

# Presidential Documents

## Title 3—THE PRESIDENT

### Executive Order 11045

#### DISCONTINUING THE GUAM ISLAND NAVAL DEFENSIVE SEA AREA AND GUAM ISLAND NAVAL AIRSPACE RESERVATION

By virtue of the authority vested in me as President of the United States, it is ordered as follows:

SECTION 1. The Guam Island Naval Defensive Sea Area and the Guam Island Naval Airspace Reservation, heretofore existing under the provisions of Executive Order No. 8683 of February 14, 1941, as amended, are hereby discontinued.

SEC. 2. To the extent not heretofore rendered inapplicable, the following are hereby revoked:

- (1) Executive Order No. 8683 of February 14, 1941.
- (2) Executive Order No. 8729 of April 2, 1941.
- (3) Executive Order No. 10341 of April 8, 1952.

JOHN F. KENNEDY

THE WHITE HOUSE,  
*August 21, 1962.*

[F.R. Doc. 62-8612; Filed, Aug. 23, 1962; 1:56 p.m.]



# Rules and Regulations

## Title 26—INTERNAL REVENUE

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

[T.D. 6806]

#### SUBCHAPTER A—INCOME TAX

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#### SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

#### PART 301—PROCEDURE AND ADMINISTRATION

#### Use of Identifying Numbers

On February 24, 1962, notice of proposed rule making was published in the FEDERAL REGISTER (27 F.R. 1761) regarding the amendments of the Income Tax Regulations (26 CFR Part 1), the Employment Tax Regulations (26 CFR Part 31), the Highway Motor Vehicle Use Tax Regulations (26 CFR Part 41), the Miscellaneous Stamp Tax Regulations (26 CFR Part 45), the Regulations Relating to Miscellaneous Excise Taxes Payable by Return (26 CFR Part 46), the Manufacturers and Retailers Excise Tax Regulations (26 CFR Part 48), the Facilities and Services Excise Tax Regulations (26

CFR Part 49), the regulations relating to Machine Guns and Certain Other Firearms (26 CFR Part 179), the regulations relating to Liquor Dealers (26 CFR Part 194), the regulations relating to Stills (26 CFR Part 196), the regulations relating to Drawback on Distilled Spirits Used in Manufacturing Nonbeverage Products (26 CFR Part 197), the regulations relating to Distilled Spirits Plants (26 CFR Part 201), the regulations relating to Beer (26 CFR Part 245), and the Regulations on Procedure and Administration (26 CFR Part 301), prescribing regulations under sections 6109 and 6676 of the Internal Revenue Code of 1954 as added by the Act of October 5, 1961 (Public Law 87-397, 75 Stat. 828). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations as proposed are hereby adopted subject to the following changes:

PARAGRAPH 1. Section 1.6109-1 as set forth in paragraph 1 of the notice of proposed rule making is changed by revising paragraph (a), subparagraph (1) of paragraph (b), and subdivisions (i) and (iii) of subparagraph (2) of paragraph (b); by adding new subdivisions (v) and (vi) at the end of subparagraph (2) of paragraph (b); and by revising subdivision (a) of subparagraph (2) (i) of paragraph (c).

PAR. 2. Section 31.3402(f)(2)-1 is amended by adding paragraph (d).

PAR. 3. The amendment of subdivisions (i) and (ii) in paragraph (a)(1) of § 31.6011(b)-1, as set forth under paragraph 4 of the notice of proposed rule making, is revised.

PAR. 4. Paragraphs (a), (b)(3) and (c)(2) of § 31.6109-1, as set forth under paragraph 6a of the notice of proposed rule making, are revised.

PAR. 5. Paragraphs (a) and (b) of § 41.6109-1, as set forth under paragraph 7 of the notice of proposed rule making, are revised.

PAR. 6. Paragraphs (a) and (b) of § 45.6109-1, as set forth under paragraph 8 of the notice of proposed rule making, are revised.

PAR. 7. Paragraphs (a) and (b) of § 46.6109-1, as set forth under paragraph 9 of the notice of proposed rule making, are revised.

PAR. 8. Paragraphs (a) and (b) of § 48.6109-1, as set forth under paragraph 11 of the notice of proposed rule making, are revised.

PAR. 9. Paragraphs (a) and (b) of § 49.6109-1, as set forth under paragraph 12 of the notice of proposed rule making, are revised.

PAR. 10. Section 179.52a, as set forth under paragraph 13 of the notice of proposed rule making, is revised.

PAR. 11. Paragraphs (b) and (c) of § 179.52b, as set forth under paragraph 13 of the notice of proposed rule making, are revised.

PAR. 12. Section 194.106a, as set forth under paragraph 14 of the notice of proposed rule making, is revised.

PAR. 13. Paragraphs (b) and (c) of § 194.106b, as set forth under paragraph 14 of the notice of proposed rule making, are revised.

PAR. 14. Section 196.34a, as set forth under paragraph 15 of the notice of proposed rule making, is revised.

PAR. 15. Paragraphs (b) and (c) of § 196.34b, as set forth under paragraph 15 of the notice of proposed rule making, are revised.

PAR. 16. Section 197.29a, as set forth under paragraph 16 of the notice of proposed rule making, is revised.

PAR. 17. Paragraphs (b) and (c) of § 197.29b, as set forth under paragraph 16 of the notice of proposed rule making, are revised.

PAR. 18. Section 201.32c, as set forth under paragraph 17 of the notice of proposed rule making, is revised.

PAR. 19. Paragraphs (b) and (c) of § 201.32d, as set forth under paragraph 17 of the notice of proposed rule making, are revised.

PAR. 20. Section 245.76b, as set forth under paragraph 18 of the notice of proposed rule making, is revised.

PAR. 21. Paragraphs (b) and (c) of § 245.76c, as set forth under paragraph 18 of the notice of proposed rule making, are revised.

PAR. 22. Section 301.6676-1 as set forth in paragraph 21 of the notice of proposed rule making is changed by revising paragraph (a).

PAR. 23. Section 301.7701-11 as set forth in paragraph 23 of the notice of proposed rule making is revised.

[SEAL] MORTIMER M. CAPLIN,  
Commissioner of Internal Revenue.

Approved: August 20, 1962.

STANLEY S. SURREY,  
Assistant Secretary of the  
Treasury.

In order to conform the Income Tax Regulations (26 CFR Part 1), the Highway Motor Vehicle Use Tax Regulations (26 CFR Part 41), the Miscellaneous Stamp Tax Regulations (26 CFR Part 45), the Regulations Relating to Miscellaneous Excise Taxes Payable by Return (26 CFR Part 46), the Manufacturers and Retailers Excise Tax Regulations (26 CFR Part 48), the Facilities and Services Excise Tax Regulations (26 CFR Part 49), the regulations relating to Machine Guns and Certain Other Firearms (26 CFR Part 179), the regulations relating to Liquor Dealers (26 CFR Part 194), the regulations relating to Stills (26 CFR Part 196), the regulations relating to Drawback on Distilled Spirits Used in Manufacturing Nonbeverage Products (26 CFR Part 197), the regulations relating to Distilled Spirits Plants (26 CFR Part 201), the regulations relating to Beer (26 CFR Part 245), and the Regulations on Procedure and Administration (26 CFR Part 301), to the amendments made to the Internal Revenue Code of 1954 by the Act of October 5, 1961 (Public Law



87-397, 75 Stat. 828), authorizing the requirement of identifying numbers, and in order to make changes relating to identifying numbers in the Employment Tax Regulations (26 CFR Part 31), the regulations are amended as follows:

**Income Tax (26 CFR Part 1):**

**PARAGRAPH 1.** Immediately after § 1.6102-1 there are inserted the following new sections:

**§ 1.6109 Statutory provisions; identifying numbers.**

**Sec. 6109. Identifying numbers—(a) Supplying of identifying numbers.** When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(2) *Furnishing number to other persons.* Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(3) *Furnishing number of another person.* Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(b) *Limitation.* (1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

**§ 1.6109-1 Identifying numbers.**

(a) *In general—(1) Designations.* The identifying number prescribed by this section for use by an individual is termed an "account number". However, the identifying number prescribed for use by an individual engaged in a trade or business within the meaning of subparagraph (2) of this paragraph, with respect to any trade or business, is termed an "employer identification number". The identifying number prescribed for use by a person other than an individual is termed an "employer identification number". For definition of the term "account number", see § 301.7707-11 of this chapter (Regulations on Procedure and Administration). For definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For purposes

of this section, an estate or trust is considered to be a person other than an individual.

(2) *Trade or business.* For purposes of this section, an individual shall be considered to be engaged in a trade or business if any return is required to be filed by him with respect to his liability for any tax imposed by subtitle C, D, or E of the Code (other than a household employer's return on Form 942 or an employee representative's return on Form CT-2 required pursuant to § 31.6011 (a)-1 or § 31.6011 (a)-2, respectively, of this chapter (Employment Tax Regulations)).

(b) *Use of numbers—(1) Number of maker of return—(i) Return with respect to tax liability.* Every person required to make a return, statement, or other document for any period commencing after December 31, 1961, with respect to his liability, or to matters relating to or dealing with his liability, for any tax imposed by subtitle A shall include his account number or his employer identification number, as the case may be, in any such return, statement, or other document filed after September 30, 1962. If such person is an individual engaged in a trade or business within the meaning of this section, he shall include his account number in the return, statement, or other document, and shall also include his employer identification number in any Schedule C (Profit or Loss) from Business or Profession or Schedule F (Schedule of Farm Income and Expenses) filed as part of his individual income tax return. A fiduciary or agent making a return, statement, or other document for another person shall include therein the identifying number of such other person but not the identifying number of the person acting as fiduciary or agent. An income tax return or a declaration of estimated income tax filed jointly by a husband and wife need include the identifying number of only the husband except that the identifying number of the wife shall also be shown if, for the taxable year covered by the return or declaration, the wife has—

(a) Separate gross income of \$600 or more, or \$1,200 or more if she has attained the age of 65 before the close of the taxable year,

(b) Self-employment income, as defined in section 1402(b), or

(c) Income (such as wages, dividends, or interest) paid to her otherwise than with her husband which the payer thereof is required to report on a return or statement of information.

(ii) The application of subdivision (i) of this subparagraph may be illustrated by the following examples:

*Example (1).* A, an individual, operates a store during the year 1962 in which he employs three assistants and from which he derives net earnings from self-employment of more than \$400. In making his income tax return for the calendar year 1962, A includes his account number in the return form and in his report of self-employment income on Schedule SE, and his employer identification number in Schedule C on which he computes the profit or loss from his business.

*Example (2).* D, an incompetent, receives in 1962, \$800 of income from investments. D's guardian, E, is required to include in

the income tax return filed for D on April 15, 1963, D's account number. E shall not include his own identifying number in such return.

*Example (3).* X, an organization exempt from taxation under section 501(a), is required to file an annual return of information on Form 990. In such return filed for the calendar year 1962, X is required to include its employer identification number.

*Example (4).* A, an individual engaged in a trade or business within the meaning of this section, dies on July 31, 1962. In his will, A provides that after the payment of certain specific bequests, the residue of his estate is to be held in trust for the benefit of his son, S. The administration of A's estate is completed on June 1, 1963, and the residue of the estate transferred to the trustee for S. The executor of A's estate is required to include the account number assigned to A in A's final income tax return (Form 1040) and in A's report of self-employment income on Schedule SE and is required to include A's employer identification number in Schedule C filed with the Form 1040. If the executor is required to file an income tax return (Form 1041) on behalf of the estate, he is required to obtain, and include therein, an employer identification number for the estate. If the trustee is required to file an income tax return (Form 1041) on behalf of the trust, he is required to obtain, and include therein, an employer identification number for the trust. See subparagraph (2) (iv) (b) of this paragraph for determining whether S's account number also should be included in the income tax return (Form 1041) of the estate or the trust.

*Example (5).* Brothers A, B, and C contribute the entire support of their mother in 1962. The brothers contribute the support in such a manner that any one of the brothers could claim a deduction for the exemption of the mother provided a written declaration on Form 2120 (Multiple Support Declaration) from each of his brothers is attached to his income tax return. Since Forms 2120 must be filed to enable any of the brothers to claim a deduction, the account number of each brother making a Form 2120 must be included in such form.

(iii) *Return with respect to another person.* Every person other than an individual not engaged in a trade or business within the meaning of this section, who is required to make a return, statement, or other document with respect to another person for any period commencing after December 31, 1961, shall include his employer identification number in any such return, statement, or other document filed after September 30, 1962. Every individual not engaged in a trade or business within the meaning of this section, who is required to make a return, statement, or other document with respect to another person for any period commencing after December 31, 1961, shall include his account number in any such return, statement, or other document filed after September 30, 1962. A fiduciary or agent making such a return, statement, or other document for another person shall include therein the identifying number of such other person and not his own identifying number.

(iv) The application of subdivision (iii) of this subparagraph may be illustrated by the following example:

*Example.* M, the estate of a decedent, paid during 1963, \$700 for rental of a warehouse. The employer identification number of the estate is required to be included in the Form 1096 and Form 1099 required to be filed in 1964 with respect to such payment.

However, the person acting as executor shall not include his own identifying number in such forms.

(v) *Exception.* Notwithstanding the provisions of subdivisions (i) and (iii) of this subparagraph, an individual who does not have an account number and who has not been requested by the Internal Revenue Service to obtain one is not required to include an account number in any return, statement, or other document filed in 1962.

(2) *Number of person with respect to whom return is made by another—(i) General rule.* Except as otherwise provided in subdivision (ii) of this subparagraph, when a return, statement, or other document with respect to any person is required to be made by another person for any period commencing after December 31, 1962, the account number or the employer identification number, as the case may be, of the person with respect to whom the return, statement, or other document is required to be made shall be—

(a) Requested of such person by the person required to make such return, statement, or other document;

(b) Furnished by such person to the person required to make the return, statement, or other document; and

(c) Included in the return, statement, or other document by the person required to make it.

A request should state that the identifying number is required to be furnished under authority of law. An individual who receives amounts of income in respect of which a return, statement, or other document is required to be made by the payer thereof, and which is payable to the trade name of a sole proprietorship operated by him, shall furnish his employer identification number to the payer of such amounts. If such individual is not required to secure an employer identification number he shall furnish his account number to the payer. When an amount is made payable to a fiduciary or agent for a named or otherwise designated trust, estate, minor, incompetent, or other person, the identifying number of such trust, estate, etc. (clearly linked with the name of such trust, estate, etc.), and not the identifying number of the person acting as fiduciary or agent, shall be included by the payer in the return or statement of information made by him with respect to such payment. In the case of dividends on stock made payable to a person other than the record owner of the stock, the identifying number and name of the record owner shall be included by the payer in the return or statement of information made by him with respect to such dividends.

