

RULES AND REGULATIONS

sioner may permit the filing of any return required to be made under the regulations in this part in any internal revenue district, notwithstanding the provisions of paragraphs (1), (2), and (4) of section 3091(b) and paragraphs (a), (b), (c), (d) and (e) of this section.

PAR. 24. There are added immediately after § 49.6109-1 the following new sections:

§ 49.6151 Statutory provisions; time and place for paying tax shown on returns.

Sec. 6151. *Time and place for paying tax shown on returns*—(a) *General rule.* Except as otherwise provided in this section, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary or his delegate, pay such tax to the internal revenue officer with whom the return is filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

(b) *Exceptions.* * * *

(2) *Use of Government depositaries.* For authority of the Secretary or his delegate to require payments to Government depositaries, see section 6302(c).

(c) *Date fixed for payment of tax.* In any case in which a tax is required to be paid on or before a certain date, or within a certain period, any reference in this title to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax).

[Sec. 6151 as amended by sec. 1(b), Act of Nov. 2, 1966 (Pub. Law 89-718, 80 Stat. 1108)]

§ 49.6151-1 Time and place for paying tax shown on return.

(a) *In general.* The tax required to be reported on each tax return required under this subpart is due and payable to the internal revenue officer with whom the return is filed at the time prescribed in § 49.6071(a)-1 for filing such return. See the applicable sections in Part 301 of this chapter (Regulations on Procedure and Administration), for provisions relating to interest on underpayments, additions to tax, and penalties. For provisions relating to the use of Federal Reserve banks and authorized commercial banks in depositing the taxes, see § 49.6302(c)-1.

(b) *Termination of special due date.* No special due date for paying the tax obtained under the Internal Revenue Code of 1939 (made applicable to the 1954 Code by Treasury Decision 6131, signed April 29, 1955 (20 F.R. 3024, May 5, 1955)) shall apply in the case of the tax for any calendar quarter ended after December 31, 1966, or the tax for any monthly or semimonthly period ended after March 31, 1967.

PAR. 25. Section 49.6302(c)-1 is amended by revising paragraphs (a)(1) (i) and (iii) and (d) and by adding a new subdivision (iv) to paragraph (a)(1). These revised and added provisions read as follows:

§ 49.6302(c)-1 Use of Government depositories.

(a) *Requirement*—(1) *In general.* (i) Except as provided in subdivision (ii) of this subparagraph, if for any calendar month, other than the last month of a calendar quarter, any person required to file a quarterly excise tax return on Form 720 has a total liability of more than \$100 for all excise taxes collected (see subdivision (iii) of this subparagraph for amounts which are considered as collected) during such month and reportable on such form, the amount of such total liability shall be deposited by him with a Federal Reserve bank on or before the last day of the month following such month or, if such month is March 1967 or a prior month, in the case of a person who has obtained a special deposit date under the Internal Revenue Code of 1939 (made applicable to the 1954 Code by Treasury Decision 6131, signed April 29, 1955 (20 F.R. 3024, May 5, 1955)), on or before such special deposit date. See paragraph (d) of this section for the termination of special deposit dates.

(iii) For purposes of applying this subparagraph to a person who computes amounts of tax required to be paid over on the basis of amounts billed (in the case of the tax imposed by section 4251) or tickets sold (in the case of the tax imposed by section 4261), the tax so computed for a monthly period ended after March 31, 1967, shall be considered as collected during the succeeding monthly period and the tax so computed for a semimonthly period shall be considered as collected during the second succeeding semimonthly period. A person must notify the Commissioner before changing from one method of computing the tax to another, so that proper adjustments may be made in order to properly reflect the person's excise tax liability.

(iv) The provisions of this section shall not apply with respect to taxes for the month or the semimonthly period in which the person receives notice from the district director that returns are required under paragraph (b) of § 49.6011 (a)-1, or for any subsequent month or semimonthly period for which such a return is required.

(d) *Termination of special deposit date.* No special deposit date, obtained under the Internal Revenue Code of 1939 (made applicable to the 1954 Code by Treasury Decision 6131, signed April 29, 1955 (20 F.R. 3024, May 5, 1955)) shall apply in the case of a deposit required by paragraph (a)(1)(i) of this section for any month after March 31, 1967, or in the case of a deposit required by paragraph (a)(1)(ii) of this section for any semimonthly period after January 31, 1967.

