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##### 1944 Supplement

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road, and thence along the Atchison, Topeka and Santa Fe Railroad line in a southeasterly direction to the Tulare County line, and in such other counties or areas as may be determined by the Board of Directors, the insurance contract shall not cover loss in yield of flax due to flood.

Adopted by the Board of Directors on October 2, 1945.

[SEAL]

E. R. DUKE,  
Chairman.

Approved: November 7, 1945.

CLINTON P. ANDERSON,  
Secretary of Agriculture.

[F. R. Doc. 45-20449; Filed, Nov. 7, 1945; 11:26 a. m.]

[Amdt. 4]

PART 418—WHEAT CROP INSURANCE REGULATIONS FOR INSURANCE CONTRACTS COVERING THE 1946, 1947, AND 1948 CROP YEARS

#### CAUSES OF LOSS INSURED AGAINST

Section 418.10 of the Wheat Crop Insurance Regulations for Insurance Contracts Covering the 1946, 1947, and 1948 Crop Years is hereby amended to read as follows:

§ 418.10 *Causes of loss insured against.* The insurance contract shall cover loss in yield of wheat due to unavoidable causes, including drought, flood, hail, wind, frost, winter-kill, lightning, fire, excessive rain, snow, wildlife, hurricane, tornado, insect infestation, plant disease, and such other unavoidable causes as may be determined by the Board of Directors of the Corporation: *Provided, however,* That in that part of Kings County, California, lying south of a line beginning at a point where the northern boundary of Section 30, Township 20 South, Range 19 East, if extended, would intersect the Fresno County boundary, thence east from said point in a straight



line along the northern boundary of said Section 30 to Tulare Lake Canal, thence along Tulare Lake Canal to the northern boundary of Township 21 South, Range 21 East, thence due east to the Atchison, Topeka and Santa Fe Railroad, and thence along the Atchison, Topeka and Santa Fe Railroad line in a southeasterly direction to the Tulare County line, and in such other counties or areas as may be determined by the Board of Directors, the insurance contract shall not cover loss in yield of wheat due to flood.

Adopted by the Board of Directors on October 2, 1945.

[SEAL]

E. R. DUKE,  
Chairman.

Approved: November 7, 1945.

CLINTON P. ANDERSON,  
Secretary of Agriculture.

[F. R. Doc. 45-20450; Filed, Nov. 7, 1945;  
11:26 a. m.]

## TITLE 19—CUSTOMS DUTIES

### Chapter I—Bureau of Customs

[T. D. 51342]

#### PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

CERTAIN VESSELS ENTERING PORTS ON GREAT LAKES WITHOUT FILING PASSENGER LISTS; RESCISSION

NOVEMBER 6, 1945.

Treasury Decision 51229, dated May 2, 1945, waiving compliance with sections 434 and 435 of the Tariff Act of 1930, as amended, to the extent necessary to permit certain vessels to make entry at ports on the Great Lakes without filing passenger lists, rescinded.

Pursuant to the authority vested in me by the provisions of section 501 of the Second War Powers Act, 1942 (50 U.S.C. App. Sup. 635), as extended by the act of December 20, 1944 (50 U.S.C. App. Sup. 645), I hereby rescind the order of the Acting Secretary of the Treasury dated May 2, 1945 (T. D. 51229), waiving compliance with the provisions of sections 434 and 435 of the Tariff Act of 1930, as amended (19 U.S.C. 1434, 1435), to the extent necessary to permit the master of any vessel, foreign or domestic, arriving at a port on the Great Lakes from contiguous foreign territory to make entry of such vessel without producing and depositing with the collector of customs a passenger list in the form prescribed by the fifth subdivision of section 431 of the Tariff Act of 1930 (19 U.S.C. 1431). This order shall be effective as of the close of the current navigation season on the Great Lakes.

[SEAL]

HERBERT E. GASTON,  
Acting Secretary of the Treasury.

[T. R. Doc. 45-20410; Filed, Nov. 7, 1945;  
10:48 a. m.]

[T. D. 51343]

#### PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

FILING OF MANIFEST COVERING RESIDUE CARGO DESTINED FOR FOREIGN PORTS; RESCISSION

NOVEMBER 6, 1945.