(ii) *Exception.* The identifying number of a payee is not required to be included in any return or statement with respect to payments made to such payee if the total amount shown on such return or statement was paid to such payee prior to October 1, 1963.

(iii) *Multiple payees.* When an information return or statement is required to be made by any person with respect to a payment made by him to more than one person, the identifying number of

only one of such payees is required to be requested of such payees by the payer, furnished to the payer by such payees, and included by the payer (clearly linked with the name of the payee to whom it belongs when the surnames are different) in the return or statement of information made by him with respect to such payment. When the multiple payees are husband and wife, the account number of the husband shall be requested and furnished and shall be included by the payer in the return or statement of information made by him with respect to the payment.

(iv) *Meaning of terms.* (a) Except as provided in (b) of this subdivision, the return of any person with respect to his liability for any tax imposed by subtitle A, or any statement or document in support thereof, is not considered a return, statement, or other document with respect to another person for purposes of this section. If any such return or supporting statement or document contains information with respect to another person, the identifying number of such other person shall not be requested or furnished, and shall not be included in such return, statement, or other document. For example, the identifying number of the doctor to whom an individual taxpayer has made a payment for medical services shall not be requested or furnished, and shall not be included in the individual's income tax return even though the name of the doctor may be required to be furnished in support of the medical deduction. Similarly, the identifying number of a newspaper to which a manufacturing corporation has made a payment for advertising shall not be requested or furnished, and shall not be included in the corporation's income tax return.

(b) The return of an estate or trust with respect to its liability for any tax imposed by subtitle A, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust. Accordingly, the identifying number of each beneficiary whose name is required to be included in any such return or supporting statement or document shall be requested and furnished and shall be included in such return or supporting document to identify such beneficiary. The term "beneficiary" includes heirs, devisees, and legatees.

(v) *Renewal of requests for identifying numbers.* Where identifying numbers are requested it will not generally be necessary to renew requests for identifying numbers unless the Internal Revenue Service subsequently requires that requests be renewed.

(vi) The application of this subparagraph may be illustrated by the following examples:

*Example (1).* During 1963, Corporation C pays \$100 in dividends to A, an individual. The identifying number to be furnished the payer is A's account number and not A's em-

ployer identification number even if A has secured the latter as the result of, for example, operating a sole proprietorship.

*Example (2).* During 1963, Corporation C pays \$100 in dividends to A & Company, a sole proprietorship operated by A. If such operation requires A to secure an employer identification number, the identifying number to be furnished to Corporation C is that employer identification number; otherwise it is A's account number.

*Example (3).* A, an individual, dies February 28, 1964, owning among other income-producing property 1,000 shares of common stock of X Corporation. In his will, A provides that, after the payment of certain specific bequests, B, his executor, shall transfer the residue of his estate to C, who shall hold it in trust for the benefit of A's son, S. B qualifies as executor of the estate of A and secures an employer identification number for the estate. B notifies X Corporation of A's death, gives evidence of his qualification as executor, furnishes the employer identification number of the estate, and requests that dividends be paid to "B, executor for the estate of A". On June 3, 1964, B receives a cash dividend from X Corporation in the amount of \$750. The administration of A's estate is completed on September 30, 1964, and the residue of the estate is transferred to C, trustee under the will of A. The residue of the estate includes the cash dividend of \$750 and the X Corporation stock. C is required to obtain and furnish to B, and B is required to request, the employer identification number of the trust to be used in the income tax return (Form 1041) for the period February 28, 1964, to September 30, 1964, filed by B. The X Corporation is required to include the employer identification number of the estate on a Form 1099 filed with respect to the \$750 dividend payment.

*Example (4).* A savings account is opened in the M Bank entitled "John and Mary Clark in trust for Dennis Clark." However, under State law a legal and valid trust was not created by this arrangement nor was a gift made of the account. Therefore, John and Mary Clark who are the parents of Dennis are the owners of the account. During the calendar year 1964, the M Bank credits this account with interest in the amount of \$750. The Bank should ask Mr. and Mrs. Clark for an identifying number, and John Clark should furnish the Bank with his own account number because the \$750 is income to him and Mrs. Clark. The M Bank then should include this number in the Form 1099 which the Bank must file with respect to the \$750 interest. If a valid trust had been created under the State law, Mr. Clark should furnish the Bank with the employer identification number for the trust.

*Example (5).* During the calendar year 1964, Corporation Y pays dividends in the amount of \$400 to "James Jones, Custodian for Mary Jones, a minor, under the Uniform Gifts to Minors Act of the State of R". The persons named are father and minor daughter. Y should ask James Jones for an identifying number and James Jones should furnish the Y Corporation with the account number of Mary Jones for inclusion in the Form 1099 which Y must file with respect to the \$400 dividends paid. If Mary Jones has no account number, one must be obtained even if Mary Jones is not required to file any return in connection with this income.

*Example (6).* During the calendar year 1964, the X Federal Savings and Loan Association credited dividends in the amount of \$600 to the savings account of "Maurice and Martha Milton, trustees for their minor son, Marvin Milton". The account is subject to the order of either trustee, but under this arrangement no taxable trust is created. The trustees are not subject to court order or any agreement. Under applicable State law, the savings account legally belongs to the child



and the parents are not legally permitted to use any of the funds to satisfy their obligation to support the child. The Association should request that it be furnished an identifying number and the trustees, or one of them, should furnish the Association with the identifying number of Marvin Milton for inclusion in the Form 1099 which the Association must file with respect to the dividends in the amount of \$600.

**Example (7).** During the calendar year 1964, the Z Corporation pays dividends in the amount of \$200 to "William Stanley, trustee under deed of trust dated May 1, 1957, for the benefit of Howard Patrick", an account registered in the Corporation's records as owning 400 shares of its common stock. For income tax purposes the trust is recognized as a separate entity. The Z Corporation should request that it be furnished an identifying number, and Mr. Stanley should furnish the Corporation with the employer identification number of the trust for inclusion in the Form 1099 which the Corporation must file with respect to the \$200 dividend.

**Example (8).** During calendar year 1964, the X Corporation pays dividends in the amount of \$1,500 to the A & B Company, a Partnership which is registered in the Corporation's records as the owner of 750 shares of its preferred stock. A and B are officers of Bank Y. They were appointed by Y as nominees to hold this stock. The stock is part of the corpus of a trust being administered by Y for the benefit of Mr. C. The identifying number to be furnished to the X Corporation by A & B Company is the employer identification number of the A & B Company, and not the identifying number of Bank Y, the trust, or Mr. C.

**Example (9).** In 1963, Corporation C pays \$100 in dividends to John Doe and Mary Doe, as joint tenants with right of survivorship. If John and Mary are husband and wife, the identifying number to be furnished to Corporation C is the account number of John. If they are not husband and wife, and both are adults, the account number of either may be furnished. If Mary is the minor daughter of John, the identifying number to be furnished is the account number of John.

**Example (10).** In 1963, Corporation C pays \$100 in dividends to John Smith and Mary Jones (two unmarried adult individuals) as tenants in common. The identifying number to be furnished the payer is the account number of either Mr. Smith or Miss Jones. The number furnished must be clearly linked with the name of the payee to whom it belongs.

**Example (11).** C Corporation, which meets all the requirements of section 1371(a) is an "electing small business corporation" within the meaning of section 1371(b). In accordance with section 6037 and the regulations thereunder, C files a return on Form 1120-S. This form is considered a return, statement, or other document made with respect to another person (C's shareholders) within the meaning of section 6109(a) (2) and (3). Accordingly the identifying numbers of C's shareholders should be requested and furnished, and included in the Form 1120-S.

(c) **Applications**—(1) **General.** An application for an identifying number shall be made in accordance with this paragraph by every person required under this section to include his identifying number in any return, statement, or other document required to be filed by him or to furnish his identifying number to another person for inclusion in any return, statement, or other document required to be filed by such other person. However, any person who has an identifying number, either an account

number or an employer identification number, assigned to him under provisions other than the regulations in this section shall not make application for another number of the same kind under this section. A number so assigned is also prescribed for use in accordance with the requirements of this section.

(2) **Account number**—(i) **Time for filing application**—(a) **During 1962.** Application forms for use in obtaining account numbers under this section will as far as possible be furnished without request during 1962 to taxpayers needing numbers. Any individual so supplied with an application form shall complete and file it in accordance with the instructions for such form. A taxpayer is not required under this section to file an application for an account number during 1962 unless furnished with an application.

(b) **After 1962.** An individual needing an account number after 1962 shall file an application form in accordance with subdivision (ii) of this subparagraph far enough in advance of the first required use of such account number to permit issuance of the number in time for compliance with such requirement.

(ii) **Filing requirements.** Application for an account number shall be made on either Form SS-5 or Form 3227. An application form may be obtained from any district director, or any district office of the Social Security Administration. The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed in accordance with the instructions on the form. An account number will be assigned to the applicant in due course upon the basis of information reported on the application. A card showing the name and account number of the individual to whom a number has been assigned will be furnished to the individual.

(3) **Employer identification number.** Application for an employer identification number shall be made on Form SS-4. Form SS-4 will generally be furnished only on request and may be obtained from any district director, or any district office of the Social Security Administration. The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be signed by (i) the individual, if the person is an individual; (ii) the president, vice president, or other principal officer, if the person is a corporation; (iii) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (iv) the fiduciary, if the person is a trust or estate. The application for an employer identification number should be filed approximately one month in advance of the first required use of the number to permit issuance of the number in time for compliance with such requirement. The application shall be filed with the district director with

whom the applicant is required to file his income tax return or with whom the applicant would be required to file an income tax return if such a return were required of him. An employer identification number will be assigned to the applicant in due course upon the basis of information reported on the application.

(d) **Nonresident aliens.** This section shall not apply to nonresident aliens not engaged in trade or business within the United States or to foreign corporations not engaged in trade or business within the United States and not having an office or place of business or a fiscal or paying agent in the United States.

(e) **Penalty.** For penalty for failure to supply identifying number, see section 6676 and § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

**Employment Taxes (26 CFR Part 31):**  
PAR. 2. In paragraph (a) of § 310-2, subparagraphs (10) and (11) are amended to read as follows:

§ 310-2 **General definitions and use of terms.**

(a) **In general.** \* \* \*

(10) **Account number** means the identifying number of an employee assigned, as the case may be, under the Internal Revenue Code of 1954, under subchapter A of chapter 9 of the Internal Revenue Code of 1939, or under title VIII of the Social Security Act. See also § 301.7701-11 of this chapter (Regulations on Procedure and Administration).

(11) **Identification number** means the identifying number of an employer assigned, as the case may be, under the Internal Revenue Code of 1954, under subchapter A or D of chapter 9 of the Internal Revenue Code of 1939, or under title VIII of the Social Security Act. See also § 301.7701-12 of this chapter (Regulations on Procedure and Administration).

PAR. 3. Section 313402(f)(2)-1 is amended by adding paragraph (d) as follows:

§ 313402(f)(2)-1 **Withholding exemption certificates.**

\* \* \*

(d) **Inclusion of account number on withholding exemption certificate.** Every individual filing a withholding exemption certificate with an employer shall include his account number on such certificate.

PAR. 4. In paragraph (a) of § 31.6001-5, subparagraph (1) is amended to read as follows:

§ 31.6001-5 **Additional records in connection with collection of income tax at source on wages.**

(a) \* \* \*

(1) The name and address of the employee, and, after December 31, 1962, the account number of the employee.

PAR. 5. In § 31.6011(a)-7 a new paragraph is added as follows:

§ 31.6011(a)-7 **Execution of returns.**

\* \* \*

(d) **Reporting of identifying numbers.** For provisions relating to the reporting

of identifying numbers on returns required under the regulations in this part, see § 31.6109-1.

PAR. 6. In § 31.6011(b)-1, paragraphs (a), (b), and (d) are amended to read as follows:

**§ 31.6011(b)-1 Employers' identification numbers.**

(a) *Requirement of application*—(1) *In general*—(i) *Before October 1, 1962.* Except as provided in paragraph (b) of this section, every employer who on any day after December 31, 1954, and before October 1, 1962, has in his employ one or more individuals in employment for wages subject to the taxes imposed by the Federal Insurance Contributions Act, but who prior to such day neither has assigned an identification number nor has applied therefor, shall make an application on Form SS-4 for an identification number.

(ii) *On or after October 1, 1962.* Except as provided in paragraph (b) of this section, every employer who on any day after September 30, 1962, has in his employ one or more individuals in employment for wages which are subject to the taxes imposed by the Federal Insurance Contributions Act or which are subject to the withholding of income tax from wages under section 3402, but who prior to such day neither has been assigned an identification number nor has applied therefor, shall make an application on Form SS-4 for an identification number.

(iii) *Method of application.* The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director, or any district office of the Social Security Administration. The application shall be filed with the district director with whom the employer will file returns pursuant to § 31.6091-1, or with the nearest district office of the Social Security Administration. The application shall be signed by (a) the individual, if the employer is an individual; (b) the president, vice president, or other principal officer, if the employer is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the employer is a partnership or other unincorporated organization; or (d) the fiduciary, if the employer is a trust or estate. An identification number will be assigned to the employer in due course upon the basis of the information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an identification number shall be filed on or before the seventh day after the first payment of wages to which reference is made in subparagraph (1) of this paragraph. For provisions relating to the time when wages are paid, see § 31.3121(a)-2 and paragraph (b) of § 31.3402(a)-1.

(b) *Employers who are assigned identification numbers without application.* An identification number may be assigned, without application by the employer, in the case of an employer who

has in his employ only employees who are engaged exclusively in the performance of domestic service in his private home not on a farm operated for profit (see § 31.3121(a)(7)-1). If an identification number is so assigned, the employer is not required to make an application on Form SS-4 for the number.

(d) *Use of identification number.* The identification number assigned to an employer (other than a household employer referred to in paragraph (b) of this section) shall be shown in the employer's records, and shall be shown in his claims to the extent required by the applicable forms, regulations, and instructions. For provisions relating to the inclusion of identification numbers in returns, statements on Form W-2, and depositary receipts, see § 31.6109-1.

PAR. 7. In § 31.6011(b)-2, subparagraphs (1) and (2) of paragraph (a) are amended, and a new subparagraph is added to paragraph (b), as follows:

**§ 31.6011(b)-2 Employees' account numbers.**

(a) *Requirement of application*—(1) *In general*—(i) *Before November 1, 1962.* Every employee who on any day after December 31, 1954, and before November 1, 1962, is in employment for wages subject to the taxes imposed by the Federal Insurance Contributions Act, but who prior to such day has neither secured an account number nor made application therefor, shall make an application on Form SS-5 for an account number.

