any person, I find that notice and public procedure thereon are impractical and that good cause exists for making this amendment effective in less than 30 days.

(Sections 313(a), 601(a), and 604 of the Federal Aviation Act of 1958; 49 U.S.C. 1354(a), 1421(a), and 1424. Section 6(c) of the Department of Transportation Act; 49 U.S.C. 1655(c).)

In consideration of the foregoing, effective February 14, 1975, the effective date of Amendment 121-111 is changed from February 18, 1975, to October 18, 1975.

Issued in Washington, D.C. on February 14, 1975.

ALEXANDER P. BUTTERFIELD,
Administrator.

[FR Doc.75-4804 Filed 2-19-75;8:45 am]

Title 26—Internal Revenue

[T.D. 7345]

CHAPTER I—INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY

SUBCHAPTER A—INCOME TAX

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Deductibility of Fines and Penalties and Illegal Bribes, Kickbacks, and Other Payments

By a notice of proposed rule making appearing in the FEDERAL REGISTER for December 6, 1972 (37 FR 25936), amendments to the Income Tax Regulations (26 CFR Part 1) under sections 61, 162, 212, and 471 of the Internal Revenue Code of 1954 were proposed in order to revise the rules applicable to the deductibility of fines and penalties and illegal bribes, kickbacks, and other payments. These proposed amendments were to reflect the amendment of the Internal Revenue Code by section 902 of the Tax Reform Act of 1969 (83 Stat. 710) and by section 310 of the Revenue Act of 1971 (85 Stat. 525). After consideration of all relevant matter presented by interested persons regarding the rules proposed, it was decided to revise those rules in certain respects. This document finalizes those rules as revised, except as to paragraph (b) (1)(ii) and (2) of proposed § 1.162-21 which will be proposed in another notice of proposed rule making. Those provisions set forth definitional rules as to what amounts are treated as fines or similar penalties for purposes of section 162(f).

In general, the amendments to section 162 codified the rules for disallowing a deduction claimed under that section for reasons relating to public policy. This document amends the regulations to conform to that codification. In addition, the regulations under sections 212 and 471 are amended to prevent the Congressional intent from being circumvented by the allowance under those sections of deductions which Congress explicitly denied by its amendments to section 162. The rules contained herein are essentially those proposed in the December 6, 1972, notice.

On December 6, 1972, a notice of proposed rule making was published in the FEDERAL REGISTER (37 FR 25936) to conform the Income Tax Regulations (26 CFR Part 1) under sections 61, 162, 212, and 471 of the Internal Revenue Code of 1954 to section 902 of the Tax Reform Act of 1969 (83 Stat. 710) and to section 310 of the Revenue Act of 1971 (85 Stat. 525). After consideration of all relevant matter presented by interested persons regarding the proposed rules, the Income Tax Regulations are amended as follows:

Par. 1. Section 1.162 is amended by revising section 162(c) (2) and (3) and by revising the historical note to read as follows:

§ 1.162 Statutory provisions; trade or Business expenses.

Sec. 162. *Trade or business expenses.* * * *

(c) *Illegal bribes, kickbacks, and other payments.* * * *

(2) *Other illegal payments.* No deduction shall be allowed under subsection (a) for any payment (other than a payment described in paragraph (1)) made, directly or indirectly, to any person, if the payment constitutes an illegal bribe, illegal kickback, or other illegal payment under any law of the United States, or under any law of a State (but only if such State law is generally enforced), which subjects the payor to a criminal penalty or the loss of license or privilege to engage in a trade or business. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer. The burden of proof in respect of the issue, for purposes of this paragraph, as to whether a payment constitutes an illegal bribe, illegal kickback, or other illegal payment shall be upon the Secretary or his delegate to the same extent as he bears the burden of proof under section 7454 (concerning the burden of proof when the issue relates to fraud).

(3) *Kickbacks, rebates, and bribes under medicare and medicaid.* No deduction shall be allowed under subsection (a) for any kickback, rebate, or bribe made by any provider of services, supplier, physician, or other person who furnishes items or services for which payment is or may be made under the Social Security Act, or in whole or in part out of Federal funds under a State plan approved under such Act, if such kickback, rebate, or bribe is made in connection with the furnishing of such items or services or the making or receipt of such payments. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer.

* * * * *

[Sec. 162 as amended by sec. 5, Technical Amendments Act 1958 (72 Stat. 1608); secs. 7(b) and 8, Act of Sept. 14, 1960 (Public Law 86-779, 74 Stat. 1002, 1003); sec. 3(a), Revenue Act 1962 (76 Stat. 973); sec. 902, Tax Reform Act 1969 (83 Stat. 710); sec. 310, Revenue Act 1971 (85 Stat. 525)]

Par. 2. Paragraph (a) of § 1.162-1 is amended to read as follows:

§ 1.162-1 Business expenses.

(a) *In general.* Business expenses deductible from gross income include the ordinary and necessary expenditures directly connected with or pertaining to the taxpayer's trade or business, except items which are used as the basis for a deduction or a credit under provisions of law other than section 162. The cost of goods purchased for resale, with proper adjustment for opening and closing inventories, is deducted from gross sales in computing gross income. See paragraph (a) of § 1.61-3. Among the items included in business expenses are management expenses, commissions (but see section 263 and the regulations thereunder), labor, supplies, incidental repairs, operating expenses of automobiles used in the trade or business, traveling expenses while away from home solely in the pursuit of a trade or business (see § 1.162-2), advertising and other selling expenses, together with insurance premiums against fire, storm, theft, accident, or other similar losses in the case of a business, and rental for the use of business property. No such item shall be included in business expenses, however, to the extent that it is used by the taxpayer in computing the cost of property included in its inventory or used in determining the gain or loss basis of its plant, equipment, or other property. See section 1054 and the regulations thereunder. A deduction for an expense paid or incurred after December 30, 1969, which would otherwise be allowable under section 162 shall not be denied on the grounds that allowance of such deduction would frustrate a sharply defined public policy. See section 162 (c), (f), and (g) and the regulations thereunder. The full amount of the allowable deduction for ordinary and necessary expenses in carrying on a business is deductible, even though such expenses exceed the gross income derived during the taxable year from such business. In the case of any sports program to which section 114 (relating to sports programs conducted for the American National Red Cross) applies, expenses described in section 114(a)(2) shall be allowable as deductions under section 162(a) only to the extent that such expenses exceed the amount excluded from gross income under section 114(a).

* * * * *

Par. 3. Section 1.162-18 is amended to read as follows:

§ 1.162-18 Illegal bribes and kickbacks.

(a) *Illegal payments to government officials or employees*—(1) *In general.* No deduction shall be allowed under section 162(a) for any amount paid or incurred, directly or indirectly, to an official or employee of any government, or of any agency or other instrumentality of any government, if—

(i) In the case of a payment made to an official or employee of a government other than a foreign government described in subparagraph (3) (ii) or (iii) of this paragraph, the [making of the] payment constitutes an illegal bribe or kickback, or

(ii) In the case of a payment made to an official or employee of a foreign government described in subparagraph (3) (ii) or (iii) of this paragraph, the making of the payment would be unlawful under the laws of the United States (if such laws were applicable to the payment and to the official or employee at the time the expenses were paid or incurred).

No deduction shall be allowed for an accrued expense if the eventual payment thereof would fall within the prohibition of this section. The place where the expenses are paid or incurred is immaterial. For purposes of subdivision (ii) of this subparagraph, lawfulness or unlawfulness of the payment under the laws of the foreign country is immaterial.

(2) *Indirect payment.* For purposes of this paragraph, an indirect payment to an individual shall include any payment which inures to his benefit or promotes his interests, regardless of the medium in which the payment is made and regardless of the identity of the immediate recipient or payor. Thus, for example, payment made to an agent, relative, or independent contractor of an official or employee, or even directly into the general treasury of a foreign country of which the beneficiary is an official or employee, may be treated as an indirect payment to the official or employee, if in fact such payment inures or will inure to his benefit or promotes or will promote his financial or other interests. A payment made by an agent or independent contractor of the taxpayer which benefits the taxpayer shall be treated as an indirect payment by the taxpayer to the official or employee.

(3) *Official or employee of a government.* Any individual officially connected with—

(i) The Government of the United States, a State, a territory or possession of the United States, the District of Columbia, or the Commonwealth of Puerto Rico,

(ii) The government of a foreign country, or

(iii) A political subdivision of, or a corporation or other entity serving as an agency or instrumentality of, any of the above,

in whatever capacity, whether on a permanent or temporary basis, and whether or not serving for compensation, shall be included within the term "official or employee of a government", regardless of the place of residence or post of duty of such individual. An independent contractor would not ordinarily be considered to be an official or employee. For purposes of section 162(c) and this paragraph, the term "foreign country" shall include any foreign nation, whether or not such nation has been accorded diplomatic recognition by the United States. Individuals who purport to act on behalf of or as the government of a foreign nation, or an agency or instrumentality thereof, shall be treated under this section as officials or employees of a foreign government, whether or not such individuals in fact control such foreign nation, agency, or instrumentality, and whether or not such individuals are accorded diplomatic recognition. Accordingly, a group in rebellion against an established government shall be treated as officials or employees of a foreign government, as shall officials or employees of the government against which the group is in rebellion.

(4) *Laws of the United States.* The term "laws of the United States", to which reference is made in paragraph (a)(1)(ii) of this section, shall be deemed to include only Federal statutes, including State laws which are assimilated into Federal law by Federal statute, and legislative and interpretative regulations thereunder. The term shall also be limited to statutes which prohibit some act or acts, for the violation of which there is a civil or criminal penalty.

(5) *Burden of proof.* In any proceeding involving the issue of whether, for purposes of section 162(c)(1), a payment made to a government official or employee constitutes an illegal bribe or kickback (or would be unlawful under the laws of the United States) the burden of proof in respect of such issue shall be upon the Commissioner to the same extent as he bears the burden of proof in civil fraud cases under section 7454 (i.e., he must prove the illegality of the payment by clear and convincing evidence).

(6) *Example.* The application of this paragraph may be illustrated by the following example:

Example. X Corp. is in the business of selling hospital equipment in State Y. During 1970, X Corp. employed A who at the time was employed full time by State Y as Superintendent of Hospitals. The purpose of A's employment by X Corp. was to procure for it an improper advantage over other concerns in the making of sales to hospitals in respect of which A, as Superintendent, had authority. X Corp. paid A $5,000 during 1970. The making of this payment was illegal under the laws of State Y. Under section 162(c)(1), X Corp. is precluded from deducting as a trade or business expense the $5,000 paid to A.