Treasury Decision 50766, dated November 16, 1942, waiving compliance with sections 434 and 435 of the Tariff Act of 1930, as amended, to the extent necessary to permit filing a pro forma manifest covering residue cargo destined for foreign ports under certain conditions rescinded.

Pursuant to the authority vested in me by the provisions of section 501 of the Second War Powers Act, 1942 (50 U.S.C. App. Sup. 635), as extended by the act of December 20, 1944 (50 U.S.C. App. Sup. 645), I hereby rescind the order of the Acting Secretary of the Treasury dated November 16, 1942 (T. D. 50766), waiving compliance with the provisions of sections 434 and 435 of the Tariff Act of 1930, as amended (19 U.S.C. 1434, 1435), to the extent necessary to permit the master of an American or foreign vessel to make entry of such vessel without producing and depositing with the collector of customs a manifest in the form prescribed by section 431 of the Tariff Act of 1930 (19 U.S.C. 1431), and without making oath that the manifest was made out in that form, upon certain conditions set out in that order.

[SEAL]

HERBERT E. GASTON,  
Acting Secretary of the Treasury.

[F. R. Doc. 45-20411; Filed, Nov. 7, 1945;  
10:48 a. m.]

## TITLE 22—FOREIGN RELATIONS

### Chapter I—Department of State

#### Subchapter B—The Foreign Service

[Foreign Service Reg. S-6]

#### PART 105—ACCOUNTS

##### MISCELLANEOUS AMENDMENTS

Pursuant to the authority vested in me by R.S. 161 (5 U.S.C. 22); by Executive Order 9452 of June 26, 1944 (3 CFR, 1944 Supp., 66), as amended by Executive Order 9514 of January 18, 1945 (10 F.R. 771); and by Executive Order 9521 of February 13, 1945 (10 F.R. 1991), §§ 105.1, 105.4, 105.5, 105.8, 105.10, 105.11, 105.16, 105.21 and 105.22 are amended to read as follows:

§ 105.1 *Accounts and records.* The term "accounts", as used in this part, means the monthly or periodical accounting required by law and regulations for all money obtained and disposed of while acting in an official capacity as an officer of the United States Government. Accounts shall contain full details of each official or semi-official financial transaction. Accounts shall be supported by fully itemized vouchers, schedules and other supporting documents together with such additional explanations and justifications as may be necessary to support the transactions.

The term "records," as used herein, means the accounting documents, papers, records and books of record which an officer is required to maintain as a permanent record of the financial and related transactions of his office.

Diplomatic, consular, and all other disbursing officers in the Foreign Service shall keep separate general accounts of all moneys of the United States or other moneys coming into their possession, in their official capacities, from any source and for any purpose whatever, and shall render accounts of the same in such manner, on such forms, and at such times as may be prescribed by the Secretary of State. These officers shall keep a general cash book and such other account books as may be required, according to the needs of their offices, to show all details of receipts and expenditures, to insure accuracy, and to enable the principal officers to exercise complete control over the funds of their offices.

§ 105.4 *Disbursing officers and authorized certifying officers—(a) Disbursing officers—(1) Disbursing officer defined.* The term "disbursing officer" as used in this part means an officer or employee who has been bonded, and delegated authority by the Division of Disbursement, Treasury Department, to perform disbursing functions in the Foreign Service, pursuant to the provisions of Executive Order 6166, dated June 10, 1933, section 4, (5 U.S.C. 124).

(2) *Responsibility of disbursing officers.* Pursuant to the provisions of 31 U.S.C. 82b, disbursing officers shall:

(i) Disburse moneys only upon, and in strict accordance with, vouchers duly certified by the head of the Department, establishment, or agency concerned, or by an officer or employee thereof duly authorized in writing by such head to certify vouchers;

(ii) Make such examination of vouchers as may be necessary to ascertain whether they are in proper form, duly certified and approved; and

(iii) Be held accountable accordingly.

(3) *Officers qualified to disburse and render accounts.* Officers qualified to disburse funds and render accounts are:

(i) All Foreign Service officers;

(ii) All vice consuls not included in (i);

(iii) All special disbursing agents; and

(iv) Ambassadors and ministers, if bonded, when no other disbursing officer is available.