[F.R. Doc. 67-3289; Filed, Mar. 28, 1967; 8:45 a.m.]

Title 29—LABOR

Chapter V—Wage and Hour Division, Department of Labor

PART 724—HOSPITAL AND RELATED INSTITUTIONS INDUSTRY IN PUERTO RICO

PART 725—EDUCATION INDUSTRY IN PUERTO RICO

Wage Rates for Puerto Rico

Pursuant to sections 5, 6, and 8 of the Fair Labor Standards Act of 1938 (52 Stat. 1062, 1064, as amended; 29 U.S.C. 205, 206, 208), and by means of Administrative Order No. 597 (32 F.R. 2953), the Secretary of Labor appointed and convened Industry Committee No. NC6-A for the Hospital and Related Institutions Industry in Puerto Rico and Industry Committee No. NC6-B for the Education Industry in Puerto Rico, referred to them the question of the minimum wage rate or rates to be paid under section 8(c) of the Act to employees in their respective industries, and gave notice of a hearing to be held by each of the committees.

Subsequent to an investigation and a hearing conducted pursuant to the notice, each committee has filed with the Administrator of the Wage and Hour and Public Contracts Divisions of the Department of Labor a report containing its findings of fact and recommendations with respect to the matters referred to it.

Accordingly, as authorized and required by section 8(c)(3) and section 8 of the Act, Reorganization Plan No. 6 of 1950 (3 CFR 1949-53 Comp., p. 1004), and General Order No. 45-A of the Secretary of Labor (15 F.R. 3290), the recommendations of Industry Committee No. NC6-A and Industry Committee No. NC6-B are hereby published in this order. Title 29 CFR Chapter V, is hereby amended effective April 14, 1967, by adding new Parts 724 and 725 as set forth below.

1. A new Part 724 is established, reading as follows:

Sec.

724.1 Definition.

724.2 Wage rates.

724.3 Notices.

AUTHORITY: The provisions of this Part 724 issued under secs. 6, 8, 52 Stat. 1062, 1064, as amended; 29 U.S.C. 206, 208. Interpret or apply secs. 5, 6, 52 Stat. 1062, as amended; 29 U.S.C. 205, 206.

§ 724.1 Definition.

The hospital and related institutions industry in Puerto Rico, to which this part shall apply, is defined as follows: The performance of activities in connection with the operation of hospitals, nursing homes, sanitariums, rest homes, convalescent homes, and related institutions primarily engaged in the care of

persons who are sick, aged, or the mentally ill or defective who reside on the premises of such institutions, regardless of whether or not such a hospital or institution is public or private or operated for profit or not for profit: *Provided, however,* That the industry shall not include any activity to which the Fair Labor Standards Act of 1938 would have applied prior to the Fair Labor Standards Amendments of 1966.

§ 724.2 Wage rates.

Wages at rates not less than those prescribed in this section shall be paid under section 6(c) of the Fair Labor Standards Act of 1938 by every employer to each of his employees in the hospital and related institutions industry in Puerto Rico who in any workweek is engaged in an activity brought within the purview of section 6 of the Act by the Fair Labor Standards Amendments of 1966.

(a) *Classification A.* (1) The minimum wage for this classification is \$1 an hour for the period ending January 31, 1968, and \$1.15 an hour thereafter.

(2) This classification is defined as all activities in the hospital and related institutions industry in Puerto Rico which are performed by medical technologists, laboratory technicians, registered nurses, X-ray technicians, laboratory assistants, skilled arts and crafts employees, and drivers.

(b) *Classification B.* (1) The minimum wage for this classification is \$0.90 an hour for the period ending January 31, 1968, and \$1 an hour thereafter.

(2) This classification is defined as all activities in the hospital and related institutions industry in Puerto Rico which are performed by office clerks, cooks, and semiskilled arts and crafts employees.

(c) *Classification C.* (1) The minimum wage for this classification is \$0.80 an hour for the period ending January 31, 1968, and \$0.90 an hour thereafter.

(2) This classification is defined as all activities in the hospital and related institutions industry in Puerto Rico except those within classification A and classification B.

§ 724.3 Notices.

