

closed by the taxpayer or is discovered as a result of an examination of the taxpayer's books and records, the delinquent tax may be collected by assessment.

(i) [Deleted]

(j) *Provisions special to commodity stamp taxes.* (1) Provision is made for the withdrawal of filled cheese from factories, free of tax, for the use of the United States. The procedure to be followed and the form of exemption certificate to be used in the case of such withdrawals are prescribed in the applicable regulations. Provision is also made for the exportation without payment of tax on adulterated butter. The procedure to be followed in the case of such exportation is prescribed in the applicable regulations.

(3) Every manufacturer of adulterated and process or renovated butter, filled cheese, or white phosphorous matches must also give notice and register with the district director on Form 213 before engaging in the business and furnish a satisfactory bond on Form 214. Persons required to register with the district director or furnish bond should consult the applicable regulations and the appropriate forms.

(k) *Provisions applicable to special or occupational stamp taxes.* Every person liable to pay any occupational tax imposed under subtitle D of the Code is required to register with the district director of internal revenue his name or style, place of residence, trade or business, and the place where such trade or business is carried on. In the case of a partnership the names of the partners and their place of residence must be so registered. See section 7011 of the Code. The following forms are prescribed for registration: Form 678 (relating to occupational taxes with respect to narcotics and marihuana), Form 11 (relating to adulterated and process or renovated butter and filled cheese), Form 11-B (relating to the occupational tax for coin-operated gaming devices), Form 11-C (relating to occupational tax with respect to wagering).

PAR. 33. Section 601.601 is amended by revising paragraph (a) (1) and paragraph (c). These amended provisions read as follows:

§ 601.601 Rules and regulations.

(a) *Formulation.* (1) Internal revenue rules take various forms. The most important rules are issued as regulations and Treasury decisions, prescribed by the Commissioner and approved by the Secretary or his delegate. Other rules may be issued over the signature of the Commissioner or the signature of any other official to whom authority has been delegated. The channeling of rules varies with the circumstances. Regulations and Treasury decisions, except those relating to alcohol, tobacco, and certain firearms, are prepared in the Office of the Chief Counsel. Alcohol, tobacco, and certain firearms regulations and Treas-

ury decisions are prepared in the Office of the Assistant Commissioner (Compliance) and reviewed in the Office of the Chief Counsel. After approval by the Commissioner (and, in the case of regulations relating to narcotics and certain regulations relating to alcohol and tobacco taxes, the approval of the Commissioner of Narcotics or the Commissioner of Customs, as the case may be), regulations and Treasury decisions are forwarded to the Secretary or his delegate for further consideration and final approval.

(c) *Petition to change rules.* Interested persons are privileged to petition for the issuance, amendment, or repeal of a rule. A petition for the issuance of a rule should identify the section or sections of law involved; and a petition for the amendment or repeal of a rule should set forth the section or sections of the regulations involved. The petition should also set forth the reasons for the requested action. Such petitions will be given careful consideration and the petitioner will be advised of the action taken thereon. Petitions should be addressed to the Commissioner of Internal Revenue, Attention: CC:LR:T, Washington, D.C., 20224.

PAR. 34. Paragraph (c) of section 601.602 is amended to read as follows:

§ 601.602 Forms and instructions.

(c) *Procurement of forms and instructions.* Copies of all necessary forms, and instructions as to their preparation and filing, may be obtained from district directors of internal revenue or, where appropriate, from assistant regional commissioners (alcohol and tobacco tax).

PAR. 35. Section 601.702 is amended by revising paragraphs (a) (4), (a) (7), and (d) (1). These amended provisions read as follows:

§ 601.702 Publication and public inspection.

(a) *General.* * * *

(4) *Record of seizure and sale of real estate.* Record 21, "Record of seizure and sale of real estate," is open for public inspection in offices of district directors of internal revenue and copies are furnished on application. See Treasury Decision 5428, approved January 11, 1945, 10 F.R. 622. However, Record 21 does not list real estate seized for forfeiture under the internal revenue laws (section 7302 of the Code).

(7) *Information returns of certain tax-exempt organizations and certain trusts.* Information furnished on the public portion of Form 990-A and information furnished pursuant to section 6034 of the Code (relating to annual information required of trusts claiming deduction under section 642(c) of the Code) on Form 1041-A is available for public inspection. The public inspection portion of Form 990-A is, however, only retained for a 4-year period. Informa-

tion furnished for years ending prior to December 31, 1962, shall be available for public inspection in the office of the district director with whom the Form 990-A or Form 1041-A was filed. Information furnished for years ending on or after December 31, 1962, shall be available for public inspection in the Office of the Director, Public Information Division, Internal Revenue Service, Washington, D.C., 20224, as well as in the office of the district director with whom the forms were filed.