(4) *Officers authorized to disburse.* Officers authorized to disburse are:

#### AT MISSIONS

(i) The Foreign Service officer acting as chargé d'affaires ad interim or the ranking Foreign Service officer on duty;

(ii) Any special disbursing agent appointed and designated by the Department;

(iii) An ambassador or minister, if bonded, when no other disbursing officer is available;

(iv) Any of the following officers after recommendation by the chief of mission and advance designation by the Department to perform disbursing functions:

(a) Any Foreign Service officer other than the ranking Foreign Service officer on duty;

(b) Any vice consul at a combined office; and



(c) Any other American officer or clerk who has specially qualified to disburse.

Disbursing and certifying functions must be performed by different officers whenever either function is delegated to subordinates.

#### AT CONSULAR OFFICES

(v) The consular officer in charge;

(vi) Any special disbursing agent appointed and designated by the Department; and

(vii) Any of the following officers after recommendation by the consular officer in charge and advance designation by the Department to perform disbursing functions:

(a) Any Foreign Service officer or vice consul other than the officer in charge;

(b) Any other American officer or clerk who has specially qualified to disburse.

Disbursing and certifying functions must be performed by different officers whenever either function is delegated to subordinates.

(5) *Assistant disbursing officers.* In the event that any disbursing officer (as defined in subparagraph (1) of this paragraph) requires the services of an assistant authorized to sign checks on a local Government depository or on the Treasurer of the United States in the name of the disbursing officer followed by the signature of the assistant, or to render the accounts in the name of the disbursing officer during temporary absences, the need therefore should be explained to the Division of Budget and Finance of the Department by airgram or despatch recommending by name and title the person desired to act as assistant. Any special disbursing officer may nominate a qualified member of the staff for such duty. No person shall act as an assistant disbursing officer who has not been designated as such by the disbursing officer on Treasury Form M-92 furnished by the Department after receipt of the officer's explanation of the need for an assistant and the Department of State and the Treasury Department have approved such designation and the disbursing officer has been notified of the approval. The assistant disbursing officer must be bonded in accordance with the provisions of § 101.7 of this chapter.

(b) *Authorized certifying officers—*

(1) *Authorized certifying officer defined.* The term authorized certifying officer for the Department of State means an officer or employee who has been bonded in accordance with § 101.7 of this chapter and who has been authorized by the Secretary of State, in writing, to certify vouchers for payment from the appropriations of this Department pursuant to 31 U.S.C. 82c, 82d and 82f.

(2) *Responsibility of authorized certifying officers.* An authorized certifying officer certifying a voucher shall:

(i) Be held responsible for the existence and correctness of the facts recited in the certificate or otherwise stated on the voucher or its supporting papers; for the legality of the proposed payment under the appropriation or fund involved; and for the correctness of the computations therein;

(ii) Be required to give bond to the United States, with good and sufficient surety, as provided in § 101.7; and

(iii) Be held accountable for and required to make good to the United States the amount of any illegal, improper, or

incorrect payment resulting from any false, inaccurate, or misleading certificate made by him as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.

(3) *Officers and employees authorized to certify vouchers.* The following officers are hereby authorized to certify any voucher chargeable to an appropriation under the control of the Department of State for payment in the United States or abroad:

(i) All Foreign Service officers;

(ii) All vice consuls; and

(iii) Any bonded ambassador, minister, or other officer or employee, when specially authorized by the Secretary of State to act as an authorized certifying officer, provided the disbursing officer has been notified by the Department of the special authorization.

Certifying and disbursing functions must be performed by different officers whenever either function is delegated to subordinates.

(4) *Who shall certify vouchers for payment.* The ranking Foreign Service officer on duty at a mission or combined office, or the consular officer in charge of a consular office shall certify all vouchers prior to payment by the disbursing officer unless another Foreign Service officer, vice consul, or specially qualified employee has been recommended by the officer in charge of the office and designated by the Department to perform these duties. Any authorized certifying officer may certify his own vouchers for reimbursable travel expenses in proceeding to or from a post under official orders.