Every employer subject to the provisions of § 724.2 shall post in a conspicuous place in each department of his establishment where employees subject to the provisions of § 724.2 are working such notices of this part as shall be prescribed from time to time by the Administrator of the Wage and Hour and Public Contracts Divisions of the U.S. Department of Labor and shall give such other notice as the Administrator may prescribe.

2. A new Part 725 is established, reading as follows:

Sec.
725.1 Definition.
725.2 Wage rates.
725.3 Notices.

AUTHORITY: The provisions of this Part 725 issued under secs. 6, 8, 52 Stat. 1062, 1064, as

amended; 29 U.S.C. 206, 208. Interpret or apply secs. 5, 6, 52 Stat. 1062, as amended; 29 U.S.C. 205, 206

§ 725.1 Definition.

The education industry in Puerto Rico, to which this part shall apply, is defined as follows: The operation of elementary or secondary schools, or institutions of higher education, or schools for mentally or physically handicapped or gifted persons, regardless of whether public or private or operated for profit or not for profit: *Provided, however,* That the industry shall not include any activity to which the Fair Labor Standards Act of 1938 would have applied prior to the Fair Labor Standards Amendments of 1966.

§ 725.2 Wage rates.

Wages at the rate of not less than \$0.95 an hour for the period ending January 31, 1968, and \$1.05 an hour thereafter shall be paid under section 6(c) of the Fair Labor Standards Act of 1938 by every employer to each of his employees who in any workweek is engaged in any activity in the education industry in Puerto Rico, which was brought within the purview of section 6 of the Act by the Fair Labor Standards Amendments of 1966.

§ 725.3 Notices.

Every employer subject to the provisions of § 725.2 shall post in a conspicuous place in each department of his establishment where employees subject to the provisions of § 725.2 are working such notices of this part as shall be prescribed from time to time by the Administrator of the Wage and Hour and Public Contracts Divisions of the U.S. Department of Labor and shall give such other notice as the Administrator may prescribe.

(Secs. 6, 8, 52 Stat. 1062, 1064, as amended; 29 U.S.C. 206, 208)

Signed at Washington, D.C., this 24th day of March 1967.

CLARENCE T. LUNDQUIST,
Administrator.

[F.R. Doc. 67-3446; Filed, Mar. 28, 1967;
8:51 a.m.]

Title 33—NAVIGATION AND NAVIGABLE WATERS

Chapter I—Coast Guard, Department of the Treasury

SUBCHAPTER A—GENERAL [CGFR 67-15]

PART 3—COAST GUARD DISTRICTS, MARINE INSPECTION ZONES, AND CAPTAIN OF THE PORT AREAS

2d and 8th Coast Guard Districts

The amendments to 33 CFR 3.10-1 and 3.40-1 revised the boundary descriptions of the 2d Coast Guard District and the 8th Coast Guard District to agree with the revised descriptions in Coast Guard General Order No. 24 dated July 18, 1966. The amendments to 33 CFR 3.10-40 and

3.10-80 amended the descriptions of the Memphis Marine Inspection Zone and the Memphis Captain of the Port area descriptions. The amendments to 33 CFR 3.40-10, 3.40-30, and 3.40-35 revise the descriptions of the New Orleans Marine Inspection Zone, the Mobile Marine Inspection Zone and the Port Arthur Marine Inspection Zone. The purpose of this document is to announce changes in certain descriptions of Coast Guard Districts, Marine Inspection Zones, and Captain of the Port areas in the 2d and 8th Districts to bring them up to date and to agree with present administrative practices.

By virtue of the authority vested in me as Commandant, U.S. Coast Guard, by section 632 in Title 14, U.S. Code and Treasury Department Orders 120 dated July 31, 1950, 15 F.R. 6521, and 167-17 dated June 29, 1955, 20 F.R. 4976, as well as the statutes cited with the regulations below, the following amendments are prescribed and shall be in effect on and after date of publication in the FEDERAL REGISTER.

Subpart 3.10—Second Coast Guard District

1. Section 3.10-1 second district is amended to read as follows:

§ 3.10-1 Second district.

(a) The District Office is in St. Louis, Mo.

