was canceled, Mr. Hasenbeck is performing the duties under this contract which were formerly performed by Mr. Woodward. As compensation, Insurance pays Mr. Hasenbeck's salary.

TrendsWestern is primarily engaged in the management of insurance companies. It has nine stockholders, three of whom are among those elected to the board of Applicant and Insurance. TrendsWestern controls and directs the operation of Life Corporation of America, a life insurance company, and Casualty Corporation of America, an automobile insurance company.

Section 3(b)(2) of the Act, among other things, excepts from the definition of an investment company in section 3(a)(3), any issuer which the Commission finds and by order declares to be primarily engaged in a business other than that of investing, reinvesting, owning, holding, or trading in securities,

either directly or through controlled companies conducting similar types of businesses.

Notice is further given that any interested person may, not later than January 28, 1971, at 5:30 p.m., submit to the Commission in writing a request for a hearing on the matter accompanied by a statement as to the nature of his interest, the reason for such request, and the issues of fact or law proposed to be controverted, or he may request that he be notified if the Commission shall order a hearing thereon. Any such communication should be addressed: Secretary, Securities and Exchange Commission, Washington, DC 20549. A copy of such request shall be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon Mark Twain Securities, Inc., at the address set forth above. Proof of such service (by affidavit or in case of an attorney at law by certificate) shall be filed contemporaneously with the request. At any time after said date, as provided by Rule 0-5 of the rules and regulations promulgated under the Act, an order disposing of the matter may be issued by the Commission upon the basis of the information stated in this notice, unless an order for hearing upon this matter shall be issued upon request or upon the Commission's own motion. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[FR Doc.71-717 Filed 1-18-71;8:47 am]

TARIFF COMMISSION

[AA1921-68]

CERAMIC WALL TILE FROM THE UNITED KINGDOM

Notice of Investigation and Hearing

Having received advice from the Treasury Department on January 7, 1971, that ceramic wall tile from the United Kingdom is being, or is likely to be, sold in the United States at less than fair value, the U.S. Tariff Commission has instituted an investigation under section 201(a) of the Antidumping Act, 1921, as amended (19 U.S.C. 160(a)), to determine whether an industry in the United States is being or is likely to be injured, or is prevented from being established, by reason of the importation of such merchandise into the United States.

Hearing. A public hearing in connection with the investigation will be held in the Tariff Commission's Hearing Room, Tariff Commission Building, 8th and E Streets NW., Washington, DC, beginning at 10 a.m., e.s.t., on March 2, 1971. All parties will be given opportunity to be present, to produce evidence, and to be heard at such hearing. Interested parties desiring to appear at the public hearing should notify the Secretary of the Tariff Commission, in writing, at its offices in Washington, D.C., at least 5 days in advance of the date set for the hearing.

Issued: January 14, 1971.

By order of the Commission.

[SEAL] KENNETH R. MASON, *Secretary.*

[FR Doc.71-700 Filed 1-18-71;8:46 am]

INTERSTATE COMMERCE COMMISSION

[F.D. No. 25558 etc.]

PENN CENTRAL TRANSPORTATION CO.

Discontinuance of Certain Trains Between Pittsburgh and Philadelphia, Pa.

Present: Kenneth H. Tuggle, Commissioner, to whom the matters which is the subject of this order has been assigned for action thereon.

Upon consideration of the records in the above-entitled proceeding and those listed in the appendix hereto, and of the Rail Passenger Service Act of 1970, Public Law 91-518, hereinafter referred to as the Act of 1970, effective October 30, 1970; and

It appearing, that the Act of 1970, section 802, provides

Upon enactment of this Act, no railroad may discontinue any intercity rail passenger service whatsoever other than in accordance with the provisions of this Act, notwithstanding the provisions of any other Act, the laws or constitution of any State, or the decision or order of, or the pendency of any proceeding before, any Federal or State court, agency, or authority.

It further appearing, that the Act of 1970, in section 102(5), defines intercity rail passenger service as—

(5) "Intercity rail passenger service" means all rail passenger service other than (A) commuter and other short-haul service in metropolitan and suburban areas, usually characterized by reduced fare, multiple-ride and commutation tickets, and by morning and evening peak period operations, and

It further appearing, that, in view of the Act of 1970, there may be some question as to whether, for the purpose of ordering its maintenance or restoration, the train service in each of the subject proceedings is within this Commission's jurisdiction under section 13a of the Interstate Commerce Act, under the commuter exclusion of the Act of 1970, or under any other provision of law; but that the distinction made in the Act of 1970 between intercity service and other service was not of jurisdictional importance under section 13a of the Interstate Commerce Act, and the parties, not having previously done so, may wish to address themselves to that particular matter, or make other representations which they may deem appropriate in the circumstances:

It is ordered, That, in view of the provisions of the Rail Passenger Service Act of 1970 regarding the national policy on passenger train service and plans for operation of intercity passenger trains, the parties to these proceedings and all other interested persons be, and they are hereby, notified to inform this Commission in writing, within 60 days after the date of service of this order, why an order should not be entered discontinuing the subject proceedings, or any of them and in such writing, to set forth all reasons—jurisdictional, factual, and legal—and appropriate argument as to why such order should not be entered.

It is further ordered, That these proceedings shall be continued until further order of the Commission; and

It is further ordered, That this order shall become effective upon the date of its service and that its contents shall be published in the FEDERAL REGISTER.

By the Commission, Commissioner Tuggle.

Dated this 28th day of December 1970.

[SEAL] ROBERT L. OSWALD, *Secretary.*

APPENDIX

The following are the proceedings embraced by the attached order, of which this is a part:

F.D. No. 25755

Penn Central Transportation Co. Discontinuance of Train No. 50 From Chicago, Ill., to New York, N.Y., and Train No. 53 from Pittsburgh, Pa., to Chicago, Ill.

F.D. No. 25972

Seaboard Coast Line Railroad Co. Discontinuance of Trains Nos. 93 and 94 Between Jacksonville and St. Petersburg, Fla.

F.D. No. 26065

Penn Central Transportation Co. Discontinuance of Trains Nos. 15 and 18 Between Cleveland and Columbus, Ohio.

F.D. No. 26088

Burlington Northern, Inc., Discontinuance of Trains Nos. 17 and 18 Between Chicago, Ill., and Denver, Colo., and Change in Service of Trains Nos. 11 and 12 between Omaha, Nebr., and Chicago, Ill.

F.D. No. 26090

Southern Pacific Transportation Co. Change in Service of Trains Nos. 11 and 12 Between Portland, Oreg. and Oakland, Calif.

F.D. No. 26106 (SUB-No. 8)

Penn Central Transportation Co. Discontinuance of Trains Nos. 35 and 52 Between Chicago, Ill., and Buffalo, N.Y.

F.D. No. 26117

Grand Trunk Western Railroad Discontinuance of Trains Nos. 155 and 156 Between Port Huron, Mich., and Chicago, Ill.

F.D. No. 26145

Chicago, Milwaukee, St. Paul and Pacific Railroad Co. Discontinuance of Trains Nos. 1 and 4 Between Chicago, Ill., and Minneapolis, Minn.

F.D. No. 26155

Union Pacific Railroad Co. Discontinuance of Trains Nos. 35 and 36 Between Salt Lake City, Utah, and Butte, Mont.

F.D. No. 26255

Burlington Northern Inc., Discontinuance of Trains Nos. 3 and 4 Between Chicago, Ill., and Lincoln, Nebr.

F.D. No. 26256

Chicago and North Western Railway Co. Discontinuance of Trains Nos. 1, 2, 11, and 12 Between Chicago, Ill., and Clinton, Ohio.

F.D. No. 26271

Illinois Central Railroad Co. Discontinuance of Trains Nos. 11 and 12 Between Chicago, Ill., and Sioux City, Iowa.

F.D. No. 26280

Burlington Northern Inc., Discontinuance of Trains Nos. 39 and 54 Between St. Paul, Minn., and Duluth, Minn., Via Superior Wis.

F.D. No. 26299

Illinois Central Railroad Co. Discontinuance of Trains Nos. 3 and 4 Between Carbondale, Ill., and Memphis, Tenn.

F.D. No. 26324

Southern Pacific Transportation Co. Change in Service of Trains Nos. 1 and 2 Between Los Angeles, Calif., and New Orleans, La.

F.D. No. 26334

Seaboard Coast Line Railroad Co. Discontinuance of Trains Nos. 11 and 12 Between Montgomery, Ala., and Waycross, Ga., Trains Nos. 5 and 6 Between Waycross, Ga., and Miami, Fla., and Trains Nos. 93 and 94 Between Jacksonville and St. Petersburg, Fla.

F.D. No. 26347

Alabama Great Southern Railroad Co. Change in Service of Trains Nos. 1 and 2 Between Birmingham, Ala., and New Orleans, La.

F.D. No. 26363

Seaboard Coast Line Railroad Co. Discontinuance of Trains Nos. 9 and 10 Between Richmond, Va., and Columbia, S.C.

F.D. No. 25415

New York, New Haven and Hartford Railroad Co. Trustees Discontinuance and Change in Service Between New York, N.Y., New Haven, Conn., Boston and Springfield, Mass.

[FR Doc.71-724 Filed 1-18-71;8:48 am]

[Notice 229]

MOTOR CARRIER TEMPORARY AUTHORITY APPLICATIONS

JANUARY 13, 1971.

The following are notices of filing of applications for temporary authority under section 210a(a) of the Interstate Commerce Act provided for under the new rules of Ex Parte No. MC-67 (49 CFR Part 1131), published in the FEDERAL REGISTER, issue of April 27, 1965, effective July 1, 1965. These rules provide that protests to the granting of an application must be filed with the field official named in the FEDERAL REGISTER publication, within 15 calendar days after the date of notice of the filing of the application is published in the FEDERAL REGISTER. One copy of such protests must be served on the applicant, or its authorized representative, if any, and the protests must certify that such service has been made. The protests must be specific as to the service which such protestant can and will offer, and must consist of a signed original and six copies.

A copy of the application is on file, and can be examined at the Office of the Secretary, Interstate Commerce Commission, Washington, D.C., and also in field office to which protests are to be transmitted.

MOTOR CARRIERS OF PROPERTY

No. MC 51146 (Sub-No. 191 TA), filed January 8, 1971. Applicant: SCHNEIDER TRANSPORT & STORAGE, INC., 817 McDonald Street, Post Office Box 2293, 54306, Green Bay, WI 54303. Applicant's representative: D. F. Martin (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Paper and paper products*, such as printing, other than newsprint, wrapping, pulpboard, in rolls, from the plant and warehouse sites of St. Regis Paper Co. at or near Franklin, Dayton, and Urbana, Ohio, and the plant and warehouse sites of Kimberly-Clark Corp. at or near Dayton, Ohio, to points in Arkansas, Delaware, Illinois (except Chicago, Ill., and points in its commercial zone and points in Illinois on and south of a line beginning at the intersection of U.S. Highway 150 and the Illinois-Indiana State line and extending over U.S. Highway 150 to Peoria, Ill., and thence over U.S. Highway 24 to the Illinois-Iowa State line), Indiana (except points in Indiana in the Chicago, Ill., commercial zone), Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland (except Baltimore, Md., and points in its commercial zone), Massachusetts, Minnesota, Mississippi, Missouri (except St. Louis, Mo., and points in its commercial zone), Nebraska, New Hampshire, New York (except New York, N.Y., and points in its commercial zone and Nassau and Suffolk Counties, N.Y.), North Dakota, Ohio, Oklahoma, Pennsylvania (except points in Pennsylvania on and east of Interstate Highway 81 and points in Westmoreland County, Pa.), Rhode Island, South Dakota, Texas, Vermont, Virginia, West Virginia, Wisconsin (except Eau Claire, and La Crosse, Wis., and points in Wisconsin on and east of U.S. Highway 51), and the District of Columbia, for 180 days. Supporting shipper: St. Regis Paper Co. (Howard Division), 1570 Muzzys Road, Urbana, OH 43078 (Joseph M. Gittens, Traffic Manager). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 95540 (Sub-No. 794 TA), filed January 8, 1971. Applicant WATKINS MOTOR LINES, INC., 1120 West Griffin Road, Lakeland, FL 33801. Applicant's representative: Paul E. Weaver (same as above). Authority sought to operate as a *common carrier*, by motor vehicle over irregular routes, transporting: *Meats, meat products, and meat byproducts, and articles distributed by meat packinghouses*, as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766, from Plainview, Tex., to points in Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Mississippi, New Jersey, New Hampshire, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, and West Virginia, for 180 days. Supporting shipper: Missouri Beef Packers, Inc., 630 Amarillo Building, Amarillo, TX 79101. Send protests to: District Supervisor Joseph B. Teichert, Interstate Commerce Commission, Bureau of Operations, 5720 Southwest 17th Street, Room 105, Miami, FL 33155.

No. MC 103993 (Sub-No. 601 TA), filed January 8, 1971. Applicant: MORGAN DRIVE AWAY, INC., 2800 West Lexington Avenue, Elkhart, IN 46514. Applicant's representative: Ralph H. Miller (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Trailers*, designed to be drawn by passenger automobiles, in initial movements, in truckaway service, from points in Holmes County, Ohio, to points in the United States east of the Mississippi River, Minnesota and Louisiana, for 180 days. Supporting shipper: Skyline Corp., Elkhart, Ind. Send protests to: District Supervisor J. H. Gray, Bureau of Operations, Interstate Commerce Commission, 345 West Wayne Street, Room 204, Fort Wayne, IN 46802.

No. MC 103993 (Sub-No. 602 TA), filed January 8, 1971. Applicant: MORGAN DRIVE AWAY, INC., 2800 West Lexington Avenue, Elkhart, IN 46514. Applicant's representative: Ralph H. Miller (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Motor homes*, in initial movements, in truckaway service, from points in Payette County, Idaho, to points in the United States including Alaska but excluding Hawaii, for 180 days. Supporting shipper: Concord Travelers Northwest, Division of Champion Home Builders Co., Post Office Box 157, Payette, ID. Send protests to: District Supervisor J. H. Gray, Bureau of Operations, Interstate Commerce Commission, 345 West Wayne Street, Room 204, Fort Wayne, IN 46802.

No. MC 103993 (Sub-No. 603 TA), filed January 8, 1971. Applicant: MORGAN DRIVE AWAY, INC., 2800 West Lexington Avenue, Elkhart, IN 46514. Applicant's representative: Ralph H. Miller (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Motor homes*, in initial movements, in truckaway service, from Spencer, Wis., to points in the United States (except Alaska and Hawaii), for 180 days. Supporting shipper: Trailblazer Division of Wick Building

Systems, Inc., Spencer, Wis. Send protests to: District Supervisor, J. H. Gray, Bureau of Operations, Interstate Commerce Commission, 345 West Wayne Street, Room 204, Fort Wayne, IN 46802.

No. MC 111170 (Sub-No. 153 TA), filed January 8, 1971. Applicant: WHEELING PIPE LINE, INC., Post Office Box 1718, 2311 North West Avenue, El Dorado, AR 71730. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Polypropylene glycol*, in bulk, from Pine Bluff, Ark., to Milan, Tenn., for 180 days. Supporting shipper: The Dow Chemical Co., 800 Pierre Laclede Center, 7733 Florsythe Boulevard, St. Louis, MO 63105. Send protests to: District Supervisor, William H. Land, Jr., 2519 Federal Office Building, 700 West Capitol, Little Rock, AR 72201.

No. MC 111467 (Sub-No. 29 TA), filed January 8, 1971. Applicant: ARUTHUR J. PAPE, doing business as ART PAPE TRANSFER, 1080 East 12th Street, Dubuque, IA 52001. Applicant's representative: William L. Fairbank, 900 Hubbell Building, Des Moines, IA 50309. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Flux stone*, from points in Rock Island County, Ill., to Dubuque, Iowa, for 150 days. Supporting shipper: John Deere, Dubuque Tractor Works, Dubuque, Iowa 52001. Send protests to: Ellis L. Annett, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 332 Federal Building, Davenport, IA 52801.

No. MC 110988 (Sub-No. 261 TA), filed January 8, 1971. Applicant: SCHNEIDER TANK LINES, INC., 200 West Cecil Street, Neenah, WI 54956. Applicant's representative: Dave Petersen (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Phosphoric acid*, in bulk, in tank vehicles, from Milwaukee, Wis., to Omaha, Nebr., for 180 days. Supporting shipper: Monsanto Co., 800 North Lindbergh Boulevard, St. Louis, MO 63166 (R. W. Bradshaw, Supervisor, Bulk Truck Transportation). Send protests to: District Supervisor, Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 112822 (Sub-No. 178 TA), filed January 8, 1971. Applicant: BRAY LINES INCORPORATED, Post Office Box 1191, 1401 North Little Street, Cushing, OK 74023. Applicant's representative: Joe W. Ballard (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meat, meat products, meat byproducts and articles distributed by meat packinghouses*, as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except hides and commodities, in bulk, in tank vehicles), from the plantsite and warehouse facilities of Missouri Beef Packers, Inc., at or near Plainview, Tex., to points in Arkansas, Arizona, California, Colorado, Idaho, Illinois, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, and Wyoming, for 180 days. Supporting shipper: Norman L. Cummins, Director of Physical Distribution, Missouri Beef Packers, Inc., 630 Amarillo Building, Amarillo, TX 79101. Send protests to: C. L. Phillips, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 240, Old Post Office Building, 215 Northwest Third, Oklahoma City, OK 73102.

No. MC 113267 (Sub-No. 252 TA), filed January 1, 1971. Applicant: CENTRAL & SOUTHERN TRUCK LINES, INC., 312 West Morris Street, Caseyville, IL 62232. Applicant's representative: Lawrence A. Fischer (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat byproducts and articles distributed by meat packinghouses* as described in sections A and C of appendix I to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except commodities in bulk, in tank vehicles, and hides); from Plainview, Tex., to points in Alabama, Florida, Georgia, Illinois, Indiana, Louisiana, Minnesota, Missouri, Nebraska, North Carolina, South Carolina, Tennessee, and Wisconsin, for 180 days. Supporting shipper: Missouri Beef Packers, Inc., 630 Amarillo Building, Amarillo, TX 79101. Send protests to: Harold Jolliff, District Supervisor, Interstate Commerce Commission, Bureau of Operations, Room 476, 325 West Adams Street, Springfield, IL 62704.

No. MC 114457 (Sub-No. 100 TA), filed January 8, 1971. Applicant: DART TRANSIT COMPANY, 780 North Prior Avenue, St. Paul, MN 55104. Applicant's representative: Donald G. Oren (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs*, prepared, frozen, moving in mechanically refrigerated vehicles, from Detroit, Mich., and points in the Detroit, Mich., commercial zone, as defined by the Commission, to Minneapolis/St. Paul, Minn., and points in the Minneapolis/St. Paul, Minn., commercial zone as defined by the Commission, for 180 days. Supporting shipper: Turri's Italian Foods, Inc., Detroit, Mich. Send protests to: District Supervisor A. E. Rathert, Interstate Commerce Commission, Bureau of Operations, 448 Federal Building and U.S. Courthouse, 110 South Fourth Street, Minneapolis, MN 55401.

No. MC 117940 (Sub-No. 35 TA), filed January 8, 1971. Applicant: NATIONWIDE CARRIERS, INC., Post Office Box 104, Maple Plain, MN 55359. Applicant's representative: B. R. Veach (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Mattresses, box springs, hide-a-beds, studio couches, bedframes, headboards, and roll-a-way cots*, from Kansas City, Mo., to Des Moines, Iowa; Minneapolis, St. Paul, Minn., St. Louis, Mo., and Omaha, Nebr., for 180 days. Supporting shipper: Simmons Co., 9200 Calumet Avenue, Munster, IN 46321. Send protests to: A. N. Spath, District Supervisor, Bureau of Operations, Interstate Commerce Commission, 448 South Federal Building and U.S. Courthouse, 110 South Fourth Street, Minneapolis, MN 55401.

No. MC 118034 (Sub-No. 15 TA), filed January 8, 1971. Applicant: MILLER TRUCK LINE, INC., 901 Northeast 28th Street, Fort Worth, TX 76106. Applicant's representative: Mert Starnes, The 904 Lavaca Building, Austin, TX 78701. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, and meat byproducts, and articles distributed by meat packinghouses*, as described in sections A and C of appendix I, *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209 and 766 (except commodities in bulk, in tank vehicles, and hides), from the plantsite of Missouri Beef Packers, Inc., at or near Plainview, Tex., to points in Louisiana, Mississippi, Arkansas, Oklahoma, and to Memphis, Tenn., for 180 days. Supporting shipper: Missouri Beef Packers, Inc., 630 Amarillo Building, Amarillo, TX 79101. Send protests to: H. C. Morrison, Transportation Specialist, Interstate Commerce Commission, Bureau of Operations, 9A27 Federal Building, 819 Taylor Street, Fort Worth, TX 76102.

No. MC 119767 (Sub-No. 254 TA), filed January 8, 1971. Applicant: BEAVER TRANSPORT CO., Post Office Box 188, Pleasant Prairie, WI 53158. Applicant's representative: A. Bryant Torhorst (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Foodstuffs*, except in bulk, and except frozen, from Terre Haute, Ind., to points in Illinois, for 180 days. Supporting shipper: The Pillsbury Co., 608 Second Avenue South, Minneapolis, MN 55402 (Roger A. Hackbart, Traffic Manager, Grocery Products Co.). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 124078 (Sub-No. 468 TA), filed January 8, 1971. Applicant: SCHWERMAN TRUCKING CO., 611 South 28th Street, Milwaukee, WI 53215. Applicant's representative: James R. Ziperski (same address as above). Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Clay*, in bulk, from Sandersville, and McIntyre, Ga., to Jeannette, Pa. for 180 days. Supporting shipper: The General Tire & Rubber Co., Post Office Box 951, Akron, OH 44309 (Russell W. Klar, Corporate General Traffic Manager). Send protests to: District Supervisor Lyle D. Helfer, Interstate Commerce Commission, Bureau of Operations, 135 West Wells Street, Room 807, Milwaukee, WI 53203.

No. MC 126372 (Sub-No. 8 TA), filed January 8, 1971. Applicant: SUREFINE TRANSPORTATION COMPANY, 1925 East Vernon Avenue, Los Angeles, CA 90058. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *New furniture*, uncrated, from points in Salt Lake County, Utah, to points in Nevada, Idaho, Oregon, Washington, California, and Oregon; (2) *store fixtures and store equipment*, uncrated, from points in Salt Lake County, Utah, to California, Colorado, Idaho, and Nevada; (3) *kitchen equipment*, uncrated, from points in Salt Lake County, Utah, to points in California, Colorado, Idaho, Nevada, Wyoming, and Montana; (4) *new furniture*, uncrated, from Provo, Utah, to points in California and Nevada; and (5) also *new furniture*, uncrated, between points in Clark County, Nev., and points in Salt Lake County, Utah, for 180 days. Supporting shippers: Manor House Furniture Co., Inc., 1616 East Lake Mead Boulevard, North Las Vegas, NV; Unidine International Corp., 4501 North University Avenue, Provo, UT; Midco Metal Products Co., Inc., 1907 Indiana Avenue, Salt Lake City, UT; Imperial Upholstering Co., Inc., 1739 South Industrial Road, Salt Lake City, UT; Koch Distributing Co., 863 South Fourth West, Salt Lake City, UT 84110; Fetzer's Salt Lake Cabinet & Fixture Co., 1436 South West Temple, Salt Lake City, UT 84110; Wahlen Brothers Furniture Manufacturing Co., 6380 South 200 West, Murray, UT. Send protests to: Philip Yallowitz, District Supervisor, Bureau of Operations, Interstate Commerce Commission, Room 7708, Federal Building, 300 North Los Angeles Street, Los Angeles, CA 90012.

No. MC 127505 (Sub-No. 39 TA), filed January 8, 1971. Applicant: RALPH H. BOELK, doing business as BOELK TRUCK LINES, Route 2, Mendota, IL 61342. Applicant's representative: Walter Kobos, 1016 Kehoe Drive, St. Charles, IL 60174. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Store display racks, steel pallet racks; carriers or conveyors; cranes; and parts thereof*, from Addison, Ill., to points in Wisconsin, Minnesota (on and south of Minnesota Highway 19), Iowa, Missouri, Tennessee, Mississippi, Louisiana (on and east of Mississippi River), and all States east thereof. Applicant states no tacking possible but intends to interline at all possible interchange points available, for 180 days. Supporting shipper: Fab Master Corp., 125 Fay Avenue, Addison, IL 60101. Send protests to: William J. Gray, Jr., District Supervisor, Bureau of Operations, Interstate Commerce Commission, 219 South Dearborn, 1086 Everett McKinley Dirksen Building, Chicago, IL 60604.

No. MC 128273 (Sub-No. 81 TA), filed January 8, 1971. Applicant: MIDWESTERN EXPRESS, INC., Box 189, 121 Humboldt Street, Fort Scott, KS 66701. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Paper and paper products*, from Mobile, Ala., Bastrop, La., and Moss Point, Miss., to points in California, for 180 days. Supporting shipper: International Paper Co., 220 East 42d Street, New York, NY 10017. Send protests to: M. E. Taylor, District Supervisor, Interstate Commerce Commission, Bureau of Operations, 501 Petroleum Building, Wichita, KS 67202.

No. MC 135201 (Sub-No. 1 TA), filed January 8, 1971. Applicant: B & F TURGEON, INC., 15 North Edgelawn, Aurora, IL 60506. Applicant's representative: E. Jay Lease (same address as above). Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Automobile and truck parts and accessories and merchandise*, normally distributed by retail and wholesale automobile outlets, *damaged, defective and returned shipments* of the same commodities on return, from Chicago, Ill., to Crown Point, Chesterton, Elkhart, Highland, Hobart, Knox, La Porte, Lowell, Michigan City, North Judson, Portage, and South Bend, Ind., and Cassapolis, Mich., for 150 days. Supporting shipper: National Automobile Parts Association (NAPA), 3315 South Parnell, Chicago, IL 60616. Send protests to: William J. Gray, Jr., District Supervisor, Interstate Commerce Commission, Bureau of Operations, 1086 Everett McKinley Dirksen Building, 219 South Dearborn, Chicago, IL 60604.

No. MC 135210 TA, filed January 8, 1971. Applicant: NEATHERY AND COMPANY, INC., 19 South Crockett, Sherman, TX 75090. Applicant's representative: M. Ward Bailey, Continental Life Building, Forth Worth, TX 76102. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Commodities, dealt in by Montgomery Ward & Co., retail stores*, from Sherman, Tex., to points in Oklahoma within a 50-mile radius of Sherman, Tex., for 180 days. Supporting shipper: Montgomery Ward, Regional Office, 6200 East St. John Avenue, Kansas City, MO 64123. Send protests to: E. K. Willis, Jr., District Supervisor, Interstate Commerce Commission, Bureau of Operations, 513 Thomas Building, 1314 Wood Street, Dallas, TX 75202.

No. MC 135211 TA, filed January 8, 1971. Applicant: ESCONDIDO STORAGE CO., doing business as EL CENTRO VAN & STORAGE CO., 238 North Quince, Escondido, CA 92025. Applicant's representative: Alan F. Wohlstetter, 1 Farragut Square South, Washington, DC 20006. Authority sought to operate as a *common carrier*, by motor vehicle over irregular routes, transporting: *Used household goods*, between points in San Diego and Imperial Counties, Calif., restricted to shipments having a prior or subsequent movement beyond said points in containers, and further restricted to pickup and delivery services incidental to and in connection with packing, crating, and containerization, or unpacking, uncrating, and decontainerization of such shipments, for 180 days. Supporting shippers: U.S. Naval Air Facility, El Centro, CA 92243; Asiatic Forwarders, Inc., 335 Valencia Street, San Francisco, CA 94103; Smyth Worldwide Movers, Inc., 11616 Aurora Avenue North, Seattle, WA 98133. Send protests to: Philip Yallowitz, District Supervisor, Bureau of Operations, Interstate Commerce Commission, Room 7708, Federal Building, 300 North Los Angeles Street, Los Angeles, CA 90012.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary*.

[FR Doc.71-725 Filed 1-18-71;8:48 am]

[Notice 635]

MOTOR CARRIER TRANSFER PROCEEDINGS

JANUARY 14, 1971.

Application filed for temporary authority under section 210(a) (b) in connection with transfer application under section 212(b) and Transfer Rules, 49 CFR Part 1132:

No. MC-FC-72616. By application filed January 12, 1971, L. E. YOHO, doing business as L. E. YOHO EXCAVATING SERVICE, Route No. 2, Proctor, Moundsville, Marshall County, WV, seeks temporary authority to lease the operating rights of CHESTER BONNETTE, WILLIAM C. BONNETTE, AND EDWARD G. BONNETTE, doing business as CHESTER BONNETTE AND SONS, 612 12th Street, Moundsville, Marshall County, WV, under section 210a(b). The transfer to L. E. YOHO, doing business as L. E. YOHO EXCAVATING SERVICE, of the operating rights of CHESTER BONNETTE, WILLIAM C. BONNETTE, AND EDWARD G. BONNETTE, doing business as CHESTER BONNETTE AND SONS, is presently pending.

By the Commission.

[SEAL] ROBERT L. OSWALD, *Secretary*.

[FR Doc.71-726 Filed 1-18-71;8:48 am]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

RONALD LEEMAN DAVENPORT

Notice of Granting of Relief

Notice is hereby given that Ronald Leeman Davenport, 203 Woolcock Street, Jefferson, WI 53549, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on June 26, 1969, in Columbia County Court, Portage, Wis., of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Ronald Leeman Davenport because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or

ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Ronald Leeman Davenport to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Ronald Leeman Davenport's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That Ronald Leeman Davenport be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 7th day of January 1971.

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

[FR Doc.71-728 Filed 1-18-71;8:48 am]

JOHN T. FACKELMAN

Notice of Granting of Relief

Notice is hereby given that John T. Fackelman, 3607 Berkeley Drive, Toledo, OH 43612, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on November 8, 1954, in the Criminal District Court, Dallas County, Tex., of a crime punishable by imprisonment for a term exeeding 1 year. Unless relief is granted, it will be unlawful for John T. Fackelman because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for John T. Fackelman to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered John T. Fackelman's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That John T. Fackelman be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 7th day of January 1971.

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

[FR Doc.71-729 Filed 1-18-71;8:48 am]

RICHARD HAZE GARRETT

Notice of Granting of Relief

Notice is hereby given that Richard Haze Garrett, Route 9 West, Berkeley Springs, WV 25411, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on May 9, 1942 in the Intermediate Court of Kanawha County, W. Va., of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Richard H. Garrett because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Richard H. Garrett to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Richard H. Garrett's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That Richard H. Garrett be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 7th day of January 1971.

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

[FR Doc.71-730 Filed 1-18-71;8:48 am]

RICHARD HILL McKANNAY

Notice of Granting of Relief

Notice is hereby given that Richard Hill McKannay, 275 Pacheco Street, San Francisco, CA 94116, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on August 10, 1964, in the U.S. District Court for the Northern District of California, Southern Division, of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Richard H. McKannay because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Richard H. McKannay to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Richard H. McKannay's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a fireman or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury

by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That Richard H. McKannay be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 7th day of January 1971.

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

[FR Doc.71-731 Filed 1-18-71;8:48 am]

JOHN WILLIAM RIXHAM, JR.

Notice of Granting of Relief

Notice is hereby given that John William Rixham, Jr., 1207-G St. Agnes Lane, Baltimore, MD, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on March 19, 1965, in the Baltimore County Circuit Court, Md. of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for John W. Rixham, Jr., because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for John W. Rixham, Jr., to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered John W. Rixham, Jr.'s, application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That, John W. Rixham be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 7th day of January 1971.

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

[FR Doc.71-732 Filed 1-18-71;8:48 am]

ROBERT WILLIAM SELSTAD

Notice of Granting of Relief

Notice is hereby given that Robert William Selstad, W1200 Wayzata Boulevard, Long Lake, MN 55356, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on March 20, 1953, in the Hennepin County, Minn., District Court, of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Robert W. Selstad because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Robert W. Selstad to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Robert W. Selstad's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That Robert W. Selstad be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 7th day of January 1971.

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

[FR Doc.71-733 Filed 1-18-71;8:48 am]

DENNIS LEE SWEDEEN

Notice of Granting of Relief

Notice is hereby given that Dennis Lee Swedeen, No. 7 Inner Drive, Circle Pines, MN 55014, has applied for relief from disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms incurred by reason of his conviction on September 24, 1968, in the Tenth Judicial District Court at Anoka, Minn., of a crime punishable by imprisonment for a term exceeding 1 year. Unless relief is granted, it will be unlawful for Dennis Lee Swedeen because of such conviction, to ship, transport, or receive in interstate or foreign commerce any firearm or ammunition, and he would be ineligible for a license under chapter 44, title 18, United States Code as a firearms or ammunition importer, manufacturer, dealer, or collector. In addition, under title VII of the Omnibus Crime Control and Safe Streets Act of 1968, as amended (82 Stat. 236; 18 U.S.C., Appendix), because of such conviction, it would be unlawful for Dennis Lee Swedeen to receive, possess, or transport in commerce or affecting commerce, any firearm.

Notice is hereby given that I have considered Dennis Lee Swedeen's application and:

(1) I have found that the conviction was made upon a charge which did not involve the use of a firearm or other weapon or a violation of chapter 44, title 18, United States Code, or of the National Firearms Act; and

(2) It has been established to my satisfaction that the circumstances regarding the conviction and the applicant's record and reputation are such that the applicant will not be likely to act in a manner dangerous to public safety, and that the granting of the relief would not be contrary to the public interest.

Therefore, pursuant to the authority vested in the Secretary of the Treasury by section 925(c), title 18, United States Code and delegated to me by 26 CFR 178.144: *It is ordered,* That Dennis Lee Swedeen be, and he hereby is, granted relief from any and all disabilities imposed by Federal laws with respect to the acquisition, receipt, transfer, shipment, or possession of firearms and incurred by reason of the conviction hereinabove described.

Signed at Washington, D.C., this 6th day of January 1971.

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

[FR Doc.71-734 Filed 1-18-71;8:48 am]

ORGANIZATION AND FUNCTIONS

This material supersedes the statements on organization and functions published at 35 F.R. 2417-2456 and 35 F.R. 13532.

Dated: January 11, 1971.

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

1100—ORGANIZATION AND STAFFING

1110—ORGANIZATION AND FUNCTIONS OF THE INTERNAL REVENUE SERVICE

1111 ESTABLISHMENT OF THE INTERNAL REVENUE SERVICE

1111.1 MISSION

The mission of the Service is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and regulations and to maintain the highest degree of public confidence in the integrity and efficiency of the Service. This includes communicating the requirements of the law to the public, determining the extent of compliance and causes of non-compliance, and doing all things needful to a proper enforcement of the law.

1111.2 ORGANIC ACT

(1) The office of the Commissioner of Internal Revenue was established by an act of Congress (12 Stat. 432) on July 1, 1862, and the first Commissioner of Internal Revenue took office on July 17, 1862.

(2) The act of July 1 provided:

* * * That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this Act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the Commissioner of the Internal Revenue; * * * Commissioner of Internal Revenue, * * * shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this Act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this Act, and to alter and renew or replace such stamps from time to time, as occasion shall require; * * *

(3) By common parlance and understanding of the time, an office of the importance of the office of Commissioner of Internal Revenue was a bureau. The Secretary of the Treasury in his report at the close of the calendar year 1862 stated that "The Bureau of Internal Revenue has been organized under the Act of the last session * * *" Also it can be seen that Congress had intended to establish a Bureau of Internal Revenue, or thought they had, from the act of March 3, 1863, in which provision was made for the President to appoint with Senate confirmation a Deputy Commissioner of Internal Revenue "who shall be charged with such duties in the bureau of internal revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as Commissioner of internal revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of internal revenue." In other words, "the office of internal revenue" was "the bureau of internal revenue," and the act of July 1, 1862 is the organic act of today's Internal Revenue Service.

1111.3 HISTORY

1111.31 *Internal taxation.* Madison's Notes on the Constitutional Convention reveal clearly that the framers of the Constitution believed for some time that the principal, if not sole, support of the new Federal Government would be derived from customs duties and taxes connected with shipping and importations. Internal taxation would not be resorted to except infrequently, and for special reasons. The first resort to internal taxation, the enactment of internal revenue laws in 1791 and in the following 10 years, was occasioned by the exigencies of the public credit. These first laws were repealed in 1802. Internal revenue laws were reenacted for the period 1813–1817 when the effects of the war of 1812 caused Congress to resort to internal taxation. From 1818 to 1861, however, the United States had no internal revenue laws and the Federal Government was supported by the revenue from import duties and the proceeds from the sale of public lands. In 1862 Congress once more levied internal revenue taxes. This time the establishment of an internal revenue system, not exclusively dependent upon the supplies of foreign commerce was permanent.