(b) *Other illegal payments*—(1) *In general.* No deduction shall be allowed under section 162(a) for any payment (other than a payment described in paragraph (a) of this section) made, directly or indirectly, to any person, if the payment constitutes an illegal bribe, illegal kickback, or other illegal payment under the laws of the United States (as defined in paragraph (a)(4) of this section), or under any State law (but only if such State law is generally enforced), which subjects the payor to a criminal penalty or the loss (including a suspension) of license or privilege to engage in a trade or business (whether or not such penalty or loss is actually imposed upon the taxpayer). For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer. This paragraph applies only to payments made after December 30, 1969.

(2) *State law.* For purposes of this paragraph, State law means a statute of a State or the District of Columbia.

(3) *Generally enforced.* For purposes of this paragraph, a State law shall be considered to be generally enforced unless it is never enforced or the only persons normally charged with violations thereof in the State (or the District of Columbia) enacting the law are infamous or those whose violations are extraordinarily flagrant. For example, a criminal statute of a State shall be considered to be generally enforced unless violations of the statute which are brought to the attention of appropriate enforcement authorities do not result in any enforcement action in the absence of unusual circumstances.

(4) *Burden of proof.* In any proceeding involving the issue of whether, for purposes of section 162(c)(2), a payment constitutes an illegal bribe, illegal kickback, or other illegal payment the burden of proof in respect of such issue shall be upon the Commissioner to the same extent as he bears the burden of proof in civil fraud cases under section 7454 (i.e., he must prove the illegality of the payment by clear and convincing evidence).

(5) *Example.* The application of this paragraph may be illustrated by the following example:

Example. X Corp., a calendar-year taxpayer, is engaged in the ship repair business in State Y. During 1970, repairs on foreign ships accounted for a substantial part of its total business. It was X Corp.'s practice to kick back approximately 10 percent of the repair bill to the captain and chief engineer of all foreign-owned vessels, which kickbacks are illegal under a law of State Y (which is generally enforced) and potentially subject X Corp. to fines. During 1970, X Corp. paid $50,000 in such kickbacks. On X Corp.'s return for 1970, a deduction under section 162 was taken for the $50,000. The deduction of the $50,000 of illegal kickbacks during 1970 is disallowed under section 162(c)(2), whether or not X Corp. is prosecuted with respect to the kickbacks.

(c) *Kickbacks, rebates, and bribes under medicare and medicaid.* No deduction shall be allowed under section 162(a) for any kickback, rebate, or bribe (whether or not illegal) made on or after December 10, 1971, by any provider of services, supplier, physician, or other person who furnishes items or services for which payment is or may be made under the Social Security Act, as amended, or in whole or in part out of Federal funds under a State plan approved under such Act, if such kickback, rebate, or bribe is made in connection with the furnishing of such items or services or the making or receipt of such payments. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer.

PAR. 4. Section 1.162-21 is revised to read as follows:

§ 1.162-21 Fines and penalties.

(a) *In general.* No deduction shall be allowed under section 162(a) for any fine or similar penalty paid to—

(1) The government of the United States, a State, a territory or possession of the United States, the District of Columbia, or the Commonwealth of Puerto Rico;

(2) The government of a foreign country; or

(3) A political subdivision of, or corporation or other entity serving as an agency or instrumentality of, any of the above.

(b) *Definition.* (1) For purposes of this section a fine or similar penalty includes an amount—

(i) Paid pursuant to conviction or a plea of guilty or *nolo contendere* for a crime (felony or misdemeanor) in a criminal proceeding;

(ii) [Reserved]

(iii) Paid in settlement of the taxpayer's actual or potential liability for a fine or penalty (civil or criminal); or

(iv) Forfeited as collateral posted in connection with a proceeding which could result in imposition of such a fine or penalty.

(2) [Reserved]

(c) *Examples.* The application of this section may be illustrated by the following examples:

Example (1). M Corp. was indicated under section 1 of the Sherman Anti-Trust Act (15 U.S.C. 1) for fixing and maintaining prices of certain electrical products. M Corp. was convicted and was fined $50,000. The United States sued M Corp. under section 4A of the Clayton Act (15 U.S.C. 15a) for $100,000, the amount of the actual damages resulting from the price fixing of which M Corp. was convicted. Pursuant to a final judgment entered in the civil action, M Corp. paid the United States $100,000 in damages. Section 162(f) precludes M Corp. from deducting the fine of $50,000 as a trade or business expense. Section 162(f) does not preclude it from deducting the $100,000 paid to the United States as actual damages.

Example (2). N Corp. was found to have violated 33 U.S.C. 1321(b)(3) when a vessel it operated discharged oil in harmful quantities into the navigable waters of the United States. A civil penalty under 33 U.S.C. 1321(b)(6) of $5,000 was assessed against N Corp. with respect to the discharge. N Corp. paid $5,000 to the Coast Guard in payment of the civil penalty. Section 162(f) precludes N Corp. from deducting the $5,000 penalty.

Example (3). O Corp., a manufacturer of motor vehicles, was found to have violated 42 U.S.C. 1857f-2(a)(1) by selling a new motor vehicle which was not covered by the required certificate of conformity. Pursuant to 42 U.S.C. 1857f-4, O Corp. was required to pay, and did pay, a civil penalty of $10,000. In addition, pursuant to 42 U.S.C. 1857f-5a (c)(1), O Corp. was required to expend, and did expend, $500 in order to remedy the nonconformity of that motor vehicle. Section 162(f) precludes O Corp. from deducting the $10,000 penalty as a trade or business expense, but does not preclude it from deducting the $500 which it expended to remedy the nonconformity.

Example (4). P Corp. was the operator of a coal mine in which occurred a violation of a mandatory safety standard prescribed by the Federal Coal Mine Health and Safety Act of 1969 (30 U.S.C. 801 et seq.). Pursuant to 30 U.S.C. 819(a), a civil penalty of $10,000 was assessed against P Corp., and P Corp. paid the penalty. Section 162(f) precludes P Corp. from deducting the $10,000 penalty.

Example (5). Q Corp., a common carrier engaged in interstate commerce by railroad, hauled a railroad car which was not equipped with efficient hand brakes, in violation of 45 U.S.C. 11. Q Corp. was found to be liable for a penalty of $250 pursuant to 45 U.S.C. 13. Q Corp. paid that penalty. Section 162(f) precludes Q Corp. from deducting the $250 penalty.

Example (6). R Corp. owned and operated on the highways of State X a truck weighing in excess of the amount permitted under the law of State X. R Corp. was found to have violated the law and was assessed a fine of $85 which it paid to State X. Section 162(f) precludes R Corp. from deducting the amount so paid.

Example (7). S Corp. was found to have violated a law of State Y which prohibited the emission into the air of particulate matter in excess of a limit set forth in a regulation promulgated under that law. The Environmental Quality Hearing Board of State Y assessed a fine of $500 against S Corp. The fine was payable to State Y, and S Corp. paid it. Section 162(f) precludes S Corp. from deducting the $500 fine.

Example (8). T Corp. was found by a magistrate of City Z to be operating in such city an apartment building which did not conform to a provision of the city housing code requiring operable fire escapes on apartment buildings of that type. Upon the basis of the magistrate's finding, T Corp. was required to pay, and did pay, a fine of $200 to City Z. Section 162(f) precludes T Corp. from deducting the $200 fine.

PAR. 5. Section 1.212-1 is amended by adding a new paragraph (p) at the end thereof to read as follows:

§ 1.212-1 Nontrade or nonbusiness expenses.

* * * * *

(p) *Frustration of public policy.* The deduction of a payment will be disallowed under section 212 if the payment is of a type for which a deduction would be disallowed under section 162 (c), (f), or (g) and the regulations thereunder in the case of a business expense.

PAR. 6. So much of § 1.471-3 as follows paragraph (d) is revised to read as follows:

§ 1.471-3 Inventories at cost.

Cost means:

* * * * *

(d) * * *

Notwithstanding the other rules of this section, cost shall not include an amount which is of a type for which a deduction would be disallowed under section 162 (c), (f), or (g) and the regulations thereunder in the case of a business expense.

(68A Stat. 917; 26 U.S.C. 7805.)

[SEAL] DONALD C. ALEXANDER,
Commissioner of Internal Revenue.

Approved: February 14, 1975.

ERNEST S. CHRISTIAN, Jr.,
Deputy Assistant Secretary of the Treasury.

[FR Doc.75-4671 Filed 2-19-75;8:45 am]

Title 31—Money and Finance: Treasury

SUBTITLE A—OFFICE OF THE SECRETARY

PART 1—DISCLOSURE OF RECORDS

By a notice of proposed rule making appearing in the FEDERAL REGISTER for January 16, 1975 (40 FR 2836), an amendment to 31 CFR 1.6 was proposed in order to provide a uniform schedule of fees, applicable to all constituent units of the Department of the Treasury, for search and duplication of records under the Freedom of Information Act (5 U.S.C. 552, as amended). The same document gave notice that 31 CFR, Part 1 (relating to public access to records) would be amended to comport with the requirements of Pub. L. 93-502 and would also be made applicable to all constituent units of the Department. This document is such amendment.

In general, these amendments provide for access by the public to information created or maintained by the Department of the Treasury. Specifically, they provide for publication of certain documents in the FEDERAL REGISTER and public inspection of records. They also provide procedures for making a request for records of a constituent unit of the Department of the Treasury, for appeal of an initial or appellate administrative determination to deny such request, and the schedule of fees for search and duplication of records. The amendments apply to all constituent units of the Department of the Treasury, including the Internal Revenue Service and supersede all inconsistent prior issuances of Bureaus, offices and other constituent units.

These amendments also designate officers of the constituent units of the Department of the Treasury who will make initial determinations as to whether to grant requests for records and those who will make appellate administrative determinations. Initial determinations normally are to be made within 10 working days after the date of the request, and appellate determinations are to be made within 20 working days after the date of the receipt of the appeal. However, under unusual circumstances, an extension of not to exceed 10 days may be invoked. If such an extension is invoked in connection with an initial determination, any unused days of the maximum 10-day extension period may be invoked subsequently in connection with an administrative appeal from the initial determination. These time limits may also be extended by agreement with the requester or by judicial process.

The amendment previously proposed relating to a uniform schedule of fees is adopted with only clarifying revisions suggested by the Department itself.

In addition, the amendments conform provisions relating to the exemptions from disclosure requirements for matters concerning national defense and foreign policy and for investigatory records to changes made by Pub. L. 93-502.

In order to preserve without change the provisions now set forth in 31 CFR 1.8 through 1.11, 31 CFR, Part 1 is divided into Subpart A, Under 5 U.S.C. 552, as amended, applicable to all constituent units of the Department of the Treasury, and Subpart B, Under other provisions, applicable only to specified constituent units.