(b) The Second Coast Guard District shall comprise Arkansas, West Virginia, Kentucky, Tennessee, Oklahoma, Kansas, Nebraska, North Dakota, South Dakota, Wyoming, Colorado, Iowa, and Missouri; Pennsylvania south of 41° N. latitude and west of 79° W. longitude; those parts of Ohio and Indiana south of 41° N. latitude; Illinois, except that part north of 41° N. latitude and east of 90° W. longitude; Wisconsin south of 46°20' N. latitude and west of 90° W. longitude; Minnesota south of 46°20' N. latitude; that part of Alabama north of 34° N. latitude; that part of Mississippi north of the southern boundaries of the counties of Washington, Sunflower, Leflore, Grenada, Calhoun, Chickasaw and Monroe.

2. Section 3.10-40 is amended to read as follows:

§ 3.10-40 Memphis Marine Inspection Zone.

(a) The Memphis Marine Inspection Zone is in Memphis, Tenn.

(b) The Memphis marine inspection zone boundary starts at 38°30' N. latitude and 109° W. longitude, on the Utah, Colorado State line and runs due east to, but not including, La Crosse, Kans.; thence east to, but not including, McPherson, Kans.; thence southeast to, but not including, Greenfield, Mo.; thence southeast to, but not including, Springfield, Mo.; thence east to, but not including, Cabool, Mo.; thence northeast to, but not including, Licking, Mo.; thence east to, but not including, Oak Ridge, Mo.; thence southeast to and including Benton, Mo.; thence south to and including Sikeston, Mo.; thence east to

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and including Bardwell, Ky.; thence southeast to 34° N. latitude and 88° W. longitude; thence due west along 34° N. latitude to the Alabama, Mississippi State line; thence south along the Alabama, Mississippi State line to the southern boundary of Monroe County, Miss.; thence west along the southern boundaries of the counties of Monroe, Chickasaw, Calhoun, Grenada, Leflore, Sunflower and Washington, Miss.; thence west along the Arkansas, Louisiana State line to the Texas State line; thence north along the Arkansas, Texas State line to the north side of the Red River; thence west, along the north side of the Red River to 100° W. longitude; thence north and west along the Oklahoma, Texas State line to the New Mexico State line; thence due north along the New Mexico, Oklahoma State line to 37° N. latitude; thence due west along the Colorado, New Mexico State line to 109° W. longitude; thence due north along the Utah, Colorado State line to 38°30' N. latitude.

3. Section 3.10-80 is amended to read as follows:

§ 3.10-80 Memphis Captain of the Port.

(a) The Memphis Captain of the Port office is in Memphis, Tenn.

(b) The Memphis Captain of the Port area comprises all navigable waters of the United States and contiguous land areas with the following boundaries: Starting at 38°30' N. latitude and 109° W. longitude, on the Utah, Colorado State line and runs due east to, but not including La Crosse, Kans.; thence east to, but not including McPherson, Kans.; thence southeast to, but not including Greenfield, Mo.; thence southeast to, but not including Springfield, Mo.; thence east to, but not including Cabool, Mo.; thence northeast to, but not including Licking, Mo.; thence east to, but not including Oak Ridge, Mo.; thence southeast to and including Benton, Mo.; thence south to and including Silkeston, Mo.; thence east to and including Bardwell, Ky.; thence southeast to 34° N. latitude and 88° W. longitude; thence due west along 34° N. latitude to the Alabama, Mississippi State line; thence south along the Alabama, Mississippi State line to the southern boundary of Monroe County, Miss.; thence west along the southern boundaries of the counties of Monroe, Chickasaw, Calhoun, Grenada, Leflore, Sunflower, and Washington, Miss.; thence west along the Arkansas, Louisiana State line to the Texas State line; thence north along the Arkansas, Texas State line to the north side of the Red River; thence west, along the north side of the Red River to 100° W. longitude; thence north and west along the Oklahoma, Texas State line to the New Mexico State line; thence due north along the New Mexico, Oklahoma State line to 37° N. latitude; thence due west along the Colorado, New Mexico State line to 109° W. longitude; thence due north along the Utah, Colorado State line to 38°30' N. latitude.

Subpart 3.40—Eighth Coast Guard District

4. Section 3.40-1 is amended to read as follows:

§ 3.40-1 Eighth district.

(a) The District Office is in New Orleans, La.