(d) *Requests.* (1) Requests for information in connection with matters of official record in which the procedure for inspection is not set out in rules referred to in the preceding paragraphs of this section should be submitted to the Commissioner of Internal Revenue, Washington, D.C., 20224. The request should clearly state the information desired and must set forth the interest of the applicant in the subject matter and purpose for which the information is desired. If the applicant is an agent or attorney acting for another he will attach to the application evidence of his authority to act for his principal. If such evidence is satisfactory, such agent or attorney will be given access to any record to which his principal would be given access. The determination as to whether the information requested is available for disclosure in any particular case will be made by the Commissioner of Internal Revenue or such other officer authorized under the provisions of law referred to in paragraph (a) of this section.

(R.S. 161; 5 U.S.C. 22)

[SEAL] SHELDON S. COHEN,
Commissioner of Internal Revenue.

[F.R. Doc. 66-1665; Filed, Feb. 16, 1966;
8:45 a.m.]

Title 29—LABOR

Chapter XIV—Equal Employment Opportunity Commission

PART 1602—RECORDS AND REPORTS

Employer Reporting and Record-keeping Requirements

Pursuant to the authority vested in it by section 709(c) of the Civil Rights Act of 1964, 78 Stat. 263, and after consideration of the testimony and statements submitted to it in response to its notice of proposed rule making published November 25, 1965 (30 F.R. 14658), and at the public hearing held December 16, 1965, in accordance with such notice, the Equal Employment Opportunity Commission hereby amends Title 29, Chapter XIV of the Code of Federal Regulations by designating §§ 1602.2 through 1602.6 as "Subpart A—Procedure" and by adding thereafter the following Subparts B and C. In view of the publicity already accorded to the proposed rule and the fact that the rule adopted herein calls

for compliance on or before March 31, 1966, the Commission finds no useful purpose would be served by delay in the effective date and accordingly this rule shall become effective on the date of its publication in the FEDERAL REGISTER.

Subpart B—Employer Information Report

- Sec.
1602.7 Requirement for filing of report.
1602.8 Penalty for making of willfully false statements on report.
1602.9 Commission's remedy for employer's failure to file report.
1602.10 Employer's exemption from reporting requirements.
1602.11 Additional reporting requirements.

Subpart C—Recordkeeping by Employers

- 1602.12 Records to be made or kept.
1602.13 Records as to racial or ethnic identity of employees.
1602.14 Preservation of records made or kept.

AUTHORITY: The provisions of subparts B and C issued under section 709, 713, 78 Stat. 263, 265.

Subpart B—Employer Information Report

§ 1602.7 Requirement for filing of report.

On or before March 31, 1966, every employer subject to Title VII of the Civil Rights Act shall file with the Commission or its delegate executed copies of the "Equal Employment Opportunity Employer Information Report EEO-1," Standard Form 100.¹ The definitions, instructions, and requirements contained in the form and the Instructions attached thereto are specifically incorporated herein and shall have the same force and effect as the other sections of this part. One copy of the Report and Instructions is being mailed by the Commission to every employer known to be subject to Title VII, but it is the responsibility of each such employer to obtain all necessary supplies of same prior to the filing date from The Joint Reporting Committee, 1800 G Street NW., Washington, D.C., 20506.

§ 1602.8 Penalty for making of willfully false statements on report.

The making of willfully false statements on Report EEO-1 is a violation of the United States Code, Title 18, section 1001, and is punishable by fine or imprisonment as set forth therein.

§ 1602.9 Commission's remedy for employer's failure to file report.

Any employer failing or refusing to file Report EEO-1 when required to do so may be compelled to file by order of a U.S. District Court, upon application of the Commission.

§ 1602.10 Employer's exemption from reporting requirements.

If an employer is engaged in activities for which the reporting unit criteria described in section 4(c) of the Instructions are not readily adaptable, special reporting procedures may be required. In such case, the employer should so advise by submitting to the Commission

¹ Filed as part of the original document.

or its delegate a specific proposal for an alternative reporting system prior to the date on which the report is due. If it is claimed the preparation or filing of the report would create undue hardship, the employer may apply to the Commission for an exemption from the requirements set forth in this part.

§ 1602.11 Additional reporting requirements.

The Commission reserves the right to require reports, other than that designated as the Employer Information Report EEO-1, about the employment practices of individual employers or groups of employers whenever, in its judgment, special or supplemental reports are necessary to accomplish the purposes of Title VII. Any system for the requirement of such reports will be established in accordance with the procedures referred to in section 709(c) of Title VII and as otherwise prescribed by law.

Subpart C—Record-Keeping by Employers

§ 1602.12 Records to be made or kept.