The amendments made by this document are effective on and after February 19, 1975. Inasmuch as Pub. L. 93-502 requires these regulations to be effective by such date, and since the principal purpose is to comply with and implement the provisions of Pub. L. 93-502, and due to the time constraints involved, the opportunity for public comment prior to adoption is not deemed necessary or

practical. Moreover, inasmuch as on the date of submission of these regulations for publication, no comments had been received concerning the revision to 31 CFR 1.6, Fees for Services, such proposed regulations are adopted as part hereof with only minor changes. Nevertheless, with respect to all of these regulations, with the exception of 31 CFR 1.6, interested parties may submit comments by March 20, 1974, addressed to the General Counsel, Department of the Treasury, Washington, D.C. 20220. Any comments so received, together with any comments received after the date of submission for publication of these regulations concerning the amendment to 31 CFR 1.6, will be considered in connection with such further revision of these regulations as may be indicated. Any such comments will be available for public inspection upon request therefor.

Therefore, effective February 19, 1975, Part 1 of Subtitle A of Title 31 of the Code of Federal Regulations is revised to read as follows:

Subpart A—Under 5 U.S.C. 552, as amended

Sec.

1.1 Purpose and scope of regulations.
1.2 Information made available.
1.3 Publication in the FEDERAL REGISTER.
1.4 Public inspection and copying.
1.5 Specific requests for other records.
1.6 Fees for services.

Appendix A—Office of the Secretary.
Appendix B—Internal Revenue Service.
Appendix C—United States Customs Service.
Appendix D—United States Secret Service.
Appendix E—Bureau of Alcohol, Tobacco and Firearms.
Appendix F—Bureau of Engraving and Printing.
Appendix G—Bureau of Government Financial Operations.
Appendix H—Bureau of the Mint.
Appendix I—Bureau of the Public Debt.
Appendix J—Office of the Comptroller of the Currency.
Appendix K—United States Savings Bond Division.
Appendix L—Consolidated Federal Law Enforcement Training Center.
Appendix M—Office of the Assistant Secretary for Tax Policy.

Subpart B—Under Other Provisions

1.7 Scope.
1.8 Records not to be otherwise withdrawn or disclosed.
1.9 Oral information.
1.10 Testimony or the production of records in a court or other proceeding.
1.11 Regulations not applicable to official request.

AUTHORITY: The provisions of this Part 1 issued under 5 U.S.C. 301, 552, as amended.

Subpart A—Under 5 U.S.C., as Amended

§ 1.1 Purpose and scope of regulations.

The regulations in this subpart are issued to implement the public information provisions of section 552 of title 5, United States Code, as amended. These regulations apply to all constituent units of the Department of the Treasury, and supersede any regulations on the same subject issued by any constituent unit prior to February 19, 1975, which are inconsistent herewith. Any inconsistency whether actual or apparent, shall be resolved by resort to the regulations in this subpart A. Any reference in this subpart to the Department or its officials, employees, or records shall be deemed to refer also to the consistent units or their officials, employees, or records. In order that interested parties may more readily find them, the constituent units of the Department are hereby authorized to reprint these regulations in their entirety (less any appendices not applicable to the unit in question) in these titles of the Code of Federal Regulations which normally contain regulations applicable to such constituent units. In connection with such republication, constituent units may supplement and implement these regulations with material applicable only to the constituent unit in question, provided such additional material is not inconsistent herewith. In the event of any actual or apparent inconsistency, these Departmental regulations shall govern. Persons interested in the records of a particular constituent unit should, therefore, also consult the Code of Federal Regulations for any rules or regulations promulgated specifically with respect to that constituent unit. (See Appendices to this subpart for cross references.) The head of each unit is hereby also authorized to substitute the officials designated and change the addresses specified in the appendix to this subpart applicable to his unit. The constituent units of the Department of the Treasury for the purposes of this Part are:

(a) The Office of the Secretary of the Treasury, which includes the offices of:

(1) The Secretary, including immediate staff;

(2) The Deputy Secretary, including immediate staff;

(3) The Under Secretary for Monetary Affairs, including immediate staff;

(4) The Under Secretary, including immediate staff;

(5) The General Counsel and also the Legal Division, except legal counsel to the constituent units listed in (b) through (m) of this section;

(6) The Assistant Secretary (International Affairs) and all offices reporting to him, including immediate staff;

(7) The Assistant Secretary (Trade, Energy, and Financial Resources Policy Coordination) and all offices reporting to him, including immediate staff;

(8) The Assistant Secretary (Economic Policy) and the Office of Domestic Gold and Silver Operations and all other offices reporting to him, including immediate staff;

(9) The Fiscal Assistant Secretary, including immediate staff;

(10) The Assistant Secretary (Administration) and all offices reporting to him, including immediate staff;

(11) The Assistant Secretary (Legislative Affairs), including immediate staff;

(12) The Assistant Secretary (Enforcement, Operations, and Tariff Affairs), including immediate staff, and the Offices of Law Enforcement, including Interpol (National Central Bureau), Operations, Tariff Affairs and Foreign Assets Control reporting to him;

(13) The Special Assistant to the Secretary (Public Affairs), including immediate staff;

(14) The Special Assistant to the Secretary (Debt Management) and the office reporting to him, including immediate staff;

(15) The Special Assistant to the Secretary (National Security), including immediate staff;

(16) The Treasurer of the United States, including immediate staff;

(17) The Director of Practice, including immediate staff; and

(18) Persons concerned with the completion of actions under the Economic Stabilization Act of 1970, as amended.

(b) The Internal Revenue Service;

(c) The United States Customs Service;

(d) The United States Secret Service;

(e) The Bureau of Alcohol, Tobacco and Firearms;

(f) The Bureau of Engraving and Printing;

(g) The Bureau of Government Financial Operations;

(h) The Bureau of the Mint;

(i) The Bureau of the Public Debt;

(j) The office of the Comptroller of the Currency;

(k) The United States Savings Bond Division;

(l) The Consolidated Federal Law Enforcement Training Center; and

(m) The Assistant Secretary for Tax Policy, including immediate staff and all offices reporting to him.

For purposes of this subpart, the office of the legal counsel for the constituent units listed in paragraphs (b), (c), (d), (e), (h), (i), (j), and (m) are to be considered a part of such constituent unit. Any office, which is now in existence or may hereafter be established, which is not specifically listed or known to be a constituent of any of those listed above, shall be deemed a part of the Office of the Secretary for the purpose of making requests for records under these regulations.

§ 1.2 Information made available.

(a) *General.* Section 552 of Title 5 of the United States Code provides for access to information and records developed or maintained by Federal agencies. Generally, such section divides agency information into three major categories and provides methods by which each category is to be made available to the public. The three major categories, for which the disclosure requirements of the constituent units of the Department of the Treasury are set forth in this subpart, are as follows:

(1) Information required to be published in the FEDERAL REGISTER (see § 1.3 below);

(2) Information required to be made available for public inspection and copying or, in the alternative, to be published and offered for sale (see § 1.4 below); and

(3) Information required to be made available to any member of the public upon specific request (see § 1.5 below). The provisions of section 552 are intended to assure the right of the public

to information. Section 552 is not authority to withhold information from Congress.

(b) Subject only to the exemptions set forth in § 1.2(c) the public generally or any member thereof shall be afforded access to information or records in the possession of any constituent unit of the Department of the Treasury. Such access shall be governed by the regulations in this subpart A and any regulations of a constituent unit implementing or supplementing them.

(c) *Exemptions.* (1) *In general.* Under 5 U.S.C. 552(b), the disclosure requirements of section 552(a) do not apply to certain matters which are:

(i) (A) Specifically authorized under criteria established by an Executive order to be kept secret in the interest of the national defense or foreign policy and (B) are in fact properly classified pursuant to such Executive order (See 31 CFR, Part 2);

(ii) Related solely to the internal personnel rules and practices of an agency;

(iii) Specifically exempted from disclosure by statute;

(iv) Trade secrets and commercial or financial information obtained from a person and privileged or confidential;

(v) Inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency;

(vi) Personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy;

(vii) Investigatory records compiled for law enforcement purposes, but only to the extent that the production of such records would (A) interfere with enforcement proceedings, (B) deprive a person of a right to a fair trial or an impartial adjudication, (C) constitute an unwarranted invasion of personal privacy, (D) disclose the identity of a confidential source and, in the case of a record compiled by a criminal law enforcement authority in the course of a criminal investigation, or by an agency conducting a lawful national security intelligence investigation, confidential information furnished only by the confidential source, (E) disclose investigative techniques and procedures, or (F) endanger the life or physical safety of law enforcement personnel;

(viii) Contained in or related to examination, operating or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions; or

(ix) Geological and geophysical information and data, including maps, concerning wells.

(2) The exemptions set forth in paragraph (c)(1) of this Section apply to each of the three categories of information set forth in paragraph (a) of this section.

(3) *Segregable portions of records.* Any reasonably segregable portion of a record shall be provided to any person, after deletion of the portions which are exempt under 5 U.S.C. 552(b) (see paragraph (c)(1) of this section. The term "reasonably segregable portion" as used in this paragraph means any portion of the record which is not exempt from disclosure by 5 U.S.C. 552 (b) and which after deletion of the exempt material still conveys meaningful and nonmisleading information.

(4) *Application of exemptions.* Even though an exemption described in paragraph (c)(1) of this section may be fully applicable to a matter in a particular case, a constituent unit of the Department of the Treasury may, if not precluded by law, elect under the circumstances of that case not to apply the exemption to such matter. The fact that the exemption is not applied by a constituent unit in that particular case will have no precedential significance as to the application of the exemption to such matter in other cases, but is merely an indication that, in the particular case involved, the constituent unit finds no compelling necessity for applying the exemption to such matter.

§ 1.3 Publication in the Federal Register.

(a) *Requirement.* Subject to the application of the exemptions described in § 1.2(c) and subject to the limitations provided in paragraph (b) of this section, each constituent unit of the Department of the Treasury is hereby required, in conformance with 5 U.S.C. 552(a)(1), to separately state, publish and maintain current in the FEDERAL REGISTER for the guidance of the public the following information with respect to such constituent unit:

(1) Descriptions of its central and field organization and the established places at which, the persons from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;

(2) Statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;

(3) Rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;

(4) Substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the constituent unit; and

(5) Each amendment, revision, or repeal of matters referred to in subparagraphs (1) through (4) of this paragraph.

(b) *Limitations.* (1) *Incorporation by reference in the* FEDERAL REGISTER. Matter reasonably available to the class of persons affected thereby, whether in a private or public publication, will be deemed published in the FEDERAL REGISTER for purposes of paragraph (a) of this section when it is incorporated by reference therein with the approval of the Director of the Federal Register. The matter which is incorporated by reference must be set forth in the private or public publication substantially in its entirety and not merely summarized or printed as a synopsis. Matter, the location and scope of which are familiar to only a few persons having a special working knowledge of the activities of the Department of the Treasury, may not be incorporated in the FEDERAL REGISTER by reference. Matter may be incorporated by reference only pursuant to the provisions of 5 U.S.C. 552 (a)(1) and 1 CFR, Part 20.