§ 105.5 *Officers temporarily in charge.*

(a) Where a principal officer is absent temporarily for one or more brief intervals during an accounting period and the officer temporarily in charge during such absence draws no drafts and makes no disbursements, the principal officer may submit the account for the full accounting period and it will be a sufficient accounting by the relief officer if he:

(1) Complies with the provisions relating to fee stamps (see § 105.20);

(2) Executes the certificate for a vice consul or other officer in charge, on the reverse of the principal officer's account current; and

(3) Submits with such certificate a schedule of collections on the form prescribed and a sworn record of fees collected by him supported by the receipt of the principal officer for the amount of such collections turned over to him.

(b) If an officer temporarily in charge makes any disbursements or draws any drafts he shall make a complete accounting for all funds coming into his possession and for all disbursements made during the period.

(c) Except where provision is expressly made therefor, no officer should take over vouchers paid by another officer, charge himself with drafts drawn by another officer, or include such items in his accounts.

§ 105.8 *Special deposits, separate drafts, and separate accounts.* (a)

When an officer is instructed to draw a separate draft for a special deposit or for any other purpose he shall not include any other amount on the draft drawn under that authority and, unless otherwise specifically instructed, the draft, the payments made therefrom, and other related transactions shall be accounted for in the regular office accounts.

(b) When an officer is instructed to draw a separate draft and render a separate account he shall not include any other amount on the draft drawn under that authority and he shall prepare and forward to the Department a separate account showing the draft, the payments made therefrom, and other related transactions. When a separate accounting is required the transaction shall not be included in the regular accounts of the office.

§ 105.10 *Appropriations.* Appropriations as used herein are sums made available by acts of Congress for expenditure by the Department of State for specified purposes and, except as otherwise provided by law, sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others. (31 U.S.C. 628.)

§ 105.11 *Deposit of public money.* (a) The Secretary of the Treasury may designate such depositories of public moneys in foreign countries and in the Territories and insular possessions of the United States as may be necessary for the transaction of the Government's business, under such terms and conditions as to security and otherwise, as he may from time to time prescribe: *Provided*, That in designating such depositories American financial institutions shall be given preference wherever, in the judgment of the Secretary of the Treasury, such institution is safe and able to render the service required. (31 U.S.C. 473). When the Secretary of the Treasury has designated a depository of public moneys for use by an office of the Foreign Service, the deposit of public moneys by that office with another banking institution is not authorized.

(b) At posts at which a depository of public moneys has not been designated for their use, officers of the Foreign Service of the United States may when necessary, in their discretion and at their own risk, make temporary deposits of funds on hand and maintain accounts with banking institutions which they may select for the purpose. Nothing in this authorization may be construed to relieve them of complete responsibility to account for official funds coming into their possession.

(c) When official funds are deposited temporarily in a bank, the deposit should be made in the name of and to the credit of the office rather than the officer wherever the banking facilities at a given post permit such practice. Official and personal bank accounts must be kept separate and distinct in all cases.



(d) All officers of the Foreign Service, before depositing funds in a bank of the United States, shall determine that such bank has been delegated as a depository of public moneys received by such officers.

§ 105.16 *Other services for which no fee is charged.* In addition to the no-fee requirements contained in the tariff, the following services are to be performed without fee:

(a) Any services which officers may be called upon to perform under Items Nos. 24, 28, 31, 32, 34, 36, 37, and 46 of the Tariff of United States Foreign Service Fees when performed in connection with the settlement of the estate of any employee of the United States dying abroad while on official duty;

(b) Any service which officers may be called upon to perform under Items Nos. 24, 28, 31, 32, 34, 36, and 37 of the Tariff of United States Foreign Service Fees for the use of any person in the collection of claims from the United States, or in connection with any claim or application for service from the United States Veterans' Administration, or from any State or from the Veterans' Administration, for compensation, pensions, back pay, bounty, bonus, or for property loss in the service of the United States; and

(c) Any service performed for the purpose of establishing the right to and obtaining the return of property held by the custodian of alien property.