1111.32 *Background and evolution of present organization.* (1) Before the establishment of the office of Commissioner of Internal Revenue, taxes were collected by "Supervisors" of collection districts who were appointed by the President, subject to Senate confirmation. These Supervisors worked under the direct control of the Treasury Department. The Revenue Act of 1813 provided, for the first time, for a "Collector" and a "Principal Assessor" for each collection district, and for deputy collectors and assistant assessors. Collectors and Assessors appear to be the original forerunners of the twentieth century Collectors of Internal Revenue and Internal Revenue Agents in Charge.

(2) Since 1862, the Internal Revenue Service has undergone a period of steady growth as the means for financing Government operations shifted from the levying of import duties to internal taxation. Its expansion received considerable impetus in 1913 with the ratification of the Sixteenth Amendment to the Constitution under which Congress received constitutional authority to levy taxes on the income of individuals and corporations. With the enactment of income tax laws the work of the Revenue Service began to take on a highly technical character.

(3) From the World War I period through 1951, the basic organizational structure of the Internal Revenue Service remained essentially unchanged even though there were marked increases in the number of taxpayers serviced, revenue receipts, employees and the overall work load. The Service was organized, in Washington and the field, on a program or "type-of-tax" basis, with jurisdictionally separate organizations, or "Units," charged with the administration of different types of taxes.

1111.4 REORGANIZATION PLAN NO. 1 OF 1952 AND OTHER CHANGES

(1) On January 14, 1952, the President of the United States submitted to Congress Reorganization Plan No. 1 of 1952, calling for a comprehensive reorganization of the Internal Revenue Service. On March 13, 1952, the last motion to defeat the Plan was voted down in the Senate, and the Plan became effective on March 15, 1952.

(2) Reorganization Plan No. 1 of 1952 brought about four basic changes in the Internal Revenue Service:

(a) The organization of the Service along functional lines—i.e., operations, administration, technical, planning, and inspection;

(b) The abandonment of the system of political appointments to positions below the Commissioner;

(c) The integration of most field revenue programs under District Directors of Internal Revenue; and

(d) The establishment of a system of regional administration under Regional Commissioners of Internal Revenue.

(3) The Reorganization Plan provided authority for the establishment of 25 offices of Regional Commissioners (referred to as "District Commissioners" in the Plan). By December 1, 1952, the offices of 17 Regional Commissioners had been established. The major field programs, including alcohol and tobacco tax enforcement, were integrated under District Directors; the appellate program and the permissive alcohol and tobacco tax functions were placed in the offices of Regional Commissioners; and, in the National Office, all activities were placed under Assistant Commissioners for Inspection; Operations; and Technical; an Assistant to the Commissioner, and an Administrative Assistant to the Commissioner.

(4) In 1953, a number of organizational refinements were effected. The number of regions was reduced to 9; the field operations of Alcohol and Tobacco Tax were centralized at the regional level; and the delinquent accounts and returns program was transferred from the Audit Divisions in the Offices of District Directors to their Collection Divisions. In the National Office, the position of Deputy Commissioner was established and the Bureau of Internal Revenue was redesignated as the Internal Revenue Service.

(5) Other significant changes since 1953 include establishment of the Offices of Assistant Commissioners for Administration, Data Processing, and Planning and Research; redesignation of the Assistant Commissioner (Operations) as the Assistant Commissioner (Compliance); discontinuance of the Columbus and Toledo (Ohio) districts and consolidation of the Upper and Lower Manhattan districts, effective January 1,

1960; establishment of the Anchorage (Alaska) district on January 1, 1961; transfer on September 13, 1963 of the Director of Practice from the Internal Revenue Service to the Office of the Secretary of the Treasury to be under the immediate supervision of the General Counsel; effective January 1, 1964, reduction in the number of regions to 8 and discontinuance of the districts of Camden (New Jersey), Kansas City (Missouri), Scranton (Pennsylvania), and Syracuse (New York); and, effective January 4, 1965, reduction in the number of regions to 7. On December 19, 1968, Alcohol and Tobacco Tax Division was changed to Alcohol, Tobacco and Firearms Division.

1112 SERVICE ORGANIZATION

(1) The Internal Revenue Service is a component part of the Treasury Department. The Service is headed by the Commissioner of Internal Revenue who serves under the direction of the Secretary of the Treasury.

(2) The Internal Revenue Service consists of a National Office in Washington, D.C., and a field organization. The latter consists of seven Internal Revenue regions, each headed by a Regional Commissioner who reports to the Deputy Commissioner; 58 Internal Revenue districts, each headed by a District Director, and seven service centers, each headed by a Director, who report to a Regional Commissioner; and a computer center and a data center under the direction of the Assistant Commissioner (Data Processing) in the National Office. In addition, there are in the field seven Regional Inspectors and seven Regional Counsels, who report to the Assistant Commissioner (Inspection) and the Chief Counsel, respectively, in Washington, D.C.

(3) In administering the alcohol, tobacco, firearms and appellate functions direct from the regional office, the Regional Commissioner maintains and supervises several branch offices. The Alcohol, Tobacco and Firearms branch offices are headed by Chief Special Investigators or Chief Inspectors who report to the Assistant Regional Commissioner (Alcohol, Tobacco and Firearms). The Appellate branch offices are headed by Chiefs, Appellate Branch Office, who report to the Assistant Regional Commissioner (Appellate) who also carries the title of Chief, Appellate Division. The Regional Counsels also maintain and supervise branch offices.

(4) In each Internal Revenue district there are offices in communities where concentration of work load in audit, collection, or intelligence activities requires the assignment of personnel.

(5) Field office addresses are shown in the appendixes.

1113 NATIONAL OFFICE

1113.1 MISSION

The mission of the National Office is to develop broad nationwide policies and programs for the administration of the internal revenue laws and related statutes, and to direct, guide, coordinate, and control the endeavors of the Internal Revenue Service.

1113.2 BASIC ORGANIZATION

The principal offices which form the National Office are: The Office of the Commissioner; the Office of the Assistant Commissioner (Administration); the Office of the Assistant Commissioner (Compliance); the Office of the Assistant Commissioner (Data Processing); the Office of the Assistant Commissioner (Inspection); the Office of the Assistant Commissioner (Planning and Research); the Office of the Assistant Commissioner (Technical); and the Office of the Chief Counsel.

1113.3 OFFICE OF THE COMMISSIONER

The Commissioner of Internal Revenue, in conformity with policies and delegations of authority made by the Secretary of the Treasury, establishes the policies and administers the activities of the Internal Revenue Service. The Office of the Commissioner includes the Deputy Commissioner, the Assistant to the Commissioner, and the Foreign Tax Assistance Staff.

1113.31 *Deputy Commissioner.* The Deputy Commissioner assists and acts for the Commissioner in planning, directing, coordinating, and controlling the policies and programs and in giving executive leadership to the activities of the Internal Revenue Service. The Deputy Commissioner also supervises the Regional Commissioners of Internal Revenue, and makes allocations of funds and personnel to them.

1113.32 *Assistant to the Commissioner.* The Assistant to the Commissioner reviews and takes final action for the Commissioner on documents involving technical matters prepared for the Commissioner's signature, including regulations, closing agreements, reports on proposed legislation, rulings, correspondence, authorizations to the Attorney General for initiating suits, compromises and reports to the Joint Committee on Internal Revenue Taxation involving refunds or credits of any income, war profits, excess profits, estate, or gift taxes in excess of $100,000. The Assistant to the Commissioner makes independent studies for the Commissioner.

1113.33 *Foreign Tax Assistance Staff.* The Foreign Tax Assistance Staff provides leadership within the Service for the development and implementation of comprehensive programs of assistance in tax administration to developing nations, and on occasion, to the more developed nations, in line with the foreign policy of the United States and its commitments to the Organization of American States, the United Nations, and other international institutions. It is the central point of contact within the Service with foreign governments, the State Department and international organizations on all matters involving the exchange of technical assistance in tax administration. The Staff designs broad programs aimed at modernizing and strengthening tax administration in developing countries; it determines program requirements in terms of number and qualifications of advisors and selects, trains, and assigns such advisors. It provides technical leadership and direction, continually monitors, and periodically evaluates country programs to ensure maximum effectiveness of assistance efforts. The Staff develops and arranges study and observation programs in tax administration for foreign tax officials, which are conducted largely in the United States and occasionally at overseas sites. The Staff maintains close liaison with the Department of State and the Agency for International Development (AID), foreign governments, international organizations, and the Office of the Secretary on matters concerning the foreign tax assistance program, most of which is conducted cooperatively with AID.

1113.4 OFFICE OF ASSISTANT COMMISSIONER (ADMINISTRATION)

The Assistant Commissioner (Administration) is the principal assistant to the Commissioner in planning and executing the Administration program of the Internal Revenue Service, which includes fiscal management, personnel, facilities management, training, public information, employment policy, and management improvement. Jointly, with other Assistant Commissioners, he participates in the general management of the Service by coordinating Administration with other functions to accomplish the objectives of a comprehensive and well-integrated Revenue program. On general administrative matters represents the Commissioner in relationships with the Congress; the Treasury Department Office of the Secretary and other components of the Treasury Department; and such agencies as the Office of Management and Budget, the Civil Service Commission and General Services Administration. Supervises the activities of the Fiscal Management, Personnel, Facilities Management, Training, and Public Information Divisions in the National Office, and is responsible for functional supervision of Administration activities in the field.

1113.41 *Facilities Management Division—Office of the Director.* Develops, directs, coordinates, and evaluates policies and programs for providing essential support activities for the operating divisions' primary programs and carries them out in the National Office. Its programs are designed to increase the effectiveness of the Internal Revenue Service, reduce its operating costs, and improve taxpayer relations by tailoring Internal Revenue Service physical facilities and by providing support services to best meet the Service's total needs. These programs include information and records systems, space, property, supply, transportation, and telecommunications management, procurement and contracting, printing and distribution, national emergency planning, safety, document and physical security, and the settlement of tort claims. Develops the standards and procedures necessary for effective performance of its functions. This Division consists of four branches: National

Office Facilities, Standards and Programs, Protective Programs, and Publications.

1113.411 *National Office Facilities Branch.* Develops, coordinates, directs, and evaluates all Facilities Management activities (except printing and distribution) within the National Office, including the National Training Center and the National Computer Center (but excluding the IRS Data Center) within the broad guidelines established by the Division Director. These activities include: Information and Records Systems—correspondence management, mail management, files management, records equipment and supplies management, records retention and disposal scheduling information and records system studies, and the application of microphotography; Space and Transportation Management—planning requirements for space, providing for the acquisition, maintenance, utilization and disposal of space to ensure an effective, efficient, and appropriate physical working environment for employees; providing transportation management planning for interoffice movement of Service records and documents, supplies and equipment, displays and other materials; Property and Supply Management—contracting, procurement, property accountability, utilization and disposal; Telecommunications Management—communications services and facilities used for transmitting and receiving voice, image, data, and other message information by wire, radio, visual, or other electrical or electromagnetic transmission modes; systems, equipment, and circuitry for telephone, telegraph, facsimile, video, and other telecommunications operations; Protective Programs—document and physical security, safety, and fire and civil defense security, ning. The Branch provides standards, techniques, guidelines, and consultative services needed in these areas by National Office components. In addition, performs the following duties pertaining to Service-wide programs: Renders supports services to the Foreign Tax Assistance Staff; provides contractual advice and contracting services, provides centralized procurement of automobiles, computers and data processing peripheral equipment, office machinery, and many supply items. Administers other support services for the National Office including building maintenance, transporation, travel, equipment, and vehicle repairs. Maintains liaison with National Office officials, other Government agencies, public utilities, contractors, private carriers, and other private and public organizations to coordinate and improve service in these activities.

1113.412 *Standards and Programs Branch.* Plans, develops, promotes, coordinates, and evaluates policies, standards and programs designed to increase the effectiveness of Service-wide Internal Revenue operations. These programs include: Information and Records Systems—documentation standards, correspondence management, forms management, mail management, files management, records equipment and supplies management, records retention and disposal standards, paper work management studies, and the application of microphotography; Space and Transportation Management—planning requirements for IRS space, providing standards for the acquisition, maintenance, utilization and disposal of space to ensure an effective, efficient, and appropriate physical working environment for all Service employees; providing transportation management planning for interoffice movement of Service records and documents, supplies and equipment, displays and other materials; Property and Supply Management—contracting, procurement, property accountability, utilization and disposal and motor vehicle fleet management; Telecommunications Management—communications services and facilities used for transmitting and receiving voice, image, data, and other message information by wire, radio, visual, or other electrical or electromagnetic transmission modes; systems, equipment, and circuitry for telephone, telegraph, facsimile, video, and other telecommunications operations. The Branch determines the need for program emphasis and goals, develops the programs and promotes and coordinates their acceptance and implementation with other components of the Service; provides standardized techniques, guidelines, and consultative services needed in these areas by the Service. Collaborates with the Systems Development Division in matters involving data storage, retrieval and new systems using electrical and electronic equipment. Acts as liaison for Internal Revenue Service with other Federal agencies and industry in matters concerning Branch program activities.

1113.413 *Protective Programs Branch.* Develops, coordinates, administers, and evaluates Service-wide programs of accident prevention, physical and document security, identification, emergency planning, and civil defense and ensures continuity of operations by preventing or minimizing loss through accident, employee injury, fire, theft, enemy attack, natural disaster, and civil disturbance, and breaches of security of facilities, equipment, and documents. Exercises the authority to settle claims arising out of the activities of the Internal Revenue Service under the Federal Tort Claims Act and the Military Personnel and Civilian Employees' Claims Act and administers the program to ensure equitable settlement and payment of claims.

1113.414 *Publications Branch.* Develops and coordinates the policies, procedures, and standards for all printing and distribution programs and visual presentations services in the Internal Revenue Service in accordance with the programs determined by the appropriate IRS offices. Provides for and administers the planning, analysis, design, requirements estimating, procurement, production scheduling, and distribution of all publications, forms, and envelopes needed by the Service in accordance with the programs determined by the appropriate IRS offices. Directs and coordinates studies of newly developed or improved processes in the graphic arts field including duplicating equipment and office reproduction machines. Represents IRS in liaison with printing regulatory agencies in interpreting, coordinating, and administering Government-wide printing and publications policies; and provides consultative services needed in these areas.

1113.42 *Fiscal Management Division.* Develops, plans, coordinates and evaluates the financial management and budget policies and programs of the Internal Revenue Service. Develops and assists in the justification of the Service's budget; advises on its execution; establishes procedures covering the accounting system for appropriated funds; and directs the budget and fiscal activities carried out in the National Office. Counsels and advises the Commissioner, the Deputy Commissioner and all levels of management on matters concerning budget and the fiscal management of funds appropriated for the administration of the Service. The Division, under the direction of the Fiscal Management Officer, consists of two branches: Accounting Branch and Budget Branch.

1113.421 *Accounting Branch.* The Accounting Branch develops, prescribes, and installs the Service's financial accounting system to produce timely and accurate data for budgetary and fiscal management purposes. It also collaborates with the Management Information Division in developing and administering the financial reporting system.

1113.422 *Budget Branch.* The Branch develops the Service's budget in conformance with the established overall program policies through consultation and cooperation with the responsible operating officials. It prescribes budget procedures and directs the preparation of budget estimates for the Service; participates in the development of standards for the measurement of work necessary in the justification of estimates or the evaluation of financial plans; prepares requests for the apportionment and reapportionment of appropriations; allots funds in accordance with the approved financial plan and properly authorized revisions thereof; establishes the procedures and records necessary to properly reflect the execution of the budget; and collaborates with the Management Information Division in developing and administering a reporting system reflecting the status of the budget and financial plan.

1113.43 *Personnel Division—Office of the Director.* Plans, directs and leads in the development, coordination and evaluation of the personnel policies and programs of the Service. Provides functional supervision over personnel operations throughout the Service and personnel programs in the regions, districts and service centers, including long-range planning, organization and staffing studies, staff development and program evaluation. Administers centralized personnel activities including those for employees of the National Office. Acts as appellate office for the Commissioner on adverse action and grievance appeals and

designates hearing officers when requested. Through the Technical Advisor directs appropriate personnel activities to promote effective manpower utilization. Prepares certain Service-wide personnel reports for the Civil Service Commission and other agencies.

1113.431 *Union Relations Branch.* Develops and coordinates policies, procedures and instructions in the areas of union-management relationships, employee conduct, disciplinary actions and appeal procedures. Serves as IRS functional specialist; reviews, evaluates, assists, interprets, disseminates information and exercises functional supervision over Service activities in these program areas. Acts as liaison between the Service and the Office of the Secretary, Treasury Department Bureaus, and Civil Service Commission and other Federal agencies and provides comments on legislation, for these program areas. Responsible for liaison, consultation and negotiation with unions.

1113.432 *Employment Branch.* Develops and coordinates policies, procedures and program instructions including technical training programs for the employee programs of the Service such as: Recruitment; selection; placement; appointment; career status; promotion plans; details; veteran's preference; orientation and placement followup; reduction-in-force; equal employment; separations; awards and incentive programs; high quality increases; pay administration; employee benefits and services; fitness for duty; and recreation and fund raising. Develops and coordinates redeployment programs and procedures; coordinates, as required, personnel programs affecting service center installations. Develops and coordinates policies and procedures pertaining to participation of the Interagency Board. Reviews and advises on budgetary and staffing proposals relative to recruitment, selection and utilization of personnel. Exercises functional supervision over counterpart operations throughout the Service, and participates as functional specialists in evaluation of field programs. Provides staff expertise in personnel management techniques for the development and application of automated processes to personnel management. Administers the Personnel Reports Management System.

1113.433 *National Office Branch.* Develops and executes policies, programs and procedures relating to recruitment, selection, placement, employee relations, position classification, discipline, performance evaluation, promotion, manpower utilization, and other aspects of a complete personnel program for National Office and certain field positions with the exception of those requiring Treasury or Civil Service approval; reviews the budget for proposed position reallocations pertinent to the above positions. In addition, performs the following duties pertaining to Service-wide programs: renders support to the Foreign Tax Assistance Staff; administers National Placement Program; reviews and processes regional employment cases for which authority has not been delegated to regions; processes section 6(c) retirement cases and proposals for Gallatin Awards; and answers general inquiries and other correspondence concerning applications for employment, reassignment, promotion, etc. Reviews and makes recommendations of security cases Service-wide.

1113.434 *Position Management Branch.* Develops and coordinates policies, procedures, and program instructions for the position classification, noncompetitive staffing programs of the Service. Develops and coordinates occupational standards and guides including classification, qualification and performance standards, qualifications evaluation, qualification rating keys and criteria and techniques for making classification, qualifications, and training selection determinations. Reviews and counsels on position classification implications of budgetary and financial planning with respect to proposed grade structure changes as justified by data on available workload and conformance with existing classification guides and standards. Reviews and makes recommendations on CSC central office and Treasury classification and qualification standards. Exercises functional supervision over counterpart operations throughout the Service and participates as functional specialists in evaluating field programs. Performs such centralized services as classification of positions for which authority has not been delegated, preparation of supergrade recommendations, and justification, and development of standard position descriptions. Adjudicates classification appeals and administers Wage Board Programs. Develops and coordinates the personnel management portion of the Service's emergency readiness plan. With assistance from Training Division, develops, negotiates and administers Service-wide training agreements, and develops standards for selection of personnel for training.

1113.435 *Careers Branch.* Develops and coordinates policies, procedures, and program instructions for the Service's technical, supervisory, managerial, and executive career programs. Develops techniques and criteria for evaluating supervisory, managerial, and executive potential; exercises functional personnel direction, over implementation and follow-through on career programs; performs essential personnel services for career programs for supervisory and managerial positions; provides staff assistance to the National Selection Board which selects and assigns executive personnel; and administers the employee performance evaluation program. Provides staff expertise in personnel management techniques including the conduct and direction of studies requiring the use of psychological and other social science methodology; coordinates and administers the IRS testing program (noncompetitive written tests).

1113.44 *Public Information Division.* Plans, develops and coordinates the Service-wide policies and programs for providing information to the public through the press, radio, television and other informational, educational and professional media, to improve general knowledge and understanding of the Federal tax laws and their administration, for the primary purpose of encouraging and facilitating maximum compliance with the voluntary system of taxation. It counsels and advises the Commissioner and other levels of management where public interest or response is involved in the determination of Service policy and execution of tax programs; evaluates for the Commissioner the attitude of the public toward Revenue Service policy and programs and recommends corrective measures where indicated; conducts continuous studies of the Service's information program to identify and act on problems and opportunities for improvement; maintains liaison with and gives functional guidance to regional and district offices in the public information area; and carries out the public information program at the National Office.

1113.45 *Training Division—Office of the Director.* The Director formulates and recommends overall training policies of the Internal Revenue Service and provides professional training leadership and guidance to Service Officials and personnel. Performs the following functions: Conducts research and special studies to determine the best methods of employee development for the Service, and provides expert advice and counsel on training techniques and methodology; in cooperation with IRS management, the Director identifies the need for, and administers Service training programs, approves and is responsible for development and preparation of training courses and program materials, and supports the Foreign Tax Assistance Staff; determines program emphasis and goals, establishes standards and procedures for the effective and efficient administration of Service training programs, and evaluates training for effectiveness and economy; administers the Taxpayer Education Program and coordinates the efforts of the field and National Office divisions concerned, advises on and approves training cost estimates for all Service-wide training, and administers the special fiscal allotment (250) used to finance centralized training activities; carries out the training policies and programs of the Service in the National Office.

1113.451 *Administrative Services Office.* Provides administrative support for the Training function. Performs the following: Assists the Director in carrying out Service-wide administrative management responsibilities related to the Training function; coordinates and maintains overall Service-wide training budget formulation and execution, and work and financial plans; develops, coordinates, and maintains the Training Manual System; coordinates and develops intradivisional projects such as budget formulation, work and financial plans, and PPBS updatings; conducts studies of intradivisional activities; conducts special intradivisional projects of

an administrative nature; provides all necessary administrative support for internal operations of the Training Division.

1113.452 *Compliance Training Branch.* Provides professional training support for the Compliance technical training program (Audit; Collection; Alcohol, Tobacco and Firearms; Intelligence; and Appellate) Jointly and in cooperation with appropriate Compliance officials, performs the following functions: Determines training priorities and goals of the Compliance technical training programs; identifies training needs, and defines and articulates training objectives; plans, designs, develops, coordinates and conducts Compliance technical training programs; evaluates the implementation and effectiveness of the total Compliance technical training program; supports, coordinates, and evaluates field Compliance technical course development. In addition: Monitors all pilot Compliance technical training projects and administers those conducted centrally; reviews and updates training methods, instructional techniques, materials, and supervisory practices as they relate to training; keeps Compliance technical training materials current; with assistance of National Training Center and Compliance, develops Compliance technical training guidelines and standards, and conducts experimental projects.

1113.453 *Data Processing Training Branch.* Provides professional training support for the Data Processing activity. Jointly and in cooperation with appropriate Data Processing officials, performs the following functions: Determines training priorities and goals of the Data Processing activity; identifies training needs, and defines and articulates training objectives; plans, designs, develops, coordinates and conducts Servicewide Data Processing training programs; evaluates the implementation and effectiveness of Service Center Data Processing training programs; coordinates and evaluates field developmental efforts to ensure against duplication, and keeps Service Center Data Processing training materials current. In addition: Monitors all pilot Service Center Data Processing training projects; reviews and updates training methods, instructional techniques and materials; in cooperation with Data Processing officials, establishes and maintains criteria for employee performance evaluation as it relates to effective Service Center training programs; with assistance of National Training Center and Data Processing, develops Service Center training guidelines and standards, and conducts experimental projects.

1113.454 *Management Training Branch.* Provides professional training support for the Service in areas of organizational and career development; executive management, and supervision; cross-functional; and Career Education Awards. Performs the following functions: In cooperation with Key Service officials, determines general and functional supervisory, management, and executive training goals of the Service; identifies training needs and, in cooperation with the appropriate Service activities and functions, defines supervisory, management and executive training objectives; plans, designs, develops, coordinates and conducts supervisory, management and executive training programs; evaluates the implementation and effectiveness of total supervisory, management and executive training programs; supports, coordinates and evaluates field supervisory and management course development; monitors all pilot supervisory and management training projects and administers those conducted centrally; reviews and updates supervisory, management, and executive training methods, instructional techniques and materials; reviews, coordinates and evaluates Service's Organizational Development and Career Development Programs; establishes guidelines, coordinates and evaluates Service-wide Administration and Equal Employment Opportunity Training Programs; develops guidelines for and administers Career Education Awards; plans, designs, coordinates and evaluates the Service-wide Taxpayer Education Program; supports Foreign Tax Assistance Staff in determining training needs of foreign tax officials and developing training programs to meet these needs; in cooperation with appropriate organizations, develops and conducts communications and cross-functional training programs.

1113.455 *National Office Training Branch.* Provides professional training support for the National Office, Inspection, Chief Counsel, National Computer Center and the Data Center. Performs the following functions: In cooperation with key National Office officials, determines clerical, technical, supervisory, and managerial training goals for National Office personnel; identifies training needs and, in cooperation with National Office officials, defines training objectives and establishes training priorities; plans, designs, develops, coordinates, conducts and evaluates all National Office intrafunctional training programs, plus appropriate cross-functional training programs (e.g. supervisory, communications, instructor training, clerical skills); in cooperation with appropriate officials, determines training priorities, goals, and objectives for Inspection, Chief Counsel, National Computer Center and Data Center; plans, designs, develops, coordinates, conducts and evaluates Inspection, Chief Counsel, National Computer Center and Data Center training programs; administers, reviews and monitors pilot training projects; keeps National Office, Inspection, Chief Counsel, National Computer Center and Data Center training materials current; reviews and updates training methods, instructional techniques and materials; administers training facilities in the National Office.

1113.456 *National Training Center.* Provides the educational research and development and specialized techniques input to the Training Division. Performs the following functions: Conducts research in training methodology and techniques; monitors and conducts experimental projects utilizing advance training technology; evaluates and determines feasibility of experimental projects becoming operational training programs; establishes Service-wide standards in training methodology, techniques and equipment, and develops materials requiring specialized training staff support; develops Service-wide guidelines for instructor and course-developer training; establishes standards for Service-wide staff development in specialized skills of training profession, and coordinates training staff development; establishes the standards for and coordinates the administration of the Regional Training Center network; maintains library at NTC; coordinates development and production of Service-wide materials requiring specialized staff support (e.g. videotape, film strip); maintains control and oversees distribution of Service-wide printed materials; administers the National Training Center facility.

1113.5 OFFICE OF ASSISTANT COMMISSIONER (COMPLIANCE)

The Assistant Commissioner (Compliance) is the principal assistant to the Commissioner on all matters pertaining to the compliance and appellate programs of the Service, in encouraging and achieving the highest possible degree of voluntary compliance by taxpayers, and in providing effective functional supervision of those activities in the field. These include collection of delinquent accounts; obtaining of delinquent returns; audit and investigation of returns; criminal fraud investigations; the administrative system of tax appeals; administration of laws relating to alcohol, alcoholic beverages, tobacco and firearms; and the receipt and processing of wagering, narcotics, alcohol and tobacco tax, and firearms returns and applications. The Assistant Commissioner (Compliance) directs, coordinates and evaluates the work of the Alcohol, Tobacco and Firearms Division, the Appellate Division, the Audit Division, the Collection Division, the Intelligence Division and the Office of International Operations.

1113.51 *Alcohol, Tobacco and Firearms Division—Office of the Director.* Accomplishes the Alcohol, Tobacco and Firearms mission with reference to alcohol, tobacco and firearms by developing and supervising (functional supervision—which includes evaluation) nationwide programs for: regulation and supervision of the legal industries for revenue and social control purposes, and to protect the consumer and eliminate improper trade practices in the alcohol beverage industries; suppression of illicit traffic and frauds on the revenue in these commodities by developing information concerning violations, investigating suspected violations and recommending prosecution when warranted; and measurement of the effectiveness of the regulatory, supervisory, investigative and prosecution processes. The Division also performs certain centralized Alcohol, Tobacco and Firearms functions such as those pertaining to legislation, issuing regulations and rulings, making centralized determinations, performing final

review on appeals, and supplying a variety of technical, laboratory and specialized services within the Service and to others.

1113.511 *Executive Assistant.* Provides staff assistance to the Director in the general management of the Alcohol, Tobacco and Firearms operations and in the formulation of policy and program plans in the areas of organization, personnel, financial planning, funds management, and appraisal of field operations; both on a continuing basis and through specific management studies. Develops and coordinates the Division-wide program for planned systematic visitation to appraise top management, through on-site evaluation, of the effectiveness of field office performance in both the program and management areas. Works with Assistant Regional Commissioners in evaluating program results in the regions. Provides required office management and administrative services for the National Office Division.

1113.512 *National Office Laboratory.* Responsible for formulating, developing, and carrying out programs for the application of scientific methods to the solution of problems of the Alcohol, Tobacco and Firearms and tax rulings activities of the Internal Revenue Service having impact on the collection of the revenue. Furnishes technical advice and assistance to officials of the Internal Revenue Service in the fields of chemistry and physics. Conducts research to improve and develop analytical techniques and to resolve technical problems by physical or chemical methods. Examines and analyzes samples, formulas, and processes of permittees under the jurisdiction of the Alcohol, Tobacco and Firearms Division to determine taxable status and examines samples for the Bureau of Narcotics. Coordinates the National Office and Regional Laboratory Programs.

1113.513 *Basic Permit and Trade Practice Branch.* Responsible for formulating, developing and carrying out programs for the administration and enforcement of the Federal Alcohol Administration Act. Plans and conducts studies of industry trends in marketing which might have an impact on the programs of the Branch. Recommends revision or amendment of regulations and prepares notices of hearings thereon; analyzes and evaluates testimony developed at hearings; and drafts final regulations and such related forms or internal management documents as required. Makes rulings and interpretations of law and regulations for benefit of industry, regional offices, other Federal agencies, State agencies, and embassies of foreign governments. Collaborates with foreign governments in their developments of control procedures abroad to supplement domestic controls, established with respect to the importation of their products into the U.S. Acts on applications for interlocking directorates and for certificates of (or exemption from) label approval. Determines acceptability of alcoholic beverage advertising in all media and initiates punitive actions for violations of advertising provisions of law and regulations. Maintains liaison with regional offices to appraise the effectiveness of Branch programs.

1113.514 *Enforcement Branch.* Responsible for: Formulating and developing policies, programs, procedures, and regulations relating to the investigation, prevention and detection of willful and/or fraudulent violations of the Internal Revenue Liquor and Tobacco Laws, the Liquor Enforcement Act of 1936, the Federal Alcohol Administration Act, and the National and Federal Firearms Acts; control and coordination of the law enforcement activities of the Division with related functions of other Federal Agencies and with those of State authorities; adaptation of investigative techniques and procedures to the varying needs of different regions, to a diversity of State control laws and their fluctuating requirements and to the constantly changing social and economic conditions affecting the enforcement operations of the Division; providing guidance and training to field elements, for effective application of policies and programs; and appraising management of field offices, as it relates to their enforcement function, through a planned on-site evaluation program.

1113.515 *Permissive Branch.* Responsible for developing the objectives of the Division in the administration of Internal Revenue laws relating to the production, processing, distribution, and use of alcoholic beverages, industrial alcohol, and related products. Devises policies and programs and designs the organizational structure to achieve these objectives. Plans, develops, and prepares regulations, procedures, and rulings, and provides guidance and training to field elements, for effective application of policies and programs; and appraises management of field offices, as it relates to functional areas other than enforcement, through a planned on-site evaluation program.

1113.516 *Tobacco Tax Branch.* Responsible for planning, developing, and expressing the program for the administration of the internal revenue laws relating to tobacco materials, tobacco products, and cigarette papers, and tubes. Formulates policies, practices, procedures, and regulations relating to the manufacture and taxpayment or tax-exempt disposition of tobacco products and cigarette papers and tubes, and to the handling of tobacco materials. Conducts analytical studies of the laws, regulations, policies, practices, and procedures, and appraises field operations, to determine the efficiency and effectiveness of the tobacco tax program. Formulates recommendations for revision of internal revenue laws in the tobacco tax area. Interprets laws and regulations, makes tax determinations, and issues rulings and instructions; prepares internal management document and forms; analyzes recurring problems and develops solutions; and prepares final decisions in cases where the action of regional offices is protested or appealed.

1113.52 *Appellate Division—Office of the Director.* Accomplishes the Appellate mission of resolving tax controversies without litigation, on a basis which is fair and impartial to both the Government and the taxpayer by developing and supervising (functional supervision) nationwide programs for final appeal consideration, within the Service, of cases involving income, profits, estate, gift, employment and excise taxes (other than alcohol, tobacco, narcotics, firearms, and wagering), offers-in-compromise, refund claims and over-assessments, in which the taxpayer protests the decision of the District Director, and of cases docketed in the U.S. Tax Court (with concurrence of Regional Counsel and prior to the opening date of the Tax Court session concerned). Develops nationwide Appellate budget estimates and long-range plans; evaluates financial plans and budget execution of regional Appellate Divisions. Conducts Appellate Reports and Information Retrieval Activity (ARIRA) programs and nationwide Appellate reporting system. Collaborates with Planning and Research, Data Processing, and other segments of the Service in a research effort to create a comprehensive information storage and retrieval system. Furnishes administrative services for the operation of the Appellate Division of the National Office. Also directs or performs certain centralized Appellate functions.

1113.521 *Coordination and Management Staff.* Assists in developing and recommending policies, plans, programs, and basic procedures and provides top-level managerial assistance through the following principal functions: Develops and recommends operations policies, plans, programs, and basic procedures relating to the Appellate function. Assists and advises regional Appellate offices on technical and administrative problems to enable them more effectively to accomplish their objectives. Establishes and conducts a field visitation program, and maintains continuous field liaison to assure that established policies, programs, plans, and instructions are carried out in a uniform, effective manner. Evaluates adequacy of staffing and managerial performance in regional Appellate offices. Performs coordination functions across regional lines and with other Service elements. Supervises task forces working on special projects such as training, position descriptions, offices systems, and management improvement. Represents the Director in meetings of National Office and regional officials, and staff members serve on various committees as designated. Analyzes and interprets program status and progress in accomplishing the overall Appellate mission. Originates statistical analyses and graphic presentations with explanations and interpretations to disclose program status and progress with trends and deviations highlighted. These analyses serve as the basis for program direction and long-range program planning for the Appellate activity.

1113.522 *Procedures Branch.* Provides current procedural instructions and public issuances for the Appellate Division through the following principal functions: Plans, directs, and administers the development, preparation, issuance, and interpretation of instructions necessary to implement policies, plans,

programs, and procedures relating to the Appellate function. Coordinates all procedural changes with other segments of the Service. Recommends changes in the Code of Federal Regulations for Appellate activities and, when necessary, publication in the FEDERAL REGISTER. Considers employee suggestions submitted under the Incentive Awards Program which relate to Appellate activities and implements those that are adopted.

1113.523 *Settlement Analysis Branch.* Performs qualitative analysis of the work product of the regional Appellate Divisions and provides them with technical assistance through the following principal functions: Reviews and analyzes action memoranda and supporting statements on cases closed by regional Appellate Divisions to provide assurance of and to promote uniformity and consistency in the treatment of issues, to assist in maintaining optimum quality of performance and decisions, and to ascertain compliance with procedures and the need for clarifying instructions. Post-reviews final closing agreements approved by regional Appellate officials. Also reviews final closing agreements prior to submission to the Assistant Commissioner (Compliance) for approval. Identifies troublesome technical or qualitative areas and trends; and recommends solutions to help regional offices meet their objectives. Conducts special studies (such as Session, Reconsideration, Affirmative Issue, and Fraud cases) to assist the Director and the Assistant Regional Commissioners (Appellate) in their programing and long-range planning. Analyzes and processes requests for technical information and digests technical information and other technical communications for dissemination to regional offices when information is of general Appellate interest. Analyzes the ARIRA and RIRA legal issue tables and reports significant findings to the Director, the Assistant Regional Commissioners (Appellate), and regional offices. Maintains liaison on matters relating to cases requiring submission to the Congressional Joint Committee on Internal Revenue Taxation. Provides centralized files, mails, distribution, and messenger service; and prepares sensitive case reports.