(2) *Effect of failure to publish.* Except to the extent that a person has actual and timely notice of the terms of any matter referred to in paragraph (a) of this section which is required to be published in the Federal Register, such person is not required in any manner to resort to, or be adversely affected by, such matter if it is not so published or is not incorporated by reference therein pursuant to paragraph (b)(1) of this section. Thus, for example, any such matter which imposes an obligation and which is not so published or incorporated by refence will not adversely change or affect a person's rights.

§ 1.4 Public inspection and copying.

(a) *In general.* Subject to the application of the exemptions described in § 1.2(c) each constituent unit of the Department of the Treasury is hereby required in conformance with 5 U.S.C. 552 (a)(2), to make available for public inspection and copying or, in the alternative, to promptly publish and offer for sale the following information with respect to such constituent unit:

(1) Final opinions, including concurring and dissenting opinions, and orders, if such opinions and orders are made in the adjudication of cases;

(2) Those statements of policy and interpretations which have been adopted by the constituent unit but are not published in the FEDERAL REGISTER; and

(3) Its administrative staff manuals and instructions to staff that affect a member of the public.

(b) *Indexes.* Each constituent unit of the Department of the Treasury is hereby also required, in conformance with 5 U.S.C. 552 (a)(2), to maintain and make available for public inspection and copying current indexes identifying any matter described in paragraphs (a) (1) through (3) of this section which is issued, adopted, or promulgated after July 4, 1967, and which is required to be made available for public inspection or published. In addition, each constituent unit shall promptly publish, quarterly or more frequently, and distribute (by sale or otherwise) copies of each index or supplements thereto unless the head of such unit (or his delegate) determines by order published in the FEDERAL REGISTER that the publication would be unnecessary and impracticable, in which

case the constituent unit shall nonetheless provide copies of such index on request at a cost not to exceed the direct cost of duplication.

(c) *Effect of failure to publish or make available.* No matter, described in paragraphs (a) (1) through (3) of this section which is required by this paragraph to be made available for public inspection or published, may be relied upon, used, or cited as precedent by the constituent unit against a party, other than an agency, unless that party has actual and timely notice of the terms of such matter or unless the matter has been indexed and either made available for inspection or published, as provided by this paragraph. This paragraph may be interpreted to apply only to matters which have precedential significance. It does not apply to matters which have been made available pursuant to § 1.3.

(d) *Deletion of identifying details.* To prevent a clearly unwarranted invasion of personal privacy, a constituent unit of the Department of the Treasury may, in accordance with 5 U.S.C. 552(a)(2), delete identifying details contained in any matter described in paragraphs (a)(1) through (3) of this section before making such matter available for inspection or publishing it. However, in every case where identifying details are so deleted, the justification for the deletion must be explained in writing in an attachment to the document from which the identifying details have been deleted.

(e) *Public reading rooms.* Each constituent unit of the Department of the Treasury shall make available for inspection and copying, in a reading room or otherwise, the matters described in paragraphs (a)(1) through (3) of this section which are required by such paragraph (a) to be made available for public inspection or published in the current indexes such matters. Facilities shall be provided whereby a person may inspect the material and obtain copies of that which is shelved. Fees shall not be charged for access to materials, but fees are to be charged in accordance with § 1.6 for copies of material provided to the person. (See the appendices to this subpart for the location of established reading rooms of constituent units of the Department of the Treasury.)

§ 1.5 Specific requests for other records.

(a) *In general.* Except with respect to the records made available under §§ 1.3 and 1.4, above, but subject to the application of the exemptions described in § 1.2 (c), above, each constituent unit of the Department of the Treasury, shall, in conformance with 5 U.S.C. 552(a)(3), upon any request, which is for reasonably described records and conforms in every respect with the rules and procedures of this subpart A, particularly this section, § 1.6 and the applicable appendix to this subpart, make the requested records promptly available to any person. Any request or any appeal from the initial denial of a request which does not comply with the foregoing requirements and those set forth elsewhere in this subpart A, will not be deemed subject to the time constraints of paragraphs (g), (h), and (i) of this section, unless and until amended so as to comply. However, constituent units shall, nevertheless, make every reasonable effort to comply with such request within such time constraints or, in the alternative, promptly advise the requester in what respect the request or appeal is deficient so that it may be resubmitted or amended for consideration in accordance with this subpart. This section applies only to records in being which are in the possession or control of the constituent unit. There is no requirement that records be created or data processed in a format other than required for governmental purposes in order to comply with a request for records.

(b) *Requests for records not in control of constituent unit.* (1) Where the request is for a record in the possession or under the control of a constituent unit of the Department other than that to which the request was addressed, the request for such record shall immediately be transferred to the appropriate constituent unit and the requester notified to that effect. Such referral shall not be deemed a denial of access within the meaning of these regulations. The constituent unit of the Department to which such referral is made shall treat such request as a new request addressed to it and the time limits for response set forth by paragraph (g)(1) of this section shall commence when the referral is received by the designated office or officer of the constituent unit. Where the request is for a record which is not in the possession or control of any constituent unit of the Department of the Treasury, the requester shall be so advised and the request shall be returned to the requester.

(2) Where the record requested was created by a Department or agency other than a constituent unit of the Department of the Treasury or has been classified or otherwise restrictively endorsed by such other Department or agency, and a copy thereof is in the possession of a constituent unit of the Department of the Treasury, such originating or restrictively endorsing Department or agency shall be promptly requested to advise the constituent unit of the Department of the Treasury on the releasability of that record. The request for advice shall also inform the other Department or agency that, in the absence of timely guidance from it, the constituent unit of the Department of the Treasury will proceed to make its own determination in accordance with this subpart A. When it becomes necessary to provide a response to the requester within the time limits set forth in paragraphs (g)(1) and (i)(1)(iii) of this section without the advice of the other department or agency, the constituent unit shall proceed to make its own determination in accordance with this subpart A and advise the requester accordingly. However, where as a result, access to the record is denied under one of the exemptions set forth in § 1.2(c) the requester shall be advised of the right to appeal such denial and may also be advised to make a request for the record directly to the originating Department or agency. When an appeal to a constituent unit of the Department of the Treasury results from such procedure, the originating Department or agency shall again be promptly requested to provide timely advice on the releasibility of the records. Nevertheless, the ultimate decision on the appeal of such record shall rest with the designated Department of the Treasury official.

(c) *Form of request.* In order to be subject to the provisions of this section, a request for records shall—

(1) Be made in writing and signed by the person making the request,

(2) State that it is made pursuant to the Freedom of Information Act, 5 U.S.C. 552 or these regulations,

(3) Be addressed to the office or officer of the constituent unit to which the subject matter of the request is of paramount concern, unless the requester is unable to ascertain the appropriate constituent unit, in which event, the request shall be addressed as specified in Appendix A hereto for the Office of the Secretary (See the appendices to this subpart for the office or officer to which requests shall be addressed for each constituent unit),

(4) Reasonably describe the records in accordance with paragraph (d) of this section,

(5) Set forth the address where the person making the request desires to be notified of the determination as to whether the request will be granted,

(6) State whether the requester wishes to inspect the records or desires to have a copy made and furnished without first inspecting them, and

(7) State the firm agreement of the requester to pay the fees for search and duplication ultimately determined in accordance with § 1.6 hereof, or request that such fees be reduced or waived and state the justification for such request (See § 1.6(d) below).

Where the initial request, rather than stating a firm agreement to pay the fees ultimately determined in accordance with § 1.6, places an upper limit on the amount the requester agrees to pay, which upper limit is deemed likely to be lower than the fees estimated to ultimately be due, or where the requester asks for an estimate of the fees to be charged, the requester shall be promptly advised of the estimate of fees due and asked to agree to pay such amount. Where the initial request includes a request for reduction or waiver of fees, the responsible official shall determine whether to grant the request for reduction or waiver in accordance with § 1.6 (d) below and notify the requester of his decision and, if such decision results in the requester being liable for all or part of the fees normally due, ask the requester to agree to pay the amount so determined. The requirements of this paragraph (c) will not be deemed met until the requester has explicitly agreed to pay the fees applicable to his request for records, if any, or has made payment in advance of the fees estimated to be

due. In addition, requesters are advised that only requests for records which fully comply with the requirements of this paragraph can be processed in accordance with this section. However, every effort shall be made to comply with the request, including, where appropriate, asking the requester to remedy any defects in his request.

(d) *Reasonable description of records.* (1) The request for records must describe the records in reasonably sufficient detail to enable the Department of the Treasury employees who are familiar with the subject area of the request to locate the records without placing an unreasonable burden upon the constituent unit. While no specific formula for a reasonable description of a record can be established, the requirement will generally be satisfied if the requester gives the name, subject matter, and, if known, the date and location of the requested record. However, it is suggested that the person making the request furnish any additional information which will more clearly identify the requested records. Where the request does not reasonably describe the records being sought, the requester shall be afforded an opportunity to refine his request. Such opportunity may, where desirable, involve a conference with knowledgeable Department of the Treasury personnel. The reasonable description requirement shall not be used by officers or employees of the Department of the Treasury as a device for improperly withholding records from the public.

(2) The Department of the Treasury will make every reasonable effort to comply fully with all requests for access to records subject only to any applicable exemption set forth in § 1.2(c). However, in any situation in which it is determined that a request for voluminous records would unduly burden and interfere with the operations of a constituent unit, the person making the request will be asked to be more specific and to narrow the request, and to agree on an orderly procedure for the production of the requested records, in order to satisfy the request without disproportionate adverse effects on agency operations.

(e) *Date of Receipt of request.* A request for records shall be considered to have been received for purposes of this subpart on the later of the dates on which—

(1) The requirements of paragraph (c) of this section have been satisfied, and, where applicable,

(2) The requester has agreed in writing, by executing a separate contract or otherwise, to pay the fees for search and duplication determined due in accordance with § 1.6, or

(3) The fees have been waived in accordance with § 1.6(d), or

(4) Payment in advance has been received from the requester. Requests for records and any separate agreement to pay, final notification of waiver of fees, or letter transmitting prepayment shall be promptly stamped with the date of receipt or dispatch by the office prescribed in the appropriate appendix. The latest of such stamped dates will be deemed for the purposes of this subpart to be the date of receipt of the request. As soon as the date of receipt has been established as provided above, the requester shall be informed and advised when he may expect a response within the time limits specified in paragraph (g)(1) below, unless extended as provided in paragraph (i)(1) below, and the title of the officer responsible for such response.

(f) *Search for record requested.* Upon the receipt of a request, search services will be performed by Department of the Treasury employees to identify and locate the requested records. With respect to records maintained in computerized form, a search shall include services functionally analogous to searches for records which are maintained in a conventional form. However, a constituent unit of the Department of the Treasury is not required under 5 U.S.C. 552 to tabulate or compile information for the purpose of creating a record.