§ 105.21 *Fees for services for foreign governments.* In representing foreign interests, belligerent or otherwise, the United States Government will uniformly apply the following principles with respect to the collection of fees for services performed in connection with such representation:

(a) Notarial services will be performed by diplomatic or consular officers of the United States in connection with the representation of foreign interests as United States services, subject to the Tariff of United States Foreign Service Fees and all such fees shall be paid into the United States Treasury. Notarial services analogous to those performed gratis for American nationals under Items Nos. 25, 29, 38 and 39 of the Tariff of United States Foreign Service Fees may be performed gratis for represented nationals. United States Foreign Service fee stamps shall be used for such services; the services shall be entered in the regular "Record of Fees"; and each service shall be assigned a number from the regular series. Notarial services performed in connection with the representation of foreign interests shall be signed in accordance with the provisions of § 112.4 of this chapter, note 4, and the provisions of the Foreign Service regulations concerning notarial services shall be observed except where they are clearly inapplicable.

(b) All other services performed by diplomatic or consular officers of the United States in connection with the representation of foreign interests shall be performed gratis. Whenever the

gratis service involves a document of any character, a notation to the following effect will be made on the document: "Performed gratis, subject to interested party's settlement with represented Government of fee prescribed by its Tariff." All such gratis services shall be numbered from a separate series of numbers for each Government represented and recorded in a separate Record of Fees headed "Services for the Government of \_\_\_\_\_" maintained for each government represented. An extra copy of each such Record of Fees marked "Copy for the Government of \_\_\_\_\_" shall be submitted to the Department with the regular accounts in order that it may be forwarded to the other government.

§ 105.22 *Fees of consular agents.* (a) Consular agents shall be entitled to retain as compensation one-half of the fees received in their offices provided that in no case shall such compensation exceed \$1,000 per annum. The balance of all fees received shall be accounted for and paid into the Treasury of the United States. (22 U.S.C. 99.)

(b) For official services to American vessels for which no fees are charged consular agents who are compensated by fees must furnish the master of every such vessel with an itemized statement of the services performed on account of said vessel showing the fee prescribed by the Tariff of United States Foreign Service Fees for each service. If the amount received or due consular agents from regular fees collected by them is not equivalent to compensation at the rate of \$1,000 per annum, they will be allowed from the appropriation therefor such additional compensation as they would have received, and would have been entitled to retain to a maximum total compensation of \$1,000, but for the exemption of American vessels from the payment of such fees. (22 U.S.C. 89; 31 U.S.C. 725a (5); 46 U.S.C. 101.) Such services will not be compensated unless they are necessarily rendered. (22 U.S.C. 89.)

(c) Consular agents shall account for fees collected and furnish reports of services to American vessels and seamen, including the fees prescribed therefor, and shall be compensated for such services in accordance with the provisions of these regulations and the instructions of the Secretary of State.

In accordance with Executive Order 9521 of February 13, 1945 (10 F.R. 1991), it is found that the subject matter of those parts of Executive Order 7968 of September 3, 1938 (3 CFR, Cum. Supp., 394) establishing Chapter V, sections 1, 4, 5, 8, 10, 11, 16, 21, and 22 of the Foreign Service Regulations of the United States (Title 22, Cum. Supp., Part 105, §§ 105.1, 105.4, 105.5, 105.8, 105.10, 105.11, 105.16, 105.21, and 105.22 of the Code of Federal Regulations of the United States); the subject matter of that part of Executive Order 8077 of April 4, 1939 (3 CFR, Cum. Supp., 471) amending Chapter V, section 21 of the Foreign Service Regulations of the United States (Title 22, Cum. Supp., Part 105, § 105.21 of the Code of Federal Regulations of the United States); and the subject matter of those parts of Executive Order 8297 of December 4, 1939 (3 CFR, Cum. Supp.,

596) amending Chapter V, sections 16 and 22 of the Foreign Service Regulations of the United States (Title 22, Cum. Supp., Part 105, §§ 105.16 and 105.22 of the Code of Federal Regulations of the United States) are covered by the present regulation which is designed and intended to supersede the above-mentioned parts of Executive Order 7968 of September 3, 1938, of Executive Order 8077 of April 4, 1939, and of Executive Order 8297 of December 4, 1939. In consequence whereof, said parts of Executive Order 7968, Executive Order 8077 and Executive Order 8297 have no further force and effect.