1113.524 *Special Services Branch.* Advises and assists in cases involving controversies as to valuation through the following principal functions: Participates in the development of Service position and procedures in complex valuation matters. Helps to maintain uniformity of treatment of valuation issues throughout the Regional Appellate Divisions by reviewing settlements, furnishing advice, and conducting training sessions. Furnishes expert advice and assistance to the National Office, Regional Appellate Division, and Regional Counsel on difficult valuation problems. Provides expert witnesses to testify at trials involving complex valuation issues. Develops programs and techniques aimed at eliminating, to the greatest extent possible, the need for time consuming trials of valuation issues in the Tax Court or other courts.

1113.53 *Audit Division—Office of the Director.* Accomplishes the audit mission with reference to correct reporting of income, estate, gift, employment and certain excise taxes, and compliance by tax exempt organizations with the exempting provisions of the Internal Revenue Code, by developing and supervising (functional supervision) nationwide programs for the examination of tax returns and returns of exempt organizations, and by measuring the types and degrees of compliance and noncompliance and reported tax liabilities, determining and analyzing the reasons for noncompliance, and reducing noncompliance. Also supervises the performance of certain centralized audit functions.

1113.531 *Administrative Services Office.* Furnishes administrative services for the operation of the Audit Division through performance of the following functions: Provides for administrative needs of the Division. Provides centralized mail, files, distribution, messenger, and library services.

1113.532 *Budget, Reports and Data Processing Branch.* Coordinates development of current and long-range examination workload plans and budget and fiscal activities through the Planning-Programming-Budgeting System. Integrates annual work plan with current budget allocations. Designs statistical reports systems and develops input and output specifications. Compiles, analyzes, and presents comprehensive statistical and other management data needed to monitor accomplishment of work plans and assists National Office and field program managers in the interpretation and use of such data. Provides program management and functional supervision of activities performed in district office service branches and audit activities performed at Service Centers, including Data Center and Service Center—oriented operational systems and programs.

1113.533 *Coordinated Examination Branch.* Provides program management for the Audit Division's functional supervision over the conduct of examinations for tax liabilities of the largest and most complex enterprises and other cases involving highly complex audit problems. Performs the following functions: Provides guidelines for identification and registration and maintains a National Office identity and historical file of such cases. Monitors and assists, on a case-by-case basis, development of audit plans; scheduling of examinations; application of resources, including use of audit teams, needs for specialists examiners, and assistance by support districts. Develops prototype audit plans and audit aids and techniques useful in the examination of large complex cases. Identifies needs for special training in large case audit planning, and management and execution of team audits. Coordinates special industrywide matters such as compliance checks for specific avoidance or evasion schemes, arranges special meetings of field agents and officials for exchange of information concerning identification and treatment of issues and audit problems peculiar to specific industries. Provides liaison with other National Office organizations and other U.S. Government agencies on both a case-by-case and program basis. Monitors and evaluates program execution through interpretation of statistical data and other information disclosed during field visits on status, progress, and trends of programs and operations. Develops guidelines and procedures and provides program leadership for the engineer specialist activity and the International Enforcement program. Conducts economic studies of pricing and other trade practices and maintains files of economic data pertinent to section 482 Allocations; post reviews examination reports for uniformity in the application of section 482; prepares guidelines and provides economic data for determining section 482 Allocations; provides consultant services on section 482 matters and gives expert testimony of economists on section 482 cases in litigation.

1113.534 *Exempt Organizations Examination Branch.* Provides program management for Audit Division's functional supervision over the issuance of exemption determination letters and the conduct of examinations of tax exempt organizations for detection of violation of conditions of exemption and liability for tax on unrelated business taxable income. Manages the Service's master file of exempt organizations. Performs the following functions: Develops and recommends current and long-range examination programs. Plans and supervises selection of workloads according to examination program allocations and identifies, develops audit plans, and directs examination of certain organizations according to special circumstances. Implements programs through development of systems, procedures, methods and other instructions including audit techniques guides and prototype audit plans. Determines uses to be made of Exempt Organization Master File (EOMF) data, and works with other National Office divisions on ways and means of satisfying their needs for EOMF data. Identifies needs for special training courses, seminars and workshops and needs for revisions, deletions and additions to established training procedures and materials. Collaborates with the Office of the Assistant Commissioner (Technical) in providing technical and procedural assistance to field offices on a case-by-case basis and provides on-site supervision of program execution. Monitors and evaluates program execution through interpretation of statistical and other data disclosed during field visits on status, progress, and trends of programs and operations. Reviews or post reviews revenue agents' reports to determine quality and uniformity of examinations. Maintains file and prepares regular reports to Assistant Commissioner (Compliance) on sensitive exempt organization cases. Identifies need for and proposes changes in legislation, regulations,

and issuance or revision of rulings pertaining to exempt organizations through review of technical coordinator reports, request for, and replies to requests for technical advice, and other sources of information indicating administrative problems stemming from legal or interpretative positions. Performs liaison with the Offices of Assistant Commissioner (Technical) and Chief Counsel in such matters. Participates with the Public Information Division and the Office of the Assistant Commissioner (Technical) in developing and distributing educational and other publications materials pertaining to exempt organizations. Prepares replies to correspondence relating to exempt organization matters.

1113.535 *Field Examination Branch.* Provides program management for Audit Division's functional supervision over the conduct of examinations for income tax liabilities through field examinations (other than coordinated examinations). Performs the following functions: Participates in the development of current and long-range examination programs. Plans selection of workloads according to examination program allocations. Implements programs through development of systems, procedures, methods, and other instructions including audit technique guides. Identifies needs for special training courses, seminars and workshops and needs for revisions, deletions, and additions to established training procedures and materials. Assists field offices in program execution through participation in Audit Division visitation program and special purpose visits as required. Monitors and evaluates program execution through interpretation of statistical and other information disclosed during field visits on status, progress, and trends of programs and operations. Controls, processes, and evaluates field requests for information from other Government agencies.

1113.536 *Management Services Branch.* Monitors, studies, and coordinates matters pertaining to organization, staffing, recruitment, job classification, equipment, and facilities; performs liaison with Personnel Division and Facilities Management Division. Evaluates identified training needs, prepares specifications, and coordinates with Training Division in development, revision, or modification of training course materials, including seminar and workshop materials. Coordinates with the Office of the Assistant Commissioner (Technical) in the review and approval or disapproval of public-use forms and form letters proposed by field offices. Develops and revises National Office internal and public-use forms and form letters and maintains liaison with the Tax Forms Coordinating Committee and Facilities Management Division with reference to National Office Forms. Evaluates corrective actions taken on Internal Audit findings and prepares reply to Internal Audit Division. Evaluates and recommends adoption or nonadoption of incentive awards suggestions, and processes all other matters pertaining to the Incentive Awards Program. Controls revisions, deletions, and additions to Part IV, IR Manual, for consistency and uniformity of format and performs Manual updating.

1113.537 *Office Examination and Miscellaneous Taxes Branch.* Provides program management for Audit Division's functional supervision over the conduct of examinations for income tax liabilities through office audits and all examinations for estate, gift, excise, and employment tax liabilities. Performs the following functions: Participates in the development of current and long-range examination programs. Plans selection of workloads according to examination program allocations. Implements programs through development of systems, procedures, methods, and other instructions including audit technique guides. Identifies needs for special training courses, seminars and workshops and needs for revisions, deletions and additions to established training procedures and materials. Assists field offices in program execution through participation in Audit Division visitation program and special purpose visits as required. Monitors and evaluates program execution through interpretation of statistical and other information disclosed during field visits on status, progress, and trends of program and operations. Coordinates with the Collection Division in matters pertaining to taxpayer service, education, and assistance. Identifies need for and proposes changes in legislation, regulations, and issuance or revision of rulings pertaining to estate, gift, excise, and employment taxes, through review of technical coordinator reports, requests for, and replies to requests for technical advice, and other sources of information indicating administrative problems stemming from legal or interpretative positions. Performs liaison with the offices of Assistant Commissioner (Technical) and Chief Counsel in such matters.

1113.538 *Operational Research Branch.* Coordinates and collaborates with the Office of the Asssistant Commissioner (Planning and Research) and the Office of the Assistant Commissioner (Data Processing) with respect to research projects and studies pertaining to taxpayer compliance and noncompliance; relative effectiveness of various overall Audit program concepts; and applications of automatic data systems to Audit operations. Provides complementary research analyses and measurements, and evaluates forecasts in terms of their application to Audit programs. Develops analytical models to reveal significant relationships among Audit operations. Serves as consultant on analytical methods to other Branches and assists National Office and field audit personnel in understanding and utilizing the tools of systematic analysis and data resulting from analyses.

1113.539 *Post Examination Branch.* Provides program management for Audit Division's functional supervision over post-examination and associated programs including review and post-review; district conferences; preliminary and statutory notices; pension trust determination letters and enforcement; Joint Committee cases; jeopardy assessments; claims for reward; and offers in compromise based upon doubt as to liability (except offers relating to alcohol, tobacco, and firearms taxes). Performs the following functions and centralized audit activities: Plans and implements programs through development of systems, procedures, methods, and other instructions reviewer, conferee, and other technique guides. Identifies needs for special training courses, seminars, and workshops and needs for revisions, deletions, and additions to established training procedures and materials. Assists field offices in program execution through participation in Audit Division visitation program and special purpose visits as required. Monitors and evaluates program execution through interpretation of statistical and other information disclosed during field visits on status, progress, and trends of programs and operations. Coordinates with the Appellate Division in district conference matters and with the Office of Assistant Commissioner (Technical) in pension trust matters. Post reviews Office of International Operations cases in a role comparable to an Assistant Regional Commissioner (Audit). Reviews offers in compromise within functional jurisdiction requiring the Commissioner's approval. Reviews and approves certain proposed jeopardy assessments and performs sample post review of all jeopardy assessments.

1113.53(10) *Technical Coordination Branch.* Represents the Audit Division and performs liaison with the Appellate Division and the offices of Assistant Commissioner (Technical) and Chief Counsel in all income tax technical matters and performs the following centralized audit activities: Identifies need for and proposes changes in legislation, regulations, and issuance or revision of rulings pertaining to income tax through review of technical coordinator reports, review of tax briefs, requests for and replies to requests for technical advice, and other sources of information indicating administrative problems in the income tax area stemming from legal or interpretative positions. Monitors and reports on cases and issues in suspense awaiting court decision or National Office action. Recomputes tax based on court decisions and proposed Justice Department settlements. Assists Chief Counsel and Department of Justice in trial and settlement of cases. Maintains files and prepares regular reports to Assistant Commissioner (Compliance) on sensitive cases (except exempt organization cases). Performs centralized activities relating to qualification for enrollment and practice. Prepares replies to correspondence from external sources relating to audit field action (except correspondence relating to exempt organization matters).

1113.54 *Collection Division—Office of the Director.* Accomplishes the Collection mission with reference to the filing and payment requirements of the Internal

Revenue laws by developing and supervising (functional supervision) nationwide programs for taxpayer service (including issuance of Certificates of Compliance to departing aliens), disposition of certain offers in compromise, collection of unpaid accounts, determination and analysis of why accounts become delinquent, and prevention of accounts from becoming delinquent; obtaining of delinquent returns, measurement of the types and degrees of nonfiling, determination and analysis of the reasons for nonfiling and reduction of nonfiling; and the receipt and processing of narcotics, alcohol, and tobacco tax, and firearms returns and applications. The Division also administers the disclosure provisions of the law and regulations concerning inspection of returns and related matters of official record.

1113.541 *Administrative Services Office.* Furnishes administrative services for the operation of the Collection Division of the National Office through performance of the following functions: Provides for administrative needs of the Division, such as centralized mails, files, distribution, messenger, photo-reproduction, and library services. Maintains liaison with the Office of Assistant Commissioner (Administration) on all National Office Collection Division administrative matters (including budget, organization, staffing and other related personnel matters as well as training and facilities management matters). Provides administrative control of Incentive Awards suggestions assigned to other elements of the Division for study and recommendation and makes certain all suggestions have been effectively coordinated within the Division. Monitors maintenance and development of Part V of the Manual and of internal and public use forms by all organizational elements of the Division, and serves as control point for all published issuances of the Division.

1113.542 *Analytical services staff.* As a staff and service support element, provides statistical analytical services to the Director/Assistant Director and all elements of the Collection Division, and identifies, evaluates, interprets, reports and assists in reporting progress toward accomplishment of the Collection mission through performance of the following functions: Collects and presents relevant statistical data in an organized and readily usable form in accordance with management needs. Analyzes and evaluates source data and other information, prepares preliminary interpretations and presents preliminary reports of progress toward accomplishment of Collection mission and stated objectives. Provides these to the Director and concurrently to the other organizational elements of the Division. Performs across-the-board (horizontal) evaluation of Collection programs and activities, including relating of external data such as economic and social data and provides technical assistance to Branch Chiefs in their detailed (vertical) analysis and evaluation of specific programs. Researches, develops and disseminates to Collection personnel (National Office and Field) the most effective and latest analytical methods and techniques and the most effective means for presenting and communicating statistical data and interpretations. Serves as Collection Division consultant on these matters. Provides assistance in program evaluation, general analysis and in preparation for visits to Field Offices; as requested, provides assistance in statistical research to all elements of the Collection Division with reference to evaluation of Collection Field workload, work schedule review and validation, and special compliance research related to PPBS. Serves as specialist and consultant in analytical methods and assists District, Regional, and National personnel in understanding and utilizing techniques and data resulting from integrated analysis of relevant internal and external data. Serves as Collection Division representative on Servicewide TCMP Coordinating Committee and handles all administrative and survey planning tasks applicable to the 3200 Activity. Performs basic analysis of all data generated by TCMP for the 3200 Activity, TCMP efforts, validates such data, and works with Office of Assistant Commissioner (Planning and Research) on official IRS publications incorporating results.

1113.543 *Special Projects Staff.* Assists the Director/Assistant Director and all elements of the Collection Division as a staff element assigned special project and activities not directly identified with any single program for which a program management branch has responsibility and especially involving coordination of management processes which apply to all programs and activities of the Division by performing the following functions: Monitors, coordinates and integrates the planning activities of the Division, including the preparation of program planning document, PPBS Program Memoranda and Program and Financial Plan, Work Plans and budget and financial documents. Maintains Work Planning and Control System (including maintenance of the Operations List) current and compatible with procedural issuances and coordinates the establishment of work priorities within the System. Monitors, studies, coordinates and integrates Field Collection (DAR activities), organization, functions, position responsibilities, staffing and related personnel matters. Serves as Division consultant on these matters. Collaborates and maintains liaison with the Office of the Assistant Commissioner (Data Processing) on information system requirements for data and data processing, reports and information systems design, other reports management activities, and on information storage and retrieval matters (also collaborating and maintaining liaison with the Office of Assistant Commissioner (Planning and Research) on information storage and retrieval), and coordinates and maintains management surveillance over all these matters within the Collection Division. Collaborates and maintains liaison with the Office of Assistant Commissioner (Administration) in determining field Collection training needs, evaluating and administering Collection training programs, and providing Collection functional guidance and review for development of training matrials at the National Training Center. Conducts general management and other special studies and performs other assignments which are not within the specific jurisdiction of the program management branches, when authorized by the Director or Assistant Director. Assists Director in determining permanent functional assignments within the Division where such assignments are not clearly covered within the established functional responsibilities. Coordinates internal audit matters related to the Collection Division, and is responsible for completed action on internal audit reports, keeping branches informed on these matters. Responsible, on a continuing basis, for management improvement, work simplification, better utilization of resources, etc., with reference to assigned programs.

1113.544 *Delinquent Accounts Branch.* Exercises program management responsibility for Collection Division's functional supervision of the payment requirements of the Internal Revenue laws through the Delinquent Accounts Program (collection of unpaid accounts, determination and analysis of why accounts become delinquent, and prevention of accounts from becoming delinquent) and of the functional supervision of offers in compromise based on doubt as to collectibility of taxes (except alcohol, tobacco and firearms taxes), offers in compromise of statutory additions based on doubt as to liability or doubt as to collectibility (except alcohol, tobacco, firearms, employment, withholding and excise taxes and specific penalties), and all offers in compromise of 100 percent penalties, by performing the following functions with reference to the Delinquent Accounts and Offer in Compromise Programs: Formulates and recommends policies. Develops short, intermediate and long-range program content and activities. Relates these to program planning documents, preliminary work plans and budget and financial plans. Develops, reviews and revises as necessary: systems, procedures, methods and other instructions for Collection field personnel, including the development of techniques. Analyzes, evaluates and reports to Division Director on status, progress and trends with reference to assigned programs and takes appropriate action required. Evaluates and reports to Division Director on status and trends of Field Operations involving assigned programs. Collaborates with Office of Assistant Commissioner (Data Processing) on substantive program and systems matters pertaining to assigned programs. Identifies the need for and seeks improvement (in collaboration with the Special Projects Staff) of reports and information systems and training guides. Identifies need for and seeks improvement of records and internal forms in

collaboration with Facilities Management Division. Recommends appropriate action on Incentive Awards suggestions referred by the Administrative Services Office and on internal audit reports referred by the Special Projects Staff. Conducts studies required for problem identification, problem solving, planning, assistance to the regions, and engages in "trouble-shooting" for assigned programs. Makes a performance evaluation of offers in compromise in certain district acceptance cases. Reviews offers in compromise within functional jurisdiction requiring the Commissioner's approval. Participates in Division visits to Field Offices and conducts special purpose visits as required. Responsible, on a continuing basis, for management improvement, work simplification, better utilization of resources, etc., with reference to assigned programs.

1113.545 *Delinquent Returns Branch.* Exercises program management responsibility for Collection Division's functional supervision of the filing requirements of the Internal Revenue laws through the Delinquent Returns Program (obtaining of delinquent returns, measurement of the types and degrees of nonfiling, determination and analysis of the reasons for nonfiling and reduction of nonfiling) by performance of the following functions with reference to the Delinquent Returns Program: Formulates and recommends policies. Develops short, intermediate and long-range program content and activities. Relates these to program planning documents, preliminary work plans and budget and financial plans. Develops, reviews and revises as necessary: Systems, procedures, methods and other instructions for Collection field personnel, including the development of techniques. Analyzes, evaluates and reports to Division Director on status, progress and trends with reference to assigned programs and takes appropriate action required. Evaluates and reports to Division Director on status and trend of Field Operations involving assigned programs. Collaborates with Office of Assistant Commissioner (Data Processing) on substantive program and systems matters pertaining to assigned programs. Identifies the need for and seeks improvement (in collaboration with the Special Projects Staff) of reports and information systems and training guides. Identifies need for and seeks improvement of records and internal forms in collaboration with Facilities Management Division. Recommends appropriate action on Incentive Award suggestions referred by the Administrative Services Office and on internal audit reports referred by the Special Projects Staff. Conducts studies required for problem identification, problem solving, planning, assistance to the regions, and engages in "trouble-shooting" for assigned programs. Participates in Division visits to Field Offices and conducts special purpose visits as required. Responsible, on a continuing basis, for management improvement, work simplification, better utilization of resources, etc., with reference to assigned programs.

1113.546 *Disclosure and Liaison Branch.* Serves as taxpayer liaison office for the Division and administers the disclosure provisions of the law and regulations concerning inspection of returns, and other matters of official record, by Congressional Committees, Federal Agencies, States, and in the case of documents in the custody of the National Office, by any person, through the following principal functions: Responds to inquiries (personal visits, correspondence and telephone) from sources external to the Internal Revenue Service (e.g., Taxpayers, Members of Congress, Treasury Department, and other Departments and Agencies) on matters pertaining to Collection programs, activities and functions. Certifies documents under the Treasury Department Seal, furnishing copies where appropriate. Prepares Manual instructions, revenue procedures, delegation orders, policy statements, and other instructions governing disclosure from official records. Acts on requests under Freedom of Information. Acts on requests for testimony. Conducts correspondence and engages in conferences with taxpayers, officials of the Service, States, other Federal Agencies, Members of Congress, and Congressional Committees on disclosure matters and on Collection Division activities and functions. Serves in an advisory capacity to officials of the National Office in developing disclosure policies and procedures.

1113.547 *Taxpayer Service Branch.* Exercises program management responsibility for Collection Division's functional supervision of the year-round Taxpayer Service Program to ensure prompt, accurate and responsive replies to taxpayer inquiries (walk-in, telephone and correspondence), through participation and support by various organizational elements of the Service with reference to manpower and facilities, and to ensure uniformity and consistency of Service policy on furnishing service to taxpayers through review of educational and informational materials issued for general public use. The scope of the year-round Taxpayers Service Program includes the issuance of Certificates of Compliance to departing aliens. Performs the following functions with reference to the Taxpayer Service Program: Formulates and recommends policies. Develops short, intermediate and long-range program content and activities. Relates these to program planning documents, preliminary work plans and budget and financial plans. Develops, reviews and revises as necessary: systems, procedures, methods and other instructions for field personnel, including the development of techniques. Analyzes, evaluates and reports to Division Director on status, progress and trends with reference to assigned programs and takes appropriate action required. Evaluates and reports to Division Director on status and trend of Field Operations involving assigned programs. Collaborates with Office of Assistant Commissioner (Data Processing) on substantive program and systems matters pertaining to assigned programs. Identifies the need for and seeks improvement (in collaboration with the Special Projects Staff) of reports and information systems and training guides. Identifies need for and seeks improvement of records and internal forms in collaboration with Facilities Management Division. Recommends appropriate action on Incentive Awards suggestions referred by the Administrative Services Office and on internal audit reports referred by the Special Projects Staff. Conducts studies required for problem identification, problem solving, planning, assistance to the regions, and engages in "trouble-shooting" for assigned programs. Participates in Division visits to Field Offices and conducts special purpose visits as required. Responsible, on a continuing basis, for management improvement, work simplification, better utilization of resources, etc., with reference to assigned programs.

1113.55 *Intelligence Division—Office of the Director.* Accomplishes the Intelligence mission with reference to enforcement of the criminal statutes applicable to income, estate, gift, employment, and certain excise tax laws by developing and supervising (functional supervision—which includes evaluation) nationwide programs for the investigation of suspected criminal violations of such laws and the recommendation of prosecution and/or assertion of the 50 percent ad valorem addition to the tax, when warranted, development of information concerning the extent of criminal violations of all Federal tax laws (except those relating to alcohol, tobacco, narcotics, and firearms), and measurement of the effectiveness of the investigation process. The Division also conducts, coordinates, and directs the investigation of cases which have been centralized, and performs certain other centralized Intelligence functions.

1113.551 *Administrative Office.* Is responsible for: furnishing administrative services for the operation of the Intelligence Division of the National Office by: Developing and preparing budget requests and financial plans as well as supervising budget execution, providing for the administrative needs of the Division (such as providing and maintaining investigative and administrative central filing systems and processing mail, and maintaining liaison with the Office of Assistant Commissioner (Administration) on all National Office Intelligence Division matters (including fiscal management, personnel, training, and facilities management matters); developing and preparing projections of personnel costs and staffing charts; collaborating with Administration in the procurement of investigative equipment for Field and National Office use, and maintaining inventory and current records as to location of Intelligence Division investigative equipment; and conducting special studies relating to personnel, space, budget and equipment.

1113.552 *Staff Assistance (Visitation).* Is responsible for: Planning and conducting a visitation program for on-site evaluation, guidance, and assistance; coordinating with, and maintaining close liaison with each of the several branches of the division for the purpose of inquiring into specific field activities of special interest to each of the branches and keeping each fully apprised of conditions and developments in the field.

1113.553 *Operations Branch.* Is responsible for: Providing the field with operational assistance, and conducting, directing, and coordinating the investigation of centralized cases by: interviewing informants, maintaining liaison with Committees by Congress, representatives of the Service and other Government agencies in order to obtain, develop, and disseminate to the field pertinent information relating to tax evasion; coordinating, conducting, or directing investigations which are interregional in scope, of a sensitive nature, or of national interest; responding to communications on matters pertaining to operations; keeping Service and Treasury officials informed of significant developments in sensitive cases and those of national interest; identifying operational and management deficiencies in investigations coordinated, conducted, or directed by the National Office and initiating corrective action or referring identified deficiencies to the appropriate branch; and maintaining a program for case research and development including establishment of criteria for use in the automatic processing of returns to aid in identification of returns having criminal potential; and participating, as directed, in field visits.

1113.554 *Program Branch.* Is responsible for: providing effective management and technical programs, plans, and procedures for accomplishment of the Intelligence mission and identifying as well as correcting deficiencies in programming, planning, and procedural guidelines, including the manual and the investigative handbook, through statistical analyses and studies, review of policies, management reports, reports of field visits and other issuances, and through consultation and coordination with other Service elements. Consulting and coordinating with other Service elements on such matters as the findings in internal audit reports, legislative proposals, development of organizational and staffing standards and personnel classification standards; collaborating with the Planning and Analysis Division in developing the Intelligence Division's long-term program objectives and resource requirements within the Service's Planning-Programing-Budgeting System; collaborating with the Fiscal Management Division in the evaluation of field financial proposals; submitting recommendations for the allocation of Intelligence personnel and funds; collaborating with the Management Information Division for the report of management and investigative accomplishments; consolidating, evaluating, and disseminating information reflecting accomplishments of programs and plans; preparing the Intelligence portion of the Cost Reduction—Management Improvement Report and the Commissioners Annual Report; and participating, as directed, in field visits.

1113.555 *Technical Development Branch.* Is responsible for: developing and maintaining professional skills of special agents, developing investigative techniques and performing certain support functions in the accomplishment of the Intelligence mission by: conducting studies and developing Intelligence training programs in collaboration with the Training Division; directing and conducting centralized Intelligence training programs; instructing at, and collaborating in the program development and conduct of the Treasury Law Enforcement School; maintaining liaison and providing technical guidance on and participation in course development and instruction which is carried out at the National Training Center for the Intelligence Division; coordinating and evaluating field training; identifying deficiencies in training programs and materials and initiating corrective action or referring identified deficiencies to the appropriate branch; developing Intelligence investigative equipment standards and allocating investigative equipment and automobiles to the field; keeping abreast of developments in the use of Automatic Data Processing equipment by taxpayers and third parties, such as banks, brokerage houses, and insurance companies to determine the type and extent of training needed by special agents to obtain necessary financial information where Automatic Data Processing equipment is used; cooperating with the Personnel Division in the development of guidelines and standards for recruitment, selection, and career development of Intelligence personnel; preparing final Intelligence recommendations in cases unresolved at regional level; evaluating and recommending disposition of Incentive Awards suggestions; maintaining a current record of special skills of individual special agents; disseminating information on current developments, such as legal decisions, unique defenses, and unusual investigative approaches, through the issuance, monthly, of the Intelligence Digest; collaborating with the Public Information Division in the preparation of news releases regarding closed cases: collaborating with the Foreign Tax Assistance Staff and the National Training Center in orientation of enforcement officials of other Federal agencies and of State and foreign governments concerning Intelligence techniques, procedures and practices, and participating, as directed, in field visits.

1113.56 *Office of International Operations—Director of International Operations.* The Office of International Operations administers the Internal Revenue laws and related statutes (except those relating to alcohol, tobacco, narcotics and firearms) as they relate to citizen taxpayers residing or doing business abroad, foreign taxpayers deriving income from sources within the United States, and taxpayers who are required to withhold tax on income flowing abroad to nonresident aliens and foreign corporations; acts as staff advisor to the Assistant Commissioner (Compliance) in the international area on all compliance functions, and as the international specialist provides assistance and guidance to the Compliance Divisions and makes recommendations on all aspects of the international enforcement program to the Assistant Commissioner (Compliance) and the Division Directors concerned; acts as competent authority in administering the operating provisions of tax conventions; performs and coordinates for the Service all foreign investigations and requests for information (other than those relating to rulings, regulations or assistance in the field of foreign tax administration) from foreign countries and U.S. possessions. Also computes and collects taxes due from the Alien Property Custodian, administers the provisions of the Internal Revenue Code authorizing the acceptance of foreign currency in payment of U.S. tax liabilities, coordinates foreign travel of Service personnel, and maintains foreign posts.

1113.561 *Administrative Office.* Responsible for the personnel, training, budget and fiscal and general administrative services, including procurement and supply, printing and communication services and other administrative services necessary to the effective operation and management of the Office of International Operations, including Foreign Posts and the Puerto Rico Office. Coordinates and develops the management improvement and incentive awards programs and special projects. Initiates and administers the security, safety and records management program. Develops the financial plan and budget estimates, fiscal programs, cost estimates, and is responsible for control of funds, report on budget excution and International Transaction estimates. Coordinates in conjunction with the Facilities Management Division the printing requirements and distribution of special publications, documents and tax forms required by the Office of International Operations, and the distribution of all tax forms to the U.S. Embassies and Consulates.

1113.562 *Collection Division.* Receives, processes and where appropriate, mathematically verifies all tax returns and information items emanating from the foreign area and U.S. possessions; safeguards and deposits all remittances received in the office; makes all required adjustments to tax liabilities; provides taxpayer service to citizens and aliens through correspondence, telephone and personal interview; performs required delinquency checks in the overseas area; performs all accounting operations, including the issuance of bills, processing of claims, scheduling of refunds and maintenance of general ledger; administers the provisions of tax treaties authorizing the automatic and other exchange of tax information between the United States and foreign countries;

administers section 6316 of the 1954 Code authorizing, under certain conditions, the acceptance of foreign currencies in payment of U.S. tax liabilities; develops procedures required to process alien returns; determines whether National Office programs and procedures which are geared to district and Service Center processing should be applicable to the international area and issues implementing instructions where necessary; collects delinquent accounts of taxpayers residing abroad; examines certain offers in compromise; provides collection assistance to foreign governments as provided by tax treaties; develops procedures relating to the collection of delinquent taxes in the foreign area; maintains liaison with the State and Defense Departments and the Bureau of Accounts concerning collection matters; provides advice and guidance on collection where performed by the Foreign Posts and personnel detailed overseas; provides guidance and assistance to the Governments of Guam and American Samoa concerning the processing of U.S. social security and self-employment tax returns; exercises direct supervision over the Puerto Rico Collection Branch.

1113.5621 *Office Branch.* Receives, processes and, where appropriate, mathematically verifies all types of tax returns filed by nonresident aliens, citizens residing abroad, foreign corporations, plus wage and excise, and estate and gift tax returns emanating from the foreign area, withholding agents returns (Form 1042), information returns with respect to foreign corporations (Form 959), and all information returns filed under tax treaties; receives, safeguards and deposits all funds tendered to International Operations in Washington, D.C., in payment of Internal Revenue taxes; receives, opens, stamps, sorts and distributes all ordinary mail; makes all required adjustments to tax liabilities; computes and asserts penalty and interest on delinquent returns; authorizes extensions of time for filing; provides taxpayer service through correspondence and personal interview; performs required delinquency checks in the overseas area; performs all accounting operations relating to returns and remittances received including the issuance of bills and taxpayer delinquent account notices, processing of claims, scheduling abatements, credits and refunds, certifications of accounts, and maintenance of a general ledger; computes and withholds tax due from interest allowed on refunds paid to nonresident aliens; administers the provisions of tax treaties authorizing the automatic and other exchange of tax information between the United States and foreign countries; administers section 6316 of the 1954 Code authorizing, under certain conditions, the acceptance of foreign currency in payment of U.S. taxes; develops procedures required to process alien returns; develops implementing procedures from National Office issuances which are geared to regular district and Service Center operations; prepares all required accounting, processing, and work planning and control reports; provides guidance and assistance to the Governments of Guam and American Samoa concerning the processing of U.S. social security and self-employment tax returns.

1113.5622 *Delinquent Accounts and Returns Branch.* Is responsible for all activities pertaining to the collection of delinquent accounts of nonresident aliens and citizens residing abroad through levy, lien, summons, seizure, sale or other authorized means; secures delinquent returns on the basis of assigned investigations or by returns compliance activity (primarily by correspondence); makes recommendations to Chief Counsel for suits to foreclose Federal tax liens, enforce levies, appoint receivers and to establish transferee assessments; recommends jeopardy assessments and expedites and coordinates collection actions required; recommends transferee assessments to the Audit Division; works closely with Chief Counsel and Justice Department in developing legal approaches to collecting accounts; prepares proofs of claim and traces the transfer of assets in decedent cases; maintains file of validated liens; reviews and acts on requests for release, discharge or nonattachment of Federal tax liens; determines appropriateness and legal sufficiency of collateral offered to stay collection of tax or withhold the filing of liens; examines offers in compromise based on doubt as to collectibility of taxes (except alcohol, tobacco, and firearms taxes), offers in compromise of statutory additions based on doubt as to liability or doubt as to collectibility (except alcohol, tobacco, firearms, employment, and withholding taxes and specific penalties), and all offers in compromise of 100 percent penalties; authorizes the write off of accounts as uncollectible; performs necessary followup on written off accounts; furnishes advice and guidance to the Revenue Service Representatives and their staffs concerning the collection of delinquent accounts; maintains liaison with the State and Defense Departments and other Government agencies as a means of increasing compliance with IRS Regulations by overseas personnel of these departments; develops operating procedures for collecting delinquent accounts and securing delinquent returns in the foreign area; constantly explores means of increasing enforcement powers overseas; requests and lends assistance under the applicable reciprocal collection provisions of tax treaties with foreign governments; maintains statistical and accomplishment records and prepares necessary work planning and control reports and other necessary activity reports as required.

1113.5623 *Puerto Rico Collection Branch.* Receives, processes and, where appropriate, mathematically verifies all tax returns emanating in Puerto Rico and the Virgin Islands, including alcohol and tobacco tax returns; receives, safeguards and deposits all remittances received in the office; receives, opens, stamps, sorts and distributes all ordinary mail; makes all required adjustments in tax liabilities; computes and asserts penalty and interest on delinquent returns; authorizes extensions of time for filing; provides taxpayer service through correspondence, telephone and personal interview; performs all accounting operations, including the issuance of bills, processing of claims, scheduling of refunds and maintenance of general ledger; responsible for all activities pertaining to the collection of delinquent accounts of citizens residing in Puerto Rico and the Virgin Islands through levy, lien, summons, seizure, sale or other authorized means; makes all required delinquency checks through correspondence and personal contact; recommends jeopardy assessments and expedites and coordinates collection actions required; prepares proofs of claim; determines appropriateness and legal sufficiency of collateral offered to stay collection of tax or to withhold the filing of liens; examines offers in compromise based on doubt as to collectibility of taxes (except alcohol, tobacco, and firearms taxes), offers in compromise of statutory additions based on doubt as to liability or doubt as to collectibility (except alcohol, tobacco, firearms, employment, and withholding taxes and specific penalties), and all offers in compromise of 100 percent penalties; authorizes the write off of accounts as uncollectible and performs necessary followup on these accounts; maintains liaison with Puerto Rican government concerning items of mutual interest; prepares all processing, accounting and delinquent accounts and returns reports, including all work planning and control reports; maintains records of alcohol and tobacco tax collections for subsequent transmission to the Puerto Rican government.

1113.563 *Audit Division.* The Audit Division administers an international audit program involving the selection and examination of all types of Federal tax returns filed with the Office of International Operations (except alcohol, tobacco, and firearms). Is responsible for the examination of certain offers in compromise, informants' claims for reward and related activities including the examination and approval of pension trusts and the issuance of determination letters. The audit program involves the classification of returns for field and office audits, the conduct of district conferences in unagreed cases, participation with special agents in the conduct of tax fraud investigations, and is responsible for providing manpower for the annual overseas taxpayer compliance program. Provides advice and guidance on audit work performed by the foreign posts and reviews for technical and procedural accuracy all reports of audit examinations prepared by these offices. Directs programs for the exchange of estate and gift tax data with foreign governments under the tax conventions. Performs audit functions relating to the Alien Property Custodian activity. Makes certain that Internal Revenue Agents' manpower will be applied to the most significant civil enforcement cases in the international area. Is responsible for the maintenance of good relationship with region and districts and is responsive to

their requirements for assistance in the foreign area. The Audit Division consists of the Examination Branch, Service Branch, Review Staff, Conference Staff and Classification.