(g) *Initial determination.* (1) *In general.* Initial determinations as to whether to grant requests for records will be made by the officers designated in the appendices to this part. Those determinations will be made and notification thereof mailed within 10 days (excepting Saturdays, Sundays, and legal public holidays) after the date of receipt of the request, as determined in accordance with paragraph (e) above, unless the designated officer invokes an extension pursuant to paragraph (i)(1) of this section or the requester otherwise agrees to an extension of the 10-day time limitation.

(2) *Granting of request.* If it is determined that the request is to be granted, and if the person making the request desires a copy of the requested records, a copy of such records shall be mailed to him together with a statement of the fees for search and duplication at the time of the determination or promptly thereafter. In the case of a request for inspection, the requester shall be notified in writing of the determination, when and where the requested records may be inspected, and of the fees involved in complying with the request. In such case, the records shall promptly be made available for inspection at the time and place stated in a manner so as not to interfere with their use by the Department of the Treasury or to exclude other persons from making inspections. In addition, reasonable limitations may be placed on the number of records which may be inspected by a person on any given date. The person making the request will not be allowed to remove the records from the room where inspection is made. If, after making inspection, the person making the request desires copies of all or a portion of the requested records, copies will be furnished to him upon payment of the established fees prescribed by § 1.6.

(3) *Denial of request.* If it is determined that the request for records should be denied (whether in whole or in part or subject to conditions or exceptions), the person making the request will be so notified by mail. The letter of notification shall specify the city or other location where the requested records are situated (if known), contain a statement of the reasons for not granting the request in full, set forth the name and title or position of the responsible official, advise the person making the request of the right to administrative appeal in accordance with paragraph (h) of this section, and specify the official or office to which such appeal shall be submitted.

(4) *Inability to locate records within time limits.* Where the records requested cannot be located and evaluated within the initial 10-day period or any extension thereof in accordance with paragraph (i)(1) of this section, the search for the records shall continue, but the requester shall be so notified, and advised that he may consider such notification a denial of access within the meaning of paragraph (3) above, and provided with the address to which an administrative appeal may be addressed. However, the requester may also be invited, in the alternative, to agree to a voluntary extension of time in which to locate the records. Such voluntary extension of time will not constitute a waiver of the requester's right to appeal any denial of access ultimately made or his right to appeal in the event of failure to comply with the time extension granted.

(h) *Administrative appeal.* At any time within 35 days after the date of the notification described in paragraph (g) of this section or the date of the letter transmitting the last records released, whichever is later, the requester may submit an administrative appeal to the official specified in the appropriate appendix to this subpart whose title and address should also have been included in the initial determination to deny access to the records. The appeal shall—

(1) Be made in writing and signed by the requester,

(2) Be addressed to and mailed or hand delivered, within 35 days of the date of the initial determination, to the office or officer specified in the appropriate appendix to this subpart and also in the initial determination. (See the appendices to this subpart for the address to which appeals made by mail should be addressed.),

(3) Reasonably describe, in accordance with paragraph (d) of this section, the records requested from the denial of access to which an appeal is being taken,

(4) Set forth the address where the requester desires to be notified of the determination on appeal,

(5) Specify the date of the initial request and date of the letter denying the initial request, and

(6) Petition such official to grant the request for records and state any arguments in support thereof.

Appeals shall be promptly stamped with the date of their receipt by the office to which addressed and such stamped date

will be deemed to be the date of receipt for all purposes of this subpart. The receipt of the appeal shall be acknowledged by the responsible official and the requester advised of the date of receipt established by the foregoing and when a response is due in accordance with this paragraph. The determination to affirm the initial denial (in whole or in part) or to grant the request for records shall be made and notification of the determination mailed within 20 days (exclusive of Saturdays, Sundays, and legal public holidays) after the date of receipt of the appeal, unless extended pursuant to paragraph (i) (1) of this section. If it is determined that the appeal from the initial denial is to be denied (in whole or in part), the requester shall be notified in writing of the denial, the reasons therefor, the name and title or position of the official responsible for the denial on appeal, and of the provisions of 5 U.S.C. 552(a) (4) for judicial review of that determination. If a determination cannot be made within the 20-day period (or any extension thereof pursuant to paragraph (i) (1) of this section) the requester shall be promptly notified in writing that the determination will be made as soon as practicable but that the requester is nonetheless entitled to commence an action in a district court as provided in paragraph (k) of this section. However, the requester may also be invited, in the alternative, to agree to a voluntary extension of time in which to decide the appeal. Such voluntary extension shall not constitute a waiver of the right of the requester ultimately to commence an action in a United States district court.

(i) *Time extensions.* (1) *10-day extension.* In unusual circumstances, the time limitations specified in paragraphs (g) and (h) of this section may be extended by written notice from the official charged with the duty of making the determination to the person making the request or appeal setting forth the reasons for such extension and the date on which the determination is expected to be dispatched. Any extension or extensions of time shall not cumulatively total more than 10 additional working days. (For example, if an extension pursuant to this subparagraph is invoked in connection with an initial determination, any unused days of the extension period may be invoked in connection with the determination on administrative appeal by written notice from the official who is to make the appellate determination. If no extension is sought for the initial determination, an extension of 10 days may be added to the ordinary 20-day period for appellate review.) As used in this paragraph, "unusual circumstances" means, but only to the extent reasonably necessary to the proper processing of the particular request, the following:

(i) The need to search for and collect the requested records from field facilities or other establishments in buildings other than the building in which the office of the official to whom the request is made is located;

(ii) The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request, or

(iii) The need for consultation, which shall be conducted with all practicable speed, with another agency having a substantial interest in the determination of the request or among two or more constituent units within the Department of the Treasury or within a constituent unit thereof (other than the legal staff or the component concerned with public affairs) having substantial subject-matter interest therein. Consultations with personnel of the Department of Justice concerned with requests for records under 5 U.S.C. 552 do not constitute a basis for an extension under this subdivision.

(2) *Extension by judicial review.* If a constituent unit of the Department of the Treasury fails to comply with the time limitations specified in paragraph (g) or (h) of this section and the person making the request initiates a suit in accordance with paragraph (k) of this section, the court in which the suit was initiated may retain jurisdiction and allow the constituent unit additional time to review its records, provided that the constituent unit demonstrates the existence of exceptional circumstances and the exercise of due diligence in responding to the request.

(j) *Failure to comply.* If a constituent unit of the Department of the Treasury fails to comply with the time limitations specified in paragraph (g), (h), or (i) of this section, any person making a request for records shall be deemed to have exhausted his administrative remedies with respect to such request. Accordingly, the person making the request may initiate suit as set forth in paragraph (k) of this section.

(k) *Judicial review.* If a request for records is denied upon appeal pursuant to paragraph (h) of this section, or if no determination is made within the 10-day or 20-day periods specified in paragraphs (g) and (h) of this section, respectively, together with any extension pursuant to paragraph (i) (1) of this section or by agreement of the requester, the person making the request may commence an action in a United States district court in the district in which he resides, in which his principal place of business is located, in which the records are situated, or in the District of Columbia, pursuant to 5 U.S.C. 552(a) (4). Service of process in such an action shall be in accordance with the Federal Rules of Civil Procedure (28 U.S.C., App.) applicable to actions against an agency of the United States. Delivery of process shall be directed to the official specified in the appropriate appendix to this subpart as the official to receive such process.

(l) *Proceeding against officer or employee.* In accordance with 5 U.S.C. 552 (a) (4) (F), the Civil Service Commission will, upon the issuance of a specified finding by a court, initiate a proceeding to determine whether disciplinary action is warranted against an officer or employee of a constituent unit of the Department of the Treasury who was primarily responsible for a withholding of records. The Commission, after investigation and consideration of the evidence submitted, shall submit its findings and recommendations to the head of the constituent unit and the Secretary of the Treasury, and shall send copies of the findings and recommendations to the officer or employee or his representative. For the purposes of this paragraph the officer or employee primarily responsible for withholding records is the officer or employee:

(1) Who, when no response is received within the time limits specified by paragraphs (g), (h), or (i) of this section,

(i) Is identified by title in paragraph (e) of this section as responsible for the initial determinations, or

(ii) Acknowledged the receipt of the appeal as provided in paragraph (h) of this section, unless such acknowledgement identifies another officer or employee as being responsible for the decision; or

(2) Who signed the appellate determination, unless another officer or official is named in such determination as being primarily responsible for the decision.

When the designated deciding official is not, in fact, the person making the decision, because of direction from higher authority, the designated deciding official shall state in the response to the requester that his decision is made by direction and identify the officer or employee who is responsible for such direction. When the officer or employee designated in paragraph (e) of this section as responsible for the initial determination has referred the request to another constituent unit or to another officer or employee, he remains the officer or employee responsible within the meaning of this paragraph until he has notified the requester of such referral and the title of the officer or employee who will be responsible thereafter for the response.

§ 1.6 Fees for services.

(a) *In General.* (1) This fee schedule is applicable uniformly to all constituent units of the Department of the Treasury and supersedes fees schedules heretofore published by any constituent unit of the Department. The fees indicated are to be charged only for search and duplication and under no circumstances will a fee be charged for determining whether an exemption can or should be asserted, deleting exempt matter being withheld from records to be furnished, or monitoring a requester's inspection of records made available in this manner.

(2) While certain relevant publications which are available for sale through the Government Printing Office will be placed on the shelves of the reading rooms and similar public inspection facilities, such publications will not be available for sale there. Persons desiring to purchase such publications should contact the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. However, copies of pages of such publications on the public

inspection facilities' shelves may be obtained at those facilities in accordance with the schedule of fees set forth in paragraph (g) of this section.

(b) *When charged.* (1) Unless performed without charge, waived or reduced in accordance with paragraphs (c) or (d) of this section, fees shall be charged in accordance with the schedule contained in paragraph (g) of this section for services rendered in responding to requests for records.

(2) Fees may be waived or reduced at the discretion of the official who determines the availability of records, when the record is not located for any reason or when it is determined to be exempt from disclosure.

(c) *Services performed without charge.* The heads of constituent units or their delegates are authorized to determine, under the rulemaking procedures of 5 U.S.C. 553, which classes of records under their control may be provided to the public without charge, or at a reduced charge.

(d) *Waiver or reduction of fees.* (1) Fees may be waived or reduced on a case by case basis in accordance with this paragraph by the official who determines the availability of the records, provided such waiver or reduction has been requested in writing. Fees shall be waived or reduced by such official when he determines either that:

(i) The records are being requested by, or on behalf of, an individual who demonstrates in writing under penalty of perjury to the satisfaction of the deciding official that he is indigent and compliance with the request does not constitute an unreasonable burden on the constituent unit of the Department (to demonstrate indigency an individual shall show that he is eligible for Federally aided public assistance designed to supplement income on the basis of financial need, e.g., food stamp program); or

(ii) A waiver or reduction of the fees is in the public interest because furnishing the information primarily benefits the general public.