(b) The Eighth Coast Guard District shall comprise New Mexico, Texas, and Louisiana; that part of Mississippi south of the southern boundaries of the counties of Washington, Sunflower, Leflore, Grenada, Calhoun, Chickasaw, and Monroe; that part of Alabama south of 34° N. latitude; that part of Florida west of the east bank of the Apalachicola River and that part of Georgia west of the east bank of the Jim Woodruff Reservoir and the east bank of the Flint River up stream to Montezuma, Ga., and south and west of a line between Montezuma and West Point, Ga.; the water of the Gulf of Mexico westward of a line from the coastal and of the Seventh-Eighth Coast Guard District boundary, thence 193° T.

5. Section 3.40-10 is amended to read as follows:

§ 3.40-10 New Orleans Marine Inspection Zone.

(a) The New Orleans Marine Inspection Office is in New Orleans, La.

(b) The New Orleans marine inspection zone comprises land masses, inland and territorial waters of the States of Mississippi and Louisiana, as well as artificial islands in the Gulf of Mexico, which are south of a line following the southern boundaries of the Mississippi counties of Chickasaw, Calhoun, Grenada, Leflore, Sunflower, and Washington, from 88°51' W. longitude on the southern boundary of Chickasaw county to the Mississippi, Louisiana State line; thence west along the Arkansas, Louisiana State line to the Texas State line; east of a line following the eastern Texas State line southward from the Arkansas, Louisiana State line to and including Bethany, La.; thence southeast to and including Pearson, La.; thence to and including Otis, La.; thence to and including Eunice, La.; thence due south into the Gulf of Mexico; and west of a line drawn from the southern boundary of Chickasaw County, Miss., at 88°51' W. longitude, on a bearing of 184.5° T. to and across the Mississippi Sound, touching the western tip of Cat Island, and thence running 155° T. into the Gulf of Mexico.

6. Section 3.40-30 is amended to read as follows:

§ 3.40-30 Mobile Marine Inspection Zone.

(a) The Mobile Marine Inspection Office is in Mobile, Ala.

(b) The Mobile marine inspection zone comprises those portions of the land masses, inland and territorial waters of the States of Mississippi, Alabama, Florida, and Georgia, as well as the artificial islands in the Gulf of Mexico, south of 34° N. latitude across the entire State of Alabama, south of the southern boundary of the counties of Monroe and

Chickasaw in Mississippi; east of a line drawn from the southern boundary of Chickasaw County at 88°51' W. longitude on a bearing of 184.5° T. to and across the Mississippi Sound, touching the western tip of Cat Island and thence running 155° T. into the Gulf of Mexico; and west of a line starting at 34° N. latitude and drawn south along the Alabama, Georgia State line to West Point, Ga.; thence to Montezuma, Ga., downstream along the east bank of the Flint River, the east bank of the Jim Woodruff Reservoir, the east bank of the Apalachicola River to its mouth, and thence running 193° T. into the Gulf of Mexico.

7. Section 3.40-35 is amended to read as follows:

§ 3.40-35 Port Arthur Marine Inspection Zone.

(a) The Port Arthur Marine Inspection Office is in Port Arthur, Tex.

(b) The Port Arthur marine inspection zone comprises the land masses, inland and territorial waters of the States of Texas and Louisiana, as well as artificial islands in the Gulf of Mexico, south of the north bank of the Red River; east of a line starting at a point on the north bank of the Red River at 96°55' W. longitude and drawn southeast to and including McKinney, Tex.; thence south, following the east bank of the Trinity River to, but not including Anahuac, Tex.; thence southeasterly to and including High Island, Tex.; thence to a point 29° N. latitude and 94° W. longitude, and thence south along 94° W. longitude into the Gulf of Mexico; and west of a line drawn from the north bank of the Red River at the easternmost point of the Texas, Arkansas boundary, south along the Texas, Arkansas State line and the Texas, Louisiana State line to, but not including Bethany, La.; thence southeast to, but not including Pearson, La.; thence to, but not including Otis, La.; thence to, but not including Eunice, La.; thence due south into the Gulf of Mexico.