1113.5631 *Conference Staff.* The Conference Staff attains, to the maximum extent possible, the primary objective of the Conference Function—to give taxpayers ample opportunity to reach early agreement on disputed issues arising from audit examinations. Has responsibility for all OIO conference cases. Assigns, controls, coordinates, and reviews Office of International Operations jurisdictional conference cases including those in Puerto Rico, and foreign posts of duty. Holds conferences; provides direction and furnishes technical advice to other conferees; performs final district review of field audit conference reports; reviews and evaluates statistics and other records to strengthen conference function operations; and screens taxpayer protests which request Appellate hearings. Authorizes settlements in "pattern settlement cases"; reviews primary statistical forms in conference cases; coordinates and discusses with Chief, Review Staff, conference cases in which Review Staff has taken legal interpretative positions at variance with conference positions; reviews and answers dissents to conference determinations; reviews Appellate Division closings for guidance to conferees; and is responsible for protecting the statute of limitations for cases under his control. Undertakes special assignments received from Division and Office Superiors to the extent time permits.

1113.5632 *Review Staff.* Is responsible for reviewing for technical accuracy and policy and procedural adherence, reports of examination on income, estate, gift, and miscellaneous taxes, and offers in compromise. Prepares and issues preliminary letters and statutory notices. Grants extension of time for filing protests, and closes out statutory notices by sending the case file to the Appellate Division if a petition is filed or closing out for assessment if the time period expires on default. Receives taxpayer protests, refers protests to the Chief, Conference Staff, and closes protested cases to the Appellate Division upon recommendation of the Chief, Conference Staff. Furnishes technical advice to foreign and Puerto Rico posts and all examining personnel. Considers special problems relating to specific cases and prepares recommendations thereon. Prepares replies to technical inquiries from taxpayers from all over the world and issues determination letters as required. Considers applications for exemption from tax from foreign organizations, and issues determination letters or refers the case to the Assistant Commissioner (Technical) as appropriate. Prepares statistical reports and analyzes information on specific cases as required. Controls and reviews all forms used by the Audit Division. Controls and processes all informant's claims. Prepares requests for technical advice to the National Office on specific cases under examination.

1113.5633 *Chief Classifying Officer.* Is responsible for planning and executing the audit classification program including the selection of returns to be examined and the determination of the organizational units where the returns can best be examined. Is responsible for the planning and execution of procedures involving the classification of other documents used in connection with examinations such as transferred cases from other districts, information reports, etc.

1113.5634 *Service Branch.* Controls all income, estate and gift, and miscellaneous tax returns received for audit or investigation by the OIO Washington Office, Puerto Rico Office, and the Foreign Operations Division. Routes work to appropriate units; reproduces completed reports; provides typing service for the Audit Division; effects closing action on examined cases transmitting returns to the Collection Division; assembles audit production and statistical data and maintains controls on statutory expirations for the entire Audit Division as well as the Foreign Operations Division.

1113.5635 *Examination Branch.* Conducts field and office examinations relative to all types of taxes (except alcohol, tobacco, and firearms) to determine correct liabilities of citizen taxpayers residing or doing business abroad, foreign taxpayers deriving income from sources within the United States and taxpayers who are required to withhold tax on certain payments to nonresident aliens and foreign corporations. Conducts examinations of estate tax returns of U.S. citizens who died while residing abroad or nonresident aliens with substantial property or income in the U.S. and gift tax returns filed by nonresident aliens or U.S. citizens residing abroad. It also conducts examinations of offers in compromise based on doubt as to liability for taxes or for both taxes and statutory additions (except alcohol, tobacco, and firearms taxes), claims for refund, credit or abatement, and special examinations as requested including joint examinations with special agents where tax evasions may exist. Obtains information on suspected delinquent taxpayers and other tax information while in overseas areas. It furnishes technical advice and assistance on pension trust plans, processes informants' claims for reward, and recommends jeopardy assessments. Prepares memoranda to accompany closing agreements and closing letters and releases in estate and gift tax cases, and administers the program for exchange of estate and gift tax data with foreign governments under tax conventions. Audits employment tax returns of Puerto Rico residents and income tax returns of U.S. Government employees and Puerto Rico residents deriving income from sources outside Puerto Rico. Audits books and records of Puerto Rican affiliates of domestic taxpayers to secure information requested by districts. Examines Virgin Island corporations to determine correct subsidy allowances. Coordinates examination program on resident foreign corporations and other cases where appropriate with National and Regional enforcement programs. On assignment holds conferences with taxpayers and their representatives. Prepares tax returns for, and audits books of, foreign corporations and alien individuals whose property is controlled by the Alien Property Custodian and conducts conferences on these matters.

1113.564 *Foreign Operations Division.* Plans, develops and coordinates the work programs and other activities of the foreign posts in accordance with Service objectives in the international area. Conducts the intelligence function with respect to taxpayers under jurisdiction of the Office of International Operations. Coordinates, directs and/or conducts all compliance functions performed overseas by Appellate, Audit, Collection, Intelligence and International Operations personnel. Makes necessary recommendations, holds conferences and coordinates all audit, collection, delinquency and intelligence functions between the foreign posts and the Divisions of the Office of International Operations, other Service components and other Government agencies; determines whether actions requested are appropriate and whether they should be handled by foreign representatives, International Operations personnel on detail, other Service personnel or other Government agencies. Supervises and evaluates the work and performance of foreign representatives. Keeps Director informed of trends in the foreign area which will be employed in program development and establishment of Service objectives. Exercises broad vision in determining proper utilization of information obtained from foreign representatives. Assists the Director in the performance of functions under tax treaties principally involving nonautomatic exchange of information. Serves as focal point for all contacts with foreign governments either directly or through the foreign posts pursuant to the operating provisions of the various tax treaties. Coordinates the foreign travel of personnel of the Internal Revenue Service. Maintains liaison with the Treasury, State, Defense, Commerce and Interior Departments concerning overseas operating matters. Plans, coordinates and directs the Annual Taxpayer Compliance, Audit and Delinquency Programs abroad and plans and coordinates, in conjunction with the military services, the Annual Military Assistance and School Programs for overseas military personnel.

1113.5641 *Foreign Posts.* Pursuant to broad annual programs developed by the Foreign Operations Division, initiates such actions in the assigned areas as are necessary to establish and maintain satisfactory levels of voluntary compliance. Develops information indicating possible tax evasion, delinquency or noncompliance and completes action thereon or forwards the information to Washington for further development. Conducts audits of income, estate and gift tax returns of a type justifying field investigation or contact abroad and conducts investigations on tax evasion cases. Effects collection of delinquent taxes when personal contact or investigation abroad is

required. Obtains information on audit, intelligence and collection matters for other service components on collateral requests. Holds taxpayer conferences and effects settlements in cases involving timely and delinquent income, estate and gift tax returns, claims, offers in compromise, etc., including those referred abroad by International Operations headquarters for such purposes. Under specific direction, assists the Director in the exercise of the Competent Authority provisions of tax treaties by holding preliminary discussions with the foreign government representatives on the settlement of issues in specific cases involving double or discriminatory taxation and forwards information to Washington, D.C. Maintains close liaison with foreign governments in tax treaty, enforcement, exchange of information, technical and other highly complex matters. Maintains close liaison with U.S. military authorities and taxpayer groups in the area and develops and implements enforcement, taxpayer assistance and school programs, taxpayer-education releases, and similar measures designed to assure a high level of compliance. Is responsible for the development and maintenance of desirable public relations, initiating appropriate taxpayer-education programs in the area. Furnishes technical assistance to taxpayers with regard to both current and delinquent income, estate and gift tax matters.

1113.565 *Research, Tax Treaty and Technical Services Division.* Provides the Office of International Operations with research and technical assistance to aid in achieving its mission; accumulates and analyzes varied pertinent tax data of foreign and U.S. derivation; prepares, coordinates and reviews guidance memoranda for other OIO Divisions. Assists the Director in performance of the functions of Competent Authority under tax treaties principally involving processing of double taxation claims; maintains a continuing appraisal of the operation of the income and estate tax treaties of the United States for the purpose of identifying areas for renegotiation; considers administrative and operational feasibility of proposed tax conventions and regulations thereunder; conducts analytical studies with a purpose of achieving effective tax compliance; prepares for the Office of International Operations and coordinates with various National Office Divisions recommendations for remedial legislation or regulatory amendments; reviews or prepares for the Office of International Operations suggested public use or internal forms and documents; accumulates and disseminates information regarding U.S. business activity abroad and foreign business activity in the United States. Acts on assignments received by Director from Assistant Commissioner (Compliance) or other National Office officials or components, of a program or planning nature. Determines the amount of administrative relief (offset) to be allowed under Revenue Procedure 64-54; conducts detailed studies and analyses of various examination reports and other documents in assisting the Director to provide assistance and guidance to the various compliance functions in the international area; submits recommendations with respect to proposed changes in legislation, regulations, revenue procedures, treaty provisions and other aspects of the international enforcement program.

1113.5651 *Research and Tax Treaty Branch.* Accumulates and analyzes data concerning foreign tax laws, U.S. Tax Treaties, U.S. tax law changes, revenue rulings and statements of Service policy in the international area. Prepares, coordinates and reviews guidance memoranda within the Office of International Operations. Assists the Director in the performance of the functions of the Competent Authority with respect to claims of double taxation under the respective tax treaties; under direction of the Competent Authority, represents the U.S. Government at conferences with foreign Competent Authorities on double taxation matters; reviews drafts of proposed tax conventions and regulations thereunder and prepares comments thereon regarding the administrative and operational feasibility of the conventions and regulations; seeks out operational and administrative problems in the tax treaty area, and where applicable, prepares analytical studies of technical problems and tax avoidance schemes in the international area for the purpose of disclosing tax law provisions that are weak, ineffective, inconsistent or unjust; prepares plans and programs to combat tax avoidance and evasion in the international area; reviews or prepares suggested tax forms and other material for the use of taxpayers under the jurisdiction of the Office of International Operations and coordinates technical matters having reference to proposed legislation and similar matters with the various Divisions of the National Office and other Government agencies. Accumulates or programs for the accumulation of data designed to show such information as to extent, nature, location of U.S. taxpayer business and trust interest outside of United States, as well as similar data relative to foreign business entities ostensibly doing business in the United States; develops and prepares procedures designed to accumulate data on receipt and disposition of information relative to foreign business operations of concern to United States; all such information shall be in such form that periodic or special requests for reports on the subject can be readily provided. Acts on assignments received by Director from Assistant Commissioner (Compliance) or other National Office officials or components, of a program or planning nature. Receives requests for relief from economic double taxation filed by taxpayers under Revenue Procedure 64-54 and processes such requests to determine the amount of administrative relief (offset) to be allowed and where appropriate prepares closing agreements for execution by taxpayers and Service. Conducts detailed studies and analysis of various examination reports and other documents in assisting the Director to provide assistance and guidance to the various compliance functions in the international area. Submits recommendations with respect to proposed changes in legislation, regulations, revenue procedures, treaty provisions and other aspects of the international enforcement program. Provides data concerning foreign tax laws through channels to technical field personnel responsible for determining correct Subparts F and G income and earnings and profits of controlled foreign corporations under the 1962 Revenue Act. Prepares periodic reports of the progress and activity in the international area.

1113.6 OFFICE OF ASSISTANT COMMISSIONER (DATA PROCESSING)

The Assistant Commissioner (Data Processing) is the principal assistant to the Commissioner and Deputy Commissioner on all matters relating to the development of programs, systems, methods and procedures for implementation and operation of the Internal Revenue Service Automatic Data Processing Plan, the accounting for the internal revenue, the receipt and integrated processing of tax returns (except wagering, narcotics, alcohol and tobacco tax, and firearms returns and applications) and payments; and the review and coordination of all reports. He exercises line supervision over the activities performed in the various Divisions in the National Office which are within his jurisdiction and the National Computer Center and the Internal Revenue Service Data Center, and is functionally responsible for ADP activities in Regional Offices and Service Centers, and for deposit operations in District Offices. Confers and collaborates with officials of other government agencies and private industry to assure compatibility of data which will be integrated into the ADP system of each.

1113.61 *Administrative Office.* Plans, organizes, coordinates, and directs the administrative management activities of the Office of Assistant Commissioner (Data Processing) at the National level, assisting and collaborating with Division Directors and the National Computer Center Director in providing budget, personnel, records and reports management, space management, duplication, supply, and other administrative services necessary for the internal administration, management, operation and functioning of the Office.

1113.554 *Program Branch.* Is respon- *of the Director.* Plans, directs and coordinates the implementation of the ADP System. Provides functional supervision over data processing activities in the regional offices and service centers, and over deposit operations in district offices. This includes program planning for and evaluating these activities and directing the installation of the ADP system or modifications to that system. Provides line supervision over the National Computer Center and provides liaison between the Center and other organizational units of the Service served by it. In addition, the Division develops and administers a program for analysis and statistical evaluation of the continuing

programs of the Data Processing Activity, and performs certain centralized functions.

1113.621 *Accounting and analysis branch.* Responsible for evaluation of the Revenue Accounting function through continuous review and analysis of pertinent data and controls. Assures that general ledgers and supporting records are maintained in an in-balance condition and that professional standards of quality and timelines are met. Coordinates with field offices, makes visitations when necessary to resolve problems, and assists in maintaining the in-balance condition. Ensures the fulfillment of all Revenue Accounting System requirements, and where necessary recommends new or changed requirements. Reviews data and prepares special reports on various data processing functions to satisfy management's needs for information about revenue receipts/refunds, returns, processing, TCMP, and yields from specific programs. Serves as the IRS coordinator with the Treasury Department, Railroad Retirement Board, and other Government agencies on matters pertaining to revenue receipts. Performs a control function for Joint Committee cases, and handles other centralized functions, e.g., offsets of claims and debts, redemption of mutilated currency, requests for relief from losses and shortages, counterfeit bills, and accounting for certain transfers of Government funds.

1113.622 *Field Coordination Branch.* Responsible for monitoring and evaluating the progress of returns and documents through the ADP system in relation to established standards and cycles; for providing higher management with reports on progress of production; and for recommending corrective action where necessary to assure timely and efficient processing. Conducts on-site studies of operations incident to the evaluation of progress of production, and performs a continuing review and evaluation of the functioning of the entire ADP system to determine how effectively the objectives of the system are being met. Identifies through on-site studies, observation or otherwise, the existence of nonuniformity in organization, procedures, flow of work, physical layout, equipment, etc., wherever uniformity is deemed or established to be necessary to the effective management or operation of the ADP system and recommends corrective action. Provides liaison between field data processing activities and the Systems Division on the improvement of the ADP system and procedures. Participates with the Systems Division in systems acceptability tests. Coordinates development and analysis of evaluative data under the National Office Review Program, including review of Internal Audit Reports and related liaison activities.

1113.623 *Program Development Branch.* Responsible for developing and recommending the current and long-range Data Processing programs and plans to achieve the ADP Plan objectives, and for providing related coordination and guidance. Provides support, direction, and guidance of all general administrative management functions of field installations of Data Processing including procurement of buildings, supplies and personnel; organization; redeployment; training; and internal and external information. Develops, recommends, or evaluates management control systems; coordinates with appropriate officials to assure compatibility with other systems and furnishes specifications to the Systems Division. Responsible for preparing and coordinating technical information materials relating to, and in support of, data processing programs. Reviews and answers inquiries from taxpayers, Congressmen, and others relating to operations, procedures, tax code provisions, or legal questions. Coordinates with field offices, tax practitioners and taxpayers in resolving questions and problems in individual cases. Assists with recommendations and reports on legislation affecting data processing activities.

1113.624 *Resource Utilization Branch.* Responsible for continuing review and analysis of manpower, money, material, and machine utilization within Data Processing to insure effective and economical use. Develops, supervises, and analyzes a comprehensive field Work Planning and Control System (including plans, schedules, performance reporting, production control and individual performance reporting). Develops and monitors a costing system that assesses the resource impact of proposed changes to the Master File System. Prepares Financial Plans for National Office activities of Data Processing, and recommends allocation of field activity budget estimates. Prepares and updates the PPBS submission for Data Processing. Coordinates the participation of Data Processing in the government-wide ADP Sharing Program. Coordinates Data Processing action on requests from Federal, State, and municipal entities for nonreport and nonstatistical formated data from the Master File System. Conducts special studies aimed at attaining better utilization of resources within Data Processing.

1113.625 *National Computer Center.* Responsible for the creation, maintenance and updating of business and individual tax accounts. Receives input data from service centers and processes against master file. Produces output data for use in issuing refund checks, bills, or notices; answering inquiries; making delinquency checks; detecting fraudulent refund claims; classifying returns for audit purposes; preparing reports; and other matters concerned with the processing and enforcement activities of the Service. Performs other machine data processing activities as required.

1113.63 *Management Information Division—Office of the Director.* Develops and administers a Service-Wide Reports Management Program for an overall management information and reporting complex which is integrated with the Automatic Data Processing System and which serves the needs of management at the various levels of the Service. It collects, coordinates, tabulates and presents data needed for planning, controlling, analyzing, and evaluating programs. The Division performs these functions in consultation and cooperation with the various operating and planning officials using or providing data and who share with the Division the responsibility for effective and economical conduct of reporting programs. The Division independently develops and issues periodically statistical and narrative summaries of operating performance which are designed to point out significant developments in program execution and to assist operating officials to appraise progress toward approved program objectives and goals. It maintains a continuing program aimed at prescribing and revising forms, procedures, and systems which will produce necessary data more effectively and economically. The Division provides line supervision over the IRS Data Center and liaison between the Center and other organizational units of the Service.

1113.631 *Reports Management Branch.* The Reports Management Branch develops and administers: the policies, procedures and standards for a Service-wide Reports Management Program, and a program to bring reporting systems of the various program areas into a coordinated, overall management information and reporting complex integrated with the Automatic Data Processing system. In collaboration with responsible operating officials, the Branch studies and determines specific management information requirements for planning, controlling and evaluating programs of an entire Activity at the various levels of the Service; prepares feasibility studies to determine best data gathering and processing techniques (ADP system, mechanical, manual or combinations of these); develops reporting and related recordkeeping systems and integrates these with the overall management information and reporting complex; and implements the new or revised systems. It provides technical guidance and assistance for the development and integration of work planning and control systems. The Branch operates a National Office clearance procedure to examine proposed reporting requirements for duplication, overlapping, conformity to standards, and compatibility with the overall management information and reporting complex; and periodically reviews established requirements to insure continuing compatibility with the needs of the Service.

1113.632 *Processing Branch.* The Processing Branch develops and administers a program to provide published managerial and operating reports and related narrative summaries responsive to the needs of management and which are an integral part of the overall management information and reporting complex. The Branch conducts studies of requirements for Service-wide published reports and designs their format and content; reviews published reports to determine modifications needed to provide for changing program emphasis and requirements of management; maintains liaison with field offices and service centers on all reporting documents and material received for review and processing; and provides centralized manual processing services for published reports and for special requirements of the various

organizational elements of the National Office. It independently develops and issues periodically statistical and narrative summaries of operating performance which are designed to point out significant developments in program execution and to assist operating officials to appraise progress toward approved program objectives and goals. The Branch performs necessary research to compose replies to a variety of requests for management and operational-type information received from Congress, local, State and Federal agencies, research and other organizations and individuals interested in tax administration matters.

1113.633 *IRS Data Center.* Responsible for the performance of non-master file data processing operations for the Service. This includes: Design of manually and electronically oriented processing systems; detail design of computer programming requirements and instructions; writing of computer programs; testing and debugging of computer routines; systems acceptability testing; installation of new systems; and maintenance of systems after they become operational. Such systems provide for the preparation of Treasury Department payrolls; fiscal reports; statistics of income; Taxpayer Compliance Measurement Programs, including both work progress reports and special studies; special tax research; personnel analysis reports; work planning and control reports; data for the Planning-Programming-Budgeting System and other purposes; special tabulations and comparisons for States and other Federal agencies; and statistical information for management control by National and Regional Headquarters officials; and other special applications not included in the Business and Individual Master File systems.

1113.64 *Systems Division—Office of the Director.* Plans, directs, controls and coordinates the development, issuance and interpretation of all procedures, instructions and computer programs for the integrated ADP master files systems and related data processing operations in Service Centers and the National Computer Center, and for deposit operations in District Offices. Division functions include: making or evaluating studies of proposed data processing systems, methods and equipment in cooperation with Systems Development Division, the design of integrated manual, machine and computer systems for the receipt and processing of tax returns and related documents or data (except wagering, narcotics, alcohol and tobacco tax and firearms returns and applications), accounting for revenue collections and tax deposits, fulfilling the requirements of the Compliance activity and of the Treasury Department, maintenance of taxpayer master file accounts, required financial and operating reports; design of related management and data control systems; special data extracts and reports from the master files for research and other activities within or outside the Service; comatibility of systems with other Federal agencies to achieve interagency systems effectiveness and economies; the development and issuance of detailed systems requirements, forms, procedures, and computer programs; systems acceptability testing of manual procedures, machine instructions, computer inputs, processes and outputs before implementation; and the maintenance of all operational ADP master files and related systems.

1113.641 *Procedures Branch.* Develops, prepares, issues and interprets systems requirements and procedures for data processing activities in Service Centers and the National Computer Center, and for deposit operations in District Offices. Such activities include all operations performed in the receipt and processing of tax returns, related documents, payments, maintenance of taxpayer accounts and adjustments thereto, correspondence with and service to taxpayers; required accounting documents, and internal controls over such operations; also, fulfilling the requirements of the Compliance activity, research and other activities within the Service, and the Treasury Department. Designs and develops integrated manual, machine or computer requirements, data processing inputs, outputs, forms, instructions and procedures manuals for the ADP master files and all related systems including those to serve interagency purposes. Assists the Testing Branch in conducting tests of such systems prior to operational use. Confers and collaborates with officials of other divisions within the Service, the Treasury Department, General Accounting Office, Social Security Administration and other Government agencies in the performance of these functions.

1113.642. *Service Center Branch.* Develops, documents, and maintains computer processing programs, executive and applied software programs, and related off-line equipment instructions for tax return and all related data processing operations in the Internal Revenue Service Centers. Analyzes new or revised computer-oriented systems requirements to develop required run schematics, detailed logic and block diagrams, machine coding and run tests, documentation and instructions for SC computer input/output programs, data controls and related processes. Coordinates with the Master File Branch to assure compatibility with ADP computer processes at the National Computer Center. Assists the Testing Branch in conducting tests of computer programs and instructions prior to operational use. Identifies operational programming problems, recommends recovery action if practicable, and makes required program changes. Participates in the review and analysis of proposed computer systems requirements to determine feasibility, completeness, and compatibility with related IRS system.

1113.643 *Master File Branch.* Develops, documents, and maintains computer processing programs, executive and applied software programs, to establish, update, analyze and produce required outputs from master files of taxpayer accounts and related data files at the National Computer Center. Analyzes new or revised computer-oriented systems requirements to develop required run schematics, detailed logic and block diagrams, machine coding and run tests, documentation and instructions for NCC computer input, master files processing, and output programs including data controls and files extracts. Coordinates with Service Center Branch to assure compatibility with computer input/output programs in the Internal Revenue Service Centers. Assists the Testing Branch in conducting tests of computer programs and instructions prior to operational use. Identifies operational programing problems, recommends recovery action if practicable, and makes required program changes. Participates in the review and analysis of proposed computer systems requirements to determine feasibility, completeness, and compatibility with related IRS systems.

1113.644 *Equipment Branch.* Conducts studies to determine immediate equipment or special management application requirements, and participates in studies to determine long-range equipment or special management application requirements, for data processing systems, and develops plans and schedules for meeting these requirements; makes or evaluates equipment feasibility studies and recommends acceptance or rejection of suppliers' proposals; evaluates new equipments or techniques available, researches those which may be feasible for data processing applications. Manages and operates the National Office test computer and peripheral equipment installation. Issues machine requirement guidelines for the development of forms used on high-speed printers and envelopes used on high-speed inserting and mail handling machines. Represents Data Processing on the Tax Forms Coordinating Committee. Develops and issues systems standards and techniques for uniform guidance and use by all systems analysts and programmers. Analyzes requirements for management control information systems applicable to data processing activities in the Internal Revenue Service Centers and National Computer Center; develops integrated manual procedures, machine processes and computer programs to fulfill these requirements; tests such systems on-site for operational acceptability and implementation.

1113.645 *Testing Branch.* Plans, develops, schedules and conducts acceptability tests simulating live operation of new or revised systems, procedures, forms, instructions, and computer programs designed to process tax returns, related documents and data in the District Offices, Internal Revenue Service Centers, or National Computer Center, including accounting, document and other internal controls over such operations. Coordinates with other data processing, operating and user organizations participating in the testing and certifying of the system as acceptable for implementation, analyzes total systems requirements, develops appropriate test documents and data, establishes predetermined control and output results.

Tests all manual procedures, machine processes and computer programs, under predetermined controls as planned, to determine readiness of the system to produce records and outputs meeting all requirements. Identifies any deficiencies or problem areas, recommends evident modification or clarification, tests changes made and, when requirements are fulfilled, certifies the system as acceptable and ready for operational use.

1113.7 OFFICE OF ASSISTANT COMMISSIONER (INSPECTION)

The Assistant Commissioner (Inspection) acts as the principal assistant to the Commissioner in planning and carrying out the inspection program of the Internal Revenue Service. This includes the independent review and appraisal of all Internal Revenue Service activities as a basis for protective and constructive service to management, and the carrying out of a program for assisting management to maintain the highest standards of honesty and integrity among its employees. The Assistant Commissioner (Inspection) plans and directs the inspection program at both the national and regional levels. At the National Office level he supervises two divisions: the Internal Audit Division and the Internal Security Division; and at the regional level he supervises the Regional Inspectors.

1113.71 *Internal Audit Division—Office of the Director.* The Internal Audit Division has responsibility for conducting a program providing for an independent review and appraisal of the operations of the Internal Revenue Service. This review provides information on the condition of all the functional activities of the Service at the National, regional and district levels and is sufficient in scope to provide a basis for constructive management action by the Service officials responsible for the activities involved. The Division is also responsible for a systematic verification and analysis of financial transactions and a review and appraisal of the protective measures and controls established at all operating levels. The organizational structure for program operations consists of the National Office Internal Audit Division, and the Regional Internal Audit Staffs which are headquartered in the same location as the Regional Inspectors. The Director of the Internal Audit Division under the general supervision of the Assistant Commissioner (Inspection) is responsible for the development and execution of the Division's program.

1113.711 *Field Coordination Branch.* The Field Coordination Branch has responsibility for keeping the Director advised of matters necessary to assure that a uniformly high standard of internal audit performance at the regional level is maintained in audits of Administration, Alcohol, Tobacco and Firearms, Appellate, Audit, Collection, Counsel, and Intelligence activities. Develops guidelines for the annual internal audit plans. Responsible for the review, preliminary approval and follow-up of regional internal audit plans based on these guidelines, including a continuing review to see that Internal Audit's manpower resources are effectively utilized. Furnishes staff guidance to Internal Audit Division personnel assigned to the Regional Inspectors. Participates in a program of on-site review and evaluation of the activities of the Regional Internal Audit staffs. Evaluates matters reported by the Regional Internal Audit staffs concerning the Service's operations. Initiates action to call important matters to the attention of the Commissioner, Assistant Commissioners or other principal officials. Evaluates the adequacy of the action instituted by operating officials at all levels to correct deficiencies reported, except where only ADP matters are involved. Consults with top officials of the Offices of the Assistant Commissioners and Chief Counsel on operating problems disclosed by Internal Audit which suggest need for revisions in current operating instructions. Develops a monthly summary to the Commissioner of significant operational deficiencies reported as a result of internal audits. Follows up with National Office officials on internal audit recommendations for changes in the Service policies and procedures, except where ADP matters are involved. Develops an analysis of the Internal Audit Division's annual accomplishments and prepares the required report for the Commissioner to the Treasury Department. Assists in developing various special reporting material, including budget justifications for the Internal Audit Division, and briefing papers for the Assistant Commissioner (Inspection).

1113.712 *Operations Branch.* The Operations Branch is responsible for conducting periodic internal audits of National Office activities, including the audit of the Office of International Operations, and the Tax Division of the U.S. Virgin Islands Government. Conducts special surveys and procedural studies as requested by the Treasury Department, the Commissioner or the Deputy Commissioner. Carries out special assignments on particular phases of operations requested by the Assistant Commissioner (Inspection) or the Director. Assists the Treasury Department in the annual audit of the Exchange Stabilization Fund. Responsible for conducting audits of regional and district offices as assigned by the Director. Carries out special assignments in cooperation with the Internal Security Division on cases requiring the specialized knowledge and training of personnel of the Internal Audit Division. Exercises continuing direction and control over all Internal Audit aspects of Inspection integrity assignments conducted nationwide, including on-job visitations. Maintains liaison with National Office Internal Security Division on security cases pending in the regional offices.

1113.713 *Program Development Branch.* The Program Development Branch has responsibility for developing the Division's policy and procedural instructions and internal audit program guidelines for the continuing effective internal audit of field Administration, Alcohol, Tobacco and Firearms, Audit, Appellate, Collection, Intelligence and Counsel activities. Keeps abreast of new developments in Service programs other than ADP to determine their effect on Internal Audit's responsibilities in the auditing of district and regional operations. Coordinates with the Data Processing Activities Branch and other functional areas of the office of Assistant Commissioner (Inspection) as necessary. Maintain liaison with Offices of Assistant Commissioners (Compliance) and (Administration) and Chief Counsel, to determine operating problems or developments that should be given attention in the carrying out of the Division's overall Internal Audit program. Develops and carries out career development programs to increase nationwide staff management and auditing proficiency including conducting basic and advanced Internal Audit training programs other than ADP. Keeps abreast of latest professional management auditing techniques and methods to ensure timely adaptation to the Service's internal audit program. Maintains the division's program of continuing review of special long-range Service projects, e.g., Taxpayer Compliance Measurement Program.

1113.714 *Data Processing Activities Branch.* The Data Processing Activities Branch has responsibility for ensuring a continuing effective internal audit program of the Service's data processing system by developing policies, procedures and internal audit program guidelines; conducting staff development training programs; conducting audits; coordinating, evaluating, and reviewing and following through on audit findings; and bringing all significant audit disclosures to the attention of top National Office management officials including the Commissioner. Participates with Data Processing in the development of improved controls in the ADP system to ensure the maintenance of an effective management control system in the Service. Develops systems and procedures to utilize automatic data processing in carrying out principal segments of the Internal Audit Division's program. Participates in the program of review and evaluation of the data processing auditing activities of Regional Internal Audit staffs. Conducts continuing audits of the National Computer Center and the IRS Data Center. Consults with top officials in the offices of the Assistant Commissioners and the Office of Chief Counsel on recommendations for improving data processing procedures and controls; maintains liaison with such officials to keep abreast of current data processing developments including technological changes so that proper consideration can be given to the carrying out of the Internal Audit Division's program. Coordinates with other functional areas of the Office of Assistant Commissioner (Inspection) in order

to obtain data processing services requested by them or provide other information pertinent to the mission of these functions.

1113.72 *Internal Security Division.* The Internal Security Division plans, develops, and controls the internal security program for the Internal Revenue Service so as to assist management in assuring the highest standards of honesty, integrity and security among Service employees and maintain public confidence in the integrity of the Service. The program includes personnel background investigations and investigations of complaints or allegations of misconduct or irregularities, including criminal, concerning Service employees; also investigations of non-Service persons when their actions may affect the integrity of the Service, including attempts to bribe or otherwise corrupt Service personnel. The program also includes background investigations of certain applicants for enrollment to practice before the Internal Revenue Service, investigations of charges against tax practitioners, formal investigations of accidents involving Service employees or property, investigations of complaints alleging discrimination because of race, creed, color or national origin; and the maintenance of records and case files relating to investigations conducted. The Division also conducts such special investigations, studies, and inquiries as required for the Commissioner, Office of the Secretary, or other components of the Treasury Department. The Division is composed of four branches: Complaint Case Coordination Branch, Investigations Branch, Planning and Programming Branch, and Security Case Coordination Branch.

1113.721 *Complaint Case Coordination Branch.* The Branch controls and coordinates on a nationwide basis the Internal Security Division function of investigating alleged violations of Federal criminal statutes and of the regulations and rules governing the conduct of Service personnel; actions of non-Service persons that may affect the integrity of the Service, including attempts to bribe or otherwise corrupt Service personnel; charges against persons enrolled to practice before the Internal Revenue Service, and special investigations as required for the Commissioner and other components of the Treasury Department. The Branch maintains a continuing review and control of individual cases to: (a) Assure that the scope of the investigations and the evidence are sufficient to provide a basis for conclusions by management, the Department of Justice or other authority; (b) assure that established policies, procedures and techniques are being followed uniformly; (c) to promote uniformity in investigative coverage, form and quality of reports, and administrative and criminal dispositions; (d) develop data for improvement, simplification, and standardization of investigative operations; (e) develop information that will aid management in planning and programming Internal Security activities. The Branch maintains liaison on criminal matters with the Office of the Chief Counsel, other law enforcement segments of the Service, Federal Bureau of Investigation and other Federal law enforcement agencies.

1113.722 *Investigations Branch.* The Branch, operating on a nationwide basis, is responsible for conducting extremely confidential investigations of complaints and allegations of misconduct or irregularities concerning high level officials of the Service and other special investigations which by reason of their complexity or sensitivity, or because of their potential effect on the maintenance of public confidence in the integrity of the Service, demand special handling. The Branch, as the investigative branch of the Internal Security Division for National Office personnel, is responsible for conducting background investigations of applicants for, or incumbents of, positions in the Service, certain applicants for enrollment to practice before the Internal Revenue Service, and for applicants for positions with certain other components of the Treasury Department. In addition the Branch conducts investigations of alleged violations of Federal criminal statutes and rules and regulations governing the conduct of Service personnel; actions of non-Service persons that may affect the integrity of the Service, including attempts to bribe or otherwise corrupt Service personnel; charges against persons enrolled to practice before the Internal Revenue Service; formal investigations under the Federal Tort Claims Act; investigations of alleged discrimination because of race, creed, color, or national origin; and other special investigations as may be required for the Commissioner and other components of the Treasury Department. The Branch maintains liaison with the Regional Inspectors and Assistant Regional Inspectors (Internal Security) to coordinate joint activities and in special situations to render assistance in the handling of difficult investigations.

1113.723 *Planning and Programing Branch.* The Branch is responsible for providing staff assistance to the Division Director in planning and programing the Internal Security Division program. This includes formulating policies; developing technical and administrative procedural instructions, including manual issuances and investigative handbook; conducting inspections of the management and operation of the Regional Internal Security Divisions; conducting special surveys of National Office Internal Security activities; developing and coordinating training programs for the Division; providing technical and staff assistance to the Treasury Law Enforcement Officer Training School; directing the maintenance of record and case files relating to investigations by the Division; compiling and analyzing reports of operational costs, workload data, and statistics concerning criminal and administrative actions resulting from Internal Security investigations; evaluating manual issuances or proposals originating outside Inspection which are pertinent to Internal Security functions; conducting special staff studies; and maintaining liaison with other branches of the Internal Security Division, the Internal Audit Division, and other offices of the Service.

1113.724. *Security Case Coordination Branch.* The Branch controls and coordinates on a nationwide basis the Internal Security Division function of investigating the character and background of applicants for, or incumbents of, positions in the Service. The Branch reviews reports submitted by the National and field offices of the Internal Security Division concerning investigations conducted for the Internal Revenue Service, for certain other components of the Treasury Department and for the Director of Practice. These reports cover all character and security cases, all National Agency Check and Inquiry (NACI), and enrollee applicant cases in which unfavorable or questionable information is disclosed, formal investigations under the Federal Tort Claims Act, and investigations of alleged discrimination because of race, creed, color or national origin. The purpose of these reviews is to: (a) Assure that the high suitability and security requirements for Government employment and the investigative requirements of the Service have been met; (b) assure that policies and procedures are being followed uniformly; (c) develop factual data for improvement, simplification, and standardization of investigative operations; (d) promote nationwide uniformity in the approach, operating techniques, and administrative results of character and background investigations; (e) develop information to aid management in planning and programming Internal Security activities. The Branch directs all investigative activities and coordinates administrative activities incidental to the issuance of Top Secret Defense Information Clearance letters to Service personnel and Confidential clearance letters to Service employees when required.