(2) Normally, no charge should be made for providing records to Federal, state or foreign governments, international governmental organizations, or local governmental agencies or offices thereof in accordance with subdivision (1) (ii) above.

(3) Appeals from denials of requests for waiver or reduction of fees shall be decided in accordance with the criteria set forth in subparagraph (1) above by the official authorized to decide appeals from denials of access to records. Appeals shall be addressed in writing to such official within 35 days of the denial of the initial request for waiver or reduction and shall be decided promptly.

(e) *Avoidance of unexpected fees.* In order to protect the requester from unexpected fees, all requests for records shall state the agreement of the requester to pay the fees determined in accordance with paragraph (g) of this section or state the amount which the requester has set as an acceptable upper limit he is willing to pay to cover the costs of processing the request. When the fees for processing the request are estimated by the constituent unit of the Department of the Treasury to exceed that limit, or when the requester has failed to state a limit and the costs are estimated to exceed $50.00 and the relevant constituent unit has not then determined to waive or reduce the fees, a notice shall be sent to the requester. This notice shall:

(1) Inform the requester of the estimated costs;

(2) Extend an offer to the requester to confer with personnel of the relevant constituent unit of the Department of the Treasury in an attempt to reformulate the request in a manner which will reduce the fees and still meet the needs of the requester; and

(3) Inform the requester that the running of the time period, within which the relevant constituent unit of the Department of the Treasury is obliged to make a determination on the request, has been tolled pending a reformulation of the request or the receipt of advance payment or an agreement from the requester to bear the estimated costs.

(f) *Form of payment.* (1) Payment shall be made by check or money order payable to the order of the Treasury of the United States or that relevant constituent unit of the Department of the Treasury.

(2) When the estimated costs exceed $50.00, the requester may be required to enter into a contract for the payment of actual costs determined in accordance with paragraph (g) below, which contract may provide for prepayment of the estimated costs in whole or in part.

(g) *Amounts to be charged for specified services.* The fees for services performed by the relevant constituent unit of the Department of the Treasury shall be imposed and collected as set forth in this paragraph. Should services other than those described be requested and rendered, appropriate fees shall be established by the head of the relevant constituent unit of the Department, or his delegate, and such fees shall be imposed and collected pursuant to 31 U.S.C. 483a, but subject to the constraints imposed by 5 U.S.C. 552(a) (4) (A).

(1) *Duplication.* (i) Photocopies, per page up to 8½" x 14"—$0.10 each.

(ii) Photographs, films and other materials—actual cost.

The constituent unit of the Department may furnish the records to be released to a private contractor for copying and shall charge the person requesting the records the actual cost of duplication charged by the private contractor. No fee will be charged where the requester furnishes the supplies and equipment and makes the copies at the government location.

(2) *Unpriced printed materials.* Otherwise printed material, which is available at the location where requested and which does not require duplication in order that copies may be furnished, will be provided at the rate of $0.25 for each twenty-five pages or fraction thereof.

(3) *Search Services.* (i) The fee charged for services of personnel involved in locating records shall be $3.50 for each hour or fraction thereof.

(ii) Where, because of the nature of the records sought and the manner in which such records are stored, a computer search is required, the fee shall be $3.50 for each hour (or fraction thereof) of personnel time associated with the search plus an amount which reflects the actual costs of extracting the stored information in the format in which it is normally produced, based on computer time and supplies necessary to comply with the request.

(4) *Searches requiring travel or transportation.* Shipping charges to transport records from one location to another, or for the transportation of an employee to the site of requested records when it is necessary to locate rather than examine the records, shall be at the rate of the actual cost of such shipping or transportation.

APPENDIX A—OFFICE OF THE SECRETARY

1. *In general.* This appendix applies to the Office of the Secretary as defined in 31 CFR § 1.1(a). It identifies the location of the public reading room at which Office of the Secretary documents are available for public inspection and copying, the officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process.

2. *Public reading room.* The public reading room for the Office of the Secretary is maintained at the following location:

Library, Room 5030, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

3. *Requests for records.* Initial determinations under 31 CFR § 1.5 (g) as to whether to grant requests for records for the Office of the Secretary will be made by the head of the organizational unit having immediate custody of the records requested or his delegate. Requests for records should be addressed to:

Freedom of Information Request, O.S., Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Requests may be delivered personally to the Library, Room 5030, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR § 1.5(h) with respect to records of the Office of the Secretary will be made by the Secretary, Deputy Secretary, Under Secretary, General Counsel or Assistant Secretary having jurisdiction over the organizational unit which has immediate custody of the records requested, or the delegate of such officer. Appeals made from initial determinations to deny records made by mail should be addressed to:

Freedom of Information Appeal, O.S., Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Appeals may be delivered personally to the Library, Room 5030, Main Treasury Building,

1500 Pennsylvania Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the General Counsel of the Department of the Treasury or his delegate and shall be delivered to such officer at the following location:

General Counsel, Department of the Treasury, Room 3000, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

APPENDIX B—INTERNAL REVENUE SERVICE

1. *In general.* This appendix applies to the Internal Revenue Service. It identifies the locations of the public reading rooms at which documents of the Internal Revenue Service are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officers designated to receive service of process and the addresses for delivery of requests, appeals and service of process. For additional rules promulgated specifically with respect to the Internal Revenue Service, see 26 CFR 601.1 701 and 601.702.

2. *Public reading rooms.* Public reading rooms for the Internal Revenue Service are maintained at the following locations:

NATIONAL OFFICE

Mailing address: Assistant to the Commissioner (Public Affairs), Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224.

Location: Same as mailing address.

NORTH ATLANTIC REGION

Mailing address: Regional Public Affairs Officer, Room 1002, 90 Church Street, New York, N.Y. 10007.

Location: Same as mailing address.

MID-ATLANTIC REGION

Mailing address: Regional Public Affairs Officer, Post Office Box 12805, Philadelphia, Pa. 19106.

Location: Federal Office Building, 600 Arch Street.

SOUTHEAST REGION

Mailing address: Regional Public Affairs Officer, Post Office Box 926, Atlanta, Ga. 30301.

Location: 275 Peachtree Street NE., Atlanta, Ga. 30303.

MIDWEST REGION

Mailing address: Regional Public Affairs Officer, Room 2034, 35 East Wacker Drive, Chicago, Ill. 60601.

Location: Same as mailing address.

CENTRAL REGION

Mailing address: Regional Public Affairs Officer, Post Office Box 2119, Cincinnati, Ohio 45201.

Location: Room 7106, Federal Office Building, 550 Main Street.

SOUTHWEST REGION

Mailing address: Regional Public Affairs Officer, 1114 Commerce Street, Dallas, Tex. 75202.

Location: Room 11D9, 1100 Commerce Street.

WESTERN REGION

Mailing address: Regional Public Affairs Officer, Room 2780, 525 Market Street, San Francisco, Calif. 94105.

Location: Same as mailing address.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records of the Internal Revenue Service will be made by the Chief, Disclosure Staff or his delegate. Requests made by mail should be addressed to:

Chief, Disclosure Staff, Internal Revenue Service, c/o Ben Franklin Station, P.O. Box 388, Washington, D.C. 20044.

Requests may be delivered personally to the Office of the Chief, Disclosure Staff, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5 (h) with respect to records of the Internal Revenue Service will be made by the Commissioner of Internal Revenue or his delegate. Appeals made by mail should be addressed to:

Commissioner of Internal Revenue, c/o Ben Franklin Station, P.O. Box 929, Washington, D.C. 20044.

Requests may be delivered personally to the Director of the Disclosure Division in the Office of the Chief Counsel, in the Internal Revenue Building, located at 1111 Constitution Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Commissioner of Internal Revenue and shall be delivered to such officer as the following location:

Commissioner, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, D.C. 20224, Attention: CC: A: OS.

APPENDIX C—UNITED STATES CUSTOMS SERVICE

1. *In general.* This appendix applies to the United States Customs Service. It identifies the locations of the public reading rooms at which United States Customs Service documents are available for public inspection and copying, the officers designated to make initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of the requests, appeals and service of process. For additional rules promulgated specifically with respect to the United States Customs Service, see 19 CFR, Part 103.

2. *Public reading rooms.* Public reading rooms for the United States Customs Service are maintained at the following locations:

United States Customs Service (Headquarters), 2100 K Street NW., Washington, D.C. 20229.

Region I—Boston
24th Floor, John F. Kennedy Building, Government Center, Boston, Massachusetts 02203.

Region II—New York
6 World Trade Center, New York, New York 10048.

Region III—Baltimore
U.S. Customshouse, 40 Gay Street, Baltimore, Maryland 21202.

Region IV—Miami
Plaza Executive Centre, Suite 300, 7370 NW. 36th Street, Miami, Florida 33166.

Region V—New Orleans
Room 13036, Federal Building, 701 Loyola Avenue, New Orleans, Louisiana 70113.

Region VI—Houston
500 Dallas Street, Suite 1240, Houston, Texas 77002.

Region VII—Los Angeles
New Federal Building, 300 N. Los Angeles Street, Los Angeles, California 90012.

Region VIII—San Francisco
New Federal Building, 450 Golden Gate Avenue, Box 37117, San Francisco, California 94102.

Region IX—Chicago
Room 1501, 55 East Monroe Street, Chicago, Illinois 60603.

It should be noted that on or about April 1, 1975, the address for Headquarters of the United States Custom Service will change to Constitution Avenue and 14th Street, NW., Washington, D.C. 20229.

3. *Request for records.* (a) For records which are not maintained at Headquarters, initial determinations as to whether to grant requests for records under 31 CFR 1.5(g) will be made by the Regional Commissioner of Customs in whose region the records are maintained. Requests may be mailed or delivered personally to the respective regional commissioner at the following locations:

Region I—Boston
24th Floor, John F. Kennedy Building, Government Center, Boston, Massachusetts 02203.

Region II—New York
6 World Trade Center, New York, New York 10048.

Region III—Baltimore
U.S. Customshouse, 40 Gay Street, Baltimore, Maryland 21202.

Region IV—Miami
Plaza Executive Centre, Suite 300, 7370 NW. 36th Street, Miami, Florida 33166.

Region V—New Orleans
Room 13036, Federal Building, 701 Loyola Avenue, New Orleans, Louisiana 70113.

Region VI—Houston
500 Dallas Street, Suite 1240, Houston, Texas 77002.

Region VII—Los Angeles
New Federal Building, 300 N. Los Angeles Street, Los Angeles, California 90012.

Region VIII—San Francisco
New Federal Building, 450 Golden Gate Avenue, Box 37117, San Francisco, California 94102.