(Sec. 3, 60 Stat. 238, as amended, sec. 633, 63 Stat. 545; 5 U.S.C. 552, 14 U.S.C. 633. Treasury Dept. Orders 120, July 31, 1950, 15 F.R. 6521, 167-17, June 29, 1955, 20 F.R. 4978)

Dated: March 21, 1967.

[SEAL] P. E. TRIMBLE,
Vice Admiral, U.S. Coast Guard,
Acting Commandant.

[F.R. Doc. 67-3401: Filed, Mar. 28, 1967;
8:48 a.m.]

Title 35—PANAMA CANAL

Chapter I—Canal Zone Regulations

SUBCHAPTER E—EMPLOYMENT AND COMPENSATION IN THE CANAL ZONE

PART 253—REGULATIONS OF THE SECRETARY OF THE ARMY

Definitions

Correction

In F.R. Doc. 67-2988, appearing at page 4281 of the issue for Saturday, March 18, 1967, § 253.2(1) should read as follows:

(1) "Security position" means a position which must be filled by United States

citizens only, as provided in 2 C.Z.C. section 147, 76A Stat. 17, and the regulations in this subchapter.

Title 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

Chapter I—Veterans Administration

PART 21—VOCATIONAL REHABILITATION AND EDUCATION

Subpart B—Veterans Educational Assistance Under 38 U.S.C. Chapter 34

Subpart D—Administration of Educational Benefits; 38 U.S.C. Chapters 34, 35, and 36

EDUCATIONAL ASSISTANCE

1. In § 21.1020, paragraph (a) is amended to read as follows:

§ 21.1020 Educational assistance.

(a) General. A program of education may be authorized for a veteran whose service meets the requirements of § 21.1040.

2. In § 21.1021, paragraph (b) is amended to read as follows:

§ 21.1021 Definitions.

(b) "Active duty" means active duty as defined in § 3.6(b), except (b)(4) of this chapter (38 U.S.C. 1652(a), 1682(b)) see §§ 21.1040, 21.1042 and 21.4136. This term does not include periods of excess leave without pay.

3. In § 21.4025, paragraph (b)(7) is amended, and in paragraph (c), subparagraphs (6) and (7) are amended and a new subparagraph (8) is added so that the amended and added material reads as follows:

§ 21.4025 Nonduplication; Federal programs.

(b) Programs barred. • • •

(7) The Veterans Administration Career Residency program for full-time physicians and dentists, and the Veterans Administration Career Dental Internship program for full-time dentists, of the Veterans Administration Department of Medicine and Surgery.

(c) Programs not barred. • • •

(6) Participating in the non-career residency or internship program of the Veterans Administration Department of Medicine and Surgery.

(7) Participating in the Veterans Administration training program for clinical psychologists, social workers or similar programs and being paid for part-time work, or

(8) Receiving assistance as part of a Work-Study program under the Economic Opportunity Act (Public Law 88-452).

(72 Stat. 1114; 38 U.S.C. 210)

These VA Regulations are effective the date of approval.

Approved: March 23, 1967.

By direction of the Administrator.

CYRIL F. BRICKFIELD,
Deputy Administrator.

[F.R. Doc. 67-3392; Filed, Mar. 28, 1967;
8:48 a.m.]

Title 45—PUBLIC WELFARE

Chapter III—Bureau of Federal Credit Unions, Social Security Administration, Department of Health, Education, and Welfare

PART 301—ORGANIZATION AND OPERATION OF FEDERAL CREDIT UNIONS

Accounting Services

On pages 14990 and 14991 of the *FEDERAL REGISTER* of November 29, 1966, there was published a notice of proposed rule making to add to existing regulations for Federal credit unions new regulations setting forth appropriate guidelines within which Federal credit unions will be permitted to provide for the maintenance of their accounting records by means of outside accounting service centers.

Interested persons were given 30 days, or until December 30, 1966, in which to submit written data, views, or arguments pertaining to the proposed regulations. Subsequently, in the *FEDERAL REGISTER* of January 13, 1967, the time for submitting such data, views, or arguments was extended to January 30, 1967.

In addition to publication in the *FEDERAL REGISTER*, copies of the proposed regulations were sent to the 12,000 operating Federal credit unions, to all State Credit Union Leagues, and to Cuna International, Inc., and to all data processing organizations which were known to be providing accounting services to Federal credit unions. All were asked to submit any comments that they might have on the proposed regulations.