1113.8 OFFICE OF ASSISTANT COMMISSIONER (PLANNING AND RESEARCH)

The Assistant Commissioner (Planning and Research) acts as the principal assistant to the Commissioner and the Deputy Commissioner in the development and administration of the Program and Financial Plan, related objectives and policies, and in the analysis of all Service programs for the purpose of promoting maximum effectiveness in the administration of the Internal Revenue Code with the most efficient and economical expenditure of resources; and is responsible for research, statistics, and systems development. The Assistant Commissioner (Planning and Research) represents the Commissioner on these matters in relations with the Treasury Department, the Congress, other Government agencies and outside organizations. He discharges these primary responsibilities in cooperation with the appropriate Assistant Commissioners (or other principal officials), each of whom exercises related responsibilities within his own functional area. The Assistant Commissioner (Planning and Research) is responsible for and supervises the activities

of four divisions: Planning and Analysis Division, Research Division, Statistics Division, and Systems Development Division.

1113.81 *Planning and Analysis Division.* The Planning and Analysis Division develops and administers the systems for producing a comprehensive multi-year Program and Financial Plan, for coordinating and integrating policies of the Service, and for analyzing all Service programs—with the aim of optimizing the collection of internal revenue taxes. To these ends, in cooperation with responsible offices, it develops the Service's Program and Financial Plan; through Special Studies, approved by the Deputy Commissioner, evaluates the desirability and costs of existing and proposed plans, policies, organizations, and program objectives; and develops criteria and presentations to measure accomplishments. It coordinates the preparation of the annual Program Memoranda analyzing the objectives, costs and benefits of the Program and Financial Plan. The Division, in cooperation with other responsible offices, determines the scope of operating data needed for performance reporting and for marginal productivity and other kinds of operations research analyses in connection with the Program and Financial Plan, Program Memoranda, and Special Studies. The Division also administers the Internal Management Document System and reviews issuances for conformance to basic policies of the Service.

1113.82 *Research Division.* The Research Division conducts advanced research (independently or in conjunction with other offices) into the Federal tax system to develop new approaches to improve the Service's operations and to reduce the compliance burden on the taxpayer; directs such research, within the framework of tax policy determined by the Treasury Department; and furnishes leadership and coordination for the program of Federal-State cooperation in the field of tax administration. The Division actively participates with the appropriate staffs of the Treasury Department and the Assistant Commissioner (Technical) in the preparation of legislative proposals and regulation revisions resulting from the research conducted; designs and carries out surveys, studies, polls, and other forms of research to provide the Service with the basic data needed for the formulation of operating programs and plans; and prescribes the nature and content of statistical analyses made by other offices but required for the research functions of the Division.

1113.83 *Statistics Division.* The Statistics Division conducts research and prepares statistics with respect to the operation of the income tax laws as required annually by the Internal Revenue Code to provide basic information for tax studies and legislation by the Congress and its committees, for administrative use by the Secretary of the Treasury and the Commissioner of Internal Revenue, and for the Federal benchmark statistical programs on income, wealth, and finance; and performs other related research and statistical functions. The Division consists of the Income, Finance, and Wealth Branch, the Statistical Techniques Branch, the Mathematical Statistics Branch, and the Program Management Branch.

1113.831 *Administrative Office.* Performs all administrative management activities, including personnel, budget, and fiscal programs, cost estimates, allocations and control of funds, records management, travel, space and equipment utilization. Coordinates and controls, in conjunction with the Facilities Management Division the printing requirements of the Division and statistical processing contracts, other office services required. Serves as a focal point for Division contacts with Personnel, Fiscal Management, and Facilities Management Divisions.

1113.832 *Income, Finance, and Wealth Branch.* The Income, Finance, and Wealth Branch performs statistical and economic research with respect to the operations of the income tax laws as required by the Internal Revenue Code. It identifies and analyzes actual and prospective needs of users of income, wealth, and financial data reported on tax returns. The Branch plans, evaluates, and modifies these needs to develop an integrated statistical program and prepares specifications for data preparation. It interprets, analyzes, and presents the resulting statistics through publications of the Internal Revenue Service, such as the "Statistics of Income" series, and in consultation with appropriate policy and management officials.

1113.833 *Statistical Techniques Branch.* The Statistical Techniques Branch performs technical statistical services in support of the program of the Division. It prepares projections and estimates of tax return populations by type of return and geographic area, and produces other workload measures for the Service. It uses statistical techniques to analyze problems and improve efficiency in work programs. It plans, prepares the analysis, and presents the results of statistical studies for the Service, other Federal Agencies, and for approved reimbursable projects. It conducts research in the development and adaptation of statistical techniques designed to promote efficient operations. It prepares Service statistical guidelines and taxpayer aids. It supplies special statistical services in response to requests and advises on applications of statistical techniques to technical and administrative tax problems.

1113.834 *Mathematical Statistics Branch.* The Mathematical Statistics Branch has the Statistics Division's responsibility for the probability sampling portions of the Service's research and operational programs and aiding, on request, other agencies with their sampling problems. This responsibility includes such things as the application of computer methods to sampling techniques used in such programs as Statistics of Income and Taxpayer Compliance Measurement; the use of area survey techniques to measure tax delinquency; assisting in the application of sample audit techniques to processing functions; using time samples to develop cost data for the Planning-Programming-Budgeting System; and review of sampling plans developed in other areas of the Service.

1113.835 *Program Management Branch.* Designs and develops operational plans for use in producing the statistics required by the Division's program, and prepares related procedures, forms, and instructions. Coordinates budget development for, and the planning, scheduling, and processing of the statistical work performed at decentralized locations. Conducts research into methods for controlling quality. Develops and applies operating techniques for quality control, providing standards of measurement and instituting methods developed through operations research. Evaluates statistics produced in terms of original specifications, costs, and procedures. Serves as the focal point for collaboration between National Office and field statisticians in the execution of continuing programs such as Statistics of Income, Taxpayer Compliance Measurement, and Statistical Quality Control. Guides and coordinates the activities of statisticians in the field processing centers to insure uniformity of method and adherence to common goals. Plans uniform statistical applications to be implemented by statisticians in the field processing centers.

1113.84 *Systems Development Division.* The Systems Development Division is concerned both with electronic systems and other systems. It conducts a continuing program relative to the availability and capability of electronic data processing systems and other electronic or automation equipment and systems, the feasibility and adaptability of electronic equipment to specific Service tasks, and the development of special modifications for Service purposes. The Division reviews and coordinates projects of other offices involving the adaptation of electronic equipment and participates in the selection and installation of electronic equipment and systems. With respect to other systems, the Division examines and makes recommendations for improvement or extension of internal systems (such as those relating to reporting, processing, accounting, enforcement, records management, and communications), reviews and coordinates system-improvement efforts of other offices, and initiates and develops projects of its own; furnishes other offices of the Service, on request, advisory and consultative services on systems problems; studies possibilities of integrating paperwork and data-handling systems and equipment; and surveys, develops and tests equipment used or usable by the Service.

1113.9 OFFICE OF ASSISTANT COMMISSIONER (TECHNICAL)

The Assistant Commissioner (Technical) acts as the principal assistant to the Commissioner in providing basic

principles and rules for the uniform interpretation and application of the Federal tax laws (other than alcohol, tobacco, and firearms taxes under Subtitle E of the Internal Revenue Code). In carrying out this mission, he: Publishes rulings to announce interpretative positions of the Service; publishes explanatory booklets, pamphlets and other materials for the guidance of taxpayers and Service officials; issues rulings and advisory statements to taxpayers and Service officials; issues opinion letters to sponsoring organizations on master and prototype pension, annuity, and profitsharing plans; directs programs for clarification and simplification of tax rules; develops (and is responsible for the technical content of) all tax return forms and instructions (other than those relating to alcohol, tobacco, and firearms taxes); reviews other public-use tax forms and form letters; acts as competent authority in matters involving interpretation or application of tax treaties; provides advice and assistance on technical matters throughout the Service, and to the Treasury Department, other Government agencies, and Congressional Committees; conducts a technical liaison program with Service field offices; conducts a Technical Field Conference program; coordinates with the Office of the Chief Counsel, the Treasury Department, and the Committees of Congress on legislative and regulatory matters; reviews all new or amendatory regulations for administrative feasibility and adequacy; administers the activities of the Art Advisory Panel embracing a Service-wide program for providing guidance and direct assistance to field offices in the disposition of income, estate and gift tax cases involving fine arts valuation; coordinates with the Office of the Chief Counsel and the Department of Justice in providing advice and assistance in connection with matters in litigation; and coordinates with the other Assistant Commissioners, the Treasury Department, other Government agencies, and outside professional groups and industry and trade associations on matters of mutual concern. The Assistant Commissioner (Technical) is authorized to prescribe the extent, if any, to which any ruling issued by or pursuant to authorization from him, shall be applied without retroactive effect. He is also authorized to enter into and approve a written agreement (Closing Agreement) with any person relating to the internal revenue tax liability, other than certain excise taxes, of such person (or of the person or estate for whom he acts) in respect of any prospective transactions or completed transactions affecting returns to be filed. The Assistant Commissioner (Technical) is responsible for and supervises the activities of three divisions: Income Tax Division; Miscellaneous and Special Provisions Tax Division; and Technical Publications and Services Division.

1113.91 *Income Tax Division—Office of the Director.* Has primary responsibility for providing basic principles and rules for uniform interpretation and application of the Federal tax laws in those areas involving: Income and employment taxes and the interest equalization tax to corporate and noncorporate taxpayers (including individuals, partnerships, estates, and trusts); depreciation depletion, and valuation issues; the taxable status of exchanges and distributions in connection with corporate organizations, reorganizations, and liquidations; and taxes imposed on self-employment income. In carrying out these responsibilities, the Division: Issues rulings to taxpayers and technical advice and general technical information to District Directors and Regional Commissioners; advises the Appellate and Audit Divisions of the Service's position on particular issues; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases to be published for the guidance and information of taxpayers and Service personnel; drafts, or reviews, IR-Manual issuances to be published for the guidance of Service personnel; reviews or assists in preparing technical booklets, training materials, pamphlets, and other materials prepared for the guidance of taxpayers and Service personnel; conducts special studies of technical problem areas, including reappraisals of current rules and practices, with a view toward reducing controversy and promoting uniformity; determines the status of certain organizations as agencies or instrumentalities of the United States, a State or political subdivision thereof, or the District of Columbia, or agencies or instrumentalities of governments of foreign countries or political subdivisions thereof; reviews Actions on Decisions announcing the Commissioner's position on adverse decisions of the U.S. Tax Court, prior to publication in the Internal Revenue Bulletin; initiates recommendations and coordinates with the Office of the Chief Counsel in providing advice and assistance to that office, and to the Treasury Department and the Committees of Congress, on legislative and regulatory matters; coordinates with the Office of the Chief Counsel and the Department of Justice in providing advice and assistance in connection with matters in litigation; reviews newly proposed and amendatory regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program which disclose tax administrative problems, abuses, and inequities, as well as the views of field personnel as to the quality and effectiveness of regulations and tax return forms, the need for new or amendatory legislation or regulations, etc.; coordinates on matters of mutual concern with other Technical divisions, the Compliance organization, other offices of the Treasury Department, and other Government agencies; supplies the Audit Division with names or essential identifying characteristics of persons or organizations, and otherwise advises and assists the Audit Division in the selection of representative cases, involving issues on which Service position needs to be established, clarified, or otherwise developed; aids the Audit Division in developing the scope of and techniques needed in the examinations or investigations of such issues; supplies information for use by the Audit Division in programing, evaluating, and guiding audit operations throughout the Service; participates in the development of tax return forms and instructions and reviews pertinent portions of public-use forms and instructions; invites outside professional groups and industry and trade associations to participate in conferences and to submit comments, briefs and suggestions in connection with tax problems and matters involving Revenue Rulings or Revenue Procedures proposed for the solution of tax problems; conducts conferences in the regional offices to discuss major programs of the Technical organization, to present papers on particular substantive technical areas, to discuss and explore possible solutions to technical areas of concern to field offices, and to discuss other matters of mutual concern; makes determinations with respect to earnings and profits of corporations and the taxable status of distributions to shareholders; acts on applications for changes in or adoption of accounting methods and periods; and acts as competent authority in matters involving interpretation or application of tax treaties. In areas involving the application of Federal tax laws in connection with provisions relating to depreciation, depletion and valuation issues, this Division also: Passes upon requests for approval of plans for the aggregation of nonoperating mineral interests as a single property; postaudits the depreciation, depletion, and valuation issues of cases on which engineering reports have been prepared and a sample of other large cases involving such issues; upon request, provides direct assistance to regional and district offices on cases involving depreciation, depletion, and valuation issues; provides, or secures, expert witnesses in support of the Government position in cases in litigation, and assists Government counsel in preparation and presentation of cases and in negotiations of settlements; prepares and presents material on professional and technical developments at engineering meetings, and upon request, in coordination with Compliance, develops and conducts training programs for engineers; prepares material for inclusion in the Engineers' Coordination Digest calling attention to important new developments and to nonuniform treatment of issues; and administers the activities of the Art Advisory Panel embracing a Service-wide program for providing guidance and direct assistance to field offices in the disposition of income, estate and gift tax cases involving fine arts valuation. The Director is responsible for and supervises the activities of four branches: Corporation Tax Branch; Individual Income Tax Branch; Engineering and Valuation Branch; and Reorganization Branch.

1113.911 *Corporation Tax Branch.* In matters involving the application of Federal income tax laws to corporate taxpayers, including the taxation of insurance companies and those relating to consolidated returns of affiliated groups,

this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; and participates in the Technical Field Conference Program. This Branch also performs the same functions involving either corporate or noncorporate taxpayers with respect to: Interest equalization tax; income of States, Municipalities, etc.; appearances, etc., with respect to legislation; amortization of pollution control facilities; research and experimental expenditures; inventories, including LIFO; allocation of income and deductions among related taxpayers; sales of low income housing projects; cooperatives and their patrons; regulated investment companies and their shareholders; controlled foreign corporations and their U.S. shareholders; foreign tax matters which involve determination of sources of income; nonresident alien individuals and partnerships or of alien residents of Puerto Rico; compensation of employees of foreign governments or international organizations; income affected by treaty; the foreign tax credit; earned income from sources without the United States; income from possessions; involuntary conversions; small business investment company stock losses; withholding of tax on nonresident aliens and foreign corporations; mitigation of effect of renegotiation of government contracts; requests for permission for change in or adoption of accounting periods and methods (except methods of accounting for depreciation and depletion); acts as competent authority in matters involving interpretation or application of tax treaties; and makes determinations with respect to earnings and profits of corporations and the taxable status of distributions to shareholders.

1113.912 *Engineering and Valuation Branch.* In matters involving the application of Federal tax laws in engineering and valuation areas, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; passes upon requests for permission to change methods of accounting for depreciation and depletion and for approval of plans for the aggregation of nonoperating mineral interests as a single property; conducts a postaudit review of field engineer reports and a sample of nonengineer reports which contain depreciation, depletion, and valuation issues for purposes of assessing the field treatment of engineering issues in order to provide uniform guidance, both on an individual basis by report, and on a Service-wide basis by publication in the Engineers' Coordination Digest; provides direct assistance to regional and district offices, upon request; assists the Office of Chief Counsel and the Department of Justice in preparing and presenting cases in litigation, provides or secures expert witnesses in support of the Government's litigating position, and furnishes technical expertise in the negotiation of trial and pretrial settlements; prepares and presents material on professional and technical developments at engineering meetings, and upon request, in coordination with Compliance, develops and conducts training programs for engineers; prepares material for inclusion in the Engineers' Coordination Digest calling attention to important new developments and to nonuniform treatment of issues; prepares and maintains an up-to-date Engineering Citator; and administers the activities of the Art Advisory Panel embracing a Service-wide program for providing guidance and direct assistance to field offices in the disposition of income, estate, and gift tax cases involving fine arts valuation.

1113.913 *Individual Income Tax Branch.* In matters involving the application of Federal income tax laws to noncorporate tax payers (including partnerships, estates, and trusts), and with respect to the application of employment tax laws to both corporate and noncorporate taxpayers, and with respect to the taxes imposed on self-employment income, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government, agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; and participates in the Technical Field Conference Program. This Branch also performs the same functions involving either noncorporate or corporate taxpayers with respect to: Charitable contributions; tenant-stockholders of cooperative housing corporations; employee stock option and stock purchase plans; real estate investment trusts; and election of certain small business corporations as to tax status and related matters; except the rules relating to certain qualified pension plans.

1113.914 *Reorganization Branch.* In matters involving the application of Federal income tax laws to exchanges and distributions in connection with corporate organizations, reorganizations, liquidations, and spin-offs, to stock dividends, redemptions, exchanges in obedience to SEC orders, to distributions pursuant to the Bank Holding Company Act, and to losses on small business stock, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; and participates in the Technical Field Conference Program. This Branch also performs the same functions with respect to determinations as to whether distribution, exchanges, or transfers referred to in

IRC 306(b)(4), 355(a)(1)(D)(ii), 367, and 1492 are in pursuance of a plan having as one of its principal purposes the avoidance of Federal income taxes.

1113.92 *Miscellaneous and Special Provisions Tax Division—Office of the Director.* Has primary responsibility for providing basic principles and rules for uniform interpretation and application of the Federal tax laws in those areas involving: Estate, gift, and certain excise taxes; organizations exempt from income tax under IRC 501 and 521; procedure and administration provisions of the Internal Revenue Code; matters requiring actuarial determinations; and the qualification of pension, annuity, profit-sharing, stock bonus, and bond purchase plans, and the tax treatment of employees and their beneficiaries and deductions for employer contributions under such plans. In carrying out these responsibilities, the Division: Issues rulings to taxpayers and technical advice and general technical information to District Directors and Regional Commissioners; advises the Appellate and Audit Divisions of the Service's position on particular issues; issues opinion letters to sponsoring organizations on master and prototype pension, annuity, and profit-sharing plans; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases to be published for the guidance and information of taxpayers and Service personnel; drafts, or reviews, IR-Manual issuances to be published for the guidance of Service personnel; reviews or assists in preparing technical booklets, training materials, pamphlets, and other materials prepared for the guidance of taxpayers and Service personnel; conducts special studies of technical problem areas, including reappraisals of current rules and practices, with a view toward reducing controversy and promoting uniformity; reviews Actions on Decisions announcing the Commissioner's position on adverse decisions of the U.S. Tax Court, prior to publication in the Internal Revenue Bulletin; initiates recommendations and coordinates with the Office of the Chief Counsel in providing advice and assistance to that office, and to the Treasury Department and the Committees of Congress, on legislative and regulatory matters; coordinates with the Office of the Chief Counsel and the Department of Justice in providing advice and assistance in connection with matters in litigation; reviews newly proposed and amendatory regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program which disclose tax administrative problems, abuses, and inequities, as well as the views of field personnel as to the quality and effectiveness of regulations and tax return forms, the need for new or amendatory legislation or regulations, etc.; coordinates on matters of mutual concern with other Technical divisions, the Compliance organization, other offices of the Treasury Department, and other Government agencies; supplies the Audit Division with names or essential identifying characteristics of persons or organizations, and otherwise advises and assists the Audit Division in the selection of representative cases, involving issues on which Service position needs to be established, clarified, or otherwise developed; aids the Audit Division in developing the scope of and techniques needed in the examinations or investigations of such issues; supplies information for use by the Audit Division in programming, evaluating, and guiding audit operations throughout the Service; participates in the development of tax return forms and instructions and reviews pertinent portions of public-use forms and instructions; invites outside professional groups and industry and trade associations to participate in conferences and to submit comments, briefs, and suggestions in connection with tax problems and matters involving Revenue Rulings or Revenue Procedures proposed for the solution of tax problems; conducts conferences in the regional offices to discuss major programs of the Technical organization, to present papers on particular substantive technical areas, to discuss and explore possible solutions to technical areas of concern to field offices, and to discuss other matters of mutual concern; coordinates the development of the Service's Master Files of Pension Trusts and Employee Plans; and acts as competent authority in matters involving interpretation or application of tax treaties. In tax matters dealing with actuarial questions: Provides or secures expert witnesses in support of the Government position in cases in litigation, and assists Government counsel in preparation and presentation of cases and in negotiations of settlements; and furnishes expert consulting assistance to other Service components, including the Office of the Chief Counsel, to the Treasury Department, and to other Federal and State Government agencies. This Division also: Postreviews field determination letters relating to the status of organizations under IRC 501 and 521, and relating to qualification of pension, annuity, profit-sharing, stock bonus, and bond purchase plans under IRC 401 through 407; prepares and submits to the Audit Division special audit coordination digests calling attention to district determinations that do not conform to published Service positions on issues under IRC 401 through 407; on a certiorari basis, reviews and decides cases appealed by taxpayers to the National Office for reconsideration of determinations by District Directors under IRC 401 through 407; and provides the final level of appeal in the Service on proposals by District Directors to revoke the exempt status of organizations under IRC 501. The Director is responsible for and supervises the activities of six branches: Actuarial Branch; Administrative Provisions Branch; Estate and Gift Tax Branch; Excise Tax Branch; Exempt Organizations Branch; and Pension Trust Branch.

1113.921 *Actuarial Branch.* In matters involving the application of Federal tax laws in the actuarial area, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other branches on matters of mutual concern; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; participates in the Technical Field Conference Program; and provides, or secures, expert witnesses in support of the Government position in cases in litigation involving pension plans, insurance, and other tax matters dealing with actuarial questions, and assists Government counsel in preparation and presentation of cases and in negotiations of settlements. This Branch also furnishes expert consulting assistance to other Service components, including the Office of the Chief Counsel to the Treasury Department, and to other Federal and State government agencies on actuarial questions involved in: Valuation of life estates, remainder interests, contingent assurances, series of payments, and reversionary interests; tax treatment of pension, profit-sharing, stock bonus, annuity, life insurance, accident and health, and other benefit and compensation plans and contracts; deductions for amounts paid or accrued on indebtedness under insurance contracts; and taxation of life insurance companies.

1113.922 *Administrative Provisions Branch.* In matters involving the application of the procedure and administration provisions of the Internal Revenue Code, and similar provisions of related statutes, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analysis and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches and other offices of the Service on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and

reviews pertinent portions of public-use forms and instructions; and participates in the Technical Field Conference Program.

1113.923 *Estate and Gift Tax Branch.* In matters involving the application of Federal estate and gift tax laws, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees, reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; as requested, furnishes assistance in negotiations or renegotiations of estate and gift tax conventions with representatives of foreign countries; acts as competent authority in matters involving interpretation or application of tax treaties; and participates in the Technical Field Conference Program.

1113.924 *Excise Tax Branch.* In matters involving the application of Federal excise tax laws other than those involving the interest equalization tax, excise taxes imposed by Chapter 42 on private foundations and certain related parties, and the alcohol, tobacco, and firearms taxes (but including the manufacturer's excise tax on firearms under IRC 4181 and 4182), this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; and participates in the Technical Field Conference Program.

1113.925 *Exempt Organizations Branch.* In matters involving the exemption of organizations under IRC 501 and 521, this Branch: Issues rulings, technical advice, and general technical information; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; maintains in current status a comprehensive Exempt Organizations Handbook; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; post-reviews field determination letters; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Divison in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; participates in the Technical Field Conference Program; and provides the final level of appeal in the Service on proposals by District Directors to revoke the exempt status of organizations. This Branch also performs the same functions with respect to exempt organization matters involving: Feeder organizations; prohibited transactions; unreasonable accumulations, or misuse, of income; liability for tax on unrelated business taxable income; requirements for filing annual information returns and other reports; determination of status as a private foundation; determinations under IRC 170(b)(1)(A) in all situations involving a provision of Subchapter F of Chapter 1, Chapter 42, or section 6033 of the Code, and in any other situation bearing on the status of an organization as a private foundation; termination of private foundation status; special rules prescribed in IRC 508 with respect to IRC 501(c)(3) organizations; excise taxes imposed by Chapter 42 on private foundations and certain related parties, including questions arising under the savings provisions of section 101(1) of the Tax Reform Act of 1969; assessable penalties relating to private foundations; restrictions on examination of churches; determinations of status required under IRC 1504(e) for qualification of certain exempt organizations to file consolidated corporate returns.

1113.926 *Pension Trust Branch.* In matters involving the qualification of pension, annuity, profit-sharing, stock bonus, and bond purchase plans and the tax treatment of employees and their beneficiaries and deductions for employer contributions under such plans, pursuant to IRC 401 through 407, this Branch: Issues rulings, technical advice, and general technical information; issues opinion letters to sponsoring organizations on master and prototype pension, annuity and profit-sharing plans; drafts Revenue Rulings, Revenue Procedures, Announcements and Releases, and IR-Manual issuances; reviews or assists in preparing technical booklets, pamphlets, and other materials for the guidance of Service personnel and the public; conducts special studies directed toward resolving technical problem areas; reviews Actions on Decisions; provides advice and assistance to other offices of the Service (including the Office of the Chief Counsel), the Treasury Department, other Government agencies, and Congressional Committees; reviews proposed regulations for administrative feasibility and adequacy; analyzes and acts upon reports submitted by field offices under the Technical Coordination Program; coordinates with other Technical branches on matters of mutual concern; advises and assists the Audit Division in regard to the Service's audit program; participates in the development of tax return forms and instructions, and reviews pertinent portions of public-use forms and instructions; post-reviews field determination letters and, on a certiorari basis, reviews and decides cases appealed by taxpayers to the National Office for reconsideration of District Directors' determinations; prepares special audit coordination digests regarding conformance of field actions with established positions on stated issues; determines the applicability of the annuity treatment under IRC 72, the death benefit exclusion under IRC 101 (b), and the sick pay exclusion under IRC 105(d), to distributions under qualified plans and exempt employees' trusts; passes upon the tax treatment accorded deferred compensation under nonqualified plans; and participates in the Technical Field Conference Program. This Branch also performs the same functions with respect to pension trust matters involving: Exemption of employees' trusts under IRC 501; collateral matters involving the treatment of medical benefits for retired employees under qualified pension plans, the limitations and restrictions on self-employed persons participating in qualified plans, and the tax treatment of distributions to nonresident aliens; deductions by acquiring corporations for carryovers under IRC 381(c)(11) and (20); feeder organizations; prohibited transactions; liability for tax on unrelated business taxable income; and additional requirements and limitations under IRC 1379 with respect to plans that provide contributions or benefits for shareholder-employees of an electing small business corporation.

1113.93 *Technical Publications and Services Division—Office of the Director.* Has primary responsibility in Technical for functions related to: Tax return forms; other public-use forms and form

letters; taxpayer publications; internal-use technical publications; field liaison programs; Part XI of the Manual; the Freedom of Information Act; technical and general correspondence; Congressional liaison; research facilities and reference services; and control and maintenance of correspondence files and exempt organization application files. In carrying out these responsibilities, the Division: Conducts a program for the development, annually or as needed, of all Federal tax return forms and instructions (other than those relating to alcohol, tobacco, and firearms taxes); coordinates and assists in the work of the National Office Tax Forms Coordinating Committee in planning, reviewing, and approving tax return forms materials; assists the National Office Tax Forms Coordinating Committee by reviewing other public-use forms and form letters used by the Service; furnishes technical assistance to the Treasury Department and others on tax return matters; conducts a program for publication of the Internal Revenue Bulletin and related publications; conducts a program for preparation and publication of technical booklets, pamphlets, and other materials for the guidance of taxpayers, tax practitioners and Service personnel; reviews tax guide material prepared by other Government agencies; reviews or drafts tax guide material for dissemination through newspapers, other periodicals, radio, and television; reviews tax law training material for classroom and correspondence instruction of Service personnel; drafts expository papers on major technical developments for the instruction of Service personnel; drafts digests of significant developments to keep Service personnel abreast of changes; promotes and coordinates the Technical liaison program with regional and district offices involving the submission of field reports on administrative problems, tax abuses, tax inequities, the quality and effectiveness of tax return forms and instructions, and the need for new or amendatory regulations; conducts special surveys to obtain factual information from Service field offices on particular tax areas at the request of the Treasury Department of National Office components; coordinates the Technical Field Conference Program; coordinates the development and publication of material for Part XI of the Internal Revenue Manual; coordinates the activities of the Technical organization under the Freedom of Information Act; coordinates Technical's correspondence program; provides research facilities and reference services; and maintains, and processes requests for inspection of, exempt organization application files. The Director is responsible for and supervises the activities of three branches: Tax Forms Development Branch; Technical Publications Branch; and Technical Services Branch.

1113.931 *Tax Forms Development Branch.* Assists in conducting the Service's public-use forms and instructions, and form letters programs. In carrying out these responsibilities, this Branch: On annual basis, or when otherwise necessary, initiates, develops, and revises the technical content of all Federal tax return forms, instructions, schedules, etc., relating to income, employment, estate, gift, and excise taxes (other than those relating to alcohol, tobacco, and firearms taxes); provides the principal support and assistance to the National Office Tax Forms Coordinating Committee in planning, reviewing and approving all tax return forms materials; provides the principal support and assistance to the National Office Tax Forms Coordinating Committee in its review and approval functions relating to other public-use forms and form letters; prepares replies to inquiries from Members of Congress, other Government agencies, professional groups, and the public on matters relating to the forms program; evaluates, and prepares replies to, suggestions on matters relating to tax return forms and other public-use forms; prepares Announcements and Releases, and IR-Manual issuances, relating to tax return forms and other public-use forms; provides advice and assistance to other offices in the Service, the Treasury Department, and Congressional Committees in matters relating to tax return forms and instructions; and coordinates with other Technical branches on matters of mutual concern.

1113.932 *Technical Publications Branch.* Conducts the publications program of the Technical organization. In carrying out this responsibility, this Branch: Compiles material for publication in the weekly Internal Revenue Bulletin, which is the Commissioner's authoritative instrument for announcing official rulings and procedures of the Service and for publishing Treasury Decisions, Executive Orders, tax conventions, legislation, court decisions, and other items of general interest; compiles all precedent material in the weekly Internal Revenue Bulletins for publication in semiannual Cumulative Bulletins; prepares digests of all substantive materials in the Bulletin for publication in the Index-Digest System, complete with topical indexes and finding lists, for research use by the public and Service personnel; compiles record retention requirements from regulations for publication in the FEDERAL REGISTER; drafts summaries of selected authoritative material for publication in Tax Briefs to keep Service personnel abreast of significant developments in Federal taxation; compiles the Service's Loose-leaf Regulations System and drafts appropriate transmittals and filing instructions; compiles items to be published in the biannual Cumulative List of Exempt Organizations, its bimonthly supplements, and the announcements of current deletions in the Bulletin; initiates actions to preserve the standards and improve the effectiveness of the Bulletin system; drafts plain-language explanations of all Federal tax laws (other than those relating to alcohol, tobacco, and firearms taxes) for publication in booklets such as Your Federal Income Tax, Tax Guide for Small Business, Farmer's Tax Guide, and numerous pamphlets, to inform the public about the rights and duties of taxpayers; drafts plain-language instructional material for publication in the Understanding Taxes program; reviews material relating to Federal taxation in booklets and other issuances initiated by other Government agencies, and by others, when such cooperation is in the best interests of the Service; reviews for technical accuracy releases, articles, notices, and radio and television program materials, prepared for issuance by Public Information Division; drafts in-depth analyses and explanations of major developments in Federal taxation for publication in quarterly, annual, and special issues of the Review of Technical Developments, which are used to update the technical skills of Service personnel; participates in the drafting and reviewing of technical tax handbooks and guides for Service personnel and technical law text materials for use in Service training programs; drafts material for publication in Reports on Current Tax Literature to keep Service officials appraised about articles, comments, etc., published outside the Service regarding tax loopholes or inequities, and criticism of Service position; prepares Announcements and Releases, and IR-Manual issuances relating to the publications program; coordinates with other Technical branches, Chief Counsel, Audit Division, and others on matters of mutual concern; and coordinates with Publications Branch of Facilities Management Division and the Government Printing Office in the development of Production Control Schedules, format design, proof processing, and other matters of mutual interest.

1113.933 *Technical Services Branch.* Issues general technical information letters, coordinates the overall correspondence program of the Technical organization, and provides support services for Technical. In carrying out these responsibilities, this Branch: Issues direct replies to all communications involving requests for information of a general technical or procedural nature, including a substantial portion of Congressional inquiries directed to Technical; serves as liaison office and point of contact on all Congressional office inquiries, oral or written, relating to matters under the jurisdiction of Technical; coordinates with other offices in Compliance, Chief Counsel, Data Processing, and Administration on correspondence crossing jurisdictional lines; keeps the Assistant Commissioner (Technical) informed regarding incoming communications involving sensitive or controversial matters; coordinates the Technical Field Conference program whereby teams of specialists in the various tax areas and representatives of the Chief Counsel's office and the Audit Division meet with field officials in district offices to discuss technical matters of mutual interest or concern; coordinates the preparation

and clearance of material for Part XI of the Internal Revenue Manual; coordinates actions for the Technical organization on matters involving the Freedom of Information Act; maintains a technical reference library and provides research assistance and reference services for personnel of the Technical organization and other offices in the National Office; corresponds with field offices to supply or request needed information on current or prior matters; analyzes, acknowledges receipt, and directs the flow of all incoming correspondence, including requests for rulings and technical advice, general technical inquiries, reports submitted by Service field offices under the Technical Coordination Program etc., to the appropriate Technical divisions or branches; and processes, maintains, and services all closed correspondence files and related records for the Technical organization. This Branch also maintains and services exempt organization application files that are open to public inspection, processes requests for inspection thereof, and screens such files to delete certain materials that are exempt from public inspection.

1113.(10) OFFICE OF THE CHIEF COUNSEL

The Chief Counsel, an Assistant General Counsel of the Treasury Department, serves as a member of the Commissioner's executive staff and as counsel and legal officer to the Commissioner on all matters pertaining to the administration and enforcement of the internal revenue laws and related statutes. The key officials under his supervision are: Associate Chief Counsel (Litigation), Associate Chief Counsel (Technical), Staff Assistants, Technical Advisors, Special Assistants, and Director of the Operations and Planning Division.

1113.(10)1 *Associate Chief Counsel (Litigation)*. Plans, directs, coordinates and controls the policies and programs pertaining to Tax Court Litigation; Enforcement; Alcohol, Tobacco and Firearms Legal; General Litigation; and Refund Litigation work.

1113.(10)11 *Tax Court Litigation Division*. The Tax Court Litigation Division develops policies, programs, and procedures relating to the disposition of tax cases pending in the U.S. Tax Court; supervises and coordinates the defense and settlement and the processing and handling of such cases, including preparation of pleadings, recomputations and other documents filed with the Tax Court together with hearings thereon to assure uniform treatment; coordinates and reviews Tax Court matters prepared in the regional offices; including the rendering of technical advice to the field offices, the approval of Chief Counsel's Decisions, the review of briefs to be filed with the Tax Court and recommendations of field offices for acquiescence or non-acquiescence in adverse Tax Court decisions; prepares recommendations to the Department of Justice for the Commissioner's appeals to the Courts of Appeals and prepares petitions and records on review in such cases; makes recommendations to that Department regarding offers in compromise or settlement and prepares recommendations for or against filing petitions for writs of certiorari to the Supreme Court in such cases. It supervises the preparation and trial of cases assigned to, and handled by, attorneys in the Trial Branch.

1113.(10)12 *Enforcement Division*. The Enforcement Division handles and prepares for final decision those criminal tax cases referred to the Chief Counsel by Regional Counsel or by the National Office. It considers cases in which the Regional Commissioner and the Director of the Intelligence Division of the Office of the Assistant Commissioner (Compliance) do not concur in recommendations of Regional Counsel involving prosecution. The Division prepares acquiescence memorandums of protest letters on decisions by the Department of Justice or U.S. Attorneys against prosecution and recommendations to the Department of Justice respecting appeals of court decisions in criminal tax cases. It also prepares law opinions in cases involving penalties or other legal questions with respect to criminal cases or investigations or with respect to the disclosure of information. The Division coordinates with the Department of Justice or interested branches of the Service any questions involving investigations or actions respecting the civil aspects of pending criminal cases.