Region IX—Chicago
Room 1501, 55 East Monroe Street, Chicago, Illinois 60603.

(b) Requests for information from Headquarters of the United States Customs Service should be mailed or personally delivered to the Director, Classification and Value Division, Office of Regulations and Rulings, United States Customs Service, 2100 K Street NW., Washington, D.C. 20229. Any substantive denial of an initial request for information under 31 CFR 1.5(g) will be made by the Assistant Commissioner, Office of Regulations and Rulings, United States Customs Service.

(c) All such requests should be conspicuously labeled on the face of the envelope "Freedom of Information Act Request" or "FOIA Request".

(d) It should be noted that on or about April 1, 1975, the address of Headquarters will change to Constitution Avenue and 14th Street NW., Washington, D.C. 20229.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR § 1.5(h) will be made by the Commissioner of Customs, and all such appeals should be mailed or personally delivered to the United States Customs Service, 2100 K Street NW., Washington, D.C. 20229. It should be noted that on or about April 1, 1975, the address for Headquarters will change to Constitution Avenue and 14th Street NW., Washington, D.C. 20229.

5. *Delivery of process.* Service of process will be received by the Chief Counsel, United States Customs Service, 2100 K Street NW., Washington, D.C. 20229. It should be noted that on or about April 1, 1975, the address of Headquarters will change to Constitution Avenue and 14th Street NW., Washington, D.C. 20229.

APPENDIX D—UNITED STATES SECRET SERVICE

1. *In general.* This appendix applies to the United States Secret Service. It identifies the location of the public reading room at which Secret Service documents are available for public inspection and copying, the titles of officers designated to make the initial and

appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process. For additional rules promulgated specifically with respect to the U.S. Secret Service, see 31 CFR 401 through 408.3.

2. *Public reading rooms.* No room has been set aside for this purpose. The U.S. Secret Service will provide a room on an ad hoc basis when necessary.

3. *Requests for records.* Initial determinations under 31 CFR 1.5 (g) as to whether to grant requests for records of the U.S. Secret Service will be made by the Assistant to the Director, Office of Public Affairs, U.S. Secret Service. Requests made by mail should be addressed to:

Assistant to the Director, Office of Public Affairs, U.S. Secret Service, 1800 G Street NW., Room 805, Washington, D.C. 20223.

Requests may be delivered personally to the Office of Public Affairs, U.S. Secret Service, 1800 G Street NW., Room 805, Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5 (h) with respect to records of the U.S. Secret Service will be made by the Assistant Secretary (Enforcement, Operations, and Tariff Affairs). Appeals made by mail should be addressed to:

Assistant Secretary (Enforcement, Operations, and Tariff Affairs), Department of the Treasury, 1500 Pennsylvania Avenue NW., Room 3448, Washington, D.C. 20220.

Requests may be delivered personally to the Assistant Secretary (Enforcement, Operations, and Tariff Affairs) in Room 3448, Main Treasury Building located at 1500 Pennsylvania Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the U.S. Secret Service Legal Counsel and shall be delivered to such officer at the following location:

Legal Counsel, U.S. Secret Service, 1800 G Street NW., Room 801, Washington, D.C. 20223.

Appendix E—Bureau of Alcohol, Tobacco and Firearms

1. *In general.* This appendix applies to the Bureau of Alcohol, Tobacco and Firearms. It identifies the locations of the public reading rooms at which documents of the Bureau of Alcohol, Tobacco and Firearms are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process, and the addresses for delivery of requests, appeals, and service of process. For additional rules promulgated specifically with respect to the Bureau of Alcohol, Tobacco and Firearms, see 27 CFR, Part 71.

2. *Public reading rooms.* Public reading rooms for the Bureau of Alcohol, Tobacco and Firearms are maintained at the following locations:

BUREAU HEADQUARTERS

Mailing address: Assistant to the Director for Public Affairs, Bureau of Alcohol, Tobacco and Firearms, 1200 Pennsylvania Avenue NW., Washington, D.C. 20226.

Location: Same as mailing address.

NORTH ATLANTIC REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 6 World Trade Center, New York, New York 10048.

Location: Same as mailing address.

MID-ATLANTIC REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 2 Penn Center Plaza, Philadelphia, Pennsylvania 19102.

Location: Same as mailing address.

SOUTHEAST REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, Post Office Box 2009, Atlanta, Georgia 30303.

Location: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 3835 Northeast Expressway, Atlanta, Georgia 30303.

MIDWEST REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 230 South Dearborn Street, Chicago, Illinois 60604.

Location: Same as mailing address.

CENTRAL REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 550 Main Street, Cincinnati, Ohio 45202.

Location: Same as mailing address.

SOUTHWEST REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 1114 Commerce Street, Dallas, Texas 75202.

Location: Same as mailing address.

WESTERN REGION

Mailing address: Regional Director, Bureau of Alcohol, Tobacco and Firearms, 525 Market Street, 34th Floor, San Francisco, California 94105.

Location: Same as mailing address.

3. *Requests for records.* Initial determinations under 31 CFR § 1.5(g) as to whether to grant requests for records of the Bureau of Alcohol, Tobacco and Firearms will be made by the Assistant to the Director for Public Affairs or his delegate. Requests made by mail should be addressed to:

Assistant to the Director for Public Affairs, Bureau of Alcohol, Tobacco, and Firearms, 1200 Pennsylvania Avenue NW., Washington, D.C. 20226.

Requests may be delivered personally to the office of the:

Assistant to the Director for Public Affairs, Bureau of Alcohol, Tobacco, and Firearms, 1200 Pennsylvania Avenue NW., Washington, D.C. 20226.

4. *Administrative appeal of initial determination to deny records.* Appellate determination under 31 CFR 1.5(h) with respect to records of the Bureau of Alcohol, Tobacco, and Firearms will be made by the Director of the Bureau of Alcohol, Tobacco, and Firearms or his delegate. Appeals made by mail should be addressed to:

Director, Bureau of Alcohol, Tobacco, and Firearms, 1200 Pennsylvania Avenue NW., Washington, D.C. 20226.

Requests may be delivered personally to the office of the Director, Bureau of Alcohol, Tobacco, and Firearms at 1200 Pennsylvania Avenue, NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Director of the Bureau of Alcohol, Tobacco, and Firearms and shall be delivered to such officer at the following location:

Director, Bureau of Alcohol, Tobacco, and Firearms, 1200 Pennsylvania Avenue NW., Washington, D.C. 20226. Attention: Chief Counsel.

Appendix F—Bureau of Engraving and Printing

1. *In general.* This appendix applies to the Bureau of Engraving and Printing. It identifies the locations of the public reading rooms at which Bureau of Engraving and Printing documents are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals, and service of process.

2. *Public reading rooms.* No room has been set aside for this purpose. The Bureau of Engraving and Printing will provide a room on an ad hoc basis when necessary.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records of the Bureau of Engraving and Printing will be made by the Director, Bureau of Engraving and Printing. Requests made by mail should be addressed to:

Director,
Bureau of Engraving and Printing, Department of the Treasury, 14th and C Streets SW., Washington, D.C. 20228.

Requests may be delivered personally to the Director, Bureau of Engraving and Printing, 14th and C Streets SW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(h) with respect to records of the Bureau of Engraving and Printing will be made by the Assistant Secretary (Enforcement, Operations, and Tariff Affairs). Appeals made by mail should be addressed to:

Assistant Secretary (Enforcement, Operations, and Tariff Affairs), Department of the Treasury, 1500 Pennsylvania Avenue NW., Room 3448, Washington, D.C. 20220.

Requests may be delivered personally to the Assistant Secretary (Enforcement, Operations, and Tariff Affairs) in Room 3448, Main Treasury Building located at 1500 Pennsylvania Avenue, NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the General Counsel of the Department of the Treasury, or his delegate, and shall be delivered to such officer at the following location:

General Counsel, Department of the Treasury, Room 3000, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Appendix G—Bureau of Government Financial Operations

1. *In general.* This appendix applies to the Bureau of Government Financial Operations. It identifies the location of the public reading room at which documents of the Bureau of Government Financial Operations are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process.

2. *Public reading rooms.* The public reading room for the Bureau of Government Financial Operations is maintained at the following location:

Library, Room 5030, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, D.C. 20220.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to

grant requests for records will be made by the Director, Executive Staff. Requests made by mail should be addressed to:

Director, Executive Staff (FOIA), Bureau of Government Financial Operations, Department of the Treasury, Room 600, Treasury Annex No. 1, Washington, D.C. 20226.

Requests may be delivered personally to the office of the Director, Executive Staff, Room 600, Treasury Annex No. 1, Pennsylvania Avenue and Madison Drive NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(h) will be made by the Commissioner, Bureau of Government Financial Operations. Appeals made by mail should be addressed to:

Commissioner, Bureau of Government Financial Operations (FOIA), Department of the Treasury, Room 3132, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Appeals may be delivered personally to the office of the Commissioner, Bureau of Government Financial Operations, Room 3132, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Commissioner, Bureau of Government Financial Operations and shall be delivered to such officer at the following location:

Commissioner, Bureau of Government Financial Operations, Department of the Treasury, Room 3132, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Appendix H—Bureau of the Mint

1. *In General.* This appendix applies to the Bureau of the Mint. It identifies the location of the public reading room at which documents of the Bureau of the Mint are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process.

2. *Public reading rooms.* No room has been set aside for this purpose. The Bureau of the Mint will provide a room on an ad hoc basis when necessary.

3. *Requests for records.* Initial determinations under 31 CFR 1.5 (g) as to whether to grant requests for records of the Bureau of the Mint will be made by the Assistant Director for Public Services, Bureau of the Mint. Requests made by mail should be addressed to:

Chief, Information Systems and Documentation Branch, Bureau of the Mint, Department of the Treasury, Room 912, Warner Building, Washington, D.C. 20220.

Requests may be delivered personally to Information Systems and Documentation Branch of the Bureau of the Mint, Room 912, Warner Building located at 501 13th Street NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(h) with respect to records of the Bureau of the Mint will be made by the Director of the Mint. Appeals made by mail should be addressed to:

Director of the Mint, Department of the Treasury, Washington, D.C. 20220.

Requests may be delivered personally to the office of the Director of the Mint in Room 2064, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Director of the Mint and shall be delivered to such officer at the following location:

Director of the Mint, Room 2064, Main Treasury Building, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Appendix I—Bureau of the Public Debt

1. *In general.* This appendix applies to the Bureau of the Public Debt. It identifies the location of the public reading room at which Bureau of the Public Debt documents are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process. For additional rules promulgated specifically with respect to the Bureau of the Public Debt, see 31 CFR, Part 323.

2. *Public reading rooms.* The public reading room for the Bureau of the Public Debt is maintained at the following location:

Library, Room 5030, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records will be made by the Information Officer of the Bureau of the Public Debt. Requests made by mail should be addressed to:

Information Officer, Bureau of the Public Debt, Department of the Treasury, Washington, D.C. 20226.