Twenty-eight communications have been received, 14 from Federal credit union officials, seven from representatives of State Credit Union Leagues, one from Cuna International, Inc., and six from other interested persons, mainly representatives of data processing organizations.

After careful reconsideration of the proposed regulations in the light of these communications, 14 of the suggestions were accepted, 10 in whole and four in part. Seven were not accepted, principally because of the legal inability of a Federal credit union to carry out the activity suggested. Seven communications contained no specific suggestions.

The regulations, as revised in accordance with the suggestions received, are hereby adopted as set forth below:

§ 301.26 Purchase of accounting services.

A Federal credit union may purchase accounting services for the maintenance of all or a portion of its accounting records. As used in this section the term "accounting services" means the maintenance of bookkeeping, accounting, or other records related to the purposes and functions of a credit union, by manual, mechanical, or electronic methods, and the furnishing of reports and information derived from such records. Any purchase of accounting services shall be evidenced by a written agreement the terms and conditions of which shall expressly include a provision requiring compliance with § 301.14, and a provision requiring the vendor to make any accounting records of the Federal credit union in his possession immediately available for examination by the Bureau. A Federal credit union purchasing accounting services shall notify the Regional Representative in writing of the arrangement at least 30 days prior to the date on which such services shall commence. Such notice shall disclose the name and address of the vendor and information with respect to the records to be maintained and the method to be used. A Federal credit union shall notify the Regional Representative in writing at least 30 days prior to the discontinuance of the arrangement. A Federal credit union, in addition to regular payments for services as provided under the written agreement, shall not pay in advance the actual or estimated charges for more than 3 months services. Where such advance payment is made it shall be amortized over a period not in excess of the period of the written agreement. No official or employee of a Federal credit union shall be engaged directly in the management or operation of the accounting services purchased pursuant to this section, except where the vendor of such services is owned and operated by or controlled by one or more credit union leagues. However, in no event shall an official or employee of a Federal credit union receive from the vendor of such services any salary or compensation other than the reimbursement of necessary expenses incurred in connection with the vendor's activities.

§ 301.27 Participation in accounting service center.

(a) A Federal credit union may participate with one or more other credit unions (either Federal or State chartered) in the establishment or maintenance of an accounting service center, the functions, facilities, and operations of which are limited to providing data processing services only for such participating credit unions. As used in this section the term "data processing services" means the maintenance of bookkeeping, accounting, or other records related to the purposes and functions of a credit union, primarily by mechanical or electronic methods, and the furnishing of reports and information derived from such records. Participation in the accounting service center may be by means of a partnership or other non-

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corporate arrangement between or among the participating credit unions or by participation in an accounting service center corporation organized for the sole purpose of providing data processing services to the participating credit unions, through ownership of a proportionate amount of the capital stock of such a corporation, provided that the remaining capital stock of such corporation is available for ownership only by the participating credit unions. A Federal credit union's proportionate ownership of the accounting service center shall be in similar proportion to the total ownership of the center as the total facilities and services used by the Federal credit union bears as a percentage to the total facilities and services provided by the accounting service center to all the participating credit unions, but the cost of such ownership shall not exceed two percent of its members' shareholdings. Ownership by the participating credit unions will be reviewed not less frequently than every two years and adjusted among them as necessary to bring such ownership into conformity with the percentage of the total facilities and services of the accounting service center used by each of them.

(b) A Federal credit union may not participate in the establishment or maintenance of an accounting service center unless the arrangement provides, (1) that the operating costs of the accounting service center shall be charged to each of the participating credit unions in such proportion to the total operating costs as the total facilities and services used by each bears as a percentage to the total facilities and services used by all of them; (2) that each participating credit union will have in its records current information disclosing, (i) the name of each participant, (ii) the proportion and amount of ownership of each in the accounting service center, (iii) the proportion of the facilities and services used by each, (iv) the current total operating costs of the accounting service center, and (v) the proportion and the amount of the total operating costs charged to each of the participating credit unions; (3) that the accounting service center shall establish and maintain the records of participating Federal credit unions in accordance with the requirements of § 301.14; and (4) that the records of participating Federal credit unions in possession of the accounting service center shall be available immediately for examination by the Bureau. No official or employee of a participating Federal credit union may receive any salary or compensation from the accounting service center other than the reimbursement of necessary expenses incurred in connection with service center activities.