1113.(10)13 *Alcohol, Tobacco and Firearms Legal Division*. The Alcohol, Tobacco and Firearms Legal Division performs all of the legal services in the National Office incident to the administration and enforcement of the provisions of the Internal Revenue Code which relate to alcohol, tobacco products and firearms, the Federal Alcohol Administration Act, the Federal Firearms Act, Chapter 59 of the Criminal Code relating to the liquor traffic (18 U.S.C. sections 1261 through 1265), certain provisions of the Customs and Transportation laws relating to the forfeiture and to the remission and mitigation thereof of contraband and articles used or intended to be used in violation of these laws and of the wagering tax provisions of the Internal Revenue Code, and the legal work arising under the Federal Tort Claims Act in respect of the negligent acts of Service employees. Execution of these functions includes the rendering of legal opinions, assisting in conferences and hearings held by the administrative officers with taxpayers and other interested parties, advising as to legal problems involved in their handling of individual cases, handling appeals to the Director, Alcohol, Tobacco and Firearms Division, in administrative quasi-judical proceedings, drafting and reviewing proposed legislation, regulations, Treasury decisions, notices and accompanying documents, preparing and reviewing formal legal opinions, Revenue Rulings, and correspondence involving the interpretation or enforcement of the regulations, and the compromise of liabilities arising thereunder, preparing recommendations and furnishing advice and assistance to the Department of Justice in civil and criminal cases arising under the cited laws. It maintains general supervision over the legal work involving alcohol and tobacco matters performed in the offices of Regional Counsel. The Division advises the Regional Counsel, when requested, concerning legal matters considered by them.

1113.(10)14 *General Litigation Division*. The General Litigation Division supervises and coordinates legal work of Regional Counsel on collection litigation matters. It reviews certain offers in compromise (except those concerning alcohol, tobacco, and firearms taxes). It prepares advisory opinions on collection litigation matters. The Division prepares and reviews recommendations to the Department of Justice concerning certiorari, appeal and petition for review in relation to all collection litigation cases. It handles certain legal work for the Director of International Operations. The General Litigation Division prepares and reviews recommendations to the Department of Justice concerning (a) the defense of injunction actions to restrain the assessment or collection of Federal taxes; (b) offers in settlement; (c) the waiver or release of a right to redeem under 28 U.S.C 2410; and (d) suits for the civil enforcement of summonses. Similarly, the Division considers recommendations that the Commissioner authorize or sanction affirmative action in (a) insolvency cases (including decedents' estate proceedings), (b) suits for foreclosure of mortgages or other liens and suits to quiet title where the United States is named as a party defendant, (c) cases involving appointment of a receiver in aid of foreclosure of Federal tax liens, and (d) suits for the collection of taxes.

1113.(10)15 *Refund Litigation Division*. The Refund Litigation Division performs all necessary legal service on behalf of the Internal Revenue Service in connection with taxpayers' suits for refund of taxes (except alcohol and tobacco taxes). It determines and coordinates the legal position of the Service in such suits and incorporates such determinations in recommendations to the Department of Justice with respect to the defense of such suits, the acceptance or rejection of settlement proposals and appeals and petitions for certiorari from adverse court decisions. The Division performs all necessary legal services on behalf of the Service in connection with all civil litigation affecting the Service and not within the responsibility of any other Division.

1113.(10)2 *Associate Chief Counsel (Technical)*. Plans, directs, coordinates and controls the policies and programs pertaining to Legislation and Regulations, and Interpretative work.

1113.(10)21 *Legislation and Regulations Division*. The Legislation and Regulations Division has the basic responsibility for representing the Internal Revenue Service in connection with legislation affecting the various internal revenue taxes and for the preparation of regulations required to be issued in connection with those taxes, except for taxes

relating to alcohol, tobacco, and certain firearms. In discharging this responsibility, the Division: Participates in the development and drafting of new and amendatory internal revenue legislation and in connection therewith furnishes required technical assistance; prepares new and revised regulations; prepares reports on private and public bills; prepares news and information releases relating to regulations; prepares responses to correspondence concerning legislation and regulations from the Congress and the public; and, in developing regulations, arranges and conducts public hearings and meetings with taxpayers and their representatives and with professional and industry groups. The Division prepares Executive orders and related papers authorizing the inspection of tax returns, and reviews and prepares amendments to the Statement of Procedural Rules. The Division represents the Internal Revenue Service with respect to the negotiation and drafting of tax treaties with foreign countries and the preparation of the necessary implementing regulations.

1113.(10)22 *Interpretative Division.* The Interpretative Division reviews as to form and legality interpretations of internal revenue statutes and regulations and other law and legal materials bearing upon the administration of the Internal Revenue Service except those relating to (a) alcohol, tobacco, and firearms matters; (b) criminal tax investigations and prosecutions; (c) lien and collection matters, including those involving bankruptcies, receiverships and other insolvencies; (d) administrative matters; (e) disclosure matters; and (f) summons enforcement matters. The Division prepares formal opinions of the Chief Counsel in assisting him in carrying out his functions as legal advisor to the Commissioner in the technical area. The Division is also responsible for the legal review of closing agreements.

1113.(10)3 *Operations and Planning Division.* Operations and Planning Division is responsible for all law work in the Internal Revenue Service other than substantive tax law work; at the direction of the Chief Counsel performs special assignments of a technical nature in substantive tax law. The Division serves as the principal legal advisor to the Assistant Commissioner (Administration), the Assistant Commissioner (Data Processing) and the Assistant Commissioner (Inpection). The Division is responsible for the supervision and coordination of all legal management work of the Chief Counsel's Office (National Office and all field offices); establishes and maintains appropriate standards of professional competence by members of the legal staff of the office and evaluates their legal competence; analyzes the workload of the office, and determines the distribution of personnel available to handle the workload. The Division is responsible for the general supervision of all matters relating to administration and management in the Office of the Chief Counsel. Reviews and prepares for action enrollee and disbarment cases referred to the Chief Counsel by the Director of Practice, and represents the latter in the trial of cases before Hearing Examiners.

1114 OFFICE OF REGIONAL COMMISSIONER

1114.1 MISSION

The mission of the Office of Regional Commissioner is to execute the broad nationwide policies and programs for the administration of the internal revenue laws, to carry out appellate and alcohol, tobacco, and firearms programs at the regional level, and direct and coordinate the functions and activities of the district offices within the region.

1114.2 BASIC ORGANIZATION

The principal organization components of the typical Office of the Regional Commissioner are the immediate office of the Regional Commissioner, the Administration Division, the Alcohol, Tobacco, and Firearms Division, the Appellate Division, the Audit Division, the Collection Division, the Data Processing Division, and the Intelligence Division. An Assistant Regional Commissioner is at the head of each division.

1114.3 REGIONAL COMMISSIONER

The Regional Commissioner administers within an assigned regional area the collection, audit, intelligence, appellate, alcohol, tobacco, and firearms, and administration programs of the Internal Revenue Service. He carries out Service policies and programs in conformity with delegations of authority and, in this connection, establishes regional standards and programs to assure proper and effective implementation of Service-wide policies and programs within his region. The Regional Commissioner supervises and coordinates the work of the staff of the Regional Office and the District Directors within his region to assure that work is processed in an orderly and timely manner, and that proper and equable emphasis is placed and directed toward the accomplishment of current program objectives. As the principal field official, he evaluates the effectiveness of Service policies and programs, and advises the National Office as to the need for revising such policies and programs to bring about improved operations or service.

1114.4 ASSISTANT REGIONAL COMMISSIONER (ADMINISTRATION)

The Assistant Regional Commissioner (Administration) acts as the principal assistant to the Regional Commissioner in planning, coordinating and evaluating the administration activities of the Service under the jurisdiction of the Regional Commissioner to assure that administration policies and programs are properly executed. In conformity with administration policies, and programs established by the National Office, he develops regional standards and other measures necessary to implement most effectively the administration program of the Service which includes budget and fiscal management, personnel administration, training, public information, property and records management, use of facilities, printing and reproduction, and reports management. He also coordinates organization planning and advises and makes recommendations to the Regional Commissioner thereon; and furnishes guidance for and coordinates management programs. He provides the Regional Commissioner with results of evaluations and other information upon which to base his administration of the regional administration programs and recommends improvements and adjustments therein needed to bring about and sustain a high level of performance in administration activities within the region. Under the Regional Commissioner he serves as the primary source of information to the National Office as to the effectiveness of administration policies, programs, procedures and standards in terms or regional and district requirements, provides reports and factual information upon which the National Office can base administration policy and program considerations, and recommends appropriate action with respect to problems encountered in observing and evaluating administration operations. Within the limits of his delegated authority, he provides the Regional Counsel and Regional Inspector with such administrative services as they may require in the performance of their duties. He is responsible for and supervises the activities of four branches: Facilities Management Branch, Fiscal Management Branch, Personnel Branch, and Training and Taxpayer Education Branch.

1114.41 *Facilities Management Branch.* The Facilities Management Branch coordinates, evaluates and carries out regionwide programs for providing essential support activities designed to increase the effectiveness of the region, reduce its operating costs and improve taxpayer relations. Develops within the broad guidelines established by the National Office standards and procedures for such matters, as the management of paperwork; space; property and supply; procurement and contracts; production, storage, and distribution of forms and publications initiated within the region and distribution and requirements of National Office forms and publications; emergency planning for civil defense; fire and safety, document and property security; and processes all claims arising within the region under the Federal Tort Claims Act.

1114.42 *Fiscal Management Branch.* The Fiscal Management Branch performs, coordinates and evaluates budgeting, administrative accounting and financial reporting (other than for revenue collections) for the region, including the preparation of the financial plan within overall budget limitations, submission of budget data, allotment of funds, maintenance of accounts, and examination of vouchers. This Branch participates in long-range planning involving expenditures for personnel, equipment, administrative services, space and similar items.

1114.43 *Personnel Branch.* The Personnel Branch develops and evaluates the regional personnel program and

standards relating to recruitment and selection, employee relations, disciplinary actions, performance, evaluation, promotions, in-service placements, incentive awards, records, reports and other aspects of a complete personnel program, within the frame work of Service policies, programs and procedures established by the National Office, and conducts the personnel program for the regional office. It conducts the position classification program for the region. The Branch represents the region in contacts with employee groups and the Regional Directors of the Civil Service Commission.

1114.44 *Training and Taxpayer Education Branch.* (1) The Training and Taxpayer Education Branch, under National Office guidelines, provides leadership and direction to the regional training programs and evaluates and reports on all such programs. It develops and executes the overall annual regional training plan and coordinates the conduct of Service-wide training programs within the region including those held at district offices, at the Regional Training Center and its satellites, and at the Service Center. It assists regional officials in the determination of organizational and individual training needs and gives advice on all training programs conducted within the region, particularly from the standpoint of methodology, training techniques, and evaluation. It participates in and coordinates the development and conduct of regional courses and programs deemed necessary for the accomplishment of the region's assigned tax program and related work requirements. The Branch also develops, coordinates, and evaluates the Taxpayer Education program in the region.

(2) Under the direction and supervision of the Training and Taxpayer Education Branch, the Regional Training Center administers both Service-wide and certain locally developed courses and assists in their evaluation. Courses may be held within the Regional Training Center or at satellite sites under its administrative control. When requested by the National Office Training Division, the Regional Training Center at times hosts centralized and interregional courses and assists with the revision or development or Service-wide training materials, or with experimentation regarding new methodology and technology. The Center administrative head, known officially as the Regional Training Center Administrator, is responsible for training, counseling, and evaluating all students. He supervises and guides the activities of education and training specialists, permanently and temporarily assigned faculty members, and other assigned or detailed personnel. The Center provides classrooms, specialized training space, materials, equipment, and facilities for courses conducted.

1114.5 ASSISTANT REGIONAL COMMISSIONER (ALCOHOL, TOBACCO AND FIREARMS)

The Assistant Regional Commissioner (Alcohol, Tobacco and Firearms) acts as the principal assistant to the Regional Commissioner in planning, directing, and coordinating the Alcohol, Tobacco and Firearms activities of the Service under the jurisdiction of the Regional Commissioner for the execution of Service policies and programs established by the National Office. He is responsible to the Regional Commissioner for the administration and enforcement of Internal Revenue laws relating to alcohol, alcoholic beverages and products, and tobacco and tobacco products; and related laws including the Federal Alcoholic Administration Act, the National Firearms Act, and the Federal Firearms Act. This includes the supervision and control, under Federal laws, of units of the lawful liquor and tobacco industries located within the region. Under the Regional Commissioner he serves as the primary source of information to the National Office as to the effectiveness of Alcohol, Tobacco and Firearms policies, programs, procedures and standards in terms of regional requirements, provides reports and factual information upon which the National Office can base Alcohol, Tobacco and Firearms policy and program considerations and recommends actions with respect to problems encountered in Alcohol, Tobacco and Firearms operations. He supervises the activities of three branches: Enforcement Branch, Laboratory Branch, and Permissive Branch.

1114.51 *Enforcement Branch.* (1) The Enforcement Branch plans, coordinates and evaluates the enforcement activity within the region. It develops regional programs, standards, and procedures necessary to implement most effectively Service criminal law enforcement policies and programs established by the National Office. The Branch provides the Assistant Regional Commissioner and the National Office with reports and evaluations regarding the effectiveness of the enforcement programs and recommends any needed changes. The Branch provides the regional coordination of cooperative actions with other Federal and State enforcement agencies and gives immediate supervision to investigations which are sensitive, very complex, and difficult, or for other reasons require regional control.

(2) The Branch supervises the activities of the Offices of the Chief Special Investigators.

1114.52 *Laboratory Branch.* (1) The Laboratory Branch coordinates and evaluates the Alcohol, Tobacco and Firearms Laboratory activities to assure that throughout the region the policies and programs are properly executed and that the work is prepared in an orderly and timely manner.

(2) In conformity with Service policies and Alcohol, Tobacco and Firearms programs established by the National Office develops regional practices, standards, and other measures necessary to implement most effectively the laws and regulations governing alcohol, alcoholic beverage, and tobacco industries.

(3) The Branch analyzes beverage and nonbeverage products containing alcohol, examines illegally produced alcoholic beverage, examines drugs submitted by the Bureau of Narcotics in connection with the enforcement of the Harrison Narcotic Act and the Marihuana Act, carries out analyses and work for other IRS divisions upon request, advises on technical matters pertaining to the production, storage, tax payment, and disposition of alcohol, alcoholic beverages, and tobacco products, and the denaturation of distilled spirits, use of tax-free alcohol, manufacture of nonbeverage products and articles in which denatured alcohol is used; members of the staff testify as expert witnesses on chemical matters in civil and criminal actions.

(4) The Branch provides functional advice and guidance to branch offices on laboratory matters.

1114.53 *Permissive Branch.* (1) The Permissive Branch plans, coordinates, and evaluates the Alcohol, Tobacco, and Firearms permissive activities within the region. It develops regional programs, standards, and procedures necessary to implement most effectively Service revenue and regulatory control policies and programs established by the National Office. The Branch provides the Assistant Regional Commissioner and the National Office with reports and factual information as to current industry operation and evaluations regarding the effectiveness of Government supervision with recommendations for any needed changes. In the regional office the Branch exercises jurisdiction over the qualification of plants and premises and issuance of permits. It examines and audits records and reports submitted by proprietors and Government officers, and, in matters beyond the scope of subordinate offices, gives advice and guidance to industry.

(2) The Branch supervises the activities of the Offices of the Chief Inspectors.

1114.54 *Branch Offices.* (1) The offices below the regional offices are designated branch offices. As such they represent either an Office of Chief Inspector or an Office of Chief Special Investigator. Two or more may share housing facilities at the one location.

(a) The Office of Chief Inspector has responsibility for Alcohol, Tobacco, and Firearms permissive activities in an assigned geographical area. This involves the investigations required prior to the issuance of a new permit or other authorization required under the internal revenue laws or Federal Alcohol Administration Act. It includes the periodic and special inspection of plant premises and the examination of records and permittees authorized to engage in operations involving alcohol, alcoholic beverages, alcoholic products or in the manufacture of cigars and cigarettes. The Office is responsible for providing the on-premises supervision at premises which have been qualified as distilled spirits plants. The Office provides advice and assistance to industry in matters relating to revenue and regulatory control. The substantive work of the Office is performed by Inspectors and Inspectors (On-Premises) organized in groups, each working within geographical limits established on the basis of industry activity, under the immediate supervision of an area supervisor. An area supervisor may or may not be at the same location as the Chief Inspector.

(b) The Office of Chief Special Investigator has responsibility for Alcohol, Tobacco, and Firearms enforcement activities in an assigned geographical area, usually representing one or more judicial districts. This involves the investigation, prevention, and detection of violators of the Federal laws and regulations relating to alcohol, tobacco, and firearms. The responsibility includes the apprehension of violators, submission of evidence to U.S. Attorneys for prosecution and forfeiture action, and the submitting of information to the Assistant Regional Commissioner for administrative action. The Office is responsible for the seizure and custody of real and personal property until forfeiture or other disposition is made. In addition, the Office is responsible for making inspections of retail liquor dealer establishments and examining the records of firearms dealers. Conducts such other investigations as may be specially assigned by the Service. The substantive work of the Office is performed by Special Investigators organized in groups, each working within geographical limits based on the distribution of the investigative workload under the immediate supervision of an Area Supervisor. An Area Supervisor may or may not be at the same location as the Chief Special Investigator.

1114.55 *Area Offices.* An Area Office provides the headquarters for an Area Supervisor who has responsibility for the substantive work in a geographical area some distance from the Office of Chief Inspector or Chief Special Investigator and is established to increase the effectiveness of the Area Supervisor's supervision and direction of his group.

1114.6 ASSISTANT REGIONAL COMMISSIONER (APPELLATE)

The Assistant Regional Commissioner (Appellate) acts as the principal assistant to the Regional Commissioner in planning, directing, coordinating and evaluating the Appellate activities of the Service under the jurisdiction of the Regional Commissioner within the framework of Service policies and programs established by the National Office. He is responsible to the Regional Commissioner for a program of hearing and undertaking final settlement of taxpayers' appeals from determinations of tax liability made by District Directors within the region, involving income, profits, estate, gift, and employment taxes, and excise taxes except those imposed on alcohol, wagering, narcotics, firearms, and tobacco; and for a program of hearing and, with concurrence of Regional Counsel, undertaking final settlement of certain cases docketed in the Tax Court. His program includes preparing reports to the Joint Committee on Internal Revenue Taxation in Appellate cases involving overpayments in excess of $100,000, reviewing final closing agreements under Code section 7121 recommended by District Directors within the region, and hearing administrative appeals in offer in compromise cases. In the foregoing programs, he represents the Regional Commissioner and exercises authority under delegation of authority from the Commissioner of Internal Revenue. Under the Regional Commissioner he serves as the primary source of information to the National Office as to the effectiveness of appellate policies, programs, procedures, and standards in terms of regional requirements, provides reports and factual information upon which the National Office can base appellate policy and program considerations, and recommends action with respect to problems encountered in Appellate operations. He supervises the activities of all Appellate branch offices in the region.

1114.61 *Appellate Branch Offices.* The basic settlement work of the Appellate Division is performed in branch offices of the Division which are headed by Chiefs who report to the Assistant Regional Commissioner (Appellate). The branch offices hold conferences and make final determinations, within the limits of their delegated authority, on cases involving income, profits, estate, gift, and employment taxes and excise taxes, except those imposed on alcohol, wagering, narcotics, firearms, and tobacco, in which taxpayers have requested Appellate consideration. The branch offices prepare reports to the Joint Committee on Internal Revenue Taxation in protested and petitioned cases which involve overpayments in excess of $100,000, and also consider protested offers in compromise. Branch offices, under delegated authority, enter into final closing agreements in cases under their jurisdiction and also review and execute closing agreements recommended by District Directors.

1114.7 ASSISTANT REGIONAL COMMISSIONER (AUDIT)

(1) The Assistant Regional Commissioner (Audit) acts as the principal assistant to the Regional Commissioner in planning, coordinating and evaluating the audit activities of the Service under the jurisdiction of the Regional Commissioner to assure that policies and programs are properly executed, that audit work is processed in an orderly and timely manner, that equal emphasis is placed and uniform effort directed toward the accomplishment of the current audit program objectives, and that required standards for audit uniformity are being maintained. In conformity with audit policies, and programs established by the National Office, he develops regional programs, standards, and other measures necessary to implement most effectively the audit program of the Service which includes the selection of returns for audit, their examination and investigation, the determination of tax liabilities and penalties where applicable, a regional review of selected cases closed by the district offices and the administrative disposition of offers in compromise by district Audit Divisions. He provides the Regional Commissioner with results of evaluation and other information upon which to base his administration of the regional audit program and recommends improvements and adjustments in audit operations needed to bring about and sustain a high level of performance within the region. Under the Regional Commissioner he serves as the primary source of information to the National Office as to the effectiveness of policies, programs, procedures and standards in terms of regional and district requirements, provides reports and factual information upon which the National Office can base policy and program considerations, and recommends appropriate action with respect to problems encountered in observing and evaluating audit operations.

(2) In the Central Region, where centralized review of audit cases has been established, the functions of this office are as follows:

The Assistant Regional Commissioner (Audit) acts as the principal assistant to the Regional Commissioner in planning, coordinating and evaluating the audit activities of the Service under the jurisdiction of the Regional Commissioner to assure that policies and programs are properly executed, that audit work is processed in an orderly and timely manner, that equal emphasis is placed and uniform effort directed toward the accomplishment of the current audit program objectives, and that required standards for audit uniformity are being maintained. In conformity with audit policies, and programs established by the National Office, he develops regional programs, standards, and other measures necessary to implement most effectively the audit program of the Service which includes the selection of returns for audit, their examination and investigation, the determination of tax liabilities and penalties where applicable, and the administrative disposition of offers in compromise by district Audit Divisions. He provides the Regional Commissioner with results of evaluation and other information upon which to base his administration of the regional audit program and recommends improvements and adjustments in audit operations needed to bring about and sustain a high level of performance within the region. Under the Regional Commissioner he serves as the primary source of information to the National Office as to the effectiveness of policies, programs, procedures and standards in terms of regional and district requirements, provides reports and factual information upon which the National Office can base policy and program considerations, and recommends appropriate action with respect to problems encountered in observing and evaluating audit operations. He reviews, as a service to those districts included in the centralized review, all field audit and unagreed office audit cases and a selected sample of agreed office audit cases examined by the district offices (except that cases in which the expiration of the statute of limitations is imminent are reviewed after the necessary assessment, overassessment or statutory notice action is completed). He also prepares reports for the Commissioner's signature to the Joint Committee on Internal Revenue Taxation in all nonpetitioned and nondocketed cases involving overpayments in excess of $100,000.

1114.8 ASSISTANT REGIONAL COMMISSIONER (COLLECTION)

The Assistant Regional Commissioner (Collection) acts as the principal assistant to the Regional Commissioner in planning, coordinating and evaluating the collection activities of the Service under the jurisdiction of the Regional Commissioner to assure that policies and programs are properly executed, the collection work is processed in an orderly and timely manner, and that equal emphasis is placed and uniform effort directed toward the accomplishment of the current collection program objectives. In conformity with collection policies and programs established by the National Office, he develops regional programs, standards and other measures necessary to implement most effectively the program of the Service for the administrative disposition of offers in compromise by district Collection Divisions; the collection of delinquent accounts; the securing of delinquent returns; the year-round taxpayer service program (including the issuance of Certificates of Compliance to departing aliens); and the receipt and processing of wagering, narcotics, alcohol and tobacco tax, and firearms returns and applications. He provides the Regional Commissioner with results of evaluations and other information upon which to base his administration of the regional collection program and recommends improvements and adjustments in collection operations needed to bring about and sustain a high level of performance, within the region. Under the Regional Commissioner, he serves as the primary source of information to the National Office as to the effectiveness of collection policies, programs, procedures and standards in terms of factual information upon which the National Office can base collection policy and program considerations and recommends appropriate action with respect to problems encountered in observing and evaluating collection operations.

1114.9 ASSISTANT REGIONAL COMMISSIONER (DATA PROCESSING)

The Assistant Regional Commissioner (Data Processing) acts as the principal assistant to the Regional Commissioner in planning, coordinating and evaluating the returns processing (except wagering, narcotics, alcohol, and tobacco tax, and firearms returns and applications), data processing, and revenue accounting activities under the jurisdiction of the Regional Commissioner to assure that policies and programs established by the National Office are timely and properly executed. He exercises line supervision over those activities at the Regional Office and functional supervision over those activities at the Service Center and over deposit operations in District Offices within the Region. He provides the Regional Commissioner and, through him, the National Office with evaluations, recommendations, and other information which are used as a means for determining the effectiveness of returns processing, data processing, and revenue accounting operations, policies, programs, procedures and standards.

1114.(10) ASSISTANT REGIONAL COMMISSIONER (INTELLIGENCE)

The Assistant Regional Commissioner (Intelligence) acts as the principal assistant to the Regional Commissioner in planning, coordinating and evaluating the intelligence activities of the Service under the jurisdiction of the Regional Commissioner to assure that policies and programs are properly executed, and that the intelligence work is processed in an orderly and timely manner. In conformity with intelligence policies, and programs, established by the National Office, he develops regional programs, standards and other measures necessary to implement most effectively the intelligence program of the Service which includes the investigation of alleged tax fraud, certain other civil and alleged criminal violations of tax laws (except alcohol, tobacco and certain firearms tax cases), and such other special investigations as the Commissioner may direct. He provides the Regional Commissioner with results of evaluations and other information upon which to base his administration of the regional intelligence program and recommends improvements and adjustments in intelligence operations needed to bring about and sustain a high level of performance within the region. Under the Regional Commissioner he serves as the primary source of information to the National Office as to the effectiveness of intelligence policies, programs, procedures and standards in terms of regional and district requirements, provides reports and factual information upon which the National Office can base intelligence policy and program considerations and recommends appropriate action with respect to problems encountered in observing and evaluating intelligence operations. When special agents' reports of investigation are not forwarded by the district offices directly to the office of Regional Counsel, the Assistant Regional Commissioner (Intelligence) supervises their review, approves or disapproves recommendations for prosecution, and provides for conferences when required with taxpayers, and their representatives, representatives of the Regional Counsel and the Appellate Division.

1114.(10)1 *Review and Conference Staff.* (1) The Review and Conference Staff plans and directs the critical review of district office reports pertaining to alleged criminal violations of the internal revenue laws, which contain recommendations for criminal prosecution and/or ad valorem penalties, to determine that the conclusions and recommendations are sound and conform to existing policies; and recommends to the Assistant Regional Commissioner (Intelligence) the action to be taken on each such report.

(2) The Staff post reviews selected non-prosecution case reports prepared at the district level and unnumbered case disposals to determine that an appropriate, uniform basis for disposal existed. Where deficiencies are disclosed through such activities, the Staff suggests corrective measures.

(3) Through continuing analysis of district office reports the Staff provides the Assistant Regional Commissioner (Intelligence) with information which will assist him in evaluating investigative techniques employed and the extent of procedural and technical uniformity in the intelligence activity throughout the region.

(4) The Staff consults with and advises intelligence personnel at regional and district office locations on difficult and unusual issues, interpretations of regulations, rulings, tax laws and court decisions; also, as to the conduct of investigations, rules of evidence and Service policies. The Staff undertakes special assignments and investigations as directed by the Assistant Regional Commissioner (Intelligence).

1115 OFFICE OF REGIONAL INSPECTOR

There are seven Regional Inspectors, one in each internal revenue region. The Regional Inspector, who operates under the direct supervision of the Assistant Commissioner (Inspection), is responsible for the conduct throughout the region of both the internal audit and internal security programs.

1115.1 ASSISTANT REGIONAL INSPECTOR (INTERNAL AUDIT)

Under the supervision of the Regional Inspector, the Assistant Regional Inspector (Internal Audit) is responsible for the conduct of the internal audit program throughout the region. The internal audit, which includes verification of financial transactions and analyses of operating practices and procedures, serves as the basis for informing appropriate officials of the manner in which operations are being carried out and responsibilities are being discharged and as a basis for necessary changes in policies, practices and procedures.

1115.2 ASSISTANT REGIONAL INSPECTOR (INTERNAL SECURITY)

The Assistant Regional Inspector (Internal Security) is responsible for the conduct of the internal security program throughout the region. The program, which provides a factual basis for conclusions by management, the Department of Justice or other authority for making decisions, includes personnel background investigations, investigations of complaints and allegations of misconduct or irregularities concerning Service employees and actions of non-Service persons that may affect the integrity of the Service, including attempts to bribe or otherwise corrupt Service personnel. The program also includes background investigations of certain applicants for enrollment to practice before the Internal Revenue Service, investigations of charges against tax practitioners, formal investigations of accidents involving Service employees or property, and investigations of alleged discrimination because of race, creed, color, or national origin. In addition, he is responsible throughout the region for the conduct of special investigation as directed by higher authority, for the Office of the Secretary and other components of the Treasury Department.

1116 OFFICE OF REGIONAL COUNSEL

(1) There are 7 Regional Counsels, one in each Internal Revenue region. The Regional Counsel, who operates under the Chief Counsel for the Internal Revenue Service, serves as the principal legal advisor to the Regional Commissioner, the Regional Inspector, and the District Directors of Internal Revenue and their staffs. The Regional Counsel, subject to the Chief Counsel's continuing general supervision and review where appropriate or necessary, directs and supervises a staff of attorneys engaged in processing and handling cases docketed in the U.S. Tax Court and in furnishing legal advice and performing legal services connected with the tax court, enforcement, general litigation and alcohol and tobacco tax functions.

(2) Tax Court Litigation Matters—The Regional Counsel's office furnishes legal advice to the Assistant Regional Commissioner (Appellate); in the name of the Chief Counsel, represents the Commission in the trial of cases before the Tax Court and is responsible for the preparation of pleadings, stipulations, and other documents to be filed with the Tax Court on behalf of the Commissioner prior to the entry of a decision by the Court; makes recommendations to the Chief Counsel respecting adverse Tax Court decisions; considers and approves or disapproves the settlement of cases docketed in the Tax Court, subject to the concurrence of Appellate while such cases are in presession status; considers and concurs in, or disapproves, recommendations by Appellate to eliminate the ad valorem fraud penalties in cases not docketed in the Tax Court; and considers and reviews, prior to issuance, statutory notices of deficiency or liability proposed by Appellate, and certain of such notices proposed by the District Directors.

(3) Enforcement Matters—The Regional Counsel's office is responsible for the performance of legal services in the field in connection with criminal cases arising under the internal revenue laws. The office reviews recommendations of prosecution in criminal cases received in the field, and prepares and refers such cases (other than alcohol and tobacco tax cases) to the Department of Justice or, where authorized by the Department of Justice, directly to U.S. Attorneys, or, where prosecution is not deemed warranted, prepares criminal action memoranda setting forth the reasons against the prosecution and closes such cases with the concurrence of the Assistant Regional Commissioner (Intelligence). On request, the office furnishes aid and assistance to U.S. Attorneys in criminal tax proceedings in the U.S. District Courts and Courts of Appeal.

(4) General Litigation Matters—The Regional Counsel's office is responsible for handling legal work with respect to cases under the Bankruptcy Act and other insolvency cases including decedents' estate proceedings; Federal tax liens in suits for foreclosure by mortgagees or other lienholders and in suits to quiet title; applications filed for the discharge of property from Federal tax liens or for the release of such liens; for review and handling of certain offers in compromise; recommendations as to the taking of affirmative action, whether by way of a separate suit or intervention in pending proceedings (with the exception of alcohol, tobacco, and firearms matters not relating to proceedings under the Bankruptcy Act, liens, receiverships and other insolvencies); the defense of injunction suits to restrain the assessment or collection of Federal taxes (except with respect to alcohol, tobacco, and firearms matters); the assessment and collection of taxes; and of the civil enforcement of summonses.

(5) Alcohol, Tobacco and Firearms Matters—The Regional Counsel's office gives legal advice on request to the Assistant Regional Commissioner (Alcohol, Tobacco, and Firearms) and to his staff on administration and enforcement of the laws and regulations pertaining to liquor, tobacco and firearms. The office reviews and makes recommendations, upon request, regarding claims for refund, abatement and drawback of liquor, tobacco, and firearms taxes, and for damages, and with respect to petitions for mitigation or remission of forfeiture, offers in compromise, and proposed tax assessments. Upon request, the office assists U.S. Attorneys by preparing libels of information, indictments, briefs, stipulations and other legal documents required in litigation, and by aiding in the prosecution and defense of suits. The office also handles the legal work in connection with administrative proceedings involving the issuance, suspension, revocation or annulment of liquor and tobacco permits, including the preparation of the necessary orders, notices and pleadings and the presentation of the Government's case at both formal and informal hearings.

1117 SERVICE CENTERS

1117.1 GENERAL

(1) There are 7 Internal Revenue Service Centers located at: Andover, Mass.; Austin, Tex.; Chamblee, Ga.; Covington, Ky.; Kansas City, Mo.; Ogden, Utah; and Philadelphia, Pa. Each Service Center is under the line supervision of the Regional Commissioner having jurisdiction over the area of their location.

(2) Each Service Center is headed by a Director who operates under the general direction of a Regional Commissioner. The Service Center Director is responsible to the National Office, through the Regional Commissioner, for implementing the programs assigned to the Center. He is responsible for budget, fiscal, and personnel operations of the Center under directives of the Regional Commissioner. He also participates with the National Office, through the Regional Commissioner, in planning, coordinating, and evaluating experimental projects to develop improved techniques and methods for processing tax returns. The Regional Commissioner, in turn, is responsible to the National Office for supervising the execution of the Service Center's program and for recommending adjustments to or modifications of the program. The Regional Commissioner also exercises general supervision over the activities of the Service Center Director in coordinating and maintaining liaison with Regional Commissioners, District Directors, and the National Office in carrying out the programs prescribed for the Centers by the National Office.

1117.2 SERVICE CENTER ORGANIZATION

1117.21 *General*. (1) The principal organizational components of the typical Service Center are the immediate office of the Service Center Director, the Audit Staff, Program Analysis Staff, Administration Division, Examination Division, Data Conversion Division, Taxpayer Service Division, and Accounting and Adjustment Division.

(2) The organizational structure depicted in 1117 prescribes a typical Service Center during peak season operations and will be regarded as the maximum structure for the Service Centers. Regional Commissioners are authorized to approve changes below the branch level to meet the individual needs of the Service Centers under their supervision. This authorization does not extend to shifting functions between branches or subordinate elements of different branches.

(3) Assistant Branch Chief positions are authorized for only two branches—the Receipt and Control Branch and the Transcription Branch (at the time the transcription function is consolidated into one branch).

(4) In Branches where 1117 is silent regarding organization below a given level, further organization development is discretionary with each Service Center.

1117.22 *Office of the Director*. Within the structure of the Internal Revenue Service, the Internal Revenue Service Center has organizational status comparable to that of the District Offices. It operates under the line supervision of the Service Center Director, who is responsible to the Regional Commissioner in the same manner as a District Director. The Director plans, directs, and administers functions of the Internal Revenue Service Center which provides services for the Region. Its functions are to process tax returns and related documents through the use of automatic and manual data processing systems and high-speed processing devices and to maintain accountability records for internal revenue taxes collected within the region. Typical programs include the processing, analysis, and accounting control of income tax returns, estimated tax returns, wage and excise tax returns, corporation tax returns, income information documents, and mailing of income tax forms to individual taxpayers. The Director also plans, directs, and administers assigned Audit functions. Responsible for budget, fiscal and personnel operations of the Service Center.

1117.23 *Audit Staff*. Administers the Audit program for assigned activities, including the classification of returns, the classification and review of claims,

amended returns, etc., and the perfection of unprocessable forms, such as "I" cards; answering correspondence received from taxpayers; and providing assistance to taxpayers seeking help in audit matters.

1117.24 *Program Analysis Staff.* Provides staff assistance to the Director and line officials in the general management of Service Center operations. Assists line officials by coordinating the preparation of work plans, work schedules, personnel staffing and accession schedules, and performance reports; reviews line officials input for conformity with established National Office guidelines and procedures; and ensures timely submission. Maintains the daily production control system; alerts line officials of changes in trends and potential production problems; and prepares various operating reports. Prepares various reports and studies, including the preparation of responses to Internal Audit Reports. Performs liaison function between Service Center and Regional Office, National Office, Districts, and other Government agencies. As requested by the Director or line officials, provides assistance in analyzing and recommending solutions to day-to-day operational problems. Provides assistance, as requested, to the office of ARC (Data Processing) in conducting organization and methods studies, and other special projects. Monitors and controls various projects, such as WAID, FTD, TCMP, and tax practitioner mailout programs and serves as the focal point for distribution of one-time incoming instructions or information which affect more than one division. Acts as the coordinating point for consolidation and referral of problems, generally through Form 3548, to the Regional or National Office. Monitors the Statistics of Income sampling and administers the Quality Control System.