The Commission has not adopted any requirement, generally applicable to employers, that records be made or kept. It reserves the right to impose record-keeping requirements upon individual employers or groups of employers subject to its jurisdiction whenever, in its judgment, such records (a) are necessary for the effective operation of the EEO-1 reporting system or of any special or supplemental reporting system as described above; or (b) are further required to accomplish the purposes of Title VII. Such record-keeping requirements will be adopted in accordance with the procedures referred to in section 709(c), and as otherwise prescribed by law.

§ 1602.13 Records as to racial or ethnic identity of employees.

Employers may acquire the information necessary for completion of Items 5 and 6 of Report EEO-1 either by visual surveys of the work force, or at their option, by the maintenance of post-employment records as to the identity of employees where the same is permitted by State law. In the latter case, however, the Commission recommends the maintenance of a permanent record as to the racial or ethnic identity of an individual for purpose of completing the report form only where the employer keeps such records separately from the employee's basic personnel form or other records available to those responsible for personnel decisions, e.g., as part of an automatic data processing system in the payroll department.

§ 1602.14 Preservation of records made or kept.

(a) Unless the employer is subject to a State or local fair employment practice law or regulation governing the preservation of records and containing requirements inconsistent with those stated in this part, any personnel or employment record made or kept by an employer (in-

cluding but not necessarily limited to application forms submitted by applicants and other records having to do with hiring, promotion, demotion, transfer, lay-off or termination, rates of pay or other terms of compensation, and selection for training or apprenticeship) shall be preserved by the employer for a period of 6 months from the date of the making of the record or the personnel action involved, whichever occurs later. In the case of involuntary termination of an employee, the personnel records of the individual terminated shall be kept for a period of 6 months from the date of termination. Where a charge of discrimination has been filed, or an action brought by the Attorney General, against an employer under Title VII, the respondent employer shall preserve all personnel records relevant to the charge or action until final disposition of the charge or the action. The term "personnel records relevant to the charge," for example, would include personnel or employment records relating to the charging party and to all other employees holding positions similar to that held or sought by the charging party; and applications forms or test papers completed by an unsuccessful applicant and by all other candidates for the same position as that for which the charging party applied and was rejected. The date of "final disposition of the charge or the action" means the date of expiration of the statutory period within which a charging party may bring an action in a U.S. District Court or, where an action is brought against an employer either by a charging party or by the Attorney General, the date on which such litigation is terminated.

(b) The requirements of this section shall not apply to application forms and other pre-employment records of applicants for positions known to applicants to be of a temporary or seasonal nature.

NOTE: The reporting and/or recordkeeping requirements contained herein have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

FRANKLIN D. ROOSEVELT, Jr.,
Chairman.

FEBRUARY 11, 1966.
[F.R. Doc. 66-1694; Filed, Feb. 16, 1966;
8:48 a.m.]

Title 21—FOOD AND DRUGS

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

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 121—FOOD ADDITIVES

Subpart C—Food Additives Permitted in Feed and Drinking Water of Animals or for the Treatment of Food-Producing Animals

TYLOSIN

The Commissioner of Food and Drugs, having evaluated the data submitted in a

petition (FAP 5D1601) filed by Elanco Products Co., a division of Eli Lilly & Co., Indianapolis, Ind., 46206, and other relevant material, has concluded that § 121.217 of the food additive regulations should be amended to provide the conditions under which tylosin may be safely used in swine feed for maintaining weight gains and feed efficiency in the presence of atrophic rhinitis.

Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic

Act (sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1)), and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.90), § 121.217 is amended by adding a new item 5 to table 3 in paragraph (d) and by adding a new paragraph (f), as follows:

§ 121.217 Tylosin.

(d) * * *

TABLE 3—TYLOSIN IN ANIMAL FEED

Principal Ingredient	Grams per ton	Combined with—	Grams per ton	Limitations	Indications for use
* * *	* * *	* * *	* * *	* * *	* * *
5. Tylosin	100			For swine; as tylosin phosphate.	Maintaining weight gains and feed efficiency in the presence of atrophic rhinitis.

(f) Section 121.1049 establishes the limitations for residues of the additive in food for human consumption.

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C., 20201, written objections thereto, preferably in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall become effective on the date of its publication in the FEDERAL REGISTER.

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: February 2, 1966.

J. K. KIRK,
Assistant Commissioner
for Operations.

[F.R. Doc. 66-1661; Filed, Feb. 16, 1966;
8:45 a.m.]

Title 32—NATIONAL DEFENSE

Chapter V—Department of the Army

SUBCHAPTER D—MILITARY RESERVATIONS AND NATIONAL CEMETERIES

PART 553—NATIONAL CEMETERIES

Persons Ineligible for Burial

Subdivision (i) in § 553.18(b)(3) is revised to read as follows:

§ 553.18 Interments and disinterments.