(c) Each Federal credit union participating in an accounting service center shall notify the Regional Representative in writing of the arrangement at least 30 days prior to the date on which such participation shall commence. Such notice shall disclose the name and address of the accounting service center, the name of its managing officer, and shall provide information on the

records to be maintained and the method to be used for that purpose. A Federal credit union shall notify the Regional Representative in writing at least 30 days prior to discontinuing its participation in an accounting service center.

§ 301.23 Joint operations and activities.

(a) A Federal credit union may agree with one or more other credit unions to share quarters and to carry on business operations either individually or jointly. The agreement, which shall be in writing and which shall have the prior approval of the Director, shall provide that: (1) The assets and records of each credit union shall be completely segregated; (2) the individual identity of each credit union will be clearly maintained; (3) the joint costs will be shared equitably; (4) with respect to joint operations, centralized management controls will be maintained over joint personnel and facilities which, nevertheless, permit each credit union to retain its responsibility for carrying on its own business.

(b) Requests for approval should be submitted to the Regional Representative in writing together with a copy of the agreement and all pertinent facts in support of the proposal not later than 30 days prior to the proposed implementation of the agreement.

(Sec. 21, Federal Credit Union Act, 73 Stat. 635; 12 U.S.C. 1766)

Dated: February 16, 1967.

[SEAL] J. DEANE GANNON,
Director,
Bureau of Federal Credit Unions.

Approved: March 13, 1967.

ROBERT M. BALL,
Commissioner of Social Security.

Approved: March 22, 1967.

WILBUR J. COHEN,
Acting Secretary of Health,
Education, and Welfare.

[F.R. Doc. 67-3434; Filed, Mar. 28, 1967;
8:50 a.m.]

for reconsideration filed by American Television Relay, Inc. (FCC 67-9), and directed solely to the amendment of § 21.23(a), which imposed the service requirement upon applicants in the domestic public radio services. In so doing, we authorized the staff to waive the service requirement in cases involving hardship, and to prescribe such alternative procedures as may be reasonable under the circumstances. It is now appropriate that Subpart B of Part 0 of the rules be amended to reflect this delegation of authority.

2. The delegation authorizes the Chief, Common Carrier Bureau, to waive the service requirement, "upon a showing by the applicant that the requirement is unreasonably burdensome, and to prescribe such alternative procedures as may be appropriate under the circumstances to protect petitioners' interests and to avoid undue delay in the proceeding." In view of the general availability of modern duplicating equipment, it is contemplated that situations involving an unreasonable burden to the applicant will rarely occur and that this delegation of authority will be exercised sparingly. Clearly, waiver would be inappropriate in the vast majority of cases. The fact that an amendment is voluminous, or that there are a relatively large number of petitioners to deny, for example, would not ordinarily by itself support a waiver of the rule. Waiver or partial waiver, and alternative procedures, are more likely to be appropriate when the nature of exhibit material imposes difficulties with respect to its duplication.

3. The delegation affords the Chief of the Common Carrier Bureau broad discretion as to what may constitute appropriate alternative procedures in a particular case. If alternative procedures are not required to protect petitioners' interest or to avoid undue delay, for example, he may simply waive the service requirement and impose no alternative procedures. Even in that event, petitioner will receive a copy of the waiver request and the determination thereon and thus will have notice that an amendment is being filed. In the usual case, however, if a waiver request is granted, applicant will be required to serve a notice of the contents of the amendment, to serve a portion of the amendment, to make the amendment available for inspection at some mutually convenient location, or to follow such other alternative procedures as may be appropriate to protect petitioners' interests and to avoid undue delay.

4. Authority for this amendment is contained in sections 4(1), 5(d) and 303 (r) of the Communications Act of 1934, as amended. The amendment relates to agency organization and procedure, and the notice and effective date requirements of section 4 of the Administrative Procedure Act are therefore inapplicable.

In view of the foregoing: It is ordered, Effective March 31, 1967, that section 0.291 of the rules and regulations is amended as set forth below.

(Sec. 4, 48 Stat. 1066, as amended; 47 U.S.C. 154. Interpret or apply sec. 303, 48 Stat.