1117.25 *Offices of the Chief, All Operating Division.* Receives, analyzes, and evaluates all new programs and procedures; prepares supplemental or clarifying instructions as necessary; and ensures full implementation. Determines resources needed in the Division through the preparation of work plans and schedules, personnel staffing and accession schedules, space requirements, formulation of training needs, and other logistical processes. Participates with other Division Chiefs and the Director in the final allocation of resources to accomplish the total Service Center work program. Coordinates with other Division Chiefs on interdivisional matters, as appropriate. Continuously reviews, analyzes, and evaluates the status of work programs with the aim of keeping the Director informed of operational problems on an exception basis. When appropriate, requests assistance from the Program Analysis Staff, or from the office of ARC (Data Processing) in problem-solving efforts.

1117.26 *Administration Division.* Directs and coordinates the personnel, facilities management, training, fiscal management, public information, and administrative management improvement programs. Serves as the principal administrative adviser to the Director, Assistant Director, and operating division chiefs. Provides functional leadership for the numerous and varied administrative programs designed to support and increase the effectiveness of Service Center operations. Executes the administrative management analysis program and coordinates the management improvement program for the Service Center. Conducts management studies and provides staff assistance to Administration branch chiefs and operating officials as required. Prepares budget and financial plan estimates, maintains fiscal control, and recommends appropriate financial management actions. Develops and coordinates public information plans, techniques, guidelines, and informational materials. Establishes and maintains good relations with mass media in the vicinity of the Service Center; determines information needed, gathers and analyzes statistical and other data generated, and prepares information material for distribution to media outlets; and coordinates visits of media representatives, and others, from the entire region.

1117.261 *Facilities Management Branch.* Advises, informs, and assists Service Center management on operations relating to facilities management programs such as: space, property, communications, paperwork (including microfilm), records retention and disposal, distribution, emergency planning, safety, and security. Plans, develops, determines requirements, and evaluates these programs; provides additional, improved, or modified programs as required. Furnishes procurement, transportation, storage, supply, and messenger services; provides general building maintenance and maintenance of office, electronic, processing, and materials-handling equipment.

1117.262 *Personnel Branch.* Develops, executes and evaluates the Service Center personnel program and standards relating to recruitment, examination, and selection of employees, employee relations, union-management relationships, performance evaluation, promotions, in-Service placements, incentive awards, records, reports, and other aspects of a complete personnel program within the framework of policies, programs, and procedures established by the National and Regional Offices. Conducts the position classification program within delegated authority. Provides staff assistance to operating officials in all personnel areas.

1117.263 *Training Branch.* Provides leadership and coordination to the various Service Center training programs; promotes employee development programs and evaluates and reports on all such programs. Conducts studies and analyzes operating data to determine training needs; studies trends and developments in the employee development field and appraises new principles, concepts, methods, training devices, and materials for use in Service Center training programs. Develops or assists in the development of local and Service-wide course materials, and audiovisual aids, and training devices. Assists Service Center management in developing a job environment which will enable trainees to maintain and improve their skills. At the request of the National or Regional Offices, provides data processing training for other than Service Center personnel. Prepares training program estimates for developing the Operating Financial Plan; prepares obligating documents for charges to the training portion of the Operating Financial Plan.

1117.27 *Examination Division.* Receives, blocks, sorts, and controls documents, both Master File and Non-Master File, received from taxpayers and District Offices; deposits and maintains accounting control of remittances. Examines, perfects, and codes returns and documents for subsequent processing; examines, edits, and codes returns for the Statistics of Income program; prepares form and pattern paragraph letters to taxpayers requesting additional or clarifying information incidental to the initial processing of returns. Resolves routine error conditions detected during the processing cycle and performs necessary research for correction and reentry into the processing cycle. Perfects rejected error conditions requiring contact with taxpayers and Service personnel; initiates Correspondence Action Sheets to obtain information needed for reinput of data.

1117.271 *Receipt and Control Branch.* Receives and categorically classifies all incoming returns, documents, remittances, and taxpayer correspondence. Sorts and establishes batch control prior to release of returns and documents into the initial work process, in accordance with work schedules. Under coordination of the Program Analysis Staff, makes necessary adjustments in work schedules as dictated by actual work receipt patterns to maintain a steady balanced work flow which will meet Service Center deadlines. Numbers and blocks returns, documents, and related remittances; examines remittances and related documents; prepares appropriate registers and Certificates of Deposit prior to disposition of monies to local depository. Controls and issues Special Tax stamps. Performs a variety of machine operations such as: Labeling, folding, and inserting. Ships processed documents to District Offices; and prepares a variety of forms, and other material for mailing to taxpayers, tax practitioners, district offices, and other Government agencies. Duplicates, edits, and distributes microfilm reference material.

(1) Receiving and Sorting Section—Receives, categorically classifies, and internally routes all tax returns, remittances, correspondence and other documents. Sorts returns and documents without remittances into prescribed categories. Ships tax returns, documents, cycle output, microfilm, etc., to National, District, and Area Offices, Social Security Administration, and Federal Reserve Banks. Reproduces (from master copy),

controls, and distributes copies of microfilm tapes for indexes and registers used for research by the Service Center and District Offices. Performs other machine services.

(a) Receiving and Shipping Unit—Receives, verifies contents, and acknowledges shipments of returns, documents, and general correspondence. Performs all shipping operations for the Service Center, including processed documents, Schedule A, magnetic tape, microfilm tapes, and ZIP code error cards. Receives, prepares reports of receipts, and maintains Forms 1099 received in Service Center.

(b) Extracting and Sorting Unit—Receives taxpayer mail, separates by district, slices, extracts, and makes initial sort of returns, documents, and correspondence. Candles extracted envelopes to find undetected material. Routes all taxpayer correspondence directly to Correspondence Section; routes returns and documents received with remittance directly to Clearing and Deposit Section. Makes secondary sort of all nonremittance returns and documents. Prepares daily reports of receipts and number of returns extracted by category after sorting operations.

(c) Machine Services Unit—Performs a variety of machine operations including mail inserting and sealing, labeling, folding, cutting and trimming, bursting, and decollating. Performs mailout of all tax packages, IMF and BMF, to taxpayers as well as mailout of taxpayer notices and inquiry letters. Maintains hold file of mailing slips to be affixed to Non-Master File tax returns for mailing to taxpayer. Bags mail in accordance with prescribed postal regulations for direct mailing to taxpayers. Receives master microfilm copy of reference material, reproduces and edits copies and distributes to Service Center processing units and to District Office.

(2) Batching and Numbering Section—Establishes physical control over all returns and documents released by the Receiving and Sorting Section and maintains integrity of processing categories through various preliminary processing steps, such as, counting and blocking, batching, numbering of nonremittance returns, and preparation of production control documents. Establishes batch control and releases documents into the initial work processes in accordance with work schedules. In coordination with the Program Analysis Staff, makes necessary adjustments in release of work and maintains a steady balanced work flow to meet various Service Center deadlines.

(a) Batching Unit—Establishes physical control of returns and documents; maintains integrity of document categories through various preliminary processing steps and prepares all necessary internal production control documents for both Master File and Non-Master File items. Establishes batch controls and scheduled release date for processing cycle. Maintains inventory of documents pending release to processing.

(b) Numbering Unit—Receives nonremittance returns and documents, both Master File and Non-Master File items, for assignment of Document Locator Number; maintains integrity of numbering and blocking categories.

(3) Clearing and Deposit Section—Receives, sorts, controls, and balances remittances and related returns and documents. Deposits remittances. Receives and controls unidentified remittances; institutes search for proper account. Returns dishonored checks to taxpayers. Performs window teller operations. Receives, perfects, and processes applications for special tax stamps; issues tax stamps.

(a) Clearing Unit—Receives remittances, related returns, and documents; determines the acceptability of remittances for deposit; performs sorts of returns and documents; places documents under block control. Assigns Document Locator Number; detaches remittances from documents; prepares document registers.

(b) Deposit Unit—Receives document registers and checks; prepares remittance registers; balances remittance register to document register. Prepares Certificate of Deposit and related documents to accomplish deposit of remittances.

(c) Special Tax, Unidentified, and Cash Unit—Receives checks not accompanied by notice or return and initiates research for proper account; controls unidentified remittances and prepares proper documents if account cannot be located. Returns dishonored checks to taxpayers when account is paid. Performs window teller operations; receives applications for special tax stamps, perfects and processes applications, initiates correspondence when necessary, and controls issuance.

1117.272 *Examination Branch.* Examines, edits, perfects, and codes Master File tax documents for transcription and other purposes; prepares form and pattern paragraph letter correspondents to district offices and taxpayers to obtain missing or clarifying information necessary for the perfection of the return; and edits, codes, and extracts information from returns for audit and statistical programs. Performs similar operations for Non-Master File documents.

(1) Section A—Examines, edits, perfects and codes Forms 1120, 1120ES, 1120 SOI (Statistics of Income) 7004, 940, 941, 720, CT-1, BMF and IMF Audit and Collection Adjustments, BMF and IMF entity changes, BMF and IMF Revenue Receipts, BMF and IMF Delinquent Accounts and Returns notices, W-3 Reconciliation of Income Tax Withheld, IMF Delinquency Notices, 1040 NBM (Nonbusiness multipage), 1040 B&F (Business and Farm) and taxpayer returned invalid Social Security number notices.

(a) Unit A-1—Examines, edits, perfects and codes Forms 1120, 1120ES, 7004, 1040 B&F, and 1120 SOI.

(b) Unit A-2—Examines, edits, perfects and codes Forms 1120, 1120ES, 7004, 1120 SOI, and 1040 B&F.

(c) Unit A-3—Examines, edits, perfects and codes Forms 720, 940, 941, CT-1, BMF and IMF Audit and Collection Adjustments, BMF and IMF entity changes, BMF and IMF Revenue Receipts, BMF and IMF Delinquent Accounts and Returns Notices, and transfers and transcripts.

(d) Unit A-4—Examines, edits, perfects and codes a variety of miscellaneous documents including Audit Adjustments, Accounts receivable, Collection Adjustments, entity changes, Delinquency Notices, Delinquent Accounts and Returns, transfers and transcripts as well as 940, 941, 1040 NBM, 720, W-3 reconciliation and other miscellaneous BMF returns.

(e) Unit A-5—Examines, edits, perfects and codes 1040 NBM.

(2) Section B—Examines, edits, perfects, and codes current year and prior year Forms 1040 B&F; 1040 NBM; and IMF SOI.

(a) Unit B-1—Examines, edits, perfects and codes prior year 1040 B&F, 1040 SOI, and 1040 prior year returns.

(b) Unit B-2—Examines, edits, perfects and codes Forms 1040 B&F and 1040 SOI.

(c) Unit B-3—Examines, edits, perfects and codes 1040 B&F and 1040 NBM.

(d) Units B-4 and B-5—Examines, edits, perfects and codes 1040 NBM.

(3) Section C—Examines, edits, perfects and codes Non-Master File returns and documents, Wage and Information Documents; and performs typing service, involving form and pattern paragraph letters, for the Branch.

(a) Units C-1 and C-2—Examines, edits, perfects and codes Non-Master File returns and documents.

(b) Unit C-3—Examines, edits, perfects and codes Wage and Information Documents.

(c) Unit C-4—Performs typing services for the Examination Branch by typing form and pattern paragraph letters to taxpayers requesting additional or clarifying information incidental to the initial processing of returns; transmits incomplete refund returns to taxpayers for completion. Transmits other returns or documents to Correspondence Section for maintenance of suspense file until reply received from taxpayer.

(4) Section D—Examines, edits, perfects, and codes Form 1040 NBS (Nonbusiness single page); 1040ES; 1040 NBM 1040 B & F.

(a) Unit D-1—Examines, edits, perfects, and codes 1040 B & F and 1040 NBM.

(b) Unit D-2—Examines, edits, perfects, and codes 1040 NBM.

(c) Unit D-3—Examines, edits, perfects, and codes 1040 NBS and 1040ES.

(d) Units D-4 and D-5—Examines, edits, perfects, and codes Form 1040 NBS.

1117.273 *Error Correction Branch.* Performs research, perfects and resolves processing and taxpayer errors detected during work cycles within the Service Center. Prepares Correspondence Action Sheets to obtain additional information from taxpayers and District Offices in order to make returns acceptable for processing.

(1) Section A—Perfects and resolves processing and taxpayer generated errors detected in the working cycle for BMF and IMF returns and documents. These documents include Forms 1120, 1120ES, 720, 940, CT-1, 1040 B & F, 1040 NB (Nonbusiness), and all related documents. Perfects and resolves errors in miscellaneous documents. As a secondary function, perfects and resolves errors in other IMF documents and returns.

(a) Unit A-1—Researches and resolves processing and taxpayer generated errors involved in Forms 1120 and 1040 prior year. May also resolve 1040 B & F errors.

(b) Unit A-2—Researches and resolves processing and taxpayer generated errors involved in Forms 940, 941, 720, CT-1, and IMF and BMF miscellaneous documents. May also resolve 1040 B & F and 1040 NB errors.

(c) Unit A-3—Researches and resolves processing and taxpayer generated errors involved in 1040 NB returns.

(2) Section b—Perfects and resolves processing and taxpayer generated errors detected in the working cycle for IMF returns and documents. These documents include Forms 1040 NB and all related documents. Searches all information available at the Service Center to correct rejected items in order to perfect the return. Prepares Correspondence Action Sheets to obtain necessary additional information from the taxpayer or District Office to reinput the return in acceptable format.

(a) Units B-1 and B-2—Researches and resolves processing and taxpayer generated errors involved in 1040 NB returns, raw errors, and loops.

(b) Reject Correction Unit—Responsible for control, examination, perfection, and final disposition of all IMF and BMF rejected tax returns and documents. Prepares Correspondence Action Sheets to obtain information needed to perfect returns and documents. Follows up requests for information to insure timely perfection and input. Maintains a control system of all returns and adjustments handled by unit.

1117.28 *Data Conversion Division.* Through use of key punch equipment, Direct Data Entry System (DDES) equipment, optical character recognition equipment, or similar devices and equipment, converts data from source documents to a form processable by computers. Operates computer and peripheral equipment used to verify tax liability of all taxpayers within the Region and to convert input data to magnetic tape. Balances data forwarded to and received from the National Computer Center and maintains tape files of rejected documents for reinput to Service Center processing. Prepares computer printouts relating to outputs received from the National Computer Center for mailing to taxpayers, for internal reports and statistics, and for tax information authorized for external use. Programs projects as assigned by the National Office and provides the necessary liaison and programming for maintenance of National Office programs.

1117.281 *Transcription Branch.* Transcribes, verifies, and corrects pertinent information of all IMF and BMF tax returns and information documents and forms associated with other miscellaneous programs. Processes documents related to IMF and BMF, subsequent activity programs, and documents which have been previously transcribed for which error conditions have been detected in subsequent processing.

(1) Section 1—Transcribes, verifies, and corrects all BMF returns, all miscellaneous returns and documents, and prior year IMF returns. At peak periods transcribes 1040 NB.

(a) Units—Transcribe, verify and correct a portion of the work of the section.

(b) Input Correction Unit—Responsible for resolving error conditions identified by Computer Operations. Enters corrections for each error condition onto machine-generated listings. Responsible for resolving and re-entering blocks out of balance or rejected blocks received from the transcription control clerks.

(2) Section 2—Transcribes, verifies, and corrects Forms 1040 NB.

(a) Units—Transcribe, verify, and correct a portion of the work of the section. To provide effective supervision the units will be subdivided into groups.

(3) Section 3—Transcribes, verifies, and corrects 1040 NB returns without schedules.

(a) Units—Transcribe, verify, and correct a portion of the work of the section. To provide effective supervision the units will be subdivided into groups.

(4) Section 4—Transcribes, verifies, and corrects 1040 B&F and 1040 NB short entity returns with and without schedules.

(a) Units—Transcribe, verify, and correct a portion of the work of the section. To provide effective supervision the units will be subdivided into groups.

1117.282 *Computer Branch.* Operates the digital computer systems used in processing verifying, and computing, the tax liabilities of all Master File taxpayers within the Region; maintains tape library; processes tax information and documents for mailing to taxpayers and for internal use by the Service; generates reports, statistical information and other information for use by the National, Regional, and District Offices, other program areas of the Service, and by various States within the Region. Processes and balances tax data forwarded to and received from the National Computer Center through the maintenance of the Service Center Control File. Balances accounting data going to and from the National Computer Center and maintains and controls listing of reject documents for reinput to Service Center processing. Processes other programs assigned by the National Office. Provides programing services as required for the maintenance of the system as directed by the National Office. Performs a quality review of computer generated output to ascertain conformance with prescribed standards and formats. In Service Centers using data card input systems, operates an EAM system for pre-conversion perfection of input data and processing of other Service Center card-oriented projects.

(1) Computer Operations Section—On a three-shift basis, responsible for operating the digtial computer systems used in processing, verifying, and computing tax liabilities of all Master File taxpayers within the Region and for maintaining the tape library used for this system. Also, processes tax information and documents for mailing to taxpayers in the Region and for internal use by the Service; generates reports, statistical information, and other information for use by the National, Regional, and District Offices, other program areas of the Service, and by various States within the Region. Performs maintenance programming for all programs and different computer configurations. Administers internal scheduling of tapes, programs, input, and output for around-the-clock operations.

(2) Data Control Section—Responsible for maintaining control of documents and monetary amounts introduced into the ADP system and ultimately entered on tapes mailed to the National Computer Center. Assists in balancing master block control sheet and unpostable file report with General Ledger and National Computer Center analysis of Revenue Receipts Report. Reviews aged inventory list for timely processing of returns and documents. Determines when blocks are to be deleted and initiates action to correct data on tape. Prepares tape releases for all tape shipments to the National Computer Center. Receives verified tape data control sheet (TDCS) from the National Computer Center. Receives verified TDCS from computer operations and reviews for National Computer Center deletes. Maintains files of D813, D813A, batch transmittals, Master Block Controls Listing, Trial Balances, Transcripts, and other listings related to balancing operations. Controls and reinputs all nullified unpostable conditions.

1117.29 *Taxpayer Service Division.* Receives, analyzes and corrects unpostable conditions detected during the National Computer Center processing cycle. Researchers for entity and account information through the use of microfilm, source information on returns and registers. Maintains permanent and temporary files of returns and retires returns in accordance with prescribed procedures. Performs output review and necessary correction. Provides services to the taxpaying public by answering inquiries received by telephone, mail or personal call. Controls, monitors, and takes necessary action on complaints and special cases requiring expedite action. Controls and assigns Employer Identification numbers.

1117.291 *Unpostables and Entity Control Branch.* Resolves IMF, BMF, and miscellaneous unpostable returns and documents listed on printouts generated as a result of detection of unpostable conditions at the National Computer Center. Controls and assigns Employer Identification numbers; resolves Social Security number discrepancies.

(1) Unpostables Section(s)—Perfects and resolves unpostable returns and documents, listed on printouts, through review and comparison of input documents, research, contact with District and Area Offices, and contact with the taxpayer. Resolves unpostable conditions arising from the attempt to input all documents and returns relating to the IMF or BMF Master File. Prepares necessary input documents to resolve unpostable conditions.

(2) Entity Control Section—Receives and processes applications for Employer Identification and Social Security Numbers. Maintains control over the assignment of Employer Identification numbers. Determines and initiates appropriate action to taxpayer inquiries, perfection requirements and Social Security letters in regard to account numbers. Processes Forms 2553 (Election to file return for Small Business Corporations). Maintains files of Form SS-4 and prepares substitute Forms SS-4 pending completed application from employer. Performs detailed researches for previously assigned numbers to prevent duplication of assignment of numbers. Mails blank tax packages to new employers and notifies taxpayers of number assigned. Receives taxpayer replies to CP54 notices and takes action necessary, including contact with SSA, to correct entity data on Master File. Receives and processes applications from 941 filers to file magnetic tape returns; maintains case history file and control of 941 paper returns prior to approval of magnetic tape filing request.

1117.292 *Research Branch.* Performs research through microfilm, source documents, and other sources for entity and account information requested by all functional activities. Establishes, maintains, and controls permanent and temporary returns files. Retires returns and documents in accordance with prescribed procedures. Performs delinquency checks for non-master file returns. Reviews computer output, except that pertaining to taxpayer delinquent accounts and returns, for quality and accuracy and for validity of refunds; corrects any processing errors discovered.

(1) Research Section—Researches microfilm and other sources to obtain entity and account data needed for adjustment actions, taxpayer and district inquiries, resolution of IMF and BMF unpostables, math errors, delinquency checks, refund deletions, unidentified remittances, and perfection of documents for processing. Reviews computer output, except that pertaining to taxpayer delinquent accounts and returns for quality and accuracy and for validity of refunds; corrects any processing errors discovered. Performs necessary research for payment tracers on master file and nonmaster file returns.

(2) Returns Section—Establishes, maintains, and controls returns and document files in both processing cycle order and permanent Document Locator Number (DLN) order. Receives, and maintains control of, requests for returns and documents from all sources; pulls requested returns or documents and routes to requester; refiles returns and documents withdrawn from the files. Selects and batches returns for statistical editing; withdraws returns for Audit selection; withdraw returns temporarily rejected from the system; withdraws returns for association with inquiry notices. Prepares returns and documents for transmittal to Federal Records Center. Maintains liaison with the Federal Records Center, other service centers and district offices with regards to files matters. Furnishes advice and testimony concerning filing, processing, coding and related markings on all returns and documents. Maintains indices for NMF returns. Maintains a continuing quality control operation to ensure that pulling, refiling and maintenance of all documents conform to the highest standards.

(a) Files Management Unit—Receives all requests for returns and documents and all refiles from sources in the Service Center and other IRS offices. Maintains control of requests and refiles; performs various sorting functions and prepares batches of requests and refiles for processing in the groups of the Document Retention Unit. Segregates those requests and refiles pertaining to material not located in the Service Center and transmits to the Federal Records Center, district office, or other service center for action. Receives and maintains control of computer notices and paragraphs while in the Returns Section. Conducts special searches anywhere within the Service Center for materials not previously found. Maintains statistics for various management and workload reports required of the Returns Section.

(1) Sort and Sequence Group—Receives all requests and refiles from any source and determines proper routing, including Federal Records Center, District Office, or internal with the Service Center. Determines which unfilled requests warrant further search and routes to Special Search Group. Sets up material in proper order for pulling, photocopying, and refiling; after material has been properly sequenced, prepares batch sheets and releases for research. Receives completed requests from Document Retention Unit and forwards to requester. Maintains necessary workload statistics.

(2) Special Search Group—Receives requests for returns and documents that have not been filled through normal search routines; analyzes request and determines most probable locations of material anywhere within the Service Center; conducts special search. Returns unfilled requests to the originating office with the notation that a special search has been unsuccessful. Performs photocopying services for the Returns Section.

(3) Control and Reports Group—Receives and controls computer notices and paragraphs that require association with material from the document files; batches copies of notices and paragraphs and forwards to Document Retention Unit for pulling material; maintains suspense files including that for IMF duplicate notice cases. Receives interpreted punch cards and related returns from Document Retention Unit, associates with Forms 1247 and 3421 and prepares for forwarding to district Audit Divisions. Receives SOI returns and related printouts from Document Retention Unit; batches returns for statistical editing; maintains control and prepares proper forms; and releases for editing. Receives workload and management statistics from the Groups and Units of the Returns Section and prepares required reports.

(b) Cycle Control Unit—Receives returns and documents after input processing and correction of the First Loop Error Register; arranges files in document locator number order within each cycle; and maintains control during the period when these documents are in cycle order. Removes schedules from Form 940 and prepares for transmission to States for certification. Performs any needed boxing and reboxing, folder preparation, labeling and other document handling activities, and places returns on shelves in permanent files.

(1) BMF Group—Performs all receiving and maintenance functions for BMF returns and documents including ensuring receipt of documents, cycle set-up, and proper labeling. Removes schedules from Forms 940 and prepares for transmission to States for certification. Furnishes returns to Error Correction Branch. Performs any needed boxing or reboxing, folder preparation, labeling, and other document handling activities; and places returns on shelves in permanent files.

(2) IMF Group—Performs all receiving and maintenance functions for IMF returns and documents including ensuring receipt of documents, cycle set-up, and proper labeling. Furnishes returns to Error Correction Branch. Performs any needed boxing or reboxing, folder preparation, labeling, and other document handling activities; and places returns on shelves in permanent files.

(3) NMF Group—Receives NMF returns and documents, boxes, folders, and labels as needed; arranges in document locator number, alpha or employer identification number order; maintains controls to ensure proper handling. Places returns on shelves in permanent files.

(c) Document Retention Unit—Receives all requests, including SOI selections, for returns and documents and all refiles from the Files Management Unit; conducts search for all requested items; removes material requested from files and charges out to requester; returns completed and nonlocated requests to Files Management Unit for distribution. Receives and maintains indices for NMF returns; when needed performs research on NMF material to locate document locator numbers. Prepares returns for shipment to the Federal Records Center.

(1) BMF Group—Receives all requests for BMF returns and documents, including SOI selection, in Service Center custody; conducts search for the material; removes material requested from the files

and properly charges to requester; returns completed or non-located requests to the Files Management Unit for distribution; receives material for refiling. Pulls BMF returns for district Audit Divisions and forwards to Files Management Unit. Prepares BMF returns and documents for shipment to any of the receiving offices.

(2) IMF Group—Receives all requests for IMF returns and documents, including SOI selection, in Service Center custody; conducts search for the material; removes material requested from the files and properly charges to requester; returns completed or nonlocated requests to the Files Management Unit for distribution; receives material for refiling. Pulls IMF returns for district Audit Division and forwards to Files Management Unit. Prepares IMF returns and documents for shipment to any of the receiving offices.

(3) NMF Group—Receives all requests for NMF returns and documents in Service Center custody; maintains indices for NMF returns and performs research to locate document locator number when this information is not shown on request. Removes material requested from files and properly charges out to requester; returns completed or nonlocated requests to the Files Management Unit for distribuiton; receives material for refiling. Prepares NMF returns and documents for shipment to any of the receiving offices. Performs any necessary delinquency check of NMF returns and releases delinquency notices as required.

1117.293 *Taxpayer Service Branch.* Answers taxpayer inquiries initiated by telephone, mail, and/or personal visit. Controls, monitors, and takes all necessary action to process special or unusual cases. When necessary, prepares replies to taxpayer inquiries which accompany returns and which indicate that complex issues need be resolved before the return can be processed.

(1) ADP Technical Section—Controls complaint and special cases and monitors the adjusting action through the system to ensure that a correct and final settlement has been effected with the taxpayer; takes all necessary actions, including written or telephone contacts with taxpayers or their authorized representatives; prepares adjustment documents for input to the Master File; and in critical situations on individual cases determines need for manual processing of a refund, assessment, or billing. Functions as a centralized point for the effective and uniform handling of taxpayer complaints under the ADP System. Processes actions that fall outside the normal work flow where ADP Handbooks do not contain specific procedures for processing a particular kind of adjustment, and recommends procedures for incorporation in the ADP Handbooks.

(2) Correspondence Section—Receives and classifies all taxpayer inquiries, responses to inquiry letters and related documents. Maintains suspense files, including computer generated inquiry letters. Prepares replies to taxpayer correspondence and requests for correspondence from other activities which generally require individually tailored letters. Reviews taxpayer replies for adequacy of information submitted. Performs taxpayer service function in connection with telephone inquiries or personal calls. Maintains files for refund checks returned for redeposit. Furnishes photostatic copies and/or related documents to taxpayers, types and transmits various forms, tax returns and documents, and the Audit assembly for Taxpayer Compliance Measurement Program. Initiates research of microfilm and other sources to obtain entity and account data needed for taxpayer inquiries to determine action required and prepares the necessary correspondence. Prepares Non-Master File TY 14. Receives all notices of Social Security Administration discrepancies and makes initial review, research, and analysis; corresponds with taxpayer, as necessary; forwards to Adjustment Branch only cases requiring adjustment action.

1117.2(10) *Accounting and Adjustment Division.* Maintains an accounting system to provide subsidiary records and general ledger accounts that reflect the Director's accountability for the Master File and Non-Master File tax revenue collected within the region. Records assessments, collections, receivables, refunds, overassessments, and other elements of revenue accounting affecting accountability. Receives, verifies, balances, and processes accounting outputs from the National Computer Center; and prepares special and periodic accounting reports. Determines the validity of taxpayer delinquent accounts and returns notices. Prepares adjustment documents for posting to Master File and Non-Master File returns.

1117.2(10)1 *Accounting branch.* Maintains general ledger accounts and subsidiary records covering revenue transactions for the recording of assessments, collections, receivables, refunds, overassessments and other transactions affecting taxpayers' accounts. Controls accounting documents for entry to tax accounts. Establishes and maintains individual accounts for non-ADP and pre-ADP tax returns and documents. Receives master file accounting summaries for posted account transactions and accomplishes required journalization and general ledger postings. Initiates or processes account transfers, account adjustments, debit and credit transfers related to tax accounts. Reconciles National Computer Center accounting control records and refund appropriation accounts of Regional Disbursing Centers with general ledger balances. Prepares and submits all accounting and ledger reports as required.

(1) Accounting Control Section—Receives or verifies receipts of accounting documents covering transactions for entry to ADP and non-ADP tax accounts. Journalizes and posts revenue transactions to general ledger and subsidiary record accounts. Reconciles subsidiary accounting records with related general ledger accounts, prepares and submits all accounting and ledger reports as required. Classifies tax payments received without appropriate identification and searches records to identify same. Establishes and maintain Non-ADP and Pre-ADP tax accounts; issues bills and taxpayer delinquent accounts. Certifies tax assessments.

(a) Journal and Ledger Unit—Receives, controls, processes, and certifies all requests for quick, prompt and jeopardy assessments originating in the Service Center, District Audit and Collection Divisions and ARC (Alcohol, Tobacco, and Firearms). Notifies requestor by telephone of finalization of these assessment actions. Processes and controls tax transfer vouchers. Receives remittance documents and/or summary vouchers for tax collections, debit and credit reversal items. Reconciles amounts with predetermined totals, adjusting journals to correct erroneous classifications. Receives computer summaries of master file posted transactions for assessments, credits, refunds, abatements and transfers and compiles summaries of similar transactions for Non-Master File returns and documents. Reconciles these summaries; journalizes transactions. Prepares assessment certificates and certifies abatements and credits. Reviews lists of uncleared Non-Master File returns and documents outstanding for a prolonged period of time and initiates clearance actions. Reconciles subsidiary records with general ledger. Receives all general and subsidiary ledger posting media utilized in revenue accounting operations; posts and maintains ledgers. Reconciles National Computer Center accounting output with ledger balances; tax refund disbursement and miscellaneous deposit fund totals with Disbursing Center. Prepares special and periodic reports covering revenue transactions, monthly trial balances, and statements of accountability for Service Center Director.

(b) Bookkeeping Unit—Receives and controls listing and posting work in process. Prepares lists of Non-ADP and Pre-ADP tax returns and related documents; proofreads prepared lists for accuracy and proper indexing. Establishes tax accounts; posts debit and credit transactions and makes proper disposition of posting documents. Issues TDA's and transaction advices. Reconciles sectional control totals with related general ledger accounts monthly. Prepares trial balance of all tax accounts on a cyclical basis and reconciles totals with sectional and general ledger totals. Balances lists of tax returns with block slips prepared by journalization function. Maintains account cards in open and closed files alphabetically and numerically. Issues bills on installment payment basis.

(c) Unidentified Remittance Unit—Receives, identifies, and classifies all payments deposited without appropriate identification, including those that cannot be immediately credited to tax accounts. Controls unidentified remittance vouchers and maintains numerical, alphabetical, and amount files. Conducts searches of accounting records and reviews tax returns to identify intended application. Initiates taxpayer contact for additional information. Prepares

clearance documents and performs monthly balancing of unidentified remittance accounts with general ledger account balance.

(2) Accounts Section—Reviews taxpayers' accounts and prepares vouchers to effect adjustments involving payments, debits, and credits. Receives for control and processing vouchers prepared to effect tax liability changes. Processes offers in compromise. Prepares transcripts of tax accounts. Processes dishonored checks, manual refunds and controls returned check transactions. Makes a quality review of computer account printouts.

(a) Accounts Maintenance Unit—Receives transcripts and work control cards for master file accounts with frozen debit or credit balances and which have not fully settled after a prolonged period of time. Reviews posted transactions and source documents to identify account problem and required action to purify account. Prepares adjustment vouchers and/or requests to effect proper settlement. Maintains controls over accounts needing correction and initiates follow-up actions as required. Makes selective review of delinquent account and return printouts for accuracy and initiates corrective action as required. Periodically reconciles tax account balances with field collection records. Reviews non-ADP and pre-ADP tax accounts for status accuracy and prepares adjustment vouchers to correct erroneous conditions. Researches and makes reply to inquiries relating to tax accounts. Maintains deposit fund control records and records covering property seized and sold for payment of taxes.

(b) Accounts Services Unit—Receives, certifies, and processes offers, including preparation of account posting documents and adjustment vouchers. Maintains offer deposit fund account and control records for offers from time of receipt until completion of adjudication. Receives accepted, rejected, and withdrawn offers and makes required closing actions. Processes statements of annual income on collateral agreements; controls installment offer accounts and makes followup on delinquencies. Prepares reports on offer activities and reconciles offer funds with general ledger account balance. Prepares informal and certified transcripts of taxpayer accounts including certifications and copies of related tax account records for use in tax litigation cases. Receives and processes tax liability and tax account adjustment vouchers. Sorts vouchers as required; imprints document locator number on vouchers and prepares document registers. Researches and prepares accounting posting vouchers relating to dishonored checks, cancelled tax refund checks and bonds. Controls remailing or undelivered tax refund checks and authorizes reissuance of refund checks. Receives and reviews requests for manual refunds; computes interest and prepares documents to effect refunds.

1117.2(10)2 *Adjustment Branch.* Receives adjustment requests and determines appropriate action to be taken, including adjustment to tax, penalty and interest, and to the entity section of a module. Categorizes, numbers, controls, and assigns incoming adjustments and claims, and makes adjustments to both Master File and Non-Master File taxpayer accounts. Controls and processes statutory case adjustments.

(1) Analysis, Research, and Control Section—Performs analytical review of incoming adjustments requests, and correspondence pertaining to previous adjustment requests, to classify adjustments as to degree of difficulty and to effectively utilize the adjustment control system. Receives, analyzes, classifies, assigns, and controls all accounting adjustment cases and claims. Responsible for maintenance of the master control file, multiple case association, inventory storage, inventory data, and reports.

(a) Adjustment Control Unit—Receives and controls the processing of adjustment cases or other subsequent control items through the Adjustment Control System; associates multiple cases, associates returns and documents with related case files, maintains the master control file, the orderly storage of inventory, and prepares inventory data and reports.

(b) Analysis and Research Unit—Receives and analyzes all incoming adjustment requests, determines the returns and/or documents needed to complete adjustment case files, and classifies adjustments to established categories. Determines status of adjustments, whether pending, completed, or forwarded to another action unit or activity; researchers subsequent requests, correspondence, or other followups on adjustments to determine status of original request. Requests returns and/or documents needed and associates them with related adjustment requests before assignment to tax examiners in the adjustment groups.

(2) IMF Adjustment Section—Processes all IMF account adjustments to tax, penalty, and interest resulting from erroneous processing of returns, taxpayer initiated requests, computer generated notices, inquiry letters and transcripts, and other internally or externally initiated adjustments and claims which require a determination of tax, additions to tax liability or abatement of tax, penalty, and interest assessed.

(a) IMF Adjustment Unit 1—Processes all internally generated adjustments such as: computer generated notices, inquiry letters, and transcripts which require adjustment action, adjustment requests, duplicate filing conditions, erroneous refunds and nullified unpostables. May also process other adjustment actions as workload dictates.

(*1*) IMF Adjustment Groups—Analyze pertinent returns and documents; determine adjustment action to be taken; compute tax increases or decreases; prepare documentation to input adjustments to the Master File or release freeze conditions on IMF returns.

(b) IMF Adjustment Unit 2—Processes all externally initiated Requests for Adjustment and claims. May also process other adjustment actions as workload dictates.

(*1*) IMF Adjustment Groups—Analyze pertinent returns and documents; determine adjustment action to be taken; compute tax increases or decreases; prepare documentation to input adjustments to the Master File or release freeze conditions on IMF returns.