(ii) *On or after November 1, 1962.* Every employee who on any day after October 31, 1962, is in employment for wages which are subject to the taxes imposed by the Federal Insurance Contributions Act or which are subject to the withholding of income tax from wages under section 3402, but who prior to such day has neither secured an account number nor made application therefor, shall make an application on Form SS-5 for an account number.

(iii) *Method of application.* The application shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The employee shall file the application with any district office of the Social Security Administration or, if the employee is not working within the United States, with the district office of the Social Security Administration at Baltimore, Maryland. Form SS-5 may be obtained from any district office of the Social Security Administration or from any district director. An account number will be assigned to the employee by the Social Security Administration in due course upon the basis of information reported on the application required under this section. A card showing the name and account number of the employee to whom an account number has been assigned will be furnished to the employee by the Social Security Administration.

(2) *Time for filing Form SS-5.* The application shall be filed on or before

the seventh day after the occurrence of the first day of employment to which reference is made in subparagraph (1) of this paragraph, unless the employee leaves the employ of his employer before such seventh day, in which case the application shall be filed on or before the date on which the employee leaves the employ of his employer.

(b) *Duties of employee with respect to his account number.* \* \* \*

(3) *Furnishing of account number by employee to employer.* See § 31.6109-1 for additional provisions relating to the furnishing of an account number by the employee to his employer.

PAR. 8. In § 31.6051-1, subparagraph (1) (i) (b) of paragraph (a) is amended, subparagraph (3) of paragraph (d) is deleted, and a new paragraph is added, as follows:

**§ 31.6051-1 Statements for employees.**

(a) *Requirement if wages are subject to withholding of income tax*—(1) *General rule.* (i) \* \* \*

(b) The name and address of the employee, and his social security account number if wages as defined in section 3121(a) have been paid or if the Form W-2 is required to be furnished to the employee for a period commencing after December 31, 1962.

(e) *Cross references.* For provisions relating to the penalties provided for the willful furnishing of a false or fraudulent statement, or for the willful failure to furnish a statement, see § 31.6674-1 and section 7204. For additional provisions relating to the inclusion of identification numbers and account numbers in statements on Form W-2, see § 31.6109-1. For provisions relating to the penalty for failure to report an identification number or an account number, as required by § 31.6109-1, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

PAR. 9. Immediately after § 31.6101-1 there is inserted the following:

**§ 31.6109 Statutory provisions; identifying numbers.**

SEC. 6109. *Identifying numbers*—(a) *Supplying of identifying numbers.* When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(2) *Furnishing number to other persons.* Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(3) *Furnishing number of another person.* Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying



number as may be prescribed for securing proper identification of such other person.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

#### § 31.6109-1 Supplying of identifying numbers.

(a) *Identification number.* The identification number assigned to an employer (other than a household employer referred to in paragraph (b) of § 31.6011(b)-1) shall be shown in returns, statements on Form W-2, and depositary receipts made by the employer, pursuant to the regulations in this part, for any period ending after September 30, 1962.

(b) *Account number.* (1) *Employee to furnish to employer.* An employee to whom a statement on Form W-2 is required to be furnished for any period commencing after December 31, 1962, shall furnish his account number to each employer required to furnish such statement to him. For additional provisions relating to the furnishing of account numbers by employees to employers, see paragraph (b) of § 31.6011(b)-2.

(2) *Use of account number by employer.* Each statement required to be furnished to an employee on Form W-2 for any period commencing after December 31, 1962, shall show the account number of the employee. For additional provisions relating to requirements for furnishing a statement on Form W-2, see § 31.6051-1.

(3) *Use of account number by employee representative.* An employee representative shall include his account number on any return on Form CT-2 made by him, pursuant to paragraph (a)(2) of § 31.6011(a)-2, for any period commencing after September 30, 1962.

(c) *Procedure for applying for identifying number.* (1) *Identification number.* Every employer who has not been assigned an identification number, and who is not otherwise required by § 31.6011(b)-1 to make application therefor, shall make an application on Form SS-4 for an identification number. For provisions relating to the procedure to be followed in applying for an identification number, see paragraph (a) of § 31.6011(b)-1.

(2) *Account number.* An employee representative who has not been assigned an account number, and who is not otherwise required by § 31.6011(b)-2 to make application therefor, shall make an application on Form SS-5 for an account number. The application shall be filed on or before the last day of the first calendar quarter, beginning after September 30, 1962, for which the employee representative is required to make a return on Form CT-2. For provisions relating to the procedure to be followed in applying for an account number, see paragraph (a)(1) of § 31.6011(b)-2.

(d) *Penalty.* For provisions relating to the penalty for failure to supply an identification number or an account number, as required by this section, see

§ 301.6676-1 of this chapter (Regulations on Procedure and Administration).

*Excise Tax on Use of Certain Highway Motor Vehicles (26 CFR Part 41):*

PAR. 10. Immediately after § 41.6101-1 there is inserted the following:

#### § 41.6109 Statutory provisions; identifying numbers.

SEC. 6109. *Identifying numbers.*—(a) *Supplying of identifying numbers.* When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

#### § 41.6109-1 Employer identification numbers.

(a) *Requirement of application.*—(1) *In general.* An application on Form SS-4 for an employer identification number shall be made by every person in whose name a highway motor vehicle is registered at a time, after September 30, 1962, when a taxable use of such vehicle occurs, but who prior to such time neither has been assigned an employer identification number nor has applied therefor. The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director. The application shall be filed with the district director with whom returns required pursuant to § 41.6011(a)-1 will be filed by the person who is required to make the application. The application shall be signed by (i) the individual, if the person is an individual; (ii) the president, vice president, or other principal officer, if the person is a corporation; (iii) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (iv) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an employer identification number shall be filed on or before the seventh day after the date of the first taxable use, after September 30, 1962, of a highway motor vehicle which is registered in the name of the person who is required to make the application.

(b) *Use of employer identification number.* The employer identification number assigned to a person liable for the tax imposed by section 4481 shall be shown in any return, statement, or other document made by such person for any period commencing after June 30, 1963.

(c) *Cross references.* For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

Miscellaneous Stamp Taxes (26 CFR Part 45):

PAR. 11. Immediately after § 45.6101-1 there is inserted the following:

#### § 45.6109 Statutory provisions; identifying numbers.

SEC. 6109. *Identifying numbers.*—(a) *Supplying of identifying numbers.* When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

#### § 45.6109-1 Employer identification numbers.

(a) *Requirement of application.*—(1) *In general.* An application on Form SS-4 for an employer identification number shall be made by every person who, at any time after September 30, 1962, performs any act with respect to which a tax is imposed by section 4461, 4471, 4821, or 4841, but who prior to such time neither has been assigned an employer identification number nor has applied therefor. The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director. The application shall be filed with any district director with whom a return on Form 11 or Form 11-B will be filed by the person who is required to make the application. The application shall be signed by (i) the individual, if the person is an individual; (ii) the president, vice president, or other principal officer, if the person is a corporation; (iii) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (iv) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an employer identification number shall be filed on or before the seventh day after the date of performance, by the person who is required to make the application, of the first act after September 30, 1962, with respect to



which tax is imposed by section 4461, 4471, 4821, or 4841.

(b) *Use of employer identification number.* If an employer identification number has been assigned to a person liable for the tax imposed by section 4461, 4471, 4821, or 4841, the number shall be shown in any return, statement, or other document made by such person for any period commencing after June 30, 1963.

(c) *One number per taxpayer.* Each taxpayer shall make application for, and shall be assigned, only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 11 or Form 11-B.

(d) *Cross references.* For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

Regulations Relating to Miscellaneous Excise Taxes Payable by Return (26 CFR Part 46):

PAR. 12. Immediately after § 46.6101-1 there is inserted the following:

**§ 46.6109 Statutory provisions; identifying numbers.**

SEC. 6109. *Identifying numbers.*—(a) *Supplying of identifying numbers.* When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

**§ 46.6109-1 Employer identification numbers.**

(a) *Requirement of application.*—(1) *In general.* An application on Form SS-4 for an employer identification number shall be made by every person who, at any time after September 30, 1962, performs any manufacturing or processing operation with respect to which a tax is imposed by section 4501(a) or 4511, but who prior to such time neither has been assigned an employer identification number nor has applied therefor. The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director. The application shall be filed with any district director with whom returns on Form 720 will be filed by the person who is required to make the application. The application shall be signed by (i) the individual, if the person is an individual;

(ii) the president, vice president, or other principal officer, if the person is a corporation; (iii) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (iv) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an employer identification number shall be filed on or before the seventh day after the date of performance by the person who is required to make the application, of the first manufacturing or processing operation after September 30, 1962, with respect to which a tax is imposed by section 4501(a) or 4511.

(b) *Use of employer identification number.* The employer identification number assigned to a person liable for the tax imposed by section 4501(a) or 4511 shall be shown in any return, statement, or other document made by such person for any period commencing after September 30, 1962.

(c) *Cross references.* For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

PAR. 13. In § 46.6302(c)-1, subparagraph (3) of paragraph (a) is deleted. Manufacturers and Retailers Excise Taxes (26 CFR Part 48):

PAR. 14. Immediately after § 48.6011 (c)-1 there is inserted the following:

**§ 48.6109 Statutory provisions; identifying numbers.**

SEC. 6109. *Identifying numbers.*—(a) *Supplying of identifying numbers.* When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

**§ 48.6109-1 Employer identification numbers.**

(a) *Requirement of application.*—(1) *In general.* An application on Form SS-4 for an employer identification number shall be made by every person who, at any time after September 30, 1962, makes a sale of an article with respect to which a tax is imposed by chapter 31 or 32 of the Code, but who prior to such time neither has been assigned an employer identification number nor has applied therefor. The application, together

with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director. The application shall be filed with the district director with whom returns on Form 720 will be filed by the person who is required to make the application. The application shall be signed by (i) the individual, if the person is an individual; (ii) the president, vice president, or other principal officer, if the person is a corporation; (iii) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (iv) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an employer identification number shall be filed on or before the seventh day after the date of the first sale of an article, after September 30, 1962, with respect to which a tax is imposed by chapter 31 or 32 of the Code.

(b) *Use of employer identification number.* The employer identification number assigned to a person liable for a tax imposed by chapter 31 or 32 of the Code shall be shown in any return, statement, or other document made by such person for any period commencing after September 30, 1962.

(c) *Cross references.* For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

Facilities and Services Excise Taxes (26 CFR Part 49):

PAR. 15. Immediately after § 49.4287-1 there is inserted the following:

**Subpart G—Refunds and Other Administrative Provisions of Special Application to Facilities and Services Taxes**

**§ 49.6109 Statutory provisions; identifying numbers.**

SEC. 6109. *Identifying numbers.*—(a) *Supplying of identifying numbers.* When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns.* Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(c) *Requirement of information.* For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

### § 49.6109-1 Employer identification numbers.

(a) *Requirement of application*—(1) *In general.* An application on Form SS-4 for an employer identification number shall be made by every person who, at any time after September 30, 1962, receives a payment for a facility or service with respect to which a tax is imposed by chapter 33 of the Code, but who prior to such time neither has been assigned an employer identification number nor has applied therefor. The application, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director. The application shall be filed with the district director with whom returns on Form 720 will be filed by the person who is required to make the application. The application shall be signed by (i) the individual, if the person is an individual; (ii) the president, vice president, or other principal officer, if the person is a corporation; (iii) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (iv) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of information reported on the application required under this section.

(2) *Time for filing Form SS-4.* The application for an employer identification number shall be filed on or before the seventh day after the date of the first receipt of a payment, after September 30, 1962, for a facility or service with respect to which a tax is imposed by chapter 33 of the Code.

(b) *Use of employer identification number.* The identification number assigned to a person liable for a tax imposed by chapter 33 of the Code shall be shown in any return, statement, or other document made by such person for any period commencing after September 30, 1962.

(c) *Cross references.* For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

Machine Guns and Certain Other Firearms (26 CFR Part 179):

PAR. 16. 26 CFR Part 179, Machine Guns and Certain Other Firearms, is amended by inserting immediately after § 179.52 three new sections as follows:

### § 179.52a Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this

part for any period commencing after September 30, 1962. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter. (75 Stat. 828; 26 U.S.C. 6109, 6676)

### § 179.52b Application for employer identification number.

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Form 11 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 11 before October 1, 1962, for the period ending June 30, 1963, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 11 is filed on or after October 1, 1962, but who prior to the filing of such first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 11.

(75 Stat. 828; 26 U.S.C. 6109)

### § 179.52c Execution of Form SS-4.

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom a return on Form 11 will be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

Liquor Dealers (26 CFR Part 194):

PAR. 17. 26 CFR Part 194, Liquor Dealers, is amended as follows:

### § 194.106 [Amendment]

(A) Section 194.106 is amended as follows:

(1) By renumbering paragraphs (d), (e), and (f) as (e), (f), and (g), respectively;

(2) By inserting, immediately after paragraph (c), the following new paragraph:

(d) The employer identification number (see §§ 194.106a-194.106c);

and

(3) By changing the citation at the end of the section to read "(68A Stat. 732, 846; 75 Stat. 828; 26 U.S.C. 6011, 7011, 6109)".

(B) By inserting, immediately after § 194.106, three new sections as follows:

### § 194.106a Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this part for any period commencing after September 30, 1962. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

### § 194.106b Application for employer identification number.

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Form 11 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 11 before October 1, 1962, for the period ending June 30, 1963, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 11 is filed on or after October 1, 1962, but who prior to the filing of such first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 11.

(75 Stat. 828; 26 U.S.C. 6109)

### § 194.106c Execution of Form SS-4.

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom a return on Form 11 will be filed by the person who is required to make the ap-



plication. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

Still (26 CFR Part 196):

PAR. 18. 26 CFR Part 196, Stills, is amended as follows:

**§ 196.34 [Amendment]**

(A) Section 196.34 is amended by striking the word "form" at the end of the section, and inserting in lieu thereof the words "headings on the form and the instructions thereon or issued in respect thereto"; and

(B) By inserting, immediately after § 196.34, three new sections as follows:

**§ 196.34a Employer identification number.**

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this part for any period commencing after September 30, 1962. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

**§ 196.34b Application for employer identification number.**

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Form 11 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 11 before October 1, 1962, for the period ending June 30, 1963, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 11 is filed on or after October 1, 1962, but who prior to the filing of such first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 11.

(75 Stat. 828; 26 U.S.C. 6109)

**§ 196.34c Execution of Form SS-4.**

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom a return on Form 11 will be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

**Drawback on Distilled Spirits Used in Manufacturing Nonbeverage Products (26 CFR Part 197):**

PAR. 19. 26 CFR Part 197, Drawback on Distilled Spirits Used in Manufacturing Nonbeverage Products, is amended as follows:

**§ 197.29 [Amendment]**

(A) Section 197.29 is amended as follows:

(1) By renumbering paragraphs (b), (c), and (d) as (c), (d), and (e), respectively; and

(2) By inserting, immediately after paragraph (a), the following new paragraph:

(b) The employer identification number (see §§ 197.29a-197.29c);

(B) By inserting, immediately after § 197.29, three new sections as follows:

**§ 197.29a Employer identification number.**

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this part for any period commencing after September 30, 1962. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

**§ 197.29b Application for employer identification number.**

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Form 11 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 11 before October 1, 1962, for the period ending June 30, 1963, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 11 is filed on or after October 1, 1962, but who prior to the filing of such first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 11.