Requests may be delivered personally to the office of the Information Officer, Room 200, Washington Building, 1435 G Street NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(h) with respect to records of the Bureau of the Public Debt will be made by the Commissioner of the Public Debt. Appeals made by mail should be addressed to:

Commissioner,
Bureau of the Public Debt,
Department of the Treasury,
Washington, D.C. 20226.

Requests may be delivered personally to the Chief Counsel of the Bureau of the Public Debt, Room 200, Washington Building, 1435 G Street NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Commissioner of the Public Debt and shall be delivered to such officer at the following location:

Commissioner, Bureau of the Public Debt,
Room 300, Washington Building,
1435 G Street NW.,
Washington, D.C. 20226.

Appendix J—Office of the Comptroller of the Currency

1. *In general.* This appendix applies to the Office of the Comptroller of the Currency. It identifies the locations of the public reading rooms at which documents of the Office of the Comptroller of the Currency are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process. For additional rules promulgated specifically with respect to the Office of the Comptroller of the Currency, see 12 CFR, Part 4.

2. *Public reading rooms.* Public reading rooms for the Office of the Comptroller of the Currency are maintained at the following locations for the records as stated:

National Office

Mailing address: Special Assistant for Public Affairs, Comptroller of the Currency, Washington, D.C. 20219.

Location: Sixth Floor, 490 L'Enfant Plaza East SW., Washington, D.C.

Locations at which certain records are available: All public records of the Comptrollers of the Currency, except the public portions of applications by national banking associations to establish a branch or seasonal agency and the public portion of applications to organize a national banking association during the period such applications are in the investigatory process in the respective regions, are available in the national office listed above. During this investigatory period, the public portions of these applications will be available in the respective regions listed below.

Regional Offices

Mailing address and location for each region listed below are the same:

Region	Area within region	Office address
1	Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut.	Three Center Plaza, Suite P-400, Boston, Mass. 02108.
2	New York, New Jersey, Puerto Rico, Virgin Islands.	33 Liberty St., Room 621, New York, N.Y. 10005.
3	Pennsylvania, Delaware.	Three Parkway, Suite 1316, Philadelphia, Pa. 19107.
4	Indiana, Ohio, Kentucky.	One Erieview Plaza, Cleveland, Ohio 44114.
5	West Virginia, Maryland, Virginia, North Carolina, District of Columbia.	400 North Eighth St., Room 5215, Richmond, Va. 23240.
6	South Carolina, Georgia, Florida.	1510 First National Bank Bldg., Two Peachtree St. NW., Atlanta, Ga. 30303.
7	Illinois, Michigan.....	164 West Jackson Blvd., Room 715, Chicago, Ill. 60604.
8	Arkansas, Tennessee, Louisiana, Mississippi, Alabama.	165 Madison Ave., Rm. 1900, Memphis, Tenn. 38103.
9	North Dakota, South Dakota, Minnesota, Wisconsin.	822 Marquette Ave., Rm. 300, Minneapolis, Minn. 55402.
10	Nebraska, Kansas, Iowa, Missouri.	911 Main St., Suite 2616, Kansas City, Mo. 64105.
11	Oklahoma, Texas.....	1401 Elm St., Suite 4500, Dallas, Tex. 75202.
12	Wyoming, Colorado, Utah, New Mexico, Arizona.	1600 Broadway, Suite 1800, Denver, Colo. 80202.
13	Washington, Oregon, Idaho, Montana, Alaska.	707 Southwest Washington St., Room 900, Portland, Oreg. 97205.
14	California, Nevada, Hawaii, Guam.	555 California St., Suite 3039, San Francisco, Calif. 94104.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records of the Office of the Comptroller of the Currency will be made by the Special Assistant for Public Affairs or his delegate. Requests made by mail should be addressed to:

Special Assistant for Public Affairs, Comptroller of the Currency, Washington, D.C. 20219.

Requests may be delivered personally to the office of the Special Assistant for Public Affairs, Comptroller of the Currency, Sixth Floor, 490 L'Enfant Plaza East, SW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(h) with respect to records of the Office of the Comptroller of the Currency will be made by the First

Deputy Comptroller or his delegate. Appeals made by mail should be addressed to:

Special Assistant for Public Affairs, Comptroller of the Currency, Washington, D.C. 20219.

Appeals may be delivered personally to the office of the Special Assistant for Public Affairs, Comptroller of the Currency, Sixth Floor, 490 L'Enfant Plaza East SW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Chief Counsel, Comptroller of the Currency and shall be delivered to such officer at the following location:

Office of the Chief Counsel, Comptroller of the Currency, Sixth Floor, 490 L'Enfant Plaza East SW., Washington, D.C. 20219.

APPENDIX K—UNITED STATES SAVINGS BOND DIVISION

1. *In general.* This appendix applies to the United States Savings Bond Division. It identifies the location of the public reading room at which United States Savings Bond Division documents are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process.

2. *Public reading rooms.* The public reading room for the United States Savings Bond Division is maintained at the following location:

Library, Room 5030, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records will be made by the Information Officer of the Bureau of the Public Debt. Requests made by mail should be addressed to:

Information Officer, Bureau of the Public Debt, Department of the Treasury, Washington, D.C. 20226.

Requests may be delivered personally to the office of the Information Officer, Room 200, Warner Building, 1435 G Street NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5 (h) with respect to records of the United States Savings Bond Division will be made by the Commissioner of the Public Debt. Appeals made by mail should be addressed to:

Commissioner, Bureau of the Public Debt, Department of the Treasury, Washington, D.C. 20226.

Requests may be delivered personally to the Chief Counsel of the Bureau of the Public Debt, Room 200, Washington Building, 1435 G Street NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the Commissioner of the Public Debt and shall be delivered to such officer at the following location:

Commissioner, Bureau of the Public Debt, Room 300, Washington Building, 1435 G Street NW., Washington, D.C. 20226.

APPENDIX L—CONSOLIDATED FEDERAL LAW ENFORCEMENT TRAINING CENTER

1. *In general.* This appendix applies to the Consolidated Federal Law Enforcement Training Center. It identifies the location of the public reading room at which Consolidated Federal Law Enforcement Training Center documents are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process.

2. *Public reading rooms.* The public reading room for the Consolidated Federal Law Enforcement Training Center is maintained at the following location:

Library, Room 514, Consolidated Federal Law Enforcement Training Center, 1310 L Street NW., Washington, D.C.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records will be made by the Director, Consolidated Federal Law Enforcement Training Center. Requests made by mail should be addressed to:

Director,
Consolidated Federal Law Enforcement Training Center, Department of the Treasury, Washington, D.C. 20220.

Requests may be delivered personally to the Library, Room 514, 1310 L Street NW., Washington, D.C.

4. *Administrative appeal of initial determination to deny records.* Appellate determinations under 31 CFR 1.5(h) with respect to records of the Consolidated Federal Law Enforcement Training Center will be made by the Assistant Secretary (Enforcement, Operations, and Tariff Affairs). Appeals made by mail should be addressed to:

Assistant Secretary (Enforcement, Operations, and Tariff Affairs), Department of the Treasury, 1500 Pennsylvania Avenue NW., Room 3448, Washington, D.C. 20220.

Requests may be delivered personally to the Assistant Secretary (Enforcement, Operations, and Tariff Affairs), Room 3448, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C.

5. *Delivery of process.* Service of process will be received by the General Counsel of the Department of the Treasury, or his delegate, and shall be delivered to such officer at the following location:

General Counsel,
Department of the Treasury, Room 3000, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

APPENDIX M—OFFICE OF THE ASSISTANT SECRETARY FOR TAX POLICY

1. *In general.* This appendix applies to the Office of the Assistant Secretary for Tax Policy, including the Office of International Tax Counsel, the Office of Tax Analysis, the Office of the Tax Legislative Counsel, and generally the Office of Industrial Economics. It identifies the locations of the public reading rooms at which documents are available for public inspection and copying, the titles of officers designated to make the initial and appellate determinations with respect to requests, the officer designated to receive service of process and the addresses for delivery of requests, appeals and service of process.

2. *Public reading rooms.* The public reading room for the Office of the Assistant Secretary for Tax Policy is maintained at the following location:

Library, Room 5030, Main Treasury Building, Washington, D.C. 20220.

3. *Requests for records.* Initial determinations under 31 CFR 1.5(g) as to whether to grant requests for records of the Office of the Assistant Secretary for Tax Policy will be made by the Freedom of Information Officer, Office of Tax Legislative Counsel, or

Deputy Tax Legislative Counsel, Room 3064, Main Treasury Building, Washington, D.C. 20220.

Requests for records should be addressed to:

Freedom of Information Officer, Office of the Assistant Secretary for Tax Policy, Room 4028, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Requests may be delivered personally to the Freedom of Information Officer at the same address.

4. *Administrative appeal of initial determination to deny records.* Appeals from initial determinations to deny records made by mail should be addressed to:

Assistant Secretary for Tax Policy, Department of the Treasury, Room 3112, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Appeals may be delivered personally to the Assistant Secretary for Tax Policy at the same address.

5. *Delivery of process.* Service of process will be received by the General Counsel of the Department of the Treasury, or his delegate, and shall be delivered to such officer at the following location:

General Counsel, Department of the Treasury, Room 3000, Main Treasury Building, 1500 Pennsylvania Avenue NW., Washington, D.C. 20220.

Subpart B—Under Other Provisions

§ 1.7 Scope.

The regulations in this subpart concern access to information and records other than under 5 U.S.C. 552. This subpart is applicable only to the Office of the Secretary as defined in § 1.1(a) of this part and the Bureau of Engraving and Printing, the United States Savings Bond Division and the United States Secret Service.

[§§1.8 through 1.11 are not changed by this document.]

Done at Washington, District of Columbia, this 18th day of February, 1975.

[SEAL] STEPHEN S. GARDNER,
Deputy Secretary of the Treasury.

[FR Doc.75-4760 Filed 2-18-75;1:28 pm]

Title 43—Public Lands: Interior

SUBTITLE A—OFFICE OF THE SECRETARY OF THE INTERIOR

PART 2—RECORDS AND TESTIMONY

Freedom of Information Act Fees

On February 7, 1975, there was published in the FEDERAL REGISTER (40 FR 5783) a notice of proposed rulemaking with a proposed uniform fee schedule for requests under the Freedom of Information Act. The uniform fee schedule will provide fees to be charged for manual searches for records, for duplicating records and for computer services involved in producing records. The fees to be charged are based on the direct costs of performing these services.

No comments on the proposed schedule were received from the public; however, based on suggestions from representatives of the Department paragraphs (1) and (2) have been changed to clarify the intention that the fees referenced therein apply only to copies produced from ordinary office copying machines.