(b) *Interments.* * * *

(3) *Persons ineligible for burial.* (i) A person otherwise eligible for burial in a national cemetery but who was convicted in a Federal, State, or U.S. military court of a crime or crimes, the result of which was the loss of United States citizenship or nationality, a sentence of death, a sentence to imprisonment for 5 years or more, or in the case of any

offense involving subversive activity listed in (a) of this subdivision, any sentence, will not be buried in a national cemetery, except that any such person who, subsequent to such conviction and sentence, is pardoned of his offense or serves in the Armed Forces of the United States and whose last service therein terminates honorably may be buried in a national cemetery.

(a) The offenses involving subversive activities referred to in the introductory text of this subdivision are those offenses for which punishment is prescribed (1) in the following provisions of title 18, United States Code: sections 792, 793 (excluding subsection (f)), 794, 798, 2381, 2382, 2383, 2384, 2385, 2387, 2388, 2389, 2390, and chapter 105; (2) in the following sections of the Atomic Energy Act of 1954: sections 222, 223, 224, 225, and 226 (42 U.S.C. §§ 2272, 2273, 2274, 2275, and 2276); and (3) in the following sections of the Internal Security Act of 1950: sections 4, 112, and 113 (50 U.S.C. 783, 822, and 823).

(b) Where minimum and maximum terms are imposed, the maximum will be used. An indeterminate sentence is considered to be a sentence of 5 years or more when the maximum term equals or exceeds 5 years. Separate sentences served consecutively and which aggregate 5 years or more are disqualifying. A suspended sentence will not be considered as imposing a term of imprisonment, except to the extent that such sentence is actually served.

(c) A person excluded from burial under this subdivision, who dies while in the custody of an armed force, may, with prior approval of the Chief of Support Services, be buried in such other military burial ground as the Chief of Support Services may select, but no military ceremony will be performed at such burial.

[C2, AR 290-5, January 25, 1966] (Sec. 3012, 70A Stat. 157; 10 U.S.C. 3012. Interpret or apply 24 U.S.C. 271-296)

J. C. LAMBERT,
Major General, U.S. Army,
The Adjutant General.

[F.R. Doc. 66-1666; Filed, Feb. 16, 1966;
8:45 a.m.]

Proposed Rule Making

DEPARTMENT OF AGRICULTURE

Agricultural Stabilization and
Conservation Service

[7 CFR Part 813]

SUGAR QUOTA FOR DOMESTIC BEET SUGAR AREA

Notice of Hearing on Proposed Allotment

Pursuant to the authority contained in the Sugar Act of 1948, as amended (61 Stat. 922, as amended), and in accordance with the applicable rules of practice and procedure (7 CFR 801.1 et seq.) the Secretary of Agriculture has, after due notice (30 F.R. 14379) and hearing, found that allotment of the 1966 sugar quota for the Domestic Beet Sugar Area is necessary to prevent disorderly marketing and to afford all interested persons an equitable opportunity to market sugar, and has established preliminary allotments of a portion of such quota, until the date allotments of the 1966

calendar year sugar quota for the Domestic Beet Sugar Area are prescribed on the basis of a subsequent hearing.

Notice is hereby given that a public hearing will be held at Washington, D.C., in Room 5219, South Building, U.S. Department of Agriculture, on March 1, 1966, at 10 a.m., e.s.t., for the purpose of receiving evidence to enable the Secretary of Agriculture to make a fair, efficient and equitable distribution of the above-mentioned quota for the entire calendar year 1966 among persons who process and market sugar produced from sugarbeets grown in the Domestic Beet Sugar Area. It will be appropriate at the hearing to present evidence on the basis of which the Secretary may affirm, modify, or change the finding which has been made with respect to necessity for allotment and make or withhold allotment of any such quota in accordance therewith.

In addition, the subjects and issues of this hearing include (1) the manner in which consideration should be given to the usual statutory factors as well as the need for establishing allotments as may

be necessary for the reasonably efficient operation of any non-affiliated single plant processor of sugarbeets, as provided in sec. 205(a) of the Act and (2) the manner in which allotments should apply to sugar or liquid sugar processed under contracts providing for sugarbeets or molasses to be sold to and processed for the account of one allottee by another.

Notice also is given hereby that it will be appropriate at the hearing to present evidence on the basis of which the Secretary may revise or amend the allotment of the quota or proration thereof for the purposes of (1) allotting any increase or decrease in the quota; (2) prorating any deficit in the allotment for any allottee; and (3) substituting revised estimates or final data for estimates of such data wherever estimates are used in the formulation of an allotment of the quota.

Signed this 11th day of February 1966.

JOHN A. SCHNITTKER,
Acting Secretary.

[F.R. Doc. 66-1705; Filed, Feb. 16, 1966;
8:49 a.m.]