This regulation shall become effective immediately upon filing with the Division of the Federal Register.

Issued: November 6, 1947.

For the Secretary of State.

[SEAL] DONALD RUSSELL,  
Assistant Secretary.

[F. R. Doc. 45-20451; Filed, Nov. 7, 1945;  
11:31 a. m.]

## TITLE 26—INTERNAL REVENUE

### Chapter I—Bureau of Internal Revenue

#### Subchapter A—Income and Excess Profits Taxes

[T. D. 5483]

#### PART 30—REGULATIONS UNDER THE EXCESS PROFITS TAX ACT OF 1940

#### PART 35—EXCESS PROFITS TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

#### FILING OF APPLICATIONS FOR GENERAL EXCESS PROFITS TAX RELIEF

Regulations 109 (26 CFR, 1941 Supp.) and Regulations 112 (26 CFR, Cum. Supp.) are amended as follows:

PARAGRAPH 1. Section 30.722-5 (a), as amended by Treasury Decision 5393, approved July 31, 1944, is further amended as follows:

(A) By changing the last sentence in the second paragraph to read as follows: "If new grounds in addition to those set forth in such application are relied upon by the taxpayer for relief under section 722 with respect to years beginning in 1940 or 1941, an amendment to the application already filed for such years shall be filed under oath on Form 991 (revised January, 1943)."

(B) By striking out the second sentence in the third paragraph.

(C) By striking out the last sentence in the third paragraph and inserting in lieu thereof the following:

Only one application for relief under section 722 shall be filed for an excess profits tax taxable year. New grounds or additional facts not contained in the original application shall be presented as an amendment to the original application for the taxable year. Any supplemental or additional applications filed after the filing of the original application shall be considered amendments to the original application previously filed. No new grounds presented by the taxpayer after the period of time for filing



a claim for credit or refund prescribed by section 322, and no new grounds or additional facts presented after the disallowance, in whole or in part, of the application for relief and the claim for refund based thereon, will be considered in determining whether the taxpayer is entitled to relief or the amount of the constructive average base period net income to be used in computing such relief for the taxable year.

Prior to final action by the Commissioner on the taxpayer's application for relief, the taxpayer will be given a notice affording it an opportunity to be heard on its application and to submit any information thereon which it deems necessary or desirable. If in the opinion of the Commissioner there has been no substantial investigative action on an application for relief, the Commissioner may on request of the taxpayer permit the taxpayer to withdraw its application. The request for withdrawal of the application for relief shall be in writing and shall be executed by at least two officers empowered to sign for the corporation, and the corporate seal shall be affixed thereto. If the corporation has no seal, the request for withdrawal shall be accompanied by a certified copy of the resolution of the board of directors giving such officers authority to sign the request for withdrawal. If the Commissioner approves the taxpayer's request for withdrawal of its application the case shall be treated as though no application had been filed.

PAR. 2. Section 35.722-5 (a), as amended by Treasury Decision 5393, approved July 31, 1944, is further amended as follows:

(A) By changing the last sentence in the second paragraph to read as follows: "If new grounds in addition to those set forth in such application are relied upon by the taxpayer for relief under section 722, an amendment to the application already filed for such year shall be filed under oath on Form 991 (revised January, 1943)."

(B) By striking out the second sentence in the fourth paragraph.

(C) By striking out the last sentence in the fourth paragraph and inserting in lieu thereof the following:

Only one application for relief under section 722 shall be filed for an excess profits tax taxable year. New grounds or additional facts not contained in the original application shall be presented as an amendment to the original application for the taxable year. Any supplemental or additional applications filed after filing of the original application shall be considered amendments to the original application previously filed. No new grounds presented by the taxpayer after the period of time for filing a claim for credit or refund prescribed by section 322, and no new grounds or additional facts presented after the disallowance, in whole or in part, of the application for relief and the claim for refund based thereon, will be considered in determining whether the taxpayer is entitled to relief or the amount of the constructive average base period net income to be used in computing such relief for the taxable year.

