

(d) "Legal representative" includes any individual appointed by a court or otherwise authorized by law to act on behalf of a claimant or a prospective claimant;

(e) "Date of termination of World War II" means the date after July 25, 1947, proclaimed by the President as the date of such termination, or the date after July 25, 1947, specified in a concurrent resolution of the two houses of Congress as the date of such termination, whichever is the earlier.

[SEAL] A. J. ALTMAYER,
Commissioner for Social Security.

Approved: December 27, 1948.

OSCAR R. EWING,
Federal Security Administrator.

[F. R. Doc. 48-11432; Filed, Dec. 30, 1948;
8:47 a. m.]

TITLE 25—INDIANS

Chapter I—Office of Indian Affairs, Department of the Interior

PART 130—OPERATION AND MAINTENANCE CHARGES

CROW INDIAN IRRIGATION PROJECT, MONTANA Correction

Federal Register Doc. No. 48-11192, appearing at page 8291, of the issue for Friday, December 24, 1948, inadvertently appeared under the Rules and Regulations section. This document should appear under the Proposed Rule Making section.

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter A—Income and Excess Profits Taxes [T. D. 5680]

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

CLAIMS FOR REFUND

PARAGRAPH 1. Section 29.322-3 of Regulations 111, as amended by Treasury Decision 5425, approved December 29, 1944 (26 CFR 29.322-3), is further amended as follows:

(A) By inserting the word "short" immediately before "Form 1040A" wherever it appears therein.

(B) By inserting immediately after "Form W-2 (Rev.)" wherever it appears therein the following: "or Employee's Optional Form 1040A".

(C) By striking out the eighth sentence of the second paragraph reading: "An 'amended return', so-called, shall not be considered a claim for refund or credit."

Because the amendments made by this Treasury decision are either of a technical nature or merely relieve taxpayers from a limitation applicable under existing regulations, it is found that it is unnecessary to issue this Treasury decision with notice and public procedure thereon under section (4) (a) of the Administrative Procedure Act, approved June 11, 1946, or subject to the

effective date limitation of section (4) (c) of said act.

(53 Stat. 32; 26 U. S. C., 62)

[SEAL] FRED S. MARTIN,
Acting Commissioner of
Internal Revenue.

Approved: December 24, 1948.

THOMAS J. LYNCH,
Secretary of the Treasury.

[F. R. Doc. 48-11458; Filed, Dec. 30, 1948;
8:52 a. m.]

TITLE 31—MONEY AND FINANCE: TREASURY

Subtitle A—Office of the Secretary of the Treasury

PART 1—CENTRAL OFFICE PROCEDURES

PART 2—BUREAUS, DIVISIONS, AND OFFICES DEALING LARGELY WITH THE PUBLIC

PART 9—DISCLOSURE OF OFFICIAL INFORMATION

ORGANIZATION AND PROCEDURE

1. The statements respecting the organization of the Office of the Secretary, and Bureaus, Divisions, and Offices performing chiefly staff and service functions, appearing under Subpart A of Part 1, with the exception of § 1.26, are hereby withdrawn from the codified portion of the FEDERAL REGISTER. Any amendments to or new material with respect to these statements will appear hereafter in the Notices section of the FEDERAL REGISTER.

2. Section 1.26, Subpart B of Part 1, and Part 9 are consolidated and reconstituted Part 1 (§§ 1.1, 1.2, 1.3, 1.4, 1.5, 1.10, and 1.11), and as consolidated and reconstituted are amended to read as follows:

SUBPART A—DISCLOSURE OF OFFICIAL INFORMATION AND TESTIMONY IN COURT

Sec.

- 1.1 Treasury records or other official documents not to be withdrawn.
- 1.2 Rules governing access to final opinions or orders, to rules and to official records.
- 1.3 Testimony or the production of documents in court.
- 1.4 Regulations not applicable to official requests.
- 1.5 Waiver of regulations.

SUBPART B—PAYMENTS UNDER JUDGMENTS AND PRIVATE RELIEF ACTS

- 1.10 Judgments against the United States.
- 1.11 Payment of sums appropriated in private relief acts.

AUTHORITY: §§ 1.1 to 1.11 issued under R. S. 161; 5 U. S. C. 22.

SUBPART A—DISCLOSURE OF OFFICIAL INFORMATION AND TESTIMONY IN COURT

§ 1.1 *Treasury records or other official documents not to be withdrawn.* No record, claim, account, document, or other official instrument in writing, or any exhibit attached, or pertaining thereto, shall be withdrawn from the files of the Department by, or furnished to, any person not an officer or employee of the Department.