(75 Stat. 828; 26 U.S.C. 6109)

**§ 197.29c Execution of Form SS-4.**

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom a return on Form 11 will be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

**Distilled Spirits Plants (26 CFR Part 201):**

PAR. 20. 26 CFR Part 201, Distilled Spirits Plants, is amended by inserting, immediately after § 210.32, five new sections as follows:

**§ 201.32a Data required on Form 11.**

Each return on Form 11 shall be prepared in accordance with the headings on the form and the instructions thereon or issued in respect thereto, and shall include the following:

(a) Where the rectifier is an individual or a corporation, the true name of such individual or corporation;

(b) In the case of a partnership, the true name of each and every person comprising the partnership;

(c) The employer identification number (see §§ 201.32c-201.32e);

(d) The exact location of the place of business, by name and number of building or street or, where these do not exist, by some particularization in addition to the post office address;

(e) The kind and class of tax (see § 201.31);

(f) All other information provided for on the form.

(68A Stat. 732, 846; 75 Stat. 828; 26 U.S.C. 6011, 7011, 6109)

**§ 201.32b Execution of Form 11.**

The return on Form 11 of an individual proprietor shall be signed by the proprietor; the return of a partnership shall be

signed by a member of the firm; and the return of a corporation shall be signed by a duly authorized officer thereof: *Provided*, That any individual, partnership, or corporation may appoint an agent to sign in his behalf. In each case, the person signing the return shall designate his capacity as "individual owner," "member of firm," "agent," "attorney-in-fact" or, in the case of a corporation, the title of the officer. Receivers, trustees, assignees, executors, administrators, and other legal representatives who continue the business of a rectifier by reason of death, insolvency, or other circumstances, shall indicate the fiduciary capacity in which they act. Returns signed by persons, as agents or attorneys-in-fact, will not be accepted unless, in each instance, the principal named on the return has executed a power of attorney authorizing such person to sign the return, and such power of attorney is filed with the district director. Form 11 shall be verified by a written declaration that the return has been executed under the penalties of perjury.

(68A Stat. 748, 749; 75 Stat. 828; 26 U.S.C. 6061, 6065, 6109)

#### § 201.32c Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this part for any period commencing after September 30, 1962. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

#### § 201.32d Application for employer identification number.

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Form 11 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 11 before October 1, 1962, for the period ending June 30, 1963, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 11 is filed on or after October 1, 1962, but who prior to the filing of such first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regard-

less of the number of places of business for which the taxpayer is required to file Form 11.

(75 Stat. 828; 26 U.S.C. 6109)

#### § 201.32e Execution of Form SS-4.

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom a return on Form 11 will be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

Beer (26 CFR Part 245):

PAR. 21. 26 CFR Part 245, Beer, is amended by inserting, immediately after § 245.76, four new sections as follows:

#### § 245.76a Data required on Form 11.

Each return on Form 11 shall be prepared in accordance with the headings on the form and the instructions thereon or issued in respect thereto, and shall include the following:

(a) Where the taxpayer is an individual or a corporation, the true name of such individual or corporation;

(b) In the case of a partnership, the true name of each and every person comprising the partnership;

(c) The employer identification number (see §§ 245.76b-245.76d);

(d) The exact location of the place of business, by name and number of building or street or, where these do not exist, by some particularization in addition to the post office address;

(e) The class of tax;

(f) All other information provided for on the form.

(68A Stat. 732, 846; 75 Stat. 828; 26 U.S.C. 6011, 7011, 6109)

#### § 245.76b Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this part for any period commencing after September 30, 1962. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

#### § 245.76c Application for employer identification number.

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained

from the district director with whom the Form 11 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 11 before October 1, 1962, for the period ending June 30, 1963, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 11 is filed on or after October 1, 1962, but who prior to the filing of such first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number regardless of the number of places of business for which the taxpayer is required to file Form 11.

(75 Stat. 828; 26 U.S.C. 6109)

#### § 245.76d Execution of Form SS-4.

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom a return on Form 11 will be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

#### Procedure and Administration (26 CFR Part 301):

PAR. 22. Section 301.6109 is renumbered, is amended to change the number of the statute set forth therein, and a historical note is added at the end thereof, as follows:

#### § 301.6110 Statutory provisions; cross references.

SEC. 6110. *Cross references.* (1) For reports of Secretary of Agriculture concerning cotton futures, see section 4876.

(2) For inspection of returns, order forms, and prescriptions concerning narcotics, see section 4773.

(3) For inspection of returns, order forms, and prescriptions concerning marijuana, see section 4773.

(4) For authority of Secretary or his delegate to furnish list of special taxpayers, see section 4775.

(5) For inspection of records, returns, etc., concerning gasoline or lubricating oils, see section 4102.



[Sec. 6110 as renumbered by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

PAR. 23. Immediately after § 301.6108-1 there are inserted the following new sections:

**§ 301.6109 Statutory provisions; identifying numbers.**

Sec. 6109. *Identifying numbers*—(a) *Supplying of identifying numbers*. When required by regulations prescribed by the Secretary or his delegate:

(1) *Inclusion in returns*. Any person required under the authority of this title to make a return, statement, or other document shall include in such return, statement, or other document such identifying number as may be prescribed for securing proper identification of such person.

(2) *Furnishing number to other persons*. Any person with respect to whom a return, statement, or other document is required under the authority of this title to be made by another person shall furnish to such other person such identifying number as may be prescribed for securing his proper identification.

(3) *Furnishing number of another person*. Any person required under the authority of this title to make a return, statement, or other document with respect to another person shall request from such other person, and shall include in any such return, statement, or other document, such identifying number as may be prescribed for securing proper identification of such other person.

(b) *Limitation*. (1) Except as provided in paragraph (2), a return of any person with respect to his liability for tax, or any statement or other document in support thereof, shall not be considered for purposes of paragraphs (2) and (3) of subsection (a) as a return, statement, or other document with respect to another person.

(2) For purposes of paragraphs (2) and (3) of subsection (a), a return of an estate or trust with respect to its liability for tax, and any statement or other document in support thereof, shall be considered as a return, statement, or other document with respect to each beneficiary of such estate or trust.

(c) *Requirement of information*. For purposes of this section, the Secretary or his delegate is authorized to require such information as may be necessary to assign an identifying number to any person.

[Sec. 6109 as added by sec. 1(a), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

**§ 301.6109-1 Identifying numbers.**

For provisions concerning the requesting and furnishing of identifying numbers, and their inclusion in returns, statements, or other documents, see the regulations relating to the particular tax.

PAR. 24. Immediately after § 301.6675-1 there are inserted the following new sections:

**§ 301.6676 Statutory provisions; failure to supply identifying numbers.**

Sec. 6676. *Failure to supply identifying numbers*—(a) *Civil penalty*. If any person who is required by regulations prescribed under section 6109—

(1) To include his identifying number in any return, statement, or other document,

(2) To furnish his identifying number to another person, or

(3) To include in any return, statement, or other document made with respect to another person the identifying number of such other person,

fails to comply with such requirement at the time prescribed by such regulations, such

person shall pay a penalty of \$5 for each such failure, unless it is shown that such failure is due to reasonable cause.

(b) *Deficiency procedures not to apply*. Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, and gift taxes) shall not apply in respect of the assessment or collection of any penalty imposed by subsection (a).

[Sec. 6676 as added by sec. 1(b), Act of Oct. 5, 1961 (Public Law 87-397, 75 Stat. 828)]

**§ 301.6676-1 Penalty for failure to supply identifying number.**

(a) *In general*. Except as provided in paragraph (c) of this section, if any person who is required by the regulations under section 6109—

(1) To include his identifying number in any return, statement, or other document,

(2) To furnish his identifying number to another person, or

(3) To include in any return, statement, or other document made with respect to another person the identifying number of such other person,

fails to comply with such requirement at the time prescribed by such regulations, such person shall pay a penalty of \$5 for each such failure. Such penalty shall be paid in the same manner as tax upon the issuance of a notice and demand therefor. Under § 1.6109-1(b)(2) a payer is required to request the identifying number of the payee. If, after such a request has been made, the payee does not furnish the payer with his identifying number, the penalty will not be assessed against the payer.

(b) *Deficiency procedures not to apply*. Subchapter B, chapter 63, of the Code (deficiency procedures) shall not apply in respect of the assessment or collection of the penalty set forth in paragraph (a) of this section.

(c) *Reasonable cause*. If any person who is required by the regulations under section 6109 to supply an identifying number fails to comply with such requirement at the time prescribed by such regulations, but establishes to the satisfaction of the district director or the director of the regional service center that such failure was due to reasonable cause, the penalty set forth in paragraph (a) of this section shall not apply.

(d) *Persons required to supply identifying numbers*. For regulations under section 6109 relating to persons required to supply an identifying number, see the regulations relating to the particular tax.

PAR. 25. Section 301.7701-11 is renumbered and amended to read as follows:

**§ 301.7701-13 Other terms.**

Any terms which are defined in section 7701 and which are not defined in §§ 301.7701-1 to 301.7701-12, inclusive, shall, when used in this chapter, have the meanings assigned to them in section 7701.

PAR. 26. Immediately after § 301.7701-10 there are inserted the following new sections:

**§ 301.7701-11 Account number.**

For purposes of this chapter, the term "account number" means the identifying number of an individual which is

assigned pursuant to section 6011(b) or corresponding provisions of prior law, or pursuant to section 6109, and in which nine digits are separated by hyphens as follows: 000-00-0000. Such term does not include a number with a letter as a suffix which is used to identify an auxiliary beneficiary under the social security program.

The terms "account number" and "social security account number" refer to the same number.

**§ 301.7701-12 Employer identification number.**

For purposes of this chapter, the term "employer identification number" means the identifying number of an individual or other person (whether or not an employer) which is assigned pursuant to section 6011(b) or corresponding provisions of prior law, or pursuant to section 6109, and in which nine digits are separated by a hyphen, as follows: 00-0000000. The terms "employer identification number" and "identification number" (defined in § 31.0-2(a)(11) of this chapter (Employment Tax Regulations)) refer to the same number.

(Sec. 7805, Internal Revenue Code, 1954; 68A Stat. 917; 26 U.S.C. 7805)

[F.R. Doc. 62-8567; Filed, Aug. 24, 1962; 8:45 a.m.]

**SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES**  
[T.D. 6609]

**PART 151—REGULATORY TAXES ON NARCOTIC DRUGS**

**PART 152—REGULATIONS UNDER THE MARIHUANA TAX ACT OF 1937, AS AMENDED**

**Use of Identifying Numbers and Providing Directors of Regional Service Centers With Authority To Make Assessments and Perform Other Acts**

On February 24, 1962, notice of proposed rule making to conform the regulations relating to Regulatory Taxes on Narcotic Drugs (26 CFR Part 151) and the Regulations Under the Marihuana Tax Act of 1937, As Amended (26 CFR Part 152) to the amendments made to the Internal Revenue Code of 1954 by the Act of October 5, 1961 (Public Law 87-397, 75 Stat. 828), authorizing the requirement of identifying numbers, was published in the FEDERAL REGISTER (27 F.R. 1770). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the amendments of the regulations as proposed are hereby adopted, subject to the changes set forth below. In addition, paragraphs 2, 3, 4, and 5 below amend §§ 151.81, 151.84, 151.451, and 151.453 of the Regulatory Taxes on Narcotic Drugs to conform such sections to the provisions of T.D. 6585 (26 F.R. 12553) providing directors of regional service centers with authority to make assessments and to perform other acts.

PARAGRAPH 1. Paragraphs (a), (c), and (d) of § 151.30, as set forth under paragraph 1 of the notice of proposed rule making, are revised.

PAR. 2. Paragraph (b) of § 151.81 is amended.

PAR. 3. Paragraph (c) of § 151.84 is amended.

PAR. 4. Section 151.451 is amended.

PAR. 5. Paragraphs (c) and (d) of § 151.453 are amended.

PAR. 6. Paragraphs (a), (c), and (d) of § 152.9a, as set forth under paragraph 2 of the notice of proposed rule making, are revised.

[SEAL]

WILLIAM H. LOEB,  
*Acting Commissioner*  
of Internal Revenue.

CHARLES SUAGUSA,  
*Acting Commissioner of Narcotics.*

Approved: August 20, 1962.

STANLEY S. SURREY,  
*Assistant Secretary of the*  
*Treasury.*

In order to conform the regulations relating to Regulatory Taxes on Narcotic Drugs (26 CFR Part 151) and the Regulations Under the Marihuana Tax Act of 1937, As Amended (26 CFR Part 152) to the amendments made to the Internal Revenue Code of 1954 by the Act of October 5, 1961 (Public Law 87-397, 75 Stat. 828), authorizing the requirement of identifying numbers, and to conform 26 CFR Part 151 to the provisions of T.D. 6585 (26 F.R. 12553) insofar as such Treasury decision relates to the granting of authority to directors of regional service centers to make assessments and perform other acts, the regulations are amended as follows:

Regulatory Taxes on Narcotic Drugs (26 CFR Part 151):

PARAGRAPH 1. Immediately after § 151.29 there is inserted the following:

§ 151.30 Employer identification numbers.

(a) Except as provided in paragraph (b) of this section, an application on Form SS-4 for an employer identification number shall be made by every person who, at any time after September 30, 1962, performs any act with respect to which a tax is imposed by section 4721, but who prior to such time neither has been assigned an employer identification number nor has applied therefor.

(b) The provisions of this section shall not apply in respect of those employees and officials referred to in section 4772.

(c) The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. Form SS-4 may be obtained from any district director. The application on Form SS-4 shall be filed with any district director with whom a return on Form 678 will be filed by the person who is required to make the application. The application shall be filed on or before the seventh day after the first date, after September 30, 1962, on which occurs any act with respect to

which a tax is imposed by section 4721. The application shall be signed by (1) the individual, if the person is an individual; (2) the president, vice president, or other principal officer if the person is a corporation; (3) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (4) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of the information reported on the application required under this section.

(d) If an employer identification number has been assigned to a person liable for the tax imposed by section 4721, the number shall be shown in any return, statement, or other document made by such person for any period commencing after June 30, 1963.

(e) Each taxpayer shall make application for, and shall be assigned, only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 678.

(f) For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

PAR. 2. Paragraph (b) of § 151.81 is amended to read as follows:

§ 151.81 Delinquent returns.

