

GENERAL PROVISIONS APPLICABLE TO
§§ 458.1-458.24

Sec.	
458.30	Scope.
458.31	Permission to inspect.
458.32	Treasury Department officials and employees.
458.33	Inspection by branch of Government other than Treasury Department.
458.34	Inspection by Government attorneys.
458.35	Information returns.
458.36	Place of inspection.
458.37	Applications for inspection.
458.38	Penalties.
458.39	Former regulations revoked.

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

458.50	Introductory.
458.51	Terms used.
458.52	Return of individual.
458.53	Joint return of husband and wife.
458.54	Partnership return.
458.55	Estates.
458.56	Trusts.
458.57	Corporations.

ESTATE AND GIFT TAX RETURNS UNDER THE
INTERNAL REVENUE CODE

458.58	General.
458.59	Application for inspection.
458.60	Disclosures for investigation purposes.
458.61	Inspection by State officials.
458.62	Inspection discretionary with Commissioner in certain cases.

GENERAL PROVISIONS APPLICABLE TO
§§ 458.51-458.82

458.63	Scope.
458.64	Permission to inspect.
458.65	Treasury Department officials and employees.
458.66	Inspection by branch of Government other than Treasury Department.
458.67	Inspection by Government attorneys.
458.68	Information returns.
458.69	Place of inspection.
458.70	Applications for inspection.
458.71	Penalties.

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

458.80	Introductory.
458.81	Definitions.
458.82	Access to returns by State officers.
458.83	Examination of returns by shareholder.
458.84	Penalties for disclosure of returns.

RETURNS UNDER TITLE III OF THE REVENUE ACT
OF 1936

458.90	Inspection of returns by State taxing officials.
458.91	Examination of returns by shareholder.

ESTATE AND GIFT TAX RETURNS FILED ON OR BEFORE
JUNE 18, 1933

458.100	General.
458.101	Inspection by executor or donor.
458.102	Disclosure of information by revenue officer.
458.103	Inspection by State officers.
458.104	Inspection by person having material interest.
458.105	Inspection by Government attorneys.
458.106	Returns in custody of collector or revenue agent in charge.

GENERAL PROVISIONS

Sec.	
458.110	Use of returns in litigation.
458.111	Furnishing of copies of returns.
458.112	Supplemental documents, records and reports.

EXCISE TAX RETURNS

458.120	Introductory.
458.121	Inspection of excise tax returns.

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

INTRODUCTORY

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

SPECIAL PROVISIONS

458.204	Access to returns by State officers.
458.205	Inspection of returns by State taxing officials.
458.206	Examination of returns by shareholder.
458.207	Use of returns in litigation.
458.208	Furnishing of copies of returns.
458.209	Supplemental documents, records and reports.
458.210	Penalties for disclosure of returns.
458.211	Terms used.
458.212	Prior regulations under code superseded.

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