

1947 SUPPLEMENT
TO THE
CODE OF FEDERAL REGULATIONS
OF THE
UNITED STATES OF AMERICA

Containing a codification of documents of general applicability and legal effect issued by Federal agencies and published in the Federal Register during the calendar year 1947, including Presidential proclamations, Executive orders, and other Presidential documents in full text

WITH ANCILLARIES AND INDEX



TITLE 18—TITLE 30

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the Chairman of the Federal Trade Commission to the Secretary of the Treasury stating the classes of corporations the returns or transcript cards of which it is desired to inspect, the Secretary and any officer or employee of the Treasury Department, with the approval of the Secretary of the Treasury, may furnish the Federal Trade Commission with any data on such returns or cards or may make the returns or cards available in the office of the Commissioner of Internal Revenue for the taking of such data as the Chairman of the Federal Trade Commission may designate. Any information thus obtained shall be held confidential except to the extent that it shall be published or disclosed in statistical form, provided

such publication shall not disclose, directly or indirectly, the name or address of any taxpayer.

(b) This section shall be effective upon its filing for publication in the **FEDERAL REGISTER** (March 7, 1947) (I.R.C. 55 (a), 508, 603, 729 (a) and 1204, 53 Stat. 29, 111, 171, 54 Stat. 989, 1008, 55 Stat. 722; 26 U.S.C. 55 (a), 508, 603, 729 (a), and 1204) [T.D. 5552, Mar. 7, 1947, 12 F.R. 1655]

PART 472—REGULATIONS UNDER SECTION 3804 OF THE INTERNAL REVENUE CODE

NOTE: For proposed rule making under this part see 12 F.R. 8172.

Subchapter F—Organization and Procedure

PART 600—ORGANIZATION

Subpart A—Central Organization

Sec.

- 600.1 General organization, records, delegation of authority, and rules. [Amended]
600.4 Income Tax Unit. [Amended]

Subpart B—Field Organization

- 600.53 Technical Staff field organization. [Amended]
600.57 Field organization of the Office of the Chief Counsel. [Amended]

Subpart A—Central Organization

§ 600.1 *General organization, records, delegation of authority, and rules.* * * *

(b) *Records.* * * *

(2) *Publication and public inspection—(i) General.* * * *

(e) *State liquor cases.* If the interests of the United States will not be jeopardized thereby, and if information will not be divulged contrary to section 4047 (a) (1), Internal Revenue Code, District Supervisors of the Alcohol Tax Unit may upon receipt of subpoenas or requests of State authorities, and at the expense of the State, authorize investigators and other employees under their supervision to attend trials and administrative hearings in liquor cases in which the State is a party, produce records and testify as to facts coming to their knowledge in their official capacities. [Inferior subdivision (e) added May 16, 1947, 12 F.R. 3220]

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§ 600.4 *Income Tax Unit.*

CODIFICATION: In § 600.4 (b) (3) the words "Alien Property Custodian" at the end of the third sentence of the second paragraph were changed to "Attorney General, E.O. 9788 effective Oct. 15, 1946, 3 CFR 1946 Supp.", by Statement, Acting Secretary of the Treasury, Apr. 18, 1947, 12 F.R. 2560.

Subpart B—Field Organization

§ 600.53 *Technical Staff field organization.*

CODIFICATION: In § 600.53 the column of the table of field offices headed "Location of office" was amended in the following respects by Statement, Acting Secretary of the Treasury, Apr. 18, 1947, 12 F.R. 2560.

1. The entries pertaining to the Atlantic Division were amended as follows:

a. The entry "*Baltimore 2, Md., 505 Stewart Bldg., 100-2 South Gay St." was deleted and "*Washington 25, D. C., Room 2017, Temporary Bldg. 'S', 6th St. and Jefferson Drive S. W." was inserted in lieu thereof.

b. The entry "Washington 25, D. C., Room 3565, Internal Revenue Bldg., 12th St. and Constitution Ave., N. W." was deleted and "Baltimore 2, Md., Room 1002, Standard Oil Bldg., St. Paul Place and Franklin St." was inserted in lieu thereof.

2. The entry pertaining to the Chicago Division, "#Chicago 4, Ill., 1300 Board of Trade Bldg., 141 West Jackson Blvd." was deleted and "*Chicago 4, Ill., 1300 Board of Trade Bldg., 141 West Jackson Blvd." was inserted in lieu thereof.

3. The entry pertaining to the New England Division, "*Boston 10, Mass., 547 Stone and Webster Bldg., 49 Federal St." was deleted and "*Boston 9, Mass., 601 Post Office Bldg." was inserted in lieu thereof.

4. The entry pertaining to the Pacific Division, "Portland 4, Oreg., 1006 Bedell Bldg.,

520 S. W. 6th Ave.", was deleted and "Portland 4, Oreg., 1012 Cascade Bldg., 520 S. W. 6th Ave." was inserted in lieu thereof.