§ 1.2 *Rules governing access to final opinions or orders, to rules and to official*

records—(a) Availability of final opinions or orders and rules. Except as hereinafter stated, all final opinions or orders in the adjudication of cases and all rules (other than those relating solely to the internal management of the Treasury Department) issued by the Office of the Secretary of the Treasury (including the Offices of the Under Secretary, the Assistant Secretaries, the Fiscal Assistant Secretary, the Assistants and Special Assistants to the Secretary, and the Administrative Assistant to the Secretary) are made available to public inspection at the Treasury Department, Washington 25, D. C. This provision shall not apply, however, to final opinions or orders which are not cited as precedents and which contain information held confidential for one or more of the good causes set forth in paragraph (e) of this section. In view of the nature of their functions, the Office of the General Counsel, the Bureau of Engraving and Printing, the Office of International Finance, the Division of Personnel, the Office of the Technical Staff, the Division of Tax Research, the Office of Administrative Services, the United States Savings Bonds Division, the Office of the Tax Legislative Counsel, and the Office of the Chief Coordinator, Treasury Enforcement Agencies, do not issue any final opinions or orders in the adjudication of cases; nor do they issue any rules (other than those relating solely to the internal management of the Treasury Department).

(b) *Requests for final opinions or orders and rules.* Requests to examine the final opinions or orders and rules hereby made available for public inspection shall be addressed to the Administrative Assistant to the Secretary, Treasury Department, Washington 25, D. C. Copies of documents made available for public inspection may, in proper cases, be furnished on request.

(c) *Availability of official records.* Except as to official records relating solely to the internal management of the Treasury Department and except as to official records held confidential for one or more of the good causes set forth in paragraph (e) of this section, all matters of official record in the files of the Office of the Secretary of the Treasury (including the Offices of the Under Secretary, the Assistant Secretaries, the Fiscal Assistant Secretary, the Assistants and Special Assistants to the Secretary, and the Administrative Assistant to the Secretary), the Office of the General Counsel, the Bureau of Engraving and Printing, the Office of International Finance, the Division of Personnel, the Office of the Technical staff, the Division of Tax Research, the Office of Administrative Services, the United States Savings Bonds Division, the Office of the Tax Legislative Counsel, and the Office of the Chief Coordinator, Treasury Enforcement Agencies, are made available to persons properly and directly concerned.

(d) *Classification of official records.* The official records made available by paragraph (c) of this section to persons properly and directly concerned may be classified as pertaining to the collection of taxes and the administration of the

internal revenue laws, the collection of customs duties and the enforcement of the customs laws, national banks, public debt, the coinage and printing of money, the procurement of Government supplies, finance, the Coast Guard, the disbursement of Government funds, savings bonds, gold, silver, banking, and other monetary matters, both domestic and international, and all other functions of the Treasury Department. In view of the many functions of the bureaus, divisions, and offices in question and in view of the numerous types of official records which are kept in connection with the performance of these functions, it is not practicable to list herein all types of official records in the files of these offices.

(e) *Confidential official records.* For one or more of the following good causes, certain information in the official records of the bureaus, divisions, and offices enumerated in paragraph (c) of this section is held confidential, and is not available to the public: (1) The information has been submitted in confidence to the Treasury Department; (2) the information relates to a financial matter or some other type of transaction between the Government and an individual or corporation, the disclosure of which would be prejudicial to the individual or corporation involved (such as by aiding a competitor) without furthering the public interest; (3) for security reasons, such as protection against counterfeiting; (4) the information pertains to negotiations with foreign countries, which information, because of its nature or because of an agreement between this Government and the foreign countries concerned, is required to be held confidential; (5) the material is made confidential by law, such as tax returns; or (6) the disclosure of the information would clearly be inimical to the public interest.

(f) *Application for information.* All requests for information contained in the official records of the bureaus, divisions, and offices enumerated in paragraph (c) of this section shall be addressed to the Administrative Assistant to the Secretary, Treasury Department, Washington 25, D. C. The request shall clearly state the information desired and must set forth the interest of the applicant in the subject matter and the purpose for which the information is desired. If the applicant is an agent or attorney acting for another, he will attach to the application evidence of his authority to act for his principal. If such evidence is satisfactory, such agent or attorney will be given access to any record to which his principal would be given access.

(g) *Determination of application for information.* The determination as to whether the information requested is available for disclosure in any particular case will be made by the Administrative Assistant to the Secretary (or the Secretary of the Treasury, the Under Secretary, an Assistant Secretary, the Fiscal Assistant Secretary, or the General Counsel). As a general rule, the request for information will be determined on the basis of the nature of the interest of the person making the request and the character of the information desired. If in a particular case the Administrative

Assistant to the Secretary (or the Secretary of the Treasury, the Under Secretary, an Assistant Secretary, the Fiscal Assistant Secretary, or the General Counsel) determines that a request for information must be refused, prompt notice of the refusal will be given to the applicant, together with a simple statement of the grounds for such refusal.