(3) BMF and Special Processing Adjustment Section—Processes all adjustments to BMF accounts resulting from erroneous processing of returns, taxpayer initiated requests, computer generated notices, inquiry letters and transcripts, and other internally or externally initiated adjustments and claims which require a determination of tax, additions to tax liabilities, and abatements of assessed tax, penalty, and interest. Processes IMF and BMF Applications for Tentative Carryback Adjustments, IMF and BMF restricted interest cases, IMF and BMF combination ADP and Non-ADP overassessment and deficiency cases. Computes deficiency and allowable interest on all Non-ADP audit adjustments; and controls and processes IMF and BMF statutory protection cases. Processes adjustments to Non-Master File accounts.

(a) BMF Adjustment Unit—Processes all BMF Requests for Adjustment and claims, computer generated notices, inquiry letter and transcripts which require adjustment action, Adjustment Requests, Social Security Administration wage discrepancies, nullified unpostables, and erroneous refunds. May also process other adjustment actions as workload dictates.

(*1*) BMF Adjustment Groups—Analyze pertinent returns and documents; determine adjustment actions to be taken; compute tax increases or decreases; and prepare documentation to input adjustments to the Master File or release freeze conditions on BMF returns.

(b) Special Processing Adjustment Unit—Controls and processes IMF and BMF Applications for Tentative Carryback Adjustments and related records; IMF and BMF restricted interest cases; IMF and BMF combination ADP and Non-ADP overassessment and deficiency cases. Computes deficiency and allowable interest on all Non-ADP audit adjustments. Processes adjustments to Non-Master file accounts including computation of penalty and interest and preparation of documents for use by the Accounts Section.

(*1*) Special Processing Group—Receives, controls and processes all Applications for Tentative Carryback Adjustments; maintains Permanent Work Record-Tentative Carryback Allowance; receives and processes Statements for the Purpose of Extending Time for Payment of Taxes by Corporations Expecting Carrybacks; processes IMF and BMF restricted interest cases, IMF and BMF combinations ADP and Non-ADP overassessment and deficiency cases; and computes deficiency and allowable interest on all Non-ADP Audit adjustments. Receives, controls, and processes

all adjustments to Non-Master File accounts, including computation of penalty and interest, and preparation of documents for use by the Accounts Section.

(2) Statutory Protection Group—Receives Master File printouts on IMF and BMF cases where the statute of limitations for assessment of tax is about to expire. Compares computer transcripts with returns, documents, and research information, and takes all action necessary to ensure protection of the statutory period of limitations. Maintains the statutory control file system and follows up on all input documents prepared to protect statute cases so as to ensure that all necessary assessments are made.

1118 OFFICE OF DISTRICT DIRECTOR

1118.1 MISSION

The mission of the office of the District Director is to administer the internal revenue laws within an internal revenue district in conformance with Service policies and programs of the National Office and regional offices.

1118.2 BASIC ORGANIZATION

The principal organizational components of the typical district office are the immediate office of the District Director, the Audit Division, Collection Division, Intelligence Division and Administration Division.

1118.3 DISTRICT DIRECTOR

The District Director administers, within an internal revenue district, the collection, audit, intelligence and administrative programs of the Internal Revenue Service. He is responsible for the determination of tax liability, the assessment of such liability, and scheduling and certification of refunds, and the investigation of certain criminal and civil violations of internal revenue tax laws (except those relating to alcohol, tobacco, and firearms). He is also responsible for the collection and deposit of all internal revenue taxes.

1118.4 AUDIT DIVISION

(1) Administers a district-wide audit program involving the selection and examination of all types of Federal tax returns (except those involving alcohol, tobacco, and firearms taxes), claims, offers in compromise based on as to liability for taxes or for both taxes and statutory additions (except alcohol, tobacco, and firearms taxes), informants' claims for reward, and related activities, including the examination and approval of pension trust plans and the issuance of determination letters. The audit program involves the selective classification of returns for field and office audit, the conduct of district conferences in unagreed cases, participation with special agents of the Intelligence Division in the conduct of tax fraud investigations, and provision of technical support to the year-round taxpayer service program.

(2) Audit Divisions in the Atlanta, Chicago, Dallas, Manhattan, Philadelphia, and San Francisco districts, on a regionwide basis, review all income and excess profits tax cases involving overpayments in excess of $100,000 and prepare reports for the Commissioner's signature to the Joint Committee on Internal Revenue Taxation in all nonpetitioned and nondocketed cases, including estate and gift tax cases.

(3) All District Audit Divisions are responsible for issuing determination letters on the qualification of pension, annuity, profit-sharing, stock bonus and bond purchase plans and for subsequent determinations on the status for exemption of trusts forming a part of such plans. Audit Divisions in the districts of Atlanta, Austin, Baltimore, Boston, Chicago, Cincinnati, Cleveland, Dallas, Detroit, Los Angeles, Manhattan, Philadelphia, St. Louis, St. Paul, San Francisco, and Seattle are responsible for matters relating to the exemption of all other organizations. These 16 key district offices will be responsible for issuing determination letters, examining exempt organizations activities, issuing notices of revocation and reestablishment of exemption, performing technical review and holding district conferences.

(4) The Division structure conforms to one of three established patterns, depending upon size of the district office. These patterns all recognize six distinct groups of functions which are known as: Returns Classification, District Conference, Review, Field Audit, Office Audit, and Service. In small district offices the branch supervisory structure does not exist, while in large offices there may be more than one Field Audit Branch. In the Central Region the review functions are centralized in the regional office. Each district Audit Division in that region has a Technical Branch in lieu of the Conference Staff and the Review Staff.

1118.41 *Conference Staff.* Directs and performs the district conference function. This includes holding conferences with taxpayers and their representatives, and preparing conference reports. Also screens taxpayer protests and acts as technical advisor to Chief, Audit Division.

1118.42 *Review Staff.* Reviews reports of examination of all types of tax returns to verify the determination of liability made by the examining officer. Directs the issuance of preliminary 30-day letters to taxpayers, reviews protests filed in response to such notices, and prepares statutory notices of deficiency. Prepares closing letters and releases in estate and gift tax cases, furnishes technical advice and assistance on pension trust plans, and prepares determination letters. Is responsible for the control, management and review of offers in compromise, informants' claims for reward and the special procedures applicable in cases involving renegotiation. Prepares Management Information Reports for both agreed and unagreed cases. Has primary responsibility within the district for maintaining quality standards in examinations and reports, and the technical accuracy of all matters subject to review. Issues correction memorandums in all cases or matters involving substantial errors.

1118.43 *Returns Classifying Officer.* Develops and administers district program for selecting all types of returns for examination. Conducts special studies to identify noncompliance problem areas and recommends audit programs to cope with them.

1118.44 *Field Audit Branch.* Conducts field examinations relative to all types of taxes (except alcohol, tobacco, and firearms) to determine correct liabilities of taxpayers for tax and penalties, including the examination of claims for refund, credit or abatement, or for redemption of stamps. Also conducts field examinations of offers in compromise based on doubt as to liability for taxes or for both taxes and statutory additions (except alcohol, tobacco, and firearms taxes), and special field examinations, as requested, including joint examinations with special agents of Intelligence Division where tax evasion may exist. Processes informants' claims for reward making any necessary investigations and prepares reports on such claims, together with recommendations as to the amount of rewards. Performs engineering and valuation work, prepares memorandums to accompany closing agreements, and recommends jeopardy assessments. Provides technical support to the year-round taxpayer service program.

1118.45 *Office Audit Branch.* Conducts examinations through correspondence or interviews with taxpayers in offices of the Service relative to all types of taxes (except alcohol, tobacco and firearms) to determine correct liability of taxpayers for tax and penalties, and the validity of claims for refund, credit, or abatement, or for redemption of stamps. Also, when necessary, conducts field examinations of all types of taxes (except alcohol, tobacco, and firearms) if such examinations do not require professional accounting skills of examiners assigned to Field Audit Branch. Recommends jeopardy assessments. Provides technical support to the year-round taxpayer service program.

1118.46 *Service Branch.* Performs clerical services for the Division necessary to the processing of returns, reports of examination, case files and correspondence. Maintains control of all returns and case files assigned to the Audit Division and of number assignments for Management Information Reports on audit cases. Types examining officers' reports, form letters, correspondence and other material as assigned and furnishes clerical, stenographic and typing assistance to all Division offices.

1118.47 *Technical Branch.* (1) The Technical Branch directs the issuance of preliminary 30-day letters to taxpayers, prepares Form 7900 letters to taxpayers covering deficiencies in bankruptcy and receivership cases which serve as a basis for assessment and filing of proof of claim by the Collection Division; reviews protests filed in response to notices of deficiency and Form 7900 letters for proper form, compliance with existing requirements and for new issues or facts; and prepares statutory notices of deficiency.

(2) The Branch is responsible for the control, management and review of offers in compromise, informants' claims for reward, cases in which expiration of the statute of limitations is imminent and assessment, overassessment or statutory notice action is necessary prior to forwarding to the Assistant Regional Commissioner (Audit) for review, and the special procedures applicable in cases involving renegotiation. It maintains and controls the preliminary notice file, the statutory notice file, the file on cases suspended pending court or other decision (Form 1254), power of attorney file, fee statement file, and worthless stock and taxability of dividend file, taking appropriate action as required. The Branch is responsible for the district conference functions, which include assignment of conferees to handle the case, the holding of the conference, the manner in which conferences are conducted, the quality of the conference reports and the statistical reporting of the conferences. The Chief of the Technical Branch acts as Technical Advisor to the Chief of the Audit Division on cases under investigation or assigned for district conferences.

1118.5 COLLECTION DIVISION

(1) The Collection Division is responsible for the receipt, processing and retention of wagering, narcotics, firearms and alcohol and tobacco tax returns and applications; the receipt and transmittal of other tax returns and documents received in the district; the deposit to the credit of the Service Center Director of tax remittances received in the district; the collection of delinquent accounts through distraint, seizure, levy and other means; the securing of delinquent returns; the conduct of a year-round taxpayer service program (including issuance of certificates of compliance to departing aliens); examination of offers in compromise based on doubt as to collectibility of taxes (except alcohol, tobacco and firearms taxes), offers in compromise of statutory additions based on doubt as to liability (except alcohol, tobacco, firearms, employment and withholding taxes and specific penalties), and all offers in compromise of 100 percent penalties. The Collection Division receives, acts on, and processes information pertinent to bankruptcies, receiverships, assignments, reorganizations, probate proceedings, foreclosures and redemptions after civil foreclosure, bulk sales, gifts and prizes, and dissolutions and initiates investigations for securing delinquent returns where necessary. The Division maintains files or control records of payments received in insolvency, bankruptcy, and decedent cases and of surety bonds and other collateral posted as security for tax liability. It also maintains files and control records of property seized under distraint authority and takes appropriate action with respect to seized property to assure that proper legal action may be timely taken.

(2) The organization of the Collection Division below the branch level varies depending on the size of the division.

1118.51 *Special Procedures Staff.* (1) The Special Procedures Staff is responsible for furnishing advisory assistance on technical delinquent collection and returns matters to the Chief, Collection Division, Chief, Field Branch, Chief, Office Branch and Group Supervisors; providing liaison for the District Director with the office of the Department of Justice, including the U.S. Attorneys, the Chief Counsel and Regional Counsel on all collection matters; ascertaining tax liability and filing of proof of claims in insolvency and decedent's estate proceedings; recommending civil suits to enforce collection or to protect the Government's interests; processing civil suits against the United States or the District Director; examining, reviewing and processing seizure and sale reports; processing applications for discharge of property from the effect of Federal tax liens and for certificates of nonattachment of Federal tax liens and certificates of subordination of the Federal tax lien; processing filed notices of Federal tax liens and certificates of release; processing and maintaining executed collection waivers; analyzing and determining the sufficiency of various forms of collateral offered as security for release of lien or postponement of collection action; furnishing technical advice and assistance and recommendations for or against entry into suitable escrow agreements for the collection of delinquent accounts; reviewing recommendations for and holding conferences on 100 percent penalty and transferee assessments; post reviewing of accounts reported as uncollectible; reviewing recommendations and holding conferences on offers in compromise cases based on inability to pay; and maintaining files and control records on all the above type cases to assure that proper legal and other collection actions are taken timely.

(2) In the majority of district offices this function is organized as a separate Special Procedures Staff. In small offices where the Special Procedures function is a one-position job, it is placed organizationally within the office of the Division Chief.

1118.52 *Office Branch.* The Office Branch effects the collection of delinquent accounts and secures delinquent returns through demands made by correspondence, telephone or office interviews. It safeguards the Government's interest by causing the filing of notices of tax liens and serving or causing the service of notices of levies. It transfers to Revenue Officer groups those assignments which require field investigations or can be more efficiently completed by field Revenue Officers. The Branch carries out the Division's responsibility for districtwide execution of the year-round taxpayer service program. It provides taxpayer service within the Headquarters Office and surrounding metropolitan commuting area, including responses to correspondence requests of tax information, and provides functional supervision of taxpayer service at other posts of duty. The Branch screens and assigns cases and maintains assignment files. It prepares periodic reports of Collection activities. It receives and deposits to the credit of the Service Center Director remittances received in the District Office. It receives, processes and maintains files of narcotics, wagering, alcohol and tobacco tax, firearms returns and applications. It also receives and transmits other returns and documents received in the District Office.

1118.53 *Field Branch.* The Field Branch is responsible for the management and control of five or more Revenue Officer groups (Type I Field Branch), or three or more Revenue Officer groups and an Office Group (Type II Field Branch). Within the assigned area, the Branch makes collections of delinquent accounts and conducts a continuing program for the securing of delinquent returns. It safeguards the Government's interest through the filing of notices of tax liens, and enforces collection by the serving of levies, and seizure and sale of real and personal property. It recommends jeopardy assessment when deemed necessary to protect revenue, civil actions to secure payment, suits to enforce penalty for failure to honor levies, and penalty assessments as a means of collection or as a method of obtaining compliance with existing laws and regulations. The Branch recommends the issuance of certificates of discharge of property from the effects of tax liens, recommends issuances of certificates of subordination of Federal tax liens, and conducts the investigations necessary to support such recommendations. The Branch examines offers in compromise based on doubt as to collectibility of taxes (except alcohol, tobacco, and firearms taxes), offers in compromise of statutory additions based on doubt as to liability (except alcohol, tobacco, firearms, employment and withholding taxes and specific penalties), and all offers in compromise of 100 percent penalties. The Branch provides taxpayer service within the assigned area (except in the Headquarters Office location).

1118.6 INTELLIGENCE DIVISION

The Intelligence Division enforces the criminal statutes applicable to income, estate, gift, employment, and excise tax laws (except those relating to alcohol, tobacco, narcotics and certain firearms), by developing information concerning alleged criminal violations thereof, evaluating allegations and indications of such violations to determine investigations to be undertaken, investigating suspected criminal violations of such laws, recommending prosecution when warranted, and measuring effectiveness of the investigation and prosecution processes. The Division assists other Intelligence offices in special inquiries, drives and compliance programs and in the normal enforcement programs, including those combating organized wagering, racketeering and other illegal activity, by providing investigative resources upon regional or National Office request. It also assists U.S. Attorneys and Regional Counsel in the processing of Intelligence cases, including the preparation for and trial of cases.

1118.61 *Branches A and B.* In Districts where a branch structure has been

authorized for Intelligence Division, the branch functions are as follows: The Branch conducts investigations of criminal tax violations, except those relating to alcohol, tobacco, narcotics, and certain firearms tax cases. The Branch coordinates actions with the office of the U.S. Attorney and with other Divisions in the district office. The Branch assists the U.S. Attorney and the Chief Counsel in the trial of cases. The Branch evaluates allegations of tax law violations and initiates surveys, examinations and investigation to identify cases which may have prosecution potential. The Branch makes appropriate recommendation as to the disposition of matters coming to the attention of the Intelligence Division and as to the disposition of cases investigated. The Branch assists in the planning, organizing, coordinating and directing the local adoption of intelligence policies, programs and procedures of Regional and National Offices. The Branch keeps informed on investigations to ensure uniformity of actions, adherence to established policies and compliance with procedures; to ensure that evidence is adequate and sufficient and that the action taken is sound and proper; and to ensure that high standards of performance are maintained.

1118.7 ADMINISTRATION DIVISION

(1) The Administration Division provides the personnel, training, budget, and fiscal, procurement and supply, records and communications services and other administrative services, within the limitations of the District Director's delegated authority, necessary to the effective operation and management of the district office. It coordinates the district office cost reduction and management improvement, reports management and incentive awards programs and other special projects.

(2) The organization of the Administration Division varies according to the size of the district, its managerial staffing, and other local conditions, as follows:

(a) The Division is headed by a Chief in districts above 1,000 employees and in those with no Assistant District Director.

(b) In districts below 1,000 employees with an Assistant District Director, the District Director and the Regional Commissioner may decide whether to have a Chief, a Staff Assistant, or neither.

(c) The typical branch structure in districts above 1,000 employees is Facilities Management; Personnel; and Training. Districts below 1,000 employees are also structured into these branches if the District Director and Regional Commissioner decide they are necessary. However, in small districts (normally those below 400 employees) with a Chief, Administration, the branch structure is not authorized in the absence of compelling circumstances. (See also Administration Staffing Guides Handbook, IRM 1132.)

(3) For districts with a branch structure, the following functional descriptions refer to branches. For other districts, the functional descriptions indicate functions performed by staff personnel.

1118.71 *Facilities Management Branch.* The Facilities Management Branch provides essential facilities and services necessary to the efficient operation of the district office. The Branch carries out the space programs of the District Director and conducts periodic surveys to assure effective space utilization. It procures, requisitions, issues, and assures effective utilization of equipment, property and office supplies; maintains records on all equipment and property located within the district; and provides communications, duplicating paperwork management, and internal management document distribution services. The Branch also furnishes data necessary for the preparation of that portion of the district office budget estimates and financial plans which is concerned with funds required for materials and facilities in the district. As required for district management control, it maintains blotter type records of fund commitments for materials and facilities (object classes 22, 23, 24, 25, 26, and 31 as defined in Bureau of the Budget Circular A-12). It administers document and property security, emergency planning for civil defense, and the safety programs in the district.

1118.72 *Personnel Branch.* The Personnel Branch performs the recruitment and placement functions at the district level, and conducts the district's employee relations program and incentive awards program. It processes personnel action documents in accordance with prescribed procedure and maintains all district personnel records.

1118.73 *Training Branch.* The Training Branch provides leadership and coordination to the district training program. It coordinates the district execution of training programs; gives advice on all training programs conducted in the district office, and assists in their development from the standpoint of training techniques. It participates in and coordinates the development of district training programs, to meet local training needs that cut across organizational lines. In addition, it evaluates and reports on all district training programs.

1118.8 OFFICES BELOW THE DISTRICT HEADQUARTERS

(1) Offices below the district headquarters (Area, Zone, and Local offices as defined below) perform one or more of certain Collection, Audit, and Intelligence functions such as: The collection of delinquent accounts and the securing of delinquent returns, the receiving and deposit of monies tendered in payment of taxes; the examination of returns to determine correct liability of taxpayers for tax and penalties; the holding of conferences with taxpayers and their representatives regarding the determination of liability for tax and penalties; and the investigation of alleged criminal violation of the tax statutes. They also contain, to a limited extent, other functions such as taxpayer service and administrative support.

(2) Offices below the district headquarters are classified according to these types:

(a) Area office—An Area office is a major subdivision of the district office and usually contains all of its principal functional elements including one or more groups of Revenue Agents, one or more groups of Revenue Officers, an Office Collection Force group, and a Teller. Generally, it also contains one or more Special Agents.

(b) Zone office—A Zone office is an intermediate size office which includes one or more groups of Revenue Agents or one or more groups of Revenue Officers. Generally, it also contains one or more Special Agents. Usually it does not have a Teller and if it has OCF personnel, they are supervised from some other office.

(c) Local office—All other offices below the district headquarters are classified as Local offices. Primarily, these are small posts of duty where the workload does not warrant the stationing of Revenue Agents and Revenue Officers in group strength.

(3) Program planning and functional supervision for personnel of an Area, Zone, or Local office are the responsibilities of the appropriate divisions of the district office. However, administrative supervision of such an office may be assigned to an individual upon a determination by the District Director that such a position is needed in order to represent all IRS functions to the public, to coordinate functions, and to provide common administrative services. This position is to be assigned as an additional responsibility to one of the regular functional personnel of the office, usually the ranking or senior officer. Each person assigned this additional responsibility will be designated as the "_____ (inserting name of city) representative" of the District Director.

(4) Generally, offices below the district headquarters do not contain Branch Chiefs or full-time Collection Managers in any of the functional activities. However, if the workload of an office (including nearby offices supervised by such office) is sufficient to justify five or more Audit groups, the District Director may determine that the needs for local supervision warrant the stationing of an Audit Branch Chief in the office. Similarly, if the workload justifies five or more Revenue Officer groups (counting less than ten OCF as the equivalent of a group; or ten or more OCF as two groups), the District Director may establish a full-time Collection Manager (who supervises only Group Supervisors, as distinguished from other Collection Managers who also directly supervise Revenue Officers). Recommendations for establishing such positions shall be forwarded to the Regional Commissioner for approval in accordance with regular procedures for effecting changes in organization.

(5) When the personnel of an office below the district headquarters are supervised by Group Supervisors, Branch Chiefs, or Collection Managers in a different location, all of the functions in such offices will generally receive line

supervision from the same city in order to foster functional coordination and efficient utilization of clerical and other manpower. However, when the District Director finds that the best interests of the Service require a different arrangement, he is authorized to make an exception. Exceptions may be particularly needed for those activities, such as Intelligence, which are more thinly represented than the Audit and Collection functions; and for specialists, such as those trained in estate, gift, and excise tax work.

APPENDIX A

INTERNAL REVENUE REGIONAL OFFICES

San Francisco, CA, ZIP 94102, 870 Market Street.
Atlanta, GA, ZIP 30303, 275 Peachtree Street NE.
Chicago, IL, ZIP 60601, 35 East Wacker Drive.
New York, NY, ZIP 10007, 90 Church Street.
Cincinnati, OH, ZIP 45202, 550 Main Street.
Philadelphia, PA, ZIP 19102, 2 Penn Center Plaza.
Dallas, TX, ZIP 75202, 1114 Commerce Street.

APPENDIX B

ALCOHOL, TOBACCO, AND FIREARMS BRANCH OFFICES

Birmingham, AL, ZIP 35203, 2121 Building, 2121 Eighth Avenue North.
Little Rock, AR, ZIP 72203, Federal Office Building, 700 West Capital Street.
Los Angeles, CA, ZIP 90012, 300 North Los Angeles Street.
San Francisco, CA, ZIP 94102, New Federal Building, 450 Golden Gate Avenue.
Jacksonville, FL, ZIP 32201, U.S. Courthouse and Post Office Building.
Atlanta, GA, ZIP 30309, 67 Peachtree Drive, NE.
Honolulu, HI, ZIP 96813, Federal Building.
Chicago, IL, ZIP 60601, Pure Oil Building, 35 East Wacker Drive.
Louisville, KY, ZIP 40202, Federal Building.
Boston, MA, ZIP 02203, John F. Kennedy Federal Building, Government Center.
Detroit, MI, ZIP 48226, Federal Building.
St. Paul, MN, ZIP 55101, Federal Building and U.S. Courthouse, 316 North Robert Street.
Jackson, MS, ZIP 39201, 630 Milner Building, Lamar and Pearl Streets.
St. Louis, MO, ZIP 63102, Federal Building, 208 North Broadway.
New York, NY, ZIP 10007, 120 Church Street.
Charlotte, NC, ZIP 28202, 316 East Morehead Street.
Cincinnati, OH, ZIP 45202, Federal Office Building, 550 Main Street.
Oklahoma City, OK, ZIP 73101, 200 Fourth Street NW.
Philadelphia, PA, ZIP 19106, U.S. Customhouse, Second and Chestnut Streets.
San Juan, PR, ZIP 00902, Room 318, Federal Government Building.
Columbia, SC, ZIP 29201, Federal Office Building, 901 Sumter Street.
Nashville, TN, ZIP 37203, 679 U.S. Courthouse, 801 Broad Street.
Dallas, TX, ZIP 75202, Wholesale Merchants Building, 912 Commerce Street.
Richmond, VA, ZIP 23240, Federal Building, 400 North Eighth Street.
Seattle, WA, ZIP 98104, U.S. Courthouse, Sixth and Madison Streets.

APPENDIX C

APPELLATE BRANCH OFFICES

Birmingham, AL, ZIP 35203, 2121 Eighth Avenue North.
Phoenix, AZ, ZIP 85004, 222 North Central Avenue.
Los Angeles, CA, ZIP 90012, 300 North Los Angeles Street.
San Francisco, CA, ZIP 94108, 447 Sutter Street, Room 301.
Denver, CO, ZIP 80202, 17504 Federal Building, 1961 Stout Street.
New Haven, CT, ZIP 06511, 1221 Chapel Street.
Washington, DC, ZIP 20009, 432 Universal Building North, 1875 Connecticut Avenue, NW.
Jacksonville, FL, ZIP 32202, Federal Office Building, 400 West Bay Street.
Miami, FL, ZIP 33130, Federal Office Building, 51 Southwest First Avenue.
Atlanta, GA, ZIP 30303, 275 Peachtree Street NE.
Chicago, IL, ZIP 60601, 35 East Wacker Drive.
Springfield, IL, ZIP 62705, Post Office Box 1977.
Indianapolis, IN, ZIP 46204, 510 Guaranty Building.
Wichita, KS, ZIP 67202, 212 North Market Street (suboffice, Oklahoma City Branch Office).
Louisville, KY, ZIP 40202, 410 Federal Building.
New Orleans, LA, ZIP 70130, 444 Federal Office Building, 600 South Street.
Baltimore, MD, ZIP 21201, Room 934 Federal Building, 31 Hopkins Plaza.
Boston, MA, ZIP 02203, John F. Kennedy Federal Building, Government Center.
Detroit, MI, ZIP 48226, 600 Griswold Building.
St. Paul, MN, ZIP 55101, 500 Federal Building and U.S. Courthouse, 316 North Robert Street.
Kansas City, MO, ZIP 64106, 1700 Federal Office Building, 911 Walnut Street.
St. Louis, MO, ZIP 63101, 901 U.S. Courthouse and Customhouse, 1114 Market Street.
Omaha, NE, ZIP 68102, 3132 New Federal Building, 215 North 17th Street.
Newark, NJ, ZIP 07102, Room 701 Federal Building, 970 Broad Street.
Buffalo, NY, ZIP 14202, 300 U.S. Courthouse, 68 Court Street.
New York, NY, ZIP 10007, 90 Church Street.
Greensboro, NC, ZIP 27401, 338 North Elm Street, Suite 403.
Cincinnati, OH, ZIP 45201, Post Office Box 2026.
Cleveland, OH, ZIP 44199, 1653 Federal Office Building, 1240 East Ninth Street.
Oklahoma City, OK, ZIP 73102, 200 Northwest Fourth Street.
Portland, OR, ZIP 97204, 319 Southwest Pine Street.
Philadelphia, PA, ZIP 19102, 2 Penn Center Plaza.
Pittsburgh, PA, ZIP 15222, Room 1428 Federal Building, 1000 Liberty Avenue.
Nashville, TN, ZIP 37203, 801 Broadway.
Dallas, TX, ZIP 75202, 1025 Elm Street.
Houston, TX, ZIP 77002, 8031 Federal Building, 515 Rusk Avenue.
Salt Lake City, UT, ZIP 84111, 125 South State Street.
Richmond, VA, ZIP 23140, 400 North Eighth Street, Room 11028.
Seattle, WA, ZIP 98121, Sixth and Lenora Building.
Huntington, WV, ZIP 25701, Ninth Street and Fifth Avenue.
Milwaukee, WI, ZIP 53202, Third Floor, Towne Building, 730 East Michigan Avenue.

APPENDIX D

INTERNAL REVENUE SERVICE CENTERS

Chamblee, GA, ZIP 30006, 4800 Buford Highway.
Covington, KY, ZIP 41011, 201 West Second Street.
Andover, MA, ZIP 01812, 310 Lowell Street.
Kansas City, MO, ZIP 64170, 2306 East Bannister Road.
Philadelphia, PA, ZIP 19155, 11601 Roosevelt Boulevard.
Austin, TX, ZIP 78740, 3651 South Interregional Highway.
Ogden, UT, ZIP 84405, 1160 West 1200 South Street.

APPENDIX E

INTERNAL REVENUE DISTRICT OFFICES

Birmingham, AL, ZIP 35203, 2121 Eighth Avenue, North.
Anchorage, AK, ZIP 99501, 540 Fifth Avenue.
Phoenix, AZ, ZIP 85025, 230 North First Avenue.
Little Rock, AR, ZIP 72203, 700 West Capitol Avenue.
Los Angeles, CA, ZIP 90012, 300 North Los Angeles Street.
San Francisco, CA, ZIP 94102, 450 Golden Gate Avenue.
Denver, CO, ZIP 80202, 1961 Stout Street.
Hartford, CT, ZIP 06103, 450 Main Street.
Wilmington, DE, ZIP 19801, 800 Delaware Avenue.
Jacksonville, FL, ZIP 32202, Federal Building, 400 West Bay Street.
Atlanta, GA, ZIP 30303, 275 Peachtree Street NE.
Honolulu, HI, ZIP 96813, U.S. Federal Building.
Boise, ID, ZIP 83707, 550 West Fort Street.
Chicago, IL, ZIP 60602, 17 North Dearborn Street.
Springfield, IL, ZIP 62704, 325 West Adams Street.
Indianapolis, IN, ZIP 46204, U.S. Post Office and Courthouse Building.
Des Moines, IA, ZIP 50309, Federal Building, 210 Walnut Street.
Wichita, KS, ZIP 67202, 412 South Main Street.
Louisville, KY, ZIP 40202, 313 Post Office Building.
New Orleans, LA, ZIP 70130, 600 South Street.
Augusta, ME, ZIP 04330, 68 Sewall Street.
Baltimore, MD, ZIP 21201, Federal Building, 31 Hopkins Plaza.
Boston, MA, ZIP 02203, John F. Kennedy Federal Building, Government Center.
Detroit, MI, ZIP 48226, U.S. Post Office and Courthouse Building.
St. Paul, MN, ZIP 55101, Federal Building and U.S. Courthouse, 316 North Robert Street.
Jackson, MS, ZIP 39202, 301 North Lamar Street.
St. Louis, MO, ZIP 63101, U.S. Courthouse and Customhouse, 1114 Market Street.
Helena, MT, ZIP 59601, 209 Federal Building.
Omaha, NE, ZIP 68102, Federal Office Building, 106 South 15th Street.
Reno, NV, ZIP 89502, 300 Booth Street.
Portsmouth, NH, ZIP 03810, Federal Building, 80 Daniel Street.
Newark, NJ, ZIP 07102, 970 Broad Street.
Albuquerque, NM, ZIP 87101, 517 Gold Avenue SW.
Albany, NY, ZIP 12210, 161 Washington Avenue.
Brooklyn, NY, ZIP 11201, 35 Tillary Street.
Buffalo, NY, ZIP 14202, 34 West Mohawk Street.
New York, NY, ZIP 10007, 120 Church Street.
Greensboro, NC, ZIP 27401, 320 South Ashe Street.
Fargo, ND, ZIP 58102, Federal Building and Post Office, 653 Second Avenue North.
Cincinnati, OH, ZIP 45202, 550 Main Street.
Cleveland, OH, ZIP 44199, 1240 East Ninth Street.
Oklahoma City, OK, ZIP 73102, 200 Northwest Fourth Street.
Portland, OR, ZIP 97204, 319 Southwest Pine Street.
Philadelphia, PA, ZIP 19108, 401 North Broad Street.
Pittsburgh, PA, ZIP 15222, 1000 Liberty Avenue.
Providence, RI, ZIP 02903, 130 Broadway.

Columbia, SC, ZIP 29201, 901 Sumter Street.
Aberdeen, SD, ZIP 57401, 640 Ninth Avenue SW.
Nashville, TN, ZIP 37203, 801 Broadway.
Austin, TX, ZIP 78701, 300 East Eighth Street.
Dallas, TX, ZIP 75201, 1600 Patterson Street.
Salt Lake City, UT, ZIP 84110, U.S. Post Office and Courthouse.
Burlington, VT, ZIP 05401, 11 Elmwood Avenue.
Richmond, VA, ZIP 23240, 400 North Eighth Street.
Seattle, WA, ZIP 98121, 2033 Sixth Avenue.
Parkersburg, WV, ZIP 26101, 425 Juliana Street.
Milwaukee, WI, ZIP 53202, 517 East Wisconsin Avenue.
Cheyenne, WY, ZIP 82001, 21st and Carey Avenue.

APPENDIX F

REGIONAL INSPECTORS' OFFICES

Cincinnati, OH, ZIP 45202, Federal Office Building, 550 Main Street.
Philadelphia, PA, ZIP 19107, Bankers Securities Building, Walnut and Juniper Streets.
Chicago, IL, ZIP 60601, 35 East Wacker Drive.
New York, NY, ZIP 10007, 26 Federal Plaza 14th Floor.
Atlanta, GA, ZIP 30303, Federal Office Building, 275 Peachtree NE.
Dallas, TX, ZIP 75201, Fidelity Union Life Building, 1511 Bryan Street.
San Francisco, CA, ZIP 94103, U.S. Post Office Building, 1076 Mission Street.

APPENDIX G

REGIONAL COUNSEL OFFICES

Birmingham, AL, ZIP 35203, Room 724, 2121 Eighth Avenue North.
Phoenix, AZ, ZIP 85004, Suite 1014, Security Center Building, 222 North Central Avenue.
Los Angeles, CA, ZIP 90013, 3018 Federal Building, 300 North Los Angeles Street.
San Francisco, CA, ZIP 94108, Room 628, 447 Sutter Street.
Denver, CO, ZIP 80202, Room 17038, 1961 Stout Street.
Jacksonville, FL, ZIP 32202, Federal Building, Room 1220, 51 Southwest First Avenue.
Miami, FL, ZIP 33130, Room 1220, Federal Office Building, 51 Southwest First Avenue.
Atlanta, GA, ZIP 30301, Federal Office Building, 275 Peachtree Street NE.
Chicago, IL, ZIP 60601, Room 1622, 35 East Wacker Drive.
Indianapolis, IN, ZIP 46204, 1001 Illinois Building, 17 West Market.
Louisville, KY, ZIP 40202, 526 Federal Building.
New Orleans, LA, ZIP 70130, Room 436, Federal Office Building.
Boston, MA, ZIP 02203, John Fitzgerald Kennedy Building, Government Center.
Detroit, MI, ZIP 48226, 2300 Cadillac Tower.
St. Paul, MN, ZIP 55101, Room 572, Federal Building and U.S. Courthouse, 140 East Fourth Street.
Kansas City, MO, ZIP 64106, 2700 Federal Office Building, 911 Walnut Street.
St. Louis, MO, ZIP 63101, 935 U.S. Courthouse and Customhouse, 1114 Market Street.
Omaha, NE, ZIP 68101, Room 3101, U.S. Post Office and Courthouse, 215 North 17th Street.
Newark, NJ, ZIP 07102, Ninth Floor, 970 Broad Street.
Buffalo, NY, ZIP 14202, 410 U.S. Courthouse.
New York, NY, ZIP 10007, 26 Federal Plaza, 12th Floor.
Greensboro, NC, ZIP 27401, Room 303, 838 North Elm Street.
Cincinnati, OH, ZIP 45202, 7504 Federal Office Building, 550 Main Street.
Cleveland, OH, ZIP 44114, 1620 Williamson Building, 215 Euclid Avenue.
Oklahoma City, OK, ZIP 73101, Courthouse and Federal Office Building, 220 Northwest Fourth Street.
Portland, OR, ZIP 97204, 820 Multnomah Building, 319 Southwest Pine.
Philadelphia, PA, ZIP 19102, Fourth Floor, 2 Penn Center Plaza.
Pittsburgh, PA, ZIP 15230, Room 726, Federal Building.
Nashville, TN, ZIP 37202, 709 U.S. Courthouse Building, 801 Broadway.
Dallas, TX, ZIP 75202, Room 414, 1025 Elm Street.
Houston, TX, ZIP 77002, 515 Rusk Avenue, Room 8024.
Salt Lake City, UT, ZIP 84111, Federal Building Annex, 135 South State.
Richmond, VA, ZIP 23240, 2108 Federal Building Eighth and Marshall Streets.
Washington, DC, ZIP 20009, Room 422, Universal Building North, 1875 Connecticut Avenue NW.
Milwaukee, WI, ZIP 53202, Room 201, 730 East Michigan Street.
Seattle, WA, ZIP 98121, 1101 Sixth and Lenora Building.

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