5. The entries pertaining to the Southwestern Division were amended as follows:

a. The entry "#Houston 2, Tex., 1316 Houston Cotton Exchange Bldg., Carolina St. and Prairie Ave." was deleted and "#Houston 2, Tex., 1316 Houston Cotton Exchange Bldg., Caroline St. and Prairie Ave." was inserted in lieu thereof.

b. The entry "#Oklahoma City 2, Okla., 1315 First National Bank Bldg., 120 North Robinson St." was deleted and "#Oklahoma City 2, Okla., 1315 First National Bank Bldg., 120 Robinson St." was inserted in lieu thereof.

6. The entries pertaining to the Western Division were amended as follows:

a. The entry "Denver 2, Colo., 322 Railway Exchange Bldg., 909 Seventh St." was deleted and "Denver 2, Colo., 322 Railway Exchange Bldg., 909 17th St." was inserted in lieu thereof.

b. The entry "Omaha 2, Nebr., 337 Omaha National Bank Bldg., 17th and Varnum Sts." was deleted and "Omaha 2, Nebr., 337 Omaha National Bank Bldg., 17th and Farnum Sts." was inserted in lieu thereof.

§ 600.57 *Field organization of the Office of the Chief Counsel.* * * *

(c) *Penal Division.* * * * Region 2 covers the sixth and seventh Judicial Circuits, and the States of Minnesota, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Oklahoma, Kansas and Arkansas, with the regional office located in Chicago. Region 3 covers the ninth Judicial Circuit, and the States of Wyoming, Colorado, New Mexico, and Utah, with the regional office located in San Francisco.

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CODIFICATION: In § 600.57 (c) the last two sentences of the first paragraph were amended to read as set forth above by Statement, Acting Secretary of the Treasury, Feb. 10, 1947, 12 F.R. 950.

PART 601—PROCEDURE

- Sec.
- 601.1 General procedure. [Amended]
- 601.2 Income and excess profit taxes. [Amended]
- 601.3 Technical Staff. [Amended]
- 601.4 Estate and gift taxes. [Amended]
- 601.8 Alcohol Tax Unit procedure. [Amended]
- 601.11 Excess Profits Tax Council; Appellate functions and procedures under section 722 of the Internal Revenue Code. [Amended]

§ 601.1 *General procedure.* * * *

(d) *Disputed liability.* * * *

(4) *Conferences.* * * * Such Conference and Practice Requirements read as follows:

CONFERENCE AND PRACTICE REQUIREMENTS,
BUREAU OF INTERNAL REVENUE; REVISED
FEBRUARY 1942

QUALIFICATIONS FOR CONFERENCE

I. Conferences may be accorded only to taxpayers or their duly authorized representatives. Any individual taxpayer may appear on his own behalf or in behalf of a member of his immediate family if such appearance is without compensation; and a member of a partnership, executor or administrator of an estate, trustee of a trust, officer of a corporation, receiver, or guardian, or a fully authorized regular employee of an individual, partnership, estate, trust, or corporation may appear for himself or for such individual, partnership, estate, trust, corporation, receivership, or guardianship, solely upon adequate identification. This rule also applies to an individual, a partnership, an estate or trust, or a corporation with respect to the liability of the individual, partnership, estate or trust, or corporation as a transferee of property of a taxpayer and to a fiduciary with respect to the liability of the fiduciary under section 3467 of the Revised Statutes, as amended (U. S. C., Title 31, section 192). In cases where the appearance is on behalf of a member of the individual's immediate family, as above authorized, appropriate requirements, herein provided, respecting the filing of powers of attorney, will not be waived. All other persons appearing as attorneys or agents, including attorneys or agents of transferees or fiduciaries, must exhibit evidence that the requirements of Department Circular No. 230 (revised), which contains the statutes and regulations governing practice before the Treasury Department, have been complied with and must also conform with the following requirements:

POWER OF ATTORNEY TO BE FILED AND EVIDENCE OF ENROLLMENT TO BE SUBMITTED BEFORE RECOGNITION IS ACCORDED

II. No attorney or agent representing a claimant or other person before any of the offices of the Bureau of Internal Revenue shall appear or be recognized in any case, matter, claim, or other proceeding or business pending in such office unless the attorney or agent representing the claimant presents and files a power of attorney, or a certified copy thereof, from his principal in proper form authorizing him to prosecute the case, claim, or matter in question. Such power of attorney shall always be filed and evidence of enrollment submitted before such attorney or agent is recognized. In the event, however, that an attorney or agent presents himself for conference who is not familiar with this requirement, or who can show that he has not had reasonable opportunity to obtain a power of attorney from his client, or