

GENERAL PROVISIONS APPLICABLE TO  
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## INCOME RETURNS (INCLUDING PERSONAL HOLDING COMPANY AND UNJUST ENRICHMENT RETURNS), AND EXCESS-PROFITS AND CAPITAL STOCK TAX RETURNS, AND RETURNS OF EMPLOYMENT TAX ON EMPLOYEES UNDER SUBCHAPTER C OF CHAPTER 9 OF THE INTERNAL REVENUE CODE

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GENERAL PROVISIONS APPLICABLE TO  
§§ 458.51-458.82

458.63	Scope.
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## INCOME AND EXCESS PROFITS TAX RETURNS, EXCEPT RETURNS UNDER TITLE III OF THE REVENUE ACT OF 1936, CAPITAL STOCK TAX RETURNS, AND RETURNS UNDER TITLE IX OF THE SOCIAL SECURITY ACT

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RETURNS UNDER TITLE III OF THE REVENUE ACT  
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## GENERAL PROVISIONS

Sec.	
458.110	Use of returns in litigation.
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## SUBPART B—USE OF ORIGINAL RETURNS OPEN TO INSPECTION IN ACCORDANCE WITH §§ 458.50-458.71; FURNISHING OF COPIES OF RETURNS; INSPECTION OF RETURNS OF CORPORATIONS BY STATE OFFICERS AND SHAREHOLDERS

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458.201	Access to returns by State officers.
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## SPECIAL PROVISIONS

458.201	Access to returns by State officers.
458.202	Inspection of returns by State taxing officials.
458.203	Examination of returns by shareholder.

## GENERAL PROVISIONS

458.204	Use of returns in litigation.
458.205	Furnishing of copies of returns.
458.206	Supplemental documents, records and reports.
458.207	Penalties for disclosure of returns.
458.208	Terms used.
458.209	Prior regulations under code superseded.

SUBPART C—INSPECTION UNDER SPECIAL  
EXECUTIVE ORDERS

458.300	Inspection of returns by Department of Commerce.
458.301	Inspection of statistical transcript punch cards by Federal Security Agency.
458.302	Inspection of income, excess-profits, and declared value excess-profits tax returns by the War Contracts Price Adjustment Board.
458.303	Inspection of returns by Federal Trade Commission.

## Subchapter F—Records and Procedure

## PART 600—ORGANIZATION

## PART 601—PROCEDURE

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

EDITORIAL NOTE: In order to conform Parts 600 and 601 of Title 26 to the scope and style of the Code of Federal Regulations, 1949 Edition, as prescribed by the Regulations of the Administrative Committee of the Federal Register approved by the President effective October 12, 1948 (13 F. R. 5929), the following editorial changes are made, effective upon their publication in the FEDERAL REGISTER:

1. The headnote of Subchapter F is amended to read "Records and Procedure."

2. Codification of Part 600, except § 600.1 (b), is discontinued. Future amendments to the statement of organization of the Bureau of Internal Revenue will appear in the Notices section of the FEDERAL REGISTER.

3. Section 600.1 (b) is retained under the headnote "Part 600—Records," and is reorganized and renumbered as outlined below:

## PART 600—RECORDS

Sec.	
600.1	Classification.
600.2	Publication and public inspection.

The internal subdivisions of former § 600.1 (b) are renumbered as shown in the following table:

Old number	New number
(1)	600.1
(1) (i)	600.1 (a)
(1) (ii)	600.1 (b)
(2)	600.2
(2) (i)	600.2 (a)
(2) (i) (a)	600.2 (a) (1)
(2) (i) (b)	600.2 (a) (2)
(2) (i) (c)	600.2 (a) (3)
(2) (i) (d)	600.2 (a) (4)
(2) (i) (e)	600.2 (a) (5)
(2) (i) (f)	600.2 (a) (6)
(2) (ii)	600.2 (b)
(2) (ii) (a) (revoked, 13 F. R. 2195)	
(2) (ii) (b)	600.2 (b) (1)
(2) (ii) (c)	600.2 (b) (2)
(2) (iii)	600.2 (c)
(2) (iv)	600.2 (d)

4. In Part 601 all references to Part 600 are deleted.

## TITLE 36—PARKS AND FORESTS

## Chapter II—Forest Service, Department of Agriculture

## PART 221—TIMBER

REVISION OF REGULATIONS PERMITTING USE  
OF TIMBER RESOURCES ON NATIONAL FORESTS

Sections 221.1 to 221.31, Part 221, Chapter II, Title 36, Code of Federal Regulations, are superseded by the following regulations, effective December 31, 1948:

Sec.	
221.1	Timber uses.
221.2	Future growth, reduction of hazard, utilization.
221.3	Disposal of national forest timber according to management plans.
221.4	Cooperative and Federal sustained yield units.
221.5	Where timber may be cut.
221.6	Authorization to make sales.
221.7	Reappraisal.
221.8	Advertisement and bids.
221.9	Emergency sales.
221.10	Awards of advertised timber.
221.11	Financial standing of applicant or bidder.
221.12	Private sales of advertised timber.
221.13	Payment in advance of cutting; refunds and transfers.
221.14	Bonds.
221.15	Administration of sales.
221.16	Modifications and transfers of agreement.
221.17	Cancellation of agreements.
221.18	Breach of contract.
221.19	Sales of naval stores cuppage.
221.20	Sales of other forest products.
221.21	Sales of seized material.
221.22	Sales at cost.
221.23	Timber given in exchanges.
221.24	Administrative use for improvements, investigative use by government, relief, and non-profit organizations; primarily of benefit to the applicant.
221.25	Administrative use for protection, stand improvement, or investigations; primarily of benefit to the timber stand.
221.26	Free use by individuals