(h) *Manner in which information is available.* Whenever the Administrative Assistant to the Secretary (or the Secretary of the Treasury, the Under Secretary, an Assistant Secretary, the Fiscal Assistant Secretary, or the General Counsel) determines that a matter of official record is available for disclosure in a particular case, a copy of said official record will be furnished the party requesting the same, or the officer passing upon the request may, in his discretion, allow a personal inspection of the official record in question at the place where the document is normally kept. A reasonable fee may, in the discretion of the Administrative Assistant to the Secretary (or the Secretary of the Treasury, the Under Secretary, an Assistant Secretary, the Fiscal Assistant Secretary, or the General Counsel), be charged for furnishing copies of official records or other documents.

§ 1.3 *Testimony or the production of documents in court.* (a) Treasury Department officers and employees are prohibited from testifying in court or otherwise with respect to information obtained as a result of their official capacities, and are prohibited from furnishing official documents in compliance with subpoenas duces tecum, without the prior approval of the Secretary, the Under Secretary, an Assistant Secretary, the Administrative Assistant to the Secretary, or the head of the Bureau, Office, or Division of the Department in which such officer or employee is employed. In cases where the giving of testimony is desired, an affidavit by the litigant or his attorney, setting forth the interest of the litigant and the information with respect to which the testimony of such officer or employee is desired, must be submitted before permission to testify will be granted. Permission to testify will, in all cases, be limited to the information set forth in the affidavit, or to such portions thereof as may be deemed proper.

(b) Where approval to testify or to furnish documents in compliance with a subpoena is not given, the person to whom it is directed shall if possible appear in court and respectfully state his inability to comply in full with the subpoena, relying for his action upon this section.

(c) This section shall not apply to any case in which a Bureau, Division, or Office of the Department has inconsistent regulations.

§ 1.4 *Regulations not applicable to official requests.* Sections 1.1 to 1.3 shall not be applicable to official requests of other governmental agencies or officers thereof acting in their official capacities, unless it appears that compliance therewith would be in violation of law, or inimical to the public interest. Cases of doubt should be referred for decision to the Secretary, the Under Secretary, an

Assistant Secretary, or the Administrative Assistant to the Secretary.

§ 1.5 *Waiver of regulations.* The provisions of §§ 1.1 to 1.3 may be waived in proper cases by the Secretary, the Under Secretary, or an Assistant Secretary.

SUBPART B—PAYMENTS UNDER JUDGMENTS AND PRIVATE RELIEF ACTS

§ 1.10 *Judgments against the United States.* Persons securing money judgments against the United States in the Court of Claims are required, in order to secure payment, to file transcripts of such judgments with the Secretary of the Treasury for certification to the Congress for appropriation (see 28 U. S. C. 2518). Following receipt of an application on the part of the claimant for payment of the amount appropriated by the Congress, the General Accounting Office transmits to the Treasury Department a certificate of settlement. Payment is then made to the claimant by check drawn in the office of the Treasurer of the United States. A similar procedure applies with respect to judgments obtained in the Federal district courts, except that papers pertaining to such judgments are filed with the Secretary of the Treasury by the Department of Justice instead of by the claimant.

§ 1.11 *Payment of sums appropriated in private relief acts.* Prior to receipt of a certificate of settlement from the General Accounting Office, the Treasury Department takes no action with respect to payment of appropriations provided by the Congress in private relief bills. After receipt of the certificate of settlement, a check is drawn in the office of the Treasurer of the United States and mailed to the beneficiary.

3. Part 2 of this subtitle is revoked.

[SEAL]

E. H. FOLEY, Jr.,

Acting Secretary of the Treasury.

[F. R. Doc. 48-11459; Filed, Dec. 30, 1948; 8:52 a. m.]

Chapter I—Monetary Offices, Department of the Treasury

EDITORIAL CHANGES INCIDENT TO PUBLICATION OF CODE OF FEDERAL REGULATIONS, 1949 EDITION

Correction

The original of Federal Register Document 48-11274 appearing at page 8328 of the issue for Saturday, December 25, 1948, has been corrected so that amendatory paragraph 2 reads as follows:

2. Parts 70, 71, 72, 76, 77, 78 and 79 are revoked.

TITLE 33—NAVIGATION AND NAVIGABLE WATERS

Chapter I—Coast Guard, Department of the Treasury

Subchapter A—General

[CGFR 48-72]

MISCELLANEOUS AMENDMENTS

The following amendments to the regulations are prescribed and shall become