Prior to final action by the Commissioner on the taxpayer's application for relief, the taxpayer will be given a notice affording it an opportunity to be heard on its application and to submit any information thereon which it deems necessary or desirable. If in the opinion of the Commissioner there has been no substantial investigative action on an application for relief, the Commissioner may on request of the taxpayer permit the taxpayer to withdraw its application. The request for withdrawal of the application for relief shall be in writing and shall be executed by at least two officers empowered to sign for the corporation, and the corporate seal shall be affixed thereto. If the corporation has no seal, the request for withdrawal shall be accompanied by a certified copy of the resolution of the board of directors giving such officers authority to sign the request for withdrawal. If the Commissioner approves the taxpayer's request for withdrawal of its application the case shall be treated as though no application had been filed.

(Sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C. 62) as made applicable by section 729 (a) of the Internal Revenue Code (54 Stat. 989; 26 U.S.C. 729 (a))

[SEAL] JOSEPH D. NUNAN, Jr.,  
Commissioner of Internal Revenue.

Approved: November 5, 1945.

JOSEPH J. O'CONNELL, Jr.,  
Acting Secretary of the Treasury.

[F. R. Doc. 45-20389; Filed, Nov. 6, 1945;  
1:55 p. m.]

## TITLE 32—NATIONAL DEFENSE

### Chapter XI—Office of Price Administration

#### PART 1309—COPPER

[RMPR 20<sup>1</sup>, Amdt. 5]

#### COPPER SCRAP AND COPPER ALLOY SCRAP

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Revised Maximum Price Regulation No. 20 is amended in the following respects:

1. Section 9 is revoked.

This amendment shall become effective November 13, 1945.

Issued this 7th day of November 1945.

CHESTER BOWLES,  
Administrator.

[F. R. Doc. 45-20433; Filed, Nov. 7, 1945;  
11:18 a. m.]

#### PART 1340—FUEL

[MPR 120, Amdt. 151]

#### BITUMINOUS COAL DELIVERED FROM MINE OR PREPARATION PLANT

A statement of considerations involved in the issuance of this amendment issued

<sup>1</sup> 9 F.R. 756, 4394, 5374; 10 F.R. 2512, 9525.

simultaneously herewith has been filed with the Division of the Federal Register.

Maximum Price Regulation No. 120 is amended in the following respects:

1. Section 1340.212 (c) is amended by deleting the words "of 18 cents per net ton", appearing after the word "differential" and before the words "is established".

2. Section 1340.213 (e) is amended by deleting the words "of 30 cents per net ton", appearing after the word "differential" and before the words "is established", and by adding a new undesignated paragraph to read as follows:

Strip mines which have been authorized to charge deep mine prices for its coals when sold for rail shipment by orders issued under this § 1340.313 (e) of MPR No. 120 are hereby authorized to charge deep mine prices for its coals sold for truck and wagon shipment when such coals are cleaned and prepared in accordance with the provisions of said orders.

3. Section 1340.215 (c) is amended by deleting the words "of 26 cents per net ton", appearing after the word "differential" and before the words "is established".

This amendment shall become effective November 13, 1945.

Issued this 7th day of November 1945.

CHESTER BOWLES,  
Administrator.

[F. R. Doc. 45-20434; Filed, Nov. 7, 1945;  
11:18 a. m.]

## PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[2d Rev. RO 3, Amdt. 47]

### SUGAR

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Section 5.17 is added to read as follows:

SEC. 5.17 *Registering units place of registration shall be changed to District Office.* (a) Each District Office shall require that all local Boards located in its district transfer the registration files and all other records of the retailers and wholesalers registered with them to the District Office. The transfer shall be made by forwarding the registration files and all other records of the retailers and wholesalers to the District Office.

(b) When the files of a registering unit have been transferred to a District Office under this paragraph it is considered registered with that District Office and thereafter notwithstanding any other provisions of this order, wherever the word "Board" is used in this order to refer to the Board with which a registering unit is registered it shall be deemed to refer to the District Office where that registering unit is registered. Wherever the word "Board" is used in this order to refer to the Board for the place where the registering unit is lo-

<sup>1</sup> 9 F.R. 13641.