(b) A taxpayer who wishes to avoid the addition to the tax for delinquency must make an affirmative showing of all the facts alleged as reasonable cause for failure to file the return on time. Such showing should be made in the form of a written statement containing a declaration that it is made under penalties of perjury. The statement should be filed with the district director with whom the return is required to be filed. If the district director or the director of the regional service center determines that the delinquency was due to a reasonable cause, and not to willful neglect, the addition to the tax will not be assessed. If the taxpayer exercised ordinary business care and prudence and was nevertheless unable to file the returns within the prescribed time, then the delay is due to reasonable cause.

PAR. 3. Paragraph (c) of § 151.84 is amended to read as follows:

§ 151.84 Delinquent payment.

(c) Interest shall be assessed and collected in the same manner as tax and shall be paid upon notice and demand by the district director or the director of the regional service center. Interest on tax may be assessed and collected at any time within the period of limitation on collection after assessment of the tax to which it relates.

PAR. 4. Section 151.451 is amended to read as follows:

§ 151.451 Assessment of taxes.

Tax due on narcotic drugs not paid by attachment of stamps to containers shall be reported for assessment. Special tax which the taxpayer refuses or fails to pay may likewise be reported for assessment. The district director is authorized and required, and the director of the regional service center is authorized, to make all assessments of all taxes imposed by the Internal Revenue Code of 1954 or any prior internal revenue law.

PAR. 5. Paragraphs (c) and (d) of § 151.453 are amended to read as follows:

§ 151.453 Payment by check, etc.

(c) If a taxpayer gives a check or money order as payment for stamps but the check or money order is not paid upon presentment, then the district director or the director of the regional service center shall assess the amount of the check or money order against the taxpayer as if it were a tax due at the time the check or money order was received by the district director.

(d) If a check or money order is tendered in the payment for the special tax or for stamps, and such check or money order is not paid upon presentation, a penalty of 1 percent of the amount of the check or money order, in addition to any other penalties provided by law, shall be paid by the person who tendered such check or money order. If, however, the amount of the check or money order is less than \$500, the penalty shall be \$5 or the amount of the check or money order, whichever amount is the lesser. Such penalty shall be paid in the same manner as tax upon the issuance of a notice and demand therefor. The penalty set forth in this paragraph shall not apply if the person tendered such check or money order in good faith and with reasonable cause to believe that it would be duly paid.

Regulations Under the Marihuana Tax Act of 1937, As Amended (26 CFR Part 152):

PAR. 6. Immediately after § 152.9 there is inserted the following:

§ 152.9 a Employer identification numbers.

(a) Except as provided in paragraph (b) of this section, an application on Form SS-4 for an employer identification number shall be made by every person who, at any time after September 30, 1962, performs any act with respect to which a tax is imposed by section 4751, but who prior to such time neither has been assigned an employer identification number nor has applied therefor.

(b) The provisions of this section shall not apply in respect of those employees and officials referred to in section 4772.

(c) The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein



called for. Form SS-4 may be obtained from any district director. The application on Form SS-4 shall be filed with any district director with whom a return on Form 678 will be filed by the person who is required to make the application. The application shall be filed on or before the seventh day after the first date, after September 30, 1962, on which occurs any act with respect to which a tax is imposed by section 4751. The application shall be signed by (1) the individual, if the person is an individual; (2) the president, vice president, or other principal officer if the person is a corporation; (3) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (4) the fiduciary, if the person is a trust or estate. An employer identification number will be assigned to the person in due course upon the basis of the information reported on the application required under this section.

(d) If an employer identification number has been assigned to a person liable for the tax imposed by section 4751, the number shall be shown in any return, statement, or other document made by such person for any period commencing after June 30, 1963.

(e) Each taxpayer shall make application for, and shall be assigned, only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 678.

(f) For the definition of the term "employer identification number", see § 301.7701-12 of this chapter (Regulations on Procedure and Administration). For provisions relating to the penalty for failure to include the employer identification number in a return, statement, or other document, see § 301.6676-1 of this chapter (Regulations on Procedure and Administration).

(Sec. 7805, Internal Revenue Code, 1954; 68A Stat. 917; 26 U.S.C. 7805)

[P.R. Doc. 62-8570; Filed, Aug. 24, 1962; 8:45 a.m.]

#### SUBCHAPTER E—ALCOHOL, TOBACCO, AND OTHER EXCISE TAXES

[T. D. 6607]

#### PART 201—DISTILLED SPIRITS PLANTS

#### PART 240—WINE

#### PART 245—BEER

#### Use of Identifying Numbers

On April 20, 1962, a notice of proposed rule making with respect to the amendment of 26 CFR Part 201, Distilled Spirits Plants, 26 CFR Part 240, Wine, and 26 CFR Part 245, Beer, was published in the FEDERAL REGISTER (27 F.R. 3816). No objections to the rules proposed having been received within the 30-day period prescribed in the notice, the regulations as so published are hereby adopted, subject to the changes set forth below:

PARAGRAPH 1. Sections 201.380a, 201.380b, and 201.451a of 26 CFR Part 201; § 240.594a and 240.594b of 26 CFR Part

240; and §§ 245.117d and 245.117e of 26 CFR Part 245, are changed by striking "July 1, 1962" wherever that date appears and inserting in lieu thereof the date "October 1, 1962".

PAR. 2. Section 201.380b of 26 CFR Part 201; § 240.594b of 26 CFR Part 240; and § 245.117e of 26 CFR Part 245, are changed by striking "July 9, 1962" wherever that date appears and inserting in lieu thereof the date "October 8, 1962".

This Treasury decision shall become effective on October 1, 1962.

[SEAL] MORTIMER M. CAPLIN,  
Commissioner of Internal Revenue.

Approved: August 20, 1962.

STANLEY S. SURREY,  
Assistant Secretary of the  
Treasury.

In order to implement the amendments made to the Internal Revenue Code by Public Law 87-397 (75 Stat. 828), authorizing the requirement of identifying numbers on tax returns, the regulations in 26 CFR Part 201, Distilled Spirits Plants, 26 CFR Part 240, Wine, and 26 CFR Part 245, Beer, are amended as set out below.

PARAGRAPH 1. 26 CFR Part 201, Distilled Spirits Plants, is amended as follows:

(A) By inserting, immediately after § 201.380, three new sections, as follows:

#### § 201.380a Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each return on Form 2521 or Form 2522 filed pursuant to the provisions of this part on or after October 1, 1962. Failure of the taxpayer to include his employer identification number on Forms 2521 or 2522 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

#### § 201.380b Application for employer identification number.

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Forms 2521 and 2522 are required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 2521 or Form 2522 before October 1, 1962, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 2521 or Form 2522 is filed on or after October 1, 1962, but who prior to the filing of such return on Form 2521 or Form 2522 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or

before the seventh day after the date on which such first return on Form 2521 or Form 2522 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a tax return under the provisions of this part.

(75 Stat. 828; 26 U.S.C. 6109)

#### § 201.380c Execution of Form SS-4.

The application on Form SS-4 shall be prepared in accordance with the provisions of § 201.32e, and shall be filed with any district director with whom returns on Forms 2521 or 2522 will be filed by the person who is required to make the application.

(75 Stat. 828; 26 U.S.C. 6109)

(B) By inserting, immediately after § 201.451, three new sections, as follows:

#### § 201.451a Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each return on Form 2523 or Form 2527 filed pursuant to the provisions of this part on or after October 1, 1962. Failure of the taxpayer to include his employer identification number on Forms 2523 or 2527 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

#### § 201.451b Application for employer identification number.

The provisions of § 201.380b, relating to application for employer identification number by taxpayers filing returns on Form 2521 or Form 2522, shall be applicable to taxpayers filing returns on Form 2523 or Form 2527.

(75 Stat. 828; 26 U.S.C. 6109)

#### § 201.451c Execution of Form SS-4.

The application on Form SS-4 shall be prepared in accordance with the provisions of § 201.32e, and shall be filed with any district director with whom returns on Forms 2523 or 2527 will be filed by the person who is required to make the application.

(75 Stat. 828; 26 U.S.C. 6109)

PAR. 2. 26 CFR Part 240, Wine, is amended by inserting immediately after § 240.594, three new sections as follows:

#### § 240.594a Employer identification number.

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each return on Form 2050 or Form 2052 filed pursuant to the provisions of this part on or after October 1, 1962. Failure of the taxpayer to include his employer identification number on Forms 2050 or 2052 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

**§ 240.594b Application for employer identification number.**

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Forms 2050 and 2052 are required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 2050 or Form 2052 before October 1, 1962, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 2050 or Form 2052 is filed on or after October 1, 1962, but who prior to the filing of such return on Form 2050 or Form 2052 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 2050 or Form 2052 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a tax return under the provisions of this part.

(75 Stat. 828; 26 U.S.C. 6109)

**§ 240.594c Execution of Form SS-4.**

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom returns on Forms 2050 or 2052 will be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

PAR. 3. 26 CFR Part 245, Beer, is amended by inserting, immediately after § 245.117c, three new sections as follows:

**§ 245.117d Employer identification number.**

The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each return on Form 2034 filed pursuant to the provisions of this part on or after October 1, 1962. Failure of the taxpayer to include his employer identification number on Form 2034 may result in as-

sertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

**§ 245.117e Application for employer identification number.**

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from the district director with whom the Form 2034 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who filed a return on Form 2034 before October 1, 1962, and who has neither secured an employer identification number nor made application therefor prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer whose first return on Form 2034 is filed on or after October 1, 1962, but who prior to the filing of such return on Form 2034 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 2034 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file a tax return under the provisions of this part.

(75 Stat. 828; 26 U.S.C. 6109)

**§ 245.117f Execution of Form SS-4.**

The application on Form SS-4 shall be prepared in accordance with the provisions of § 245.76d, and shall be filed with any district director with whom returns on Form 2034 will be filed by the person who is required to make the application.

(75 Stat. 828; 26 U.S.C. 6109)

(Sec. 7805, Internal Revenue Code, 68A Stat. 917; 26 U.S.C. 7805)

[F.R. Doc. 62-8568; Filed, Aug. 24, 1962; 8:45 a.m.]

[T.D. 6608]

**PART 270—MANUFACTURE OF TOBACCO PRODUCTS****PART 285—MANUFACTURE OF CIGARETTE PAPERS AND TUBES****Employer Identification Numbers**

On April 20, 1962, a notice of proposed rule making with respect to the amendment of 26 CFR Part 270, Manufacture of Tobacco Products, and 26 CFR Part 285, Manufacture of Cigarette Papers and Tubes, was published in the FEDERAL REGISTER (27 F.R. 3817). No objections to the rules proposed having been received within the 30-day period prescribed in the notice, the regulations as so published are hereby adopted, subject to the changes set forth below:

PARAGRAPH 1. Sections 270.169 and 270.170 (b) and (c) of 26 CFR Part 270, and §§ 285.29 and 285.30 (b) and (c) of 26 CFR Part 285 are changed by striking "July 1, 1962" wherever that date appears and inserting in lieu thereof the date "October 1, 1962".

PAR. 2. Section 270.170(b) of 26 CFR Part 270 and § 285.30(b) of 26 CFR Part 285 are changed by striking "July 9, 1962" wherever that date appears and inserting in lieu thereof the date "October 8, 1962".

This Treasury decision shall become effective on October 1, 1962.

[SEAL] MORTIMER M. CAPLIN,  
Commissioner of Internal Revenue.

Approved: August 20, 1962.

STANLEY S. SURREY,  
Assistant Secretary of the  
Treasury.

In order to implement the amendments made to the Internal Revenue Code of 1954, by the addition of sections 6109 and 6676 (Act of October 5, 1961, Public Law 87-397, 75 Stat. 828), authorizing the requirement of employer identification numbers, the regulations relating to the Manufacture of Tobacco Products (26 CFR Part 270) and the Manufacture of Cigarette Papers and Tubes (26 CFR Part 285) are amended as set out below:

PARAGRAPH 1. 26 CFR Part 270 is amended as follows:

**§ 270.162 [Amendment]**

Section 270.162 is amended by inserting the words "his employer identification number as required by § 270.169," in the third sentence after the word "return," appearing the first time in the sentence, and by changing the law citation at the end of the section to read "(72 Stat. 1417, 1423, 75 Stat. 828; 26 U.S.C. 5703, 5741, 6109)".

**§ 270.167 [Amendment]**

Section 270.167 is amended by inserting the words "show therein his employer identification number as required by § 270.169," in the second sentence after the word "year," and by changing the law citation at the end of the section to read "(72 Stat. 1417, 1423, 75 Stat. 828; 26 U.S.C. 5703, 5741, 6109)".

Three new sections designated §§ 270.169, 270.170, and 270.171, to read as follows, are added immediately after § 270.168:

**§ 270.169 Employer identification number.**

The employer identification number (defined at § 301.7701-12 of this chapter) of a manufacturer of tobacco products who has been assigned such a number shall be shown on each semimonthly tax return, Form 3071, and on each prepayment tax return, Form 2617, filed by a manufacturer of tobacco products pursuant to the provisions of this part on or after October 1, 1962. Failure of the manufacturer to include his employer identification number on Form 3071 or Form 2617 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)



**§ 270.170 Application for employer identification number.**

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by a manufacturer of tobacco products. Form SS-4 may be obtained from the district director with whom the tax returns, Form 3071 and Form 2617, are required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every manufacturer of tobacco products who filed a return on Form 3071 or Form 2617 before October 1, 1962, and who has neither secured an employer identification number nor made application for such a number prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every manufacturer of tobacco products whose first return on Form 3071 or Form 2617 is filed on or after October 1, 1962, but who prior to the filing of such return has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return is filed.

(d) Each manufacturer of tobacco products shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the manufacturer is required to file returns pursuant to the requirements of this part.

(75 Stat. 828; 26 U.S.C. 6109)

**§ 270.171 Execution of Form SS-4.**

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director with whom the returns on Form 3071 or Form 2617 are required to be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

PAR. 2. 26 CFR Part 285 is amended as follows:

**§ 285.25 [Amendment]**

Section 285.25 is amended by inserting the words "his employer identification number as required by § 285.29," in the first sentence after the word "showing", and by changing the law citation at the end of the section to read "(72 Stat. 1417, 68A Stat. 896, 75 Stat. 828; 26 U.S.C. 5703, 7503, 6109)".

Three new sections, designated §§ 285.29, 285.30 and 285.30a, to read as follows, are added immediately after § 285.28:

**§ 285.29 Employer identification number.**

The employer identification number (defined at § 301.7701-12 of this chapter) of a manufacturer of cigarette papers or tubes who has been assigned such a number shall be shown on each monthly tax return, Form 2137, filed by a manufacturer of cigarette papers or tubes pursuant to the provisions of this part on or after October 1, 1962. Failure of the manufacturer to include his employer identification number on Form 2137 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(75 Stat. 828; 26 U.S.C. 6109, 6676)

**§ 285.30 Application for employer identification number.**

(a) An employer identification number will be assigned pursuant to application on Form SS-4 filed by a manufacturer of cigarette papers or tubes. Form SS-4 may be obtained from the district director with whom the Form 2137 is required to be filed.

(b) An application on Form SS-4 for an employer identification number shall be made by every manufacturer of cigarette papers or tubes who filed a return on Form 2137 before October 1, 1962, and who has neither secured an employer identification number nor made application for such a number prior to October 1, 1962. Such application on Form SS-4 shall be filed on or before October 8, 1962.

(c) An application on Form SS-4 for an employer identification number shall be made by every manufacturer of cigarette papers or tubes whose first return on Form 2137 is filed on or after October 1, 1962, but who prior to the filing of such return has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return is filed.

(d) Each manufacturer of cigarette papers or tubes shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the manufacturer is required to file returns, pursuant to the requirements of this part.

(75 Stat. 828; 26 U.S.C. 6109)

**§ 285.30a Execution of Form SS-4.**

The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with any district director of internal revenue with whom the return, Form 2137, is required to be filed by the person who is required to make the application. The application shall be signed by (a) the individual, if the person is an individual; (b) the president, vice president, or other principal officer, if the

person is a corporation; (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (d) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109)

(Sec. 7805, Internal Revenue Code, 68A Stat. 917; 26 U.S.C. 7805)

[F.R. Doc. 62-8569; Filed, Aug. 24, 1962; 8:45 a.m.]

## Title 6—AGRICULTURAL CREDIT

### Chapter IV—Commodity Credit Corporation, Department of Agriculture

#### SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS

[1962 C.C.C. Grain Price Support Bulletin 1, Supp. 1, Amdt. 1, Barley]

#### PART 421—GRAINS AND RELATED COMMODITIES

##### Subpart—1962-Crop Barley Loan and Purchase Agreement Program

###### Correction

In F.R. Doc. 62-8231, appearing at page 8159 of the issue for Thursday, August 16, 1962, in the tabular material under § 421.1252, the rate per bushel entry for Adair County, Okla., should read "\$0.91" instead of "\$0.19".

## Title 7—AGRICULTURE

### Chapter VII—Agricultural Stabilization and Conservation Service (Agricultural Adjustment), Department of Agriculture

[Amdt. 3]

#### PART 722—COTTON

##### Subpart—Regulations Pertaining To Marketing Quotas for Upland Cotton of the 1961 and Succeeding Crops

###### COUNTY NORMAL YIELDS

The purpose of this amendment to the Regulations Pertaining to Marketing Quotas for Upland Cotton of the 1961 and Succeeding Crops (26 F.R. 3672, 5489, 7755, 8069, 9899; 27 F.R. 4418, 5027, 6117, 7757) is to establish the normal yields for counties for the 1962 crop year. Such normal yields for counties as established by the Director, are hereby approved by the Administrator of Agricultural Stabilization and Conservation Service in accordance with §§ 722.2(a) (15) and 722.50. In order that such normal yields may be used by county committees in connection with determinations of farm normal yields, it is essential that this amendment be made effective as soon as possible. Accordingly, it is hereby found and determined that compliance with the notice and public procedure requirements and com-

pliance with the 30-day effective date requirement of section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U.S.C. 1003) is impracticable and contrary to the public interest and this amendment shall be effective upon filing of this document with the Director, Office of the Federal Register.

1. Section 722.50 of the Regulations Pertaining To Marketing Quotas for Upland Cotton of the 1961 and Succeeding Crops is hereby amended by adding a new paragraph (b) at the end thereof which reads as follows:

(b) For 1962 crop year. The following table sets forth the normal yields for the 1962 crop year, as adjusted pursuant to § 722.2(a)(15), which are established for the respective counties.

## ALABAMA

| County    | Normal yield (pounds per acre) | County     | Normal yield (pounds per acre) |
|-----------|--------------------------------|------------|--------------------------------|
| Autauga   | 453                            | Houston    | 369                            |
| Baldwin   | 276                            | Jackson    | 451                            |
| Barbour   | 298                            | Jefferson  | 379                            |
| Bibb      | 432                            | Lamar      | 338                            |
| Blount    | 434                            | Lauderdale | 365                            |
| Bullock   | 274                            | Lawrence   | 448                            |
| Butler    | 346                            | Lee        | 360                            |
| Calhoun   | 324                            | Limestone  | 441                            |
| Chambers  | 366                            | Lowndes    | 330                            |
| Cherokee  | 486                            | Macon      | 342                            |
| Chilton   | 358                            | Madison    | 452                            |
| Choctaw   | 292                            | Marengo    | 342                            |
| Clarke    | 249                            | Marion     | 376                            |
| Clay      | 349                            | Marshall   | 533                            |
| Cleburne  | 306                            | Mobile     | 278                            |
| Coffee    | 337                            | Monroe     | 420                            |
| Colbert   | 419                            | Montgomery | 333                            |
| Conecuh   | 285                            | Morgan     | 399                            |
| Coosa     | 269                            | Perry      | 380                            |
| Covington | 355                            | Pickens    | 341                            |
| Crenshaw  | 308                            | Pike       | 273                            |
| Cullman   | 479                            | Randolph   | 331                            |
| Dale      | 339                            | Russell    | 283                            |
| Dallas    | 346                            | St. Clair  | 355                            |
| De Kalb   | 501                            | Shelby     | 450                            |
| Elmore    | 411                            | Sumter     | 299                            |
| Escambia  | 410                            | Talladega  | 315                            |
| Etowah    | 430                            | Tallapoosa | 320                            |
| Fayette   | 415                            | Tuscaloosa | 356                            |
| Franklin  | 362                            | Walker     | 305                            |
| Geneva    | 391                            | Washington | 307                            |
| Greene    | 258                            | Wilcox     | 329                            |
| Hale      | 366                            | Winston    | 358                            |
| Henry     | 347                            |            |                                |

## ARIZONA

|          |       |            |       |
|----------|-------|------------|-------|
| Cochise  | 806   | Pima       | 896   |
| Gila     | 724   | Pinal      | 1,004 |
| Graham   | 876   | Santa Cruz | 815   |
| Greenlee | 763   | Yavapai    | 711   |
| Maricopa | 1,045 | Yuma       | 1,040 |
| Mohave   | 786   |            |       |

## ARKANSAS

|            |     |              |     |
|------------|-----|--------------|-----|
| Arkansas   | 431 | Desha        | 561 |
| Ashley     | 517 | Drew         | 465 |
| Baxter     | 425 | Faulkner     | 340 |
| Benton     | 262 | Franklin     | 395 |
| Boone      | 327 | Fulton       | 402 |
| Bradley    | 273 | Garland      | 260 |
| Calhoun    | 294 | Grant        | 317 |
| Chicot     | 499 | Greene       | 487 |
| Clark      | 341 | Hempstead    | 367 |
| Clay       | 489 | Hot Spring   | 258 |
| Cleburne   | 293 | Howard       | 369 |
| Cleveland  | 304 | Independence | 424 |
| Columbia   | 211 | Izard        | 371 |
| Conway     | 408 | Jackson      | 476 |
| Craighead  | 518 | Jefferson    | 572 |
| Crawford   | 519 | Johnson      | 555 |
| Crittenden | 487 | Lafayette    | 498 |
| Cross      | 468 | Lawrence     | 473 |
| Dallas     | 315 | Lee          | 499 |

## ARKANSAS—Continued

| County       | Normal yield (pounds per acre) | County      | Normal yield (pounds per acre) |
|--------------|--------------------------------|-------------|--------------------------------|
| Lincoln      | 551                            | Prairie     | 428                            |
| Little River | 451                            | Pulaski     | 414                            |
| Logan        | 422                            | Randolph    | 500                            |
| Lonoke       | 512                            | St. Francis | 501                            |
| Marion       | 337                            | Saline      | 228                            |
| Miller       | 413                            | Scott       | 300                            |
| Mississippi  | 514                            | Searcy      | 392                            |
| Monroe       | 513                            | Sebastian   | 392                            |
| Montgomery   | 307                            | Sevier      | 309                            |
| Nevada       | 323                            | Sharp       | 337                            |
| Newton       | 301                            | Stone       | 450                            |
| Ouachita     | 265                            | Union       | 226                            |
| Perry        | 405                            | Van Buren   | 233                            |
| Phillips     | 508                            | Washington  | 306                            |
| Pike         | 327                            | White       | 335                            |
| Poinsett     | 479                            | Woodruff    | 498                            |
| Polk         | 318                            | Yell        | 510                            |
| Pope         | 446                            |             |                                |

## CALIFORNIA

|             |       |            |       |
|-------------|-------|------------|-------|
| Fresno      | 1,079 | Riverside  | 1,094 |
| Imperial    | 1,210 | San Benito | 767   |
| Kern        | 1,118 | San        |       |
| Kings       | 911   | Bernardino | 414   |
| Los Angeles | 815   | San Diego  | 1,029 |
| Madera      | 826   | Stanislaus | 747   |
| Merced      | 884   | Tulare     | 915   |

## FLORIDA

|           |     |            |     |
|-----------|-----|------------|-----|
| Alachua   | 356 | Jefferson  | 229 |
| Bay       | 296 | Lafayette  | 215 |
| Calhoun   | 373 | Leon       | 199 |
| Clay      | 374 | Levy       | 234 |
| Columbia  | 185 | Liberty    | 224 |
| Dixie     | 267 | Madison    | 246 |
| Duval     | 250 | Okaloosa   | 290 |
| Escambia  | 369 | Santa Rosa | 378 |
| Gadsden   | 217 | Suwannee   | 190 |
| Gilchrist | 198 | Taylor     | 230 |
| Hamilton  | 216 | Union      | 230 |
| Holmes    | 314 | Walton     | 318 |
| Jackson   | 278 | Washington | 298 |

## GEORGIA

|               |     |            |     |
|---------------|-----|------------|-----|
| Appling       | 367 | Decatur    | 301 |
| Atkinson      | 333 | De Kalb    | 265 |
| Bacon         | 373 | Dodge      | 365 |
| Baker         | 279 | Dooley     | 455 |
| Baldwin       | 363 | Dougherty  | 265 |
| Banks         | 462 | Douglas    | 263 |
| Barrow        | 396 | Early      | 404 |
| Bartow        | 431 | Echols     | 236 |
| Ben Hill      | 386 | Effingham  | 300 |
| Berrien       | 342 | Elbert     | 414 |
| Bibb          | 403 | Emanuel    | 385 |
| Bleckley      | 441 | Evans      | 415 |
| Brantley      | 232 | Fayette    | 364 |
| Brooks        | 369 | Floyd      | 389 |
| Bryan         | 408 | Forsyth    | 361 |
| Bulloch       | 409 | Franklin   | 371 |
| Burke         | 368 | Fulton     | 347 |
| Butts         | 340 | Glascok    | 333 |
| Calhoun       | 414 | Gordon     | 447 |
| Candler       | 390 | Grady      | 348 |
| Carroll       | 323 | Greene     | 257 |
| Catoosa       | 451 | Gwinnett   | 384 |
| Charlton      | 195 | Habersham  | 343 |
| Chatham       | 275 | Hall       | 367 |
| Chattahoochee | 155 | Hancock    | 323 |
| Chattooga     | 311 | Haralson   | 386 |
| Cherokee      | 313 | Harris     | 314 |
| Clarke        | 314 | Hart       | 423 |
| Clay          | 381 | Heard      | 367 |
| Clayton       | 277 | Henry      | 421 |
| Clinch        | 234 | Houston    | 439 |
| Cobb          | 236 | Irwin      | 384 |
| Coffee        | 361 | Jackson    | 342 |
| Colquitt      | 448 | Jasper     | 394 |
| Columbia      | 269 | Jeff Davis | 370 |
| Cook          | 421 | Jefferson  | 386 |
| Coweta        | 300 | Jenkins    | 364 |
| Crawford      | 466 | Johnson    | 346 |
| Crisp         | 491 | Jones      | 273 |
| Dade          | 310 | Lamar      | 214 |
| Dawson        | 278 | Lanier     | 310 |

## GEORGIA—Continued

| County     | Normal yield (pounds per acre) | County     | Normal yield (pounds per acre) |
|------------|--------------------------------|------------|--------------------------------|
| Laurens    | 343                            | Schley     | 357                            |
| Lee        | 368                            | Screven    | 434                            |
| Liberty    | 226                            | Seminole   | 385                            |
| Lincoln    | 248                            | Spalding   | 261                            |
| Long       | 343                            | Stephens   | 405                            |
| Lowndes    | 298                            | Stewart    | 361                            |
| Lumpkin    | 382                            | Sumter     | 479                            |
| McDuffie   | 354                            | Talbot     | 266                            |
| McIntosh   | 208                            | Taliaferro | 248                            |
| Macon      | 467                            | Tattnall   | 396                            |
| Madison    | 381                            | Taylor     | 511                            |
| Marion     | 303                            | Telfair    | 328                            |
| Meriwether | 366                            | Terrell    | 475                            |
| Miller     | 375                            | Thomas     | 384                            |
| Mitchell   | 336                            | Tift       | 365                            |
| Monroe     | 307                            | Toombs     | 420                            |
| Montgomery | 314                            | Treuten    | 337                            |
| Morgan     | 378                            | Troup      | 286                            |
| Murray     | 302                            | Turner     | 388                            |
| Muscogee   | 274                            | Twiggs     | 376                            |
| Newton     | 360                            | Upson      | 258                            |
| Oconee     | 424                            | Walker     | 320                            |
| Oglethorpe | 347                            | Walton     | 401                            |
| Paulding   | 317                            | Ware       | 336                            |
| Peach      | 481                            | Warren     | 335                            |
| Pickens    | 481                            | Washington | 393                            |
| Pierce     | 338                            | Wayne      | 379                            |
| Pike       | 401                            | Webster    | 288                            |
| Polk       | 399                            | Wheeler    | 371                            |
| Pulaski    | 389                            | White      | 395                            |
| Putnam     | 268                            | Whitfield  | 352                            |
| Quitman    | 259                            | Wilcox     | 401                            |
| Randolph   | 422                            | Wilkes     | 287                            |
| Richmond   | 293                            | Wilkinson  | 229                            |
| Rockdale   | 446                            | Worth      | 391                            |

## ILLINOIS

|           |     |
|-----------|-----|
| Alexander | 324 |
| Pulaski   | 306 |

## KANSAS

|            |     |
|------------|-----|
| Montgomery | 169 |
|------------|-----|

## KENTUCKY

|          |     |           |     |
|----------|-----|-----------|-----|
| Ballard  | 384 | Graves    | 433 |
| Calloway | 315 | Hickman   | 513 |
| Carlisle | 380 | McCracken | 408 |
| Fulton   | 536 | Marshall  | 396 |

## LOUISIANA

|                  |     |                      |     |
|------------------|-----|----------------------|-----|
| Acadia           | 359 | Livingston           | 276 |
| Allen            | 291 | Madison              | 514 |
| Ascension        | 258 | Morehouse            | 517 |
| Avoyelles        | 415 | Natchitoches         | 479 |
| Beauregard       | 224 | Ouachita             | 490 |
| Bienville        | 291 | Plaquemines          | 282 |
| Bossier          | 501 | Pointe Coupee        | 349 |
| Caddo            | 524 | Rapides              | 541 |
| Calcasieu        | 287 | Red River            | 504 |
| Caldwell         | 485 | Richland             | 386 |
| Cameron          | 273 | Sabine               | 304 |
| Catahoula        | 381 | St. Helena           | 227 |
| Claiborne        | 207 | St. James            | 227 |
| Concordia        | 460 | St. John the Baptist | 223 |
| De Soto          | 238 | St. Landry           | 428 |
| East Baton Rouge | 205 | St. Martin           | 324 |
| East Carroll     | 520 | St. Tammany          | 236 |
| East Feliciana   | 268 | Tangipahoa           | 223 |
| Evangeline       | 443 | Tensas               | 497 |
| Franklin         | 378 | Union                | 313 |
| Grant            | 481 | Vermilion            | 325 |
| Iberia           | 264 | Vernon               | 340 |
| Iberville        | 237 | Washington           | 268 |
| Jackson          | 273 | Webster              | 310 |
| Jefferson        | 282 | West Baton Rouge     | 295 |
| Jefferson Davis  | 342 | West Carroll         | 419 |
| Lafayette        | 397 | West Feliciana       | 309 |
| La Salle         | 354 | Winn                 | 325 |
| Lincoln          | 312 |                      |     |

## MISSISSIPPI

|        |     |         |     |
|--------|-----|---------|-----|
| Adams  | 182 | Benton  | 467 |
| Alcorn | 438 | Bolivar | 520 |
| Amite  | 280 | Calhoun | 447 |
| Attala | 351 | Carroll | 479 |



## MISSISSIPPI—Continued

| County     | Normal yield (pounds per acre) | County       | Normal yield (pounds per acre) |
|------------|--------------------------------|--------------|--------------------------------|
| Chickasaw  | 430                            | Marion       | 310                            |
| Choctaw    | 373                            | Marshall     | 461                            |
| Claborn    | 325                            | Monroe       | 375                            |
| Clarke     | 243                            | Montgomery   | 449                            |
| Clay       | 387                            | Neshoba      | 308                            |
| Coahoma    | 558                            | Newton       | 284                            |
| Copiah     | 328                            | Noxubee      | 344                            |
| Covington  | 363                            | Oktibbeha    | 236                            |
| De Soto    | 490                            | Panola       | 503                            |
| Forrest    | 369                            | Pearl River  | 345                            |
| Franklin   | 197                            | Perry        | 293                            |
| George     | 300                            | Pike         | 253                            |
| Greene     | 335                            | Pontotoc     | 472                            |
| Grenada    | 466                            | Prentiss     | 433                            |
| Hancock    | 295                            | Quitman      | 495                            |
| Harrison   | 399                            | Rankin       | 359                            |
| Hinds      | 291                            | Scott        | 334                            |
| Holmes     | 558                            | Sharkey      | 560                            |
| Humphreys  | 540                            | Simpson      | 286                            |
| Issaquena  | 565                            | Smith        | 369                            |
| Itawamba   | 402                            | Stone        | 289                            |
| Jackson    | 442                            | Sunflower    | 505                            |
| Jasper     | 317                            | Tallahatchie | 510                            |
| Jefferson  | 248                            | Tate         | 474                            |
| Jefferson  |                                | Tippah       | 440                            |
| Davis      | 301                            | Tishomingo   | 380                            |
| Jones      | 348                            | Tunica       | 521                            |
| Kemper     | 277                            | Union        | 448                            |
| Lafayette  | 389                            | Walthall     | 324                            |
| Lamar      | 341                            | Warren       | 433                            |
| Lauderdale | 302                            | Washington   | 524                            |
| Lawrence   | 260                            | Wayne        | 318                            |
| Leake      | 362                            | Webster      | 475                            |
| Lee        | 358                            | Wilkinson    | 249                            |
| LeFlore    | 275                            | Winston      | 342                            |
| Lincoln    | 275                            | Yalobusha    | 474                            |
| Lowndes    | 335                            | Yazoo        | 496                            |
| Madison    | 336                            |              |                                |

## MISSOURI

|             |     |            |     |
|-------------|-----|------------|-----|
| Bollinger   | 457 | New Madrid | 513 |
| Butler      | 468 | Oregon     | 413 |
| Cape        |     | Ozark      | 243 |
| Girardeau   | 439 | Pemiscot   | 544 |
| Carter      | 354 | Ripley     | 425 |
| Dunklin     | 513 | Scott      | 523 |
| Howell      | 493 | Stoddard   | 521 |
| Mississippi | 523 | Vernon     | 359 |

## NEVADA

|       |  |  |     |
|-------|--|--|-----|
| Clark |  |  | 835 |
| Nye   |  |  | 816 |

## NEW MEXICO

|           |     |           |     |
|-----------|-----|-----------|-----|
| Chaves    | 804 | Lea       | 601 |
| Curry     | 355 | Luna      | 912 |
| De Baca   | 633 | Otero     | 814 |
| Dona Ana  | 844 | Quay      | 510 |
| Eddy      | 862 | Roosevelt | 488 |
| Grant     | 834 | Sierra    | 808 |
| Guadalupe | 427 | Socorro   | 665 |
| Hidalgo   | 955 | Valencia  | 505 |

## NORTH CAROLINA

|            |     |           |     |
|------------|-----|-----------|-----|
| Alamance   | 337 | Duplin    | 430 |
| Alexander  | 348 | Durham    | 322 |
| Anson      | 351 | Edgecombe | 394 |
| Beaufort   | 490 | Forsyth   | 331 |
| Bertie     | 436 | Franklin  | 344 |
| Bladen     | 335 | Gaston    | 349 |
| Brunswick  | 325 | Gates     | 445 |
| Burke      | 312 | Granville | 330 |
| Cabarrus   | 343 | Greene    | 374 |
| Caldwell   | 280 | Guilford  | 344 |
| Camden     | 455 | Halifax   | 419 |
| Carteret   | 370 | Harnett   | 361 |
| Catawba    | 349 | Hertford  | 418 |
| Chatham    | 334 | Hoke      | 344 |
| Chowan     | 434 | Hyde      | 340 |
| Cleveland  | 410 | Iredell   | 385 |
| Columbus   | 330 | Johnston  | 400 |
| Craven     | 380 | Jones     | 344 |
| Cumberland | 343 | Lee       | 361 |
| Currituck  | 424 | Lenoir    | 425 |
| Davidson   | 351 | Lincoln   | 374 |
| Davie      | 374 | Martin    | 385 |

## NORTH CAROLINA—Continued

|             |     |            |     |
|-------------|-----|------------|-----|
| Mecklenburg | 386 | Robeson    | 304 |
| Montgomery  | 350 | Rowan      | 404 |
| Moore       | 329 | Rutherford | 341 |
| Nash        | 384 | Sampson    | 384 |
| New Hanover | 247 | Scotland   | 365 |
| Northampton | 437 | Stanly     | 390 |
| Onslow      | 352 | Tyrrell    | 355 |
| Orange      | 329 | Union      | 372 |
| Pamlico     | 336 | Vance      | 405 |
| Pasquotank  | 372 | Wake       | 344 |
| Pender      | 353 | Warren     | 370 |
| Perquimans  | 404 | Washington | 398 |
| Person      | 392 | Wayne      | 408 |
| Pitt        | 372 | Wilkes     | 277 |
| Polk        | 358 | Wilson     | 421 |
| Randolph    | 325 | Yadkin     | 271 |
| Richmond    | 365 |            |     |

## OKLAHOMA

|            |     |              |     |
|------------|-----|--------------|-----|
| Adair      | 147 | Le Flore     | 260 |
| Atoka      | 223 | Lincoln      | 309 |
| Beaver     | 273 | Logan        | 392 |
| Beckham    | 304 | Love         | 290 |
| Blaine     | 289 | McClain      | 415 |
| Bryan      | 288 | McCurtain    | 370 |
| Caddo      | 357 | McIntosh     | 240 |
| Canadian   | 367 | Major        | 271 |
| Carter     | 266 | Marshall     | 480 |
| Cherokee   | 193 | Mayes        | 264 |
| Choctaw    | 331 | Murray       | 602 |
| Cleveland  | 450 | Muskogee     | 364 |
| Coal       | 331 | Nowata       | 265 |
| Comanche   | 193 | Okfuskee     | 230 |
| Cotton     | 228 | Oklahoma     | 335 |
| Craig      | 272 | Oklmulgee    | 194 |
| Creek      | 284 | Osage        | 459 |
| Custer     | 415 | Pawnee       | 371 |
| Dewey      | 299 | Payne        | 505 |
| Ellis      | 243 | Pittsburg    | 251 |
| Garfield   | 437 | Pototoc      | 291 |
| Garvin     | 467 | Pottawatomie | 323 |
| Grady      | 392 | Pushmataha   | 167 |
| Grant      | 281 | Roger Mills  | 283 |
| Greer      | 303 | Rogers       | 240 |
| Harmon     | 357 | Seminole     | 201 |
| Haskell    | 235 | Sequoyah     | 359 |
| Hughes     | 245 | Stephens     | 293 |
| Jackson    | 431 | Texas        | 456 |
| Jefferson  | 268 | Tillman      | 320 |
| Johnston   | 271 | Tulsa        | 387 |
| Kay        | 531 | Wagoner      | 347 |
| Kingfisher | 195 | Washington   | 373 |
| Kiowa      | 257 | Washita      | 332 |
| Latimer    | 178 | Woodward     | 213 |

## SOUTH CAROLINA

|              |     |              |     |
|--------------|-----|--------------|-----|
| Abbeville    | 366 | Greenwood    | 326 |
| Aiken        | 378 | Hampton      | 461 |
| Allendale    | 477 | Horry        | 277 |
| Anderson     | 390 | Jasper       | 309 |
| Bamberg      | 393 | Kershaw      | 325 |
| Barnwell     | 392 | Lancaster    | 372 |
| Beaufort     | 298 | Laurens      | 369 |
| Berkeley     | 360 | Lee          | 377 |
| Calhoun      | 421 | Lexington    | 352 |
| Charleston   | 262 | McCormick    | 329 |
| Cherokee     | 315 | Marion       | 317 |
| Chester      | 374 | Marlboro     | 380 |
| Chesterfield | 292 | Newberry     | 363 |
| Clarendon    | 405 | Oconee       | 379 |
| Colleton     | 354 | Orangeburg   | 425 |
| Darlington   | 358 | Pickens      | 361 |
| Dillon       | 292 | Richland     | 357 |
| Dorchester   | 433 | Saluda       | 371 |
| Edgefield    | 402 | Spartanburg  | 260 |
| Fairfield    | 337 | Sumter       | 387 |
| Florence     | 344 | Union        | 300 |
| Georgetown   | 240 | Williamsburg | 344 |
| Greenville   | 354 | York         | 335 |

## TENNESSEE

|         |     |          |     |
|---------|-----|----------|-----|
| Bedford | 382 | Carroll  | 558 |
| Benton  | 388 | Chester  | 524 |
| Bradley | 345 | Coffee   | 425 |
| Cannon  | 313 | Crockett | 605 |

## TENNESSEE—Continued

|            |     |            |     |
|------------|-----|------------|-----|
| Davidson   | 346 | McMinn     | 316 |
| Decatur    | 422 | McNairy    | 470 |
| De Kalb    | 400 | Madison    | 545 |
| Dyer       | 541 | Marion     | 430 |
| Fayette    | 501 | Marshall   | 367 |
| Franklin   | 536 | Mauzy      | 352 |
| Gibson     | 595 | Meigs      | 338 |
| Giles      | 360 | Monroe     | 301 |
| Grundy     | 424 | Moore      | 313 |
| Hamilton   | 395 | Obion      | 552 |
| Hardeman   | 502 | Perry      | 357 |
| Hardin     | 421 | Polk       | 339 |
| Haywood    | 547 | Rhea       | 351 |
| Henderson  | 520 | Roane      | 376 |
| Henry      | 450 | Rutherford | 417 |
| Hickman    | 370 | Shelby     | 495 |
| Humphreys  | 370 | Tipton     | 541 |
| Knox       | 492 | Van Buren  | 425 |
| Lake       | 570 | Warren     | 390 |
| Lauderdale | 547 | Wayne      | 334 |
| Lawrence   | 396 | Weakley    | 523 |
| Lewis      | 306 | White      | 316 |
| Lincoln    | 408 | Williamson | 401 |
| Loudon     | 412 | Wilson     | 337 |

## TEXAS

|               |       |           |     |
|---------------|-------|-----------|-----|
| Anderson      | 167   | Denton    | 255 |
| Andrews       | 280   | DeWitt    | 158 |
| Angelina      | 262   | Dickens   | 303 |
| Aransas       | 263   | Dimmit    | 401 |
| Archer        | 217   | Donley    | 230 |
| Armstrong     | 280   | Duval     | 107 |
| Atascosa      | 261   | Eastland  | 146 |
| Austin        | 326   | Ector     | 617 |
| Bailey        | 389   | Ellis     | 196 |
| Bandera       | 366   | El Paso   | 961 |
| Bastrop       | 184   | Erath     | 150 |
| Baylor        | 276   | Falls     | 186 |
| Bee           | 238   | Fannin    | 214 |
| Bell          | 180   | Fayette   | 258 |
| Bexar         | 211   | Fisher    | 306 |
| Blanco        | 179   | Floyd     | 575 |
| Borden        | 287   | Foard     | 250 |
| Bosque        | 143   | Fort Bend | 379 |
| Bowie         | 451   | Franklin  | 247 |
| Brazoria      | 364   | Freestone | 170 |
| Brazos        | 538   | Frio      | 507 |
| Brewster      | 852   | Gaines    | 420 |
| Briscoe       | 454   | Galveston | 354 |
| Brooks        | 131   | Garza     | 352 |
| Brown         | 169   | Gillespie | 189 |
| Burleson      | 454   | Glasscock | 542 |
| Burnet        | 126   | Goliad    | 172 |
| Caldwell      | 247   | Gonzales  | 164 |
| Calhoun       | 291   | Gray      | 228 |
| Callahan      | 169   | Grayson   | 222 |
| Cameron       | 397   | Gregg     | 197 |
| Camp          | 178   | Grimes    | 301 |
| Carson        | 269   | Guadalupe | 216 |
| Cass          | 208   | Hale      | 536 |
| Castro        | 503   | Hall      | 341 |
| Chambers      | 267   | Hamilton  | 163 |
| Cherokee      | 198   | Hansford  | 384 |
| Childress     | 277   | Hardeman  | 311 |
| Clay          | 268   | Hardin    | 226 |
| Cochran       | 404   | Harris    | 260 |
| Coke          | 158   | Harrison  | 207 |
| Coleman       | 176   | Hartley   | 269 |
| Collin        | 216   | Haskell   | 288 |
| Collingsworth | 278   | Hays      | 173 |
| Colorado      | 265   | Hemphill  | 262 |
| Comal         | 156   | Henderson | 185 |
| Comanche      | 127   | Hidalgo   | 463 |
| Concho        | 227   | Hill      | 167 |
| Cooke         | 245   | Hockley   | 430 |
| Coryell       | 173   | Hood      | 207 |
| Cottle        | 316   | Hopkins   | 182 |
| Crockett      | 439   | Houston   | 204 |
| Crosby        | 462   | Howard    | 271 |
| Culbertson    | 1,003 | Hudspeth  | 834 |
| Dallam        | 364   | Hunt      | 203 |
| Dallas        | 202   | Irion     | 352 |
| Dawson        | 380   | Jack      | 197 |
| Deaf Smith    | 416   | Jackson   | 311 |
| Delta         | 249   | Jasper    | 194 |

## RULES AND REGULATIONS

## TEXAS—Continued

| County      | Normal<br>yield<br>(pounds<br>per acre) | County       | Normal<br>yield<br>(pounds<br>per acre) |
|-------------|---|--------------|---|
| Jeff Davis  | 971                                     | Presidio     | 884                                     |
| Jefferson   | 281                                     | Rains        | 194                                     |
| Jim Hogg    | 99                                      | Randall      | 333                                     |
| Jim Wells   | 217                                     | Reagan       | 610                                     |
| Johnson     | 180                                     | Red River    | 265                                     |
| Jones       | 224                                     | Reeves       | 900                                     |
| Karnes      | 150                                     | Refugio      | 264                                     |
| Kaufman     | 199                                     | Roberts      | 326                                     |
| Kendall     | 164                                     | Robertson    | 560                                     |
| Kent        | 249                                     | Rockwall     | 224                                     |
| Kerr        | 243                                     | Runnels      | 232                                     |
| Kimble      | 335                                     | Rusk         | 174                                     |
| King        | 275                                     | Sabine       | 233                                     |
| Kinney      | 608                                     | San          |   |
| Kleberg     | 353                                     | Augustine    | 187                                     |
| Knox        | 352                                     | San Jacinto  | 195                                     |
| Lamar       | 236                                     | San Patricio | 358                                     |
| Lamb        | 457                                     | San Saba     | 247                                     |
| Lampasas    | 165                                     | Schleicher   | 354                                     |
| LaSalle     | 332                                     | Scurry       | 259                                     |
| Lavaca      | 195                                     | Shackelford  | 189                                     |
| Lee         | 186                                     | Shelby       | 178                                     |
| Leon        | 186                                     | Smith        | 144                                     |
| Liberty     | 255                                     | Somervell    | 150                                     |
| Limestone   | 144                                     | Starr        | 229                                     |
| Live Oak    | 204                                     | Stephens     | 165                                     |
| Llano       | 162                                     | Sterling     | 508                                     |
| Loving      | 802                                     | Stonewall    | 223                                     |
| Lubbock     | 507                                     | Sutton       | 737                                     |
| Lynn        | 366                                     | Swisher      | 529                                     |
| McCulloch   | 172                                     | Tarrant      | 232                                     |
| McLennan    | 172                                     | Taylor       | 222                                     |
| McMullen    | 115                                     | Terry        | 482                                     |
| Madison     | 233                                     | Throckmorton | 202                                     |
| Marion      | 141                                     | Titus        | 207                                     |
| Martin      | 377                                     | Tom Green    | 301                                     |
| Mason       | 436                                     | Travis       | 177                                     |
| Matagorda   | 306                                     | Trinity      | 287                                     |
| Merick      | 482                                     | Tyler        | 313                                     |
| Medina      | 321                                     | Upshur       | 113                                     |
| Menard      | 200                                     | Upton        | 441                                     |
| Midland     | 396                                     | Uvalde       | 746                                     |
| Milam       | 207                                     | Val Verde    | 530                                     |
| Mills       | 192                                     | Van Zandt    | 199                                     |
| Mitchell    | 268                                     | Victoria     | 302                                     |
| Montague    | 233                                     | Walker       | 204                                     |
| Montgomery  | 190                                     | Waller       | 341                                     |
| Moore       | 252                                     | Ward         | 971                                     |
| Morris      | 153                                     | Washington   | 309                                     |
| Motley      | 298                                     | Webb         | 481                                     |
| Nacogdoches | 168                                     | Wharton      | 366                                     |
| Navarro     | 168                                     | Wheeler      | 215                                     |
| Newton      | 197                                     | Wichita      | 302                                     |
| Nolan       | 248                                     | Wilbarger    | 322                                     |
| Nueces      | 372                                     | Willacy      | 462                                     |
| Ochiltree   | 584                                     | Williamson   | 210                                     |
| Oldham      | 226                                     | Wilson       | 198                                     |
| Palo Pinto  | 197                                     | Winkler      | 794                                     |
| Panola      | 189                                     | Wise         | 175                                     |
| Parker      | 150                                     | Wood         | 151                                     |
| Parmer      | 546                                     | Yoakum       | 387                                     |
| Pecos       | 916                                     | Young        | 208                                     |
| Polk        | 197                                     | Zapata       | 527                                     |
| Potter      | 258                                     | Zavala       | 667                                     |

## VIRGINIA

|               |     |             |     |
|---------------|-----|-------------|-----|
| Brunswick     | 362 | Patrick     | 390 |
| Charlotte     | 344 | Prince      |     |
| Cumberland    | 333 | Edward      | 351 |
| Dinwiddie     | 367 | Prince      |     |
| Greensville   | 374 | George      | 397 |
| Halifax       | 366 | Princess    |     |
| Isle of Wight | 404 | Anne        | 348 |
| Lunenburg     | 362 | Southampton | 364 |
| Mecklenburg   | 349 | Surry       | 427 |
| Nansemond     | 384 | Sussex      | 363 |
| Norfolk       | 382 |             |     |

(Secs. 301, 375; 52 Stat. 38, 66, as amended; 7 U.S.C. 1301, 1375)

Effective date of filing with the Director, Office of the Federal Register.

Signed at Washington, D.C., on August 20, 1962.

H. D. GODFREY,  
Administrator, Agricultural Stabilization and Conservation Service.

[F.R. Doc. 62-8543; Filed, Aug. 24, 1962; 8:45 a.m.]

## Chapter VIII—Agricultural Stabilization and Conservation Service (Sugar), Department of Agriculture

### SUBCHAPTER B—SUGAR REQUIREMENTS AND QUOTAS

[Sugar Reg. 811, Amdt. 7]

## PART 811—CONTINENTAL SUGAR REQUIREMENTS AND AREA QUOTAS

### Requirements and Quotas for 1962

*Basis and purpose and statement of bases and considerations.* The regulations provided for herein are issued pursuant to the provisions of the Sugar Act of 1948, as amended, and are for the purpose of providing procedures to implement amendments 5 and 6 to Sugar Regulation 811 (27 F.R. 7951, 27 F.R. 8208); and to give effect to those provisions of sections 202(c)(4)(A) and 204(a) of such Act which require that special consideration be given to countries purchasing United States agricultural commodities in authorizing importation of sugar into the United States.

It is essential that the procedures established by this amendment be effective immediately so that all interested persons and countries will be able to make necessary arrangement for the shipment of sugar in accordance with the requirements set forth in this amendment, and that such shipments may be made to meet the needs of consumers in the continental United States in a manner that will provide for an orderly flow of sugar throughout the remainder of the year. Accordingly, it is hereby found and determined that compliance with the notice, procedure and effective date requirements of the Administrative Procedure Act is impracticable and contrary to the public interest and the amendment set forth herein shall become effective when filed for public inspection in the office of the Federal Register.

By virtue of the authority vested in the Secretary of Agriculture by the Act, Part 811 of this Chapter is amended by adding the following new § 811.8.

**§ 811.8 Procedures and requirements applicable to sugar imported with special consideration to countries purchasing United States agricultural commodities.**

(a) This section sets forth the procedures to be followed and requirements to be met for purposes of giving special consideration to foreign countries purchasing United States agricultural products in connection with authorizing sugar for importation into the continental United States pursuant to § 811.3(a)(2) and paragraph (e) of § 811.4.

(b) A representative authorized by and acting on behalf of the Government of a foreign country desiring special consideration in accordance with paragraph (a) of this section, shall offer a proposal in writing to the Sugar Division, Agricultural Stabilization and Conservation Service, Washington 25, D.C., which shall be received on or before August 29, 1962 and shall include in substance the following information and commitments:

(1) Information identifying the sugar to be imported pursuant to the proposal as either (i) sugar for authorization for entry under the provisions of § 811.3(a)(2), which is limited to sugar imported from Western Hemisphere countries having proration established under § 811.4(c)(1) and is subject to the import fee established under § 811.5(b) (0.24 cent per pound as of August 15, 1962); or (ii) sugar for authorization for entry under § 811.4(e) which is subject to the import fee established under § 811.5(a) (2.4 cents per pound as of August 15, 1962).

(2) A statement that the quantities of sugar covered by the proposal are available in addition to the supplies needed to meet the country's proration established under § 811.4(c)(1), the quantities authorized for importation or approved for set aside on or before August 15, 1962, under § 811.4(e) and any quantity to be imported under the provisions of § 811.3(a)(1).

(3) A statement that raw sugar will be available to be imported from such country into the United States in quantities which shall be stated in the proposal as the largest and smallest quantities to be imported by months through November 1962.

(4) The latest date the country's proposal may be accepted in whole or in part.

(5) A statement that the country will agree to use for the purchase and export of United States agricultural commodities prior to July 1, 1963, the percentage stated in the proposal, of the net receipts, f.a.s. port of shipment, derived from the sale of sugar covered by the proposal.

(6) A statement that the country will agree that the agricultural commodities purchased will be consumed solely within the country or geographical area thereof.

(7) A statement that the country will agree that the net receipts derived from the sale of sugar, to the extent stated in the proposal, will be held on deposit in a bank in the continental United States and will be drawn upon solely for the purchase and export of United States agricultural commodities prior to July 1, 1963.

(c) Proposals received by the Sugar Division as provided in this section will be reviewed under the considerations set forth in paragraph (a)(2) of § 811.3; the representatives of foreign countries submitting proposals found acceptable by the Secretary will be notified of the acceptance, in whole or in part; and agreements shall thereafter be entered into by the Governments of the respective foreign countries with the Government



of the United States which agreements shall give effect to each proposal in accordance with the acceptance. Upon completion of each of such agreements, authorizations for importation will be issued and set-asides will be approved in accordance with the provisions of Part 817 of this chapter for the quantities of sugar covered by the agreements.

(Sec. 403, 61 Stat. 932, 7 U.S.C. 1153. Interprets or applies secs. 202, 204, 61 Stat. 924, as amended, 7 U.S.C. 1112; Pub. Law 87-535; Pub. Law 87-539)

Issued at Washington, D.C., this 22d day of August 1962.

ORVILLE L. FREEMAN,  
Secretary.

[F.R. Doc. 62-8579; Filed, Aug. 24, 1962;  
8:48 a.m.]

# Chapter IX—Agricultural Marketing Service (Marketing Agreements and Orders), Department of Agriculture

[Valencia Orange Reg. 27]

## PART 908—VALENCIA ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

### Limitation of Handling

#### § 908.327 Valencia Orange Regulation 27.

(a) Findings. (1) Pursuant to the marketing agreement and Order No. 908, as amended (7 CFR Part 908), regulating the handling of Valencia oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), and upon the basis of the recommendations and information submitted by the Valencia Orange Administrative Committee, established under the said marketing agreement and order, as amended, and upon other available information, it is hereby found that the limitation of handling of such Valencia oranges as hereinafter provided will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 1001-1011) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for Valencia oranges and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for reg-

ulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such Valencia oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on August 23, 1962.

(b) Order. (1) The respective quantities of Valencia oranges grown in Arizona and designated part of California which may be handled during the period beginning at 12:01 a.m., P.s.t., August 26, 1962, and ending at 12:01 a.m., P.s.t., September 2, 1962, are hereby fixed as follows:

- (i) District 1: Unlimited movement;
  - (ii) District 2: 450,000 cartons;
  - (iii) District 3: Unlimited movement.
- (2) As used in this section, "handler," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in said marketing agreement and order, as amended.

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

Dated: August 24, 1962.

FLOYD F. HEDLUND,  
Director, Fruit and Vegetable  
Division, Agricultural Market-  
ing Service.

[F.R. Doc. 62-8655; Filed, Aug. 24, 1962;  
11:22 a.m.]

[Lemon Reg. 36]

## PART 910—LEMONS GROWN IN CALIFORNIA AND ARIZONA

### Limitation of Handling

#### § 910.336 Lemon Regulation 36.

(a) Findings. (1) Pursuant to the marketing agreement, as amended, and Order No. 910, as amended (7 CFR Part 910), regulating the handling of lemons grown in California and Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such lemons as hereinafter provided will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 1001-1011) because the time intervening between the date when information upon

which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for lemons and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on August 21, 1962.

(b) Order. (1) The respective quantities of lemons grown in California and Arizona which may be handled during the period beginning at 12:01 a.m., P.s.t., August 26, 1962, and ending at 12:01 a.m., P.s.t., September 2, 1962, are hereby fixed as follows:

- (i) District 1: Unlimited movement;
  - (ii) District 2: 302,250 cartons;
  - (iii) District 3: Unlimited movement.
- (2) As used in this section, "handler," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in the said amended marketing agreement and order.

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

Dated: August 23, 1962.

FLOYD F. HEDLUND,  
Director, Fruit and Vegetable  
Division, Agricultural Market-  
ing Service.

[F.R. Doc. 62-8607; Filed, Aug. 24, 1962;  
8:48 a.m.]

## Title 14—AERONAUTICS AND SPACE

### Chapter III—Federal Aviation Agency

#### SUBCHAPTER E—AIR NAVIGATION REGULATIONS

[Reg. Docket No. 1354; Amdt. 92]

### PART 610—MINIMUM EN ROUTE IFR ALTITUDES

#### Miscellaneous Amendments

This amendment is being adopted to insure the safety